

Library Commission Regular Meeting

Agenda Item Report



Subject: Adoption of Proposed FY 2024-2025 Budget
Type: Action
Meeting: Library Commission Regular Meeting - 05 Jun 2024
Department: Budget and Finance
Submitted By: Myrna Lopez, Chief Financial Officer

DRAFT MOTION:

I MOVE THAT THE SONOMA COUNTY LIBRARY COMMISSION ADOPT the staff recommended FY 2024-2025 budget in the amount of \$52,096,951 including:

1. Commit fund balance for capital projects in the total amount of \$4,338,589;
2. Add new 1.0 FTE for the Community Engagement division; and
3. Adopt the resolution for FY 2024-2025.

BACKGROUND INFORMATION:

The Library Administration presented the proposed budget for Fiscal Year 2024-2025 at the budget workshop on March 27, 2024. During the Budget Workshop the Library Administration presented and discussed with the Commission funding by division that is needed to continue existing programs, staffing, and service levels as well as introduce new services and goals for the next fiscal year. The final budget is scheduled to be considered for adoption at the regular Commission meeting on June 5, 2024.

- Since the Budget Workshop, the proposed budget was modified to include adjustments to employee benefits and services and supplies as follows:
- Increase of \$151,982 for workers' compensation final quote, and
- Increase of \$5,000 for EAP. EAP in the amount of \$25,000 was originally budgeted under Human Resources and was transferred to Library where the other benefits such as workers' compensation are located, and
- Increase of \$33,372 for county charges for processing vouchers and journals.

The proposed budget for Fiscal Year 2024-2025 is \$52.0 million with 233.85 FTE. This budget continues important signature initiatives and embarks on new services:

- Sustain the Sunday hours at all branch locations made possible by Measure Y – sales tax
- Inaugurate a second Bibliobus to increase services in underserved and remote areas of the County
- Increase the Stabilization Fund and meet the goal of setting aside 20% of budgeted expenditures annually

- On-going implementation of the capital budget procedure and increased reporting for Information Technology and Facilities modernization projects
- On-going implementation of the Allocation of Major Revenue Sources Policy

Attached for your reference are: Fund Balance Policy, OPEB Policy and OPEB payments history.

ATTACHMENTS:

[Transmittal Memo org chart](#)

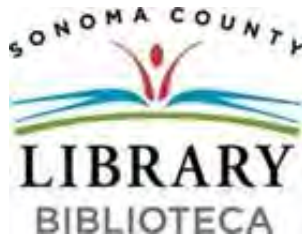
[Final Budget Details](#)

[Budget Presentation](#)

[Resolution to Adopt Budget FY 24-25 final](#)

[Reimagining Plan Goals for FY 2024-2025](#)

[Fund Balance Policy, OPEB Trust Payments, OPEB Policy](#)



DATE: May 24, 2024

TO: Sonoma County Library Commission

FROM: Erika Thibault, Library Director
Ludmyrna Lopez, Chief Financial Officer

SUBJECT: Proposed Fiscal Year 2024 - 2025 Budget

Background

The Joint Powers Agreement requires the Sonoma County Library (SCL) to hold a budget workshop prior to the annual public session when the budget is adopted. The Library Administration presented the proposed budget for Fiscal Year 2024-2025 at the budget workshop on March 27, 2024. During the Budget Workshop the Library Administration presented and discussed with the Commission funding by division that is needed to continue existing programs, staffing, and service levels as well as introduce new services and goals for the next fiscal year. The final budget is scheduled to be considered for adoption at the regular Commission meeting on June 5, 2024.

The COVID-19 public health emergency lasted approximately three years, ending in May 2023. During that time, the library responded quickly and continued to provide services that patrons could access digitally or remotely. While the library adapted to the post-pandemic world, it safely restored in-person services and increased library hours to align with community needs. In fiscal year 2022-2023, the library adopted Sunday hours at 11 new locations made possible by Measure Y. The outbreak of the pandemic halted branch capital projects that were scheduled to modernize the interior of several branch libraries. As in-person restrictions subsided, the library has been able to make impactful improvements to the interior of the buildings which are owned by the cities and the County. The library modernization improvements included access to WiFi services, Chromebook lending kits, 24/7 access to holds via the Biblioboxes, equipment to improve interior air quality, and security cameras and badging access. Through April the library served approximately 1,197,504 patrons, and 135,542 people attended virtual or in-person programs.

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- Increase of \$5,000 for EAP. EAP in the amount of \$25,000 was originally budgeted under Human Resources and was transferred to Library where the other benefits such as workers' compensation are located, and
- Increase of \$33,372 for county charges for processing vouchers and journals.

The *Reimagining Plan* adopted in June 2021 included input from various community members—including local city officials, chambers of commerce, and schools. This strategic plan provides a vision for creating a library that evolves with the needs of the richly diverse communities it serves.

The proposed budget for Fiscal Year 2024-2025 is \$52.0 million with 233.85 FTE. This budget continues important signature initiatives and embarks on new services:

- Sustain the Sunday hours at all branch locations made possible by Measure Y – sales tax
- Inaugurate a second Bibliobus to increase services in underserved and remote areas of the County
- Increase the Stabilization Fund and meet the goal of setting aside 20% of budgeted expenditures annually
- On-going implementation of the capital budget procedure and increased reporting for Information Technology and Facilities modernization projects
- On-going implementation of the Allocation of Major Revenue Sources Policy

Economic Outlook and External Factors

National monetary policies have tempered inflation over the last year. In 2024 the U.S. Bureau of Labor Statistics reported inflation as approximately 3.4% in April, up from 3.0% in February 2024 as noted during the Budget Workshop. Many sectors of the economy have experienced an impact. The State of California is facing a deficit going into FY 2024-2025 of \$38 billion as stated in January. Locally, economic indicators have changed over the last year.

Unemployment—the unemployment rate in Sonoma County was 4.2% in March 2024 compared to 5.3% for California and 3.9% for the United States. A year ago the County unemployment rate was 3.5%, 4.7% for the State and 3.6% for the U.S., according to the U.S. Bureau of Labor Statistics.

Home sales—while home sale prices are not increasing at the same rate when compared to prior years, January 2024 reports indicate that home prices are modestly increasing in Sonoma County. The number of homes sold is positive compared to a year ago, but homes stay on the market longer. In FY 2023-2024, the library property tax revenues received a boost of approximately \$525,768 based on the certified property values.

While some economic indicators have shown modest changes, there is reason to remain cautious. Economic reports have stated that the economy will continue to grow at a slower rate than in the last few years. The performance of the national and state economy have an impact on the library's major revenue sources, property tax and sales tax. It is important to remain watchful of financial markets and stay nimble in order to respond to uncertain times. We will continue to monitor economic indicators and revenues very closely in the upcoming months.

The voters approved a sales tax (Measure Y) in 2016, a one-eighth of a cent sales tax to support the 14-branch Sonoma County Library system. The collection of the sales tax expires in March of 2027. The sales tax represents nearly 40% of all combined library revenues. While this expiration date does not immediately impact the FY 2024-2025 budget, it is important to note that the library is considering a sales tax renewal in fall 2024.

Proposed Budget FY 2024-2025

June 5, 2024	Proposed Property Tax/General Fund FY 2024-25	Proposed Sales Tax FY 2024-25	Proposed Gifts & Donations FY 2024-25	Proposed Total FY 2024-25	Adjusted Approved as of 3/6/24 FY 2023-24	Change Proposed vs Approved Adj
Figures are rounded to the nearest \$1						
Revenue						
Property Taxes	27,644,569			27,644,569	26,776,792	867,777
Intergovernmental	395,106	263,405		658,511	650,342	8,169
Other	197,100	131,400		328,500	558,500	(230,000)
Donations/Misc.	63,000	42,000	150,000	255,000	314,574	(59,574)
Sales Tax		16,803,911		16,803,911	16,458,287	345,624
Total All Revenues	28,299,775	17,240,716	150,000	45,690,491	44,758,495	931,996
Expenditures						-
Salaries	12,576,246	8,161,188		20,737,434	19,643,595	1,093,839
Benefits	5,446,388	3,481,359		8,927,747	8,212,393	715,354
OPEB Trust	450,000	300,000		750,000	750,000	-
Total Salary and Benefits	18,472,634	11,942,547		30,415,181	28,605,988	1,809,193
Services and Supplies	9,293,503	4,887,463	150,000	14,330,966	14,382,719	(51,753)
Other Charges	34,500	23,000		57,500		57,500
Contingency	471,251	314,168		785,419	60,497	724,922
Non-Capital Expenditures	28,271,888	17,167,178	150,000	45,589,066	43,049,204	2,539,862
Operating surplus/(deficit)	27,887	73,538	-	101,425		
Capital* (1)	216,930	1,952,366		2,169,296	5,635,633	(3,466,337)
Total Expenditures	28,488,818	19,119,544	150,000	47,758,362	48,684,837	(926,475)
Total Appropriations 7/1/24	\$ 28,488,818	\$ 19,119,544	\$ 150,000	\$ 47,758,362	\$ 48,684,837	\$ (926,475)
Capital Committed Funds (2)*	433,859	3,904,730	-	4,338,589		4,338,589
Year-End w/Total Capital Expenditures	\$ 28,922,677	\$ 23,024,274	\$ 150,000	\$ 52,096,951	\$ 48,684,837	\$ 3,412,114
Use of Committed Fund Balance for FY 2024-2025 by year end						-
Capital full FY budget (1+2)	650,789	5,857,097	-	6,507,885	10,310,387	(3,802,502)
Total Use of Committed Fund Balance	650,789	5,857,097	-	6,507,885	10,310,387	(3,802,502)
FTE				233.85	232.85	1.00
*FY 25 = 1/3 of total capital budget for the full fiscal year. FY 24 = All capital fund appropriated through March 6, 2024. The full year capital budget is \$6,507,885.						

Budget Balancing Strategies

The proposed FY 2024-2025 operating budget includes a property tax surplus of approximately \$27,887 and sales tax surplus of approximately \$73,538. Compared to the budget presented at the Budget Workshop, the surpluses decreased by \$190,354 due to increasing workers' compensation rates and services and supplies which are discussed below. The nominal surpluses are possible because the library supplements its revenue with grants such as Lunch at the Library, Literacy, Public Education Government (PEG) funds, interest on the fund balance, donations, and other minor revenues that total \$1,242,011.

The fund balance separately funds capital expenditures. The fund balance is the sole source of financing for the library's capital projects that modernize the branch libraries, or what we have historically called "branch refreshes." The use of the fund balance allows the annual revenues to be used to cover the operational expenditures.

The aforementioned surpluses replenish the fund balance, which is the sole funding source for the Stabilization Fund and capital projects. Stable property tax revenue and certified property values as well as added sales tax receipts have contributed to increased confidence in forecasting these major revenue sources.

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Other Charges	34,500	23,000		57,500		57,500
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The tables below summarize the variances under revenues and expenditures by major accounting category.

Revenue

There is a forecasted net increase in combined revenues of \$931,996 over prior year. Property tax, sales tax, and gifts & donations (Friends and Foundation) are recorded in discrete funds. The other types of revenues such as intergovernmental, charges for services, and miscellaneous donations/revenues are allocated across property tax and sales tax funds.

- Property tax: Property tax growth rate for FY 2024-2025 is forecasted to be 3.2% over FY 2023-2024. Property tax itself is forecasted to be \$27,644,569, an increase of \$867,777 from the prior

year. Other revenue types total \$655,206. Combined revenues under property tax total \$28,299,775.

- Sales tax: Sales tax growth rate for FY 2024-2025 is forecasted to be 2.1% over FY 2023-2024. Sales tax receipts are forecasted to be \$16,803,911, an increase of \$345,624 from the prior year. Other revenue types total \$436,805. Combined revenues under sales tax total \$17,240,716. Further discussion about the projected sales tax revenue is provided below.
- Intergovernmental funds: Grants from the state or federal government are recorded here. The contracts with the Sonoma County Sheriff and Juvenile Hall remain in this account. Intergovernmental revenue is \$658,511, an increase of \$8,169.
- Other revenue sources: Other revenue includes charges for services, North Coast Power Authority (NCPA) fees and interest on pooled investments. Interest is forecasted conservatively in the amount of \$328,500. This is less than the prior year, which is why there is a projected decrease of \$230,000.
- Donations/miscellaneous revenue: The *gifts and donations* fund holds the Friends of the Library and Foundation financial contributions to the library. FY 2024-2025 forecasts \$150,000 in the *gifts and donations* fund which is equivalent to the prior year. Miscellaneous donations are usually made in small amounts by generous patrons. Combined, donations and miscellaneous revenue is \$255,000, a decrease of \$59,574.

During the Budget Workshop on March 27, 2024, it was discussed that the assumptions underlying the sales tax projections are based on receiving the approved budgeted revenue for FY 2023-2024 in the amount of \$16,458,287. This analysis used the information available in February 2024. Since then the FY 2023-2024 actual sales tax receipts have been lower than anticipated. This would indicate a shortfall in sales tax revenue in FY 2023-2024. The final actual sales tax receipts for FY 2023-2024 will be known in August 2024. At that time, any shortfall or surplus will have an impact on the FY 2024-2025 projected sales tax revenue. In the event the library experiences a shortfall, this will generate a deficit in FY 2024-2025. The approach to address a deficit can include the following: the contingency fund is available to offset a shortfall along with any identified new revenue, use of fund balance to close deficit, reduction of expenditures or a combination of these. Addressing any deficit may occur during the first quarter of FY 2024-2025.

Expenditures

Salaries

Salaries are \$20,737,434. This is an increase of approximately \$1.0 million primarily due to annualizing salary costs associated with personnel changes and new hires in the prior year. The proposed budget includes a new 1.0 full-time equivalent (FTE) Librarian III position for the new Bibliobus under the Community Engagement Division. The increase in Extra Help better reflects the actual costs in Public Services and in all other divisions. Sales tax –Measure Y makes it possible to open on Sundays by covering \$802,762 of the salaries and benefit costs. The current adopted Labor Memorandum of Understanding (MOU) expires on December 31, 2024. The last cost of living adjustments (COLA) was applied on January 1, 2024 under the existing MOU. As such, the proposed budget does not include a COLA. Pursuant pending labor negotiations, the budget can be adjusted to reflect the results of the final approved MOU.

Benefits

Benefits are \$8,927,747, an increase of \$715,354. Normal pension and health benefits are forecasted to increase by \$558,372. As of the March 27 Budget Workshop, a workers' compensation final quote was received in May and increased by \$151,982, and EAP increased by \$5,000 for the year. EAP in the amount of \$25,000 was originally budgeted under Human Resources and was transferred to Library where the other benefits such as workers' compensation are located.

Other Post-Employment Benefits - OPEB Trust Payments

The OPEB payment for FY 2024-2025 is \$750,000, allocated as follows: \$450,000 or 60% to property tax, and \$300,000 or 40% to sales tax.

In 2018, the Commission created an AdHoc committee to address the unfunded OPEB liability and formulate recommendations that set out principles and priorities to guide OPEB funding. The OPEB policy adopted on August 6, 2018 stipulates that starting in July 2018, SCL would deposit \$3,000,000 into the OPEB Trust. Additionally, SCL will deposit \$750,000 annually into the OPEB Trust for 10 years beginning Fiscal Year 2018-2019. To achieve this goal, payments would be made through Fiscal Year 2027-2028. Last year during the Budget Workshop, the Commission discussed that future OPEB payments could be allocated to property tax and sales tax. Historical payments made since the adoption of the OPEB policy were presented during the Budget Workshop in March.

Services and Supplies

Services and supplies are \$14,330,966. Since the Budget Workshop, charges for county services for processing vouchers and journals increased by \$33,372. As discussed during the Budget Workshop, there are several modifications under services and supplies with an overall net decrease of \$51,753. This year, the library was able to fund modest requests for new items for most Divisions that are discussed in their budget presentations. There are three Divisions that have a decrease under services and supplies; Collections, Executive Services, and Human Resources. The decrease under the Collections Division is a result of offsetting the approved one-time rebudget funds that increased its FY 24 budget. A rebudget is reviewed annually and processed as needed. The decrease under the Executive Services Division is a result of offsetting the approved one-time contract for the community survey in FY 24 budget. The decrease under Human Resources is a result of transferring the EAP to benefits under Library.

Contingency Fund

The library's contingency fund for FY 2024-2025 is \$785,419. In FY 2023-2024, the originally approved contingency fund was \$340,076. During the FY 2023-2024 mid-year review, the Commission approved using \$279,579 to offset increases in services and supplies.

The contingency fund is created to cover unanticipated costs. The County of Sonoma utilizes a contingency fund for these purposes. Economic conditions and revenue receipts will be continuously evaluated along with other any other matters to determine any utilization of the contingency fund. The library will comply with its policies to release and expend these funds and provide updates to the Finance Committee.

Capital

The FY 2024-2025 capital budget is \$6,507,885. The total approved adjusted budget in FY 2023-204-24 is \$10,310,387 as a results of new projects approved during the course of the fiscal year. The overall variance is a decrease of \$3,802,499. The fund balance is the sole source of financing for capital projects.

A new capital budgeting procedure was implemented in FY 2023-2024 to help match the project timeline and work schedule with the budget-decision making process and improve financial reporting. In the first year of implementing this procedure, there has been increased reporting on costs and the progress of capital projects to the Finance Committee and the Commission. The procedure also improved the alignment of the individual capital projects timeline and its annual budget. The total capital budget is \$6,507,885. To start the fiscal year \$2,169,296 of the total capital budget will be appropriated on July 1, 2024. The remainder of \$4,338,589 will be set aside in the Capital Improvement committed fund balance and IT Capital Replacement committed fund balance. The committed capital funds for FY 2024-2025 will be released quarterly as approved by the Commission.

Summary of variances for FY 2023-2024 vs FY 2024-2025 are based on the total proposed budget of \$52,096,951.

Revenues

	\$ Change Increase/(decrease)
• Property Tax has a forecasted approximate 3.2% growth factor	867,777
• Sales Tax has a forecasted approximate 2.1% growth factor	345,624
• Intergovernmental funds increase	8,169
• Other revenue includes charges for services, NCPA fees, and interest on pooled investments. Forecast is conservative -- less than prior year.	(230,000)
• Donations/Misc. are based on FY 24 actuals. Miscellaneous donations are reduced to better reflect actuals.	(59,574)
Total increase/(decrease)	\$931,996

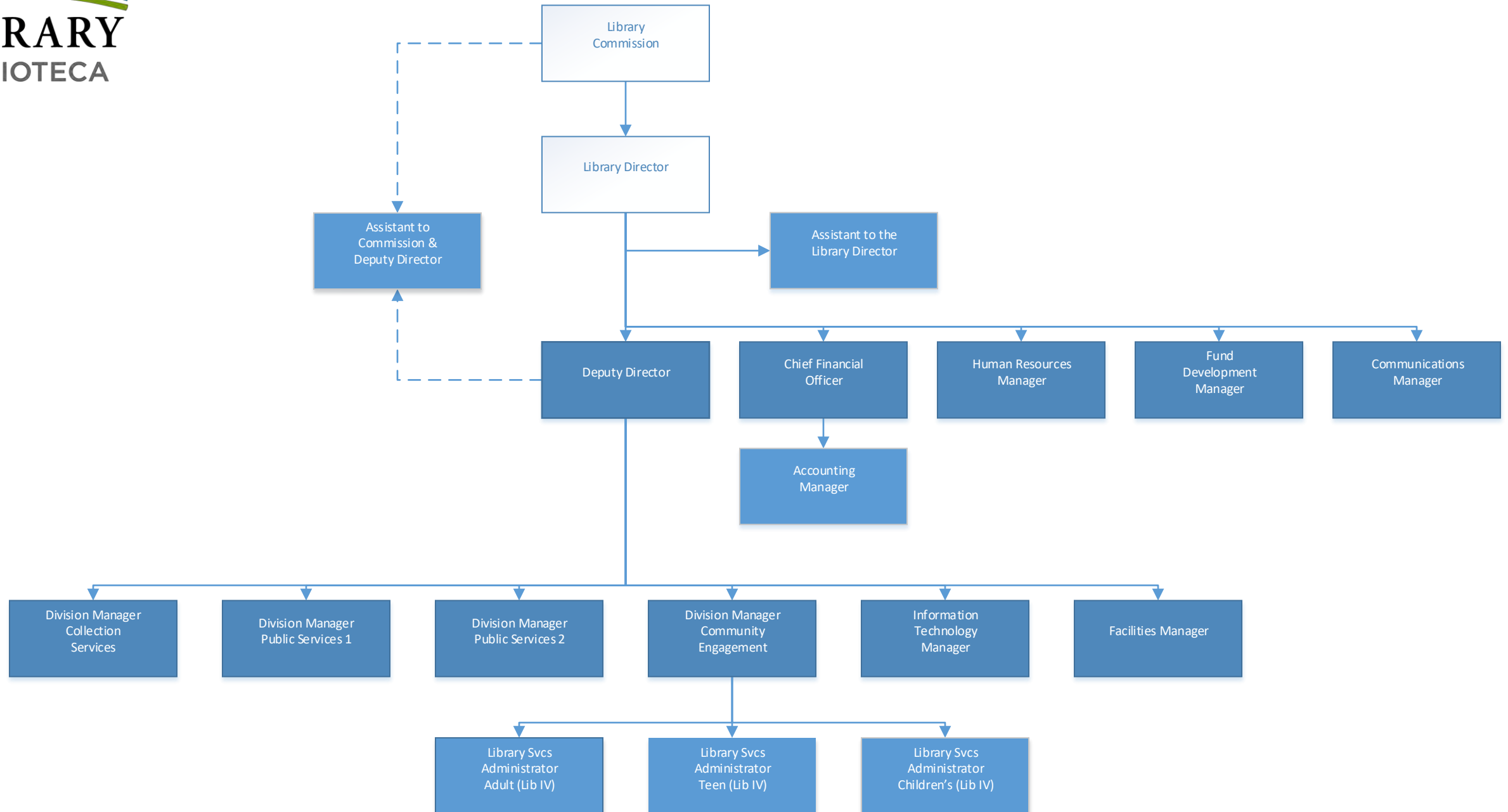
Expenditures

	\$ Change Increase/(decrease)
<u>Salaries</u>	
• Annualization of new hires and step increases. New 1.0 FTE (Community Engagement)	1,093,839
<u>Benefits</u>	
• Increase in pension, health, workers' compensation and EAP.	715,354
<u>Services and Supplies</u>	
• One-time expenditures in Executive Services in FY 24 are not needed in FY 25; reduction of FY 24 rebudget in Collections, plus increases in some Divisions. Therefore, there is a net decrease.	(51,753)

<u>Contingency fund</u>	
<ul style="list-style-type: none"> In FY 24 the original contingency fund was \$340,076, and subsequently was reduced to offset FY 24 mid-year increases in services and supplies. 	724,922
<u>Other Charges</u>	
<ul style="list-style-type: none"> Leased equipment 	57,500
<u>Capital (CIP)</u>	
<ul style="list-style-type: none"> On July 1, 2024, one third of the total capital project budget for FY 25 is released in the amount of \$2,169,296. At the last FY 24 capital projects update it was projected to spend \$5,635,633. 	(3,466,337)
<ul style="list-style-type: none"> The committed capital budget is released during the fiscal year 	\$4,338,589
FY 2024-2025 Total Net increase/(decrease)	\$3,412,114

Use of Fund Balance

	\$ Change Increase/(decrease)
<ul style="list-style-type: none"> IT Capital Replacement and Capital Improvement Program Reserve. The fund balance is the sole source of financing for capital projects. FY 25 the capital budget is \$6,507,885. The total approved adjusted budget in FY 24 is \$10,310,387 given the new projects approved over the course of FY 24. The variance is (\$3,802,499). 	<u>(\$3,802,502)</u>
FY 2024-2025 Total Use of Reserves increase/(decrease)	<u>(\$3,802,502)</u>



Allocation of Major Revenue Sources Policy

Measure Y was passed by the voters in November 2016, providing an infusion of much needed resources to the library. Through FY 2022-2023, Measure Y has brought in over \$85 million which has been invested in projects and services listed in the Expenditure Plan to envision a modern library system for Sonoma County. The Expenditure Plan enumerates services and projects that can be funded with Measure Y sales tax revenue such as collections, educational programs, classes for children, improving access to local libraries by expanding senior services, restoring and enhancing library hours, extending services to underserved communities, maintaining aging library facilities, providing computer labs, and updating technology and WiFi at all libraries among other listed services. The library has supported and enhanced all of these services and projects over the last seven years.

In March 2022, the Commission adopted a policy to clarify and provide consistency to the library's budgetary decision making to meet the intent of Measure Y. This Policy delineates how each division implements and supports the services and projects within the Expenditure Plan. Together these components of the Policy provide clarity, structure, consistency, and efficiency to the development, presentation, and execution of the budget.

The proposed total FY 2024-2025 budget is \$52,096,951, and it reflects the combination of property tax fund, sales tax fund, and gifts and donations fund. For purposes of the Allocation of Major Revenue Sources, the Policy is applied to the property tax fund and the sales tax fund totaling \$51,946,951, and is not applied to the gift and donations fund.

Property Tax	Sales Tax	Total	Gifts and Donations	Appropriations Grand Total
\$28,922,677	\$23,024,274	\$51,946,951	\$150,000	\$52,096,951

Service Area	Property Tax	Sales Tax	Total By Service Area
Allocation Ratios per Policy Area			
Service Oriented Divisions	20,592,150	14,035,769	34,627,919
Administration Divisions	5,024,122	558,236	5,582,358
Capital Projects	650,789	5,857,096	6,507,885
Allocation as stated in memo			-
Service Oriented Division (Sunday Hours)	-	802,762	802,762
Administration Division (Workers' Comp, Unemployment, HRA, OPEB, UAL, Contingency)	2,655,616	1,770,411	4,426,027
Total	\$ 28,922,677	\$ 23,024,274	\$ 51,946,951

Allocation to Three Major Service Areas

- 1) Service-Oriented Divisions: Public Services, Community Engagement, Collections, Information Technology, Communications, and Facilities
- 2) Administration Divisions: Executive Services, Administrative Services, Human Resources, Budget and Finance, and Fund Development

- 3) Capital Projects: Capital projects include the new Roseland branch and modernization projects, such as those planned for the Healdsburg and Petaluma branches, carpeting, painting, etc.

For the FY 2024-2025 budget, the two major revenue sources, property tax and Measure Y sales tax, shall be allocated to each service area as a proportion of total revenue.

- Allocation ratio for Service-Oriented Divisions: The FY 2024-2025 allocation ratio for Service-Oriented Divisions is 60% property tax and 40% sales tax based on projected tax revenues from each source. See the ratio calculation in the table below.

Major Revenue	Proposed FY 2024-2025	% of Total Tax Revenue (rounded)
Property Tax	27,644,569	60%
Sales Tax	<u>16,803,911</u>	<u>40%</u>
Total Revenue	\$ 44,448,480	100%

- Allocation ratio for Administration Divisions: The FY 2023-2024 allocation ratio for Administration Divisions is Property tax 90%; Measure Y 10%.
 - Except the following costs: Workers' Comp, EAP, Reimbursement Accounts, OPEB, Unfunded Accrued Liability, Contingency. These expenditures support the entire workforce, so they are allocated as follows: Property Tax 60% and Sales Tax 40% for a total of \$4,426,027. These expenditures are in their separate accounting coding under Library.
- Allocation ratio for Capital Projects: Property tax within the range of 10% to 67%; Measure Y within the range of 33% to 90%.
 - The FY 2022-2023 allocation ratio of Property Tax 10% and Measure Y 90% was determined based on the Measure Y Expenditure Plan that targets maintaining library facilities.

See the summary of allocation ratios in the table below.

Service Area	Property Tax %	Measure Y %
Service-Oriented Divisions		
Public Services, Community Engagement, Collections, Communications, Information Technology, Facilities	60%	40%
Administration Divisions		
Executive Services, Administrative Services, Budget and Finance, Human Resources, Fund Development	90%	10%
Capital Projects		
Capital Projects	10%	90%

Asset/Resources Replacement and Repair Reserves

The Fund Balance Policy allows for the creation of reserves to optimize asset repair and replacement and prudently manage substantial investments in capital assets and projects. Reserve balances are established to set aside monies in an amount greater than what is planned to be used in one particular year. These reserves are evaluated annually to determine the sufficient funding.

Committed funds allow for the replacement of information technology resources and facility maintenance, accounting separately for capitalized and non-capitalized assets. Every year, the library draws down from these committed funds for the following uses:

1. Major Facilities Maintenance Resources committed funds. This reserve includes routine major repairs of \$5,000 or greater such as repainting, carpeting, electrical, heating, etc. This reserve does not include Branch Modernization projects that are more complex and are captured under the Capital Improvement Program. In FY 2024-2025 no funds will be drawn down from this reserve. Any needs will be included in the quarterly reports to the Finance Committee and the Commission.
2. Information Technology (IT) Resources replacement committed funds. This reserve includes laptops, personal computers, and other technology resources that are to be replaced on a schedule. In FY 2024-2025 no funds will be drawn down from this reserve. Any needs will be included in the quarterly reports to the Finance Committee and the Commission.
3. Vehicle Capital Replacement committed funds. Funds set aside for replacing vehicles. In FY 2024-2025 no funds will be drawn down from this reserve.

Capital Improvement Program

The Fund Balance Policy also allows for the creation of a Capital Improvement Program reserve. The purpose of these committed funds is to pay for priority projects to expand or improve library services, creation of new building/facilities, addition of major new technology, or renovation of existing capital assets.

The Facilities Master Plan was embarked upon as a basis to establish a Capital Improvement Program (CIP) and identify priority capital projects for the library system. The Facilities Master Plan has identified projects through 2034. The CIP reserve sets aside funds to pay for “Modernization” projects. The scope of these projects allow the library to initiate and complete them independently from our JPA partners. Over the last year, the California State Library awarded grant funds to make capital improvements to local libraries. In Sonoma County, the library partnered with the cities and the County and secured critical funding for several branches. However, with the projected budget deficit the State is facing, moneys are being withheld from the local jurisdictions until further notice. While the State completes its budget process, the library is moving ahead with modernization projects in partnership with Petaluma, Healdsburg, and Cloverdale. These projects are unaffected by the State’s budget deficit.

In FY 2024-2025, a total of \$6,507,885 of the fund balance used for IT and Facilities capital projects. This request is a combination of a rebudget from FY 2023-2024 of \$4.74 million. The total rebudget amount is subject to change depending on the actual expenditures in FY 24. A request for new allocation of \$1.77 million. See attachments A for a list of projects included in FY 2023-2024 and FY 2024-2025.

Capital Improvement Committed Funds – Facilities Branch-based projects

- Petaluma received its award in round one of the State Building Forward Together Grants. Therefore, it remains funded and the City of Petaluma is the lead with the State grant and the construction. The library has committed \$3,700,000 for its share of the construction. The library will issue a Request for Proposals (RFP) the first week of June. Planning and design commenced in FY 24 with the project to be completed in FY 26. As such, the library is proposing to rebudget \$ 2,052,189 from FY 2023-2024 to FY 2024-2025. The rebudget amount is subject to change depending on the actual expenditures in FY 24.
- Healdsburg was not awarded funding through the State Library. The library and the City of Healdsburg are moving forward with the project plans and financial commitments. The library has committed \$2,100,000 to the project for its share of the construction with planned spending of \$622,287 in FY 24. As such, the library is proposing to rebudget \$1,477,713 from FY 2023-2024 to FY 2024-2025. The rebudget amount is subject to change depending on the actual expenditures in FY 24.
- The Cloverdale patio plans are to be completed soon. A community donation of approximately \$300,000 was pledged for the project. The library committed \$350,000 and plans to spend \$30,000 in FY 24. As such, the library is proposing to rebudget \$320,000 from FY 2023-2024 to FY 2024-2025.
- The library is moving ahead with plans for the Rincon Valley modernization project. The planning phase will start at the end of FY 2024 and be completed in FY 2025. The scope will include, but not be limited to, gender-neutral restrooms, a maker space, improvements to teen and children’s areas, interior ADA improvements and a modernized public services model.
- The Central modernization project begins its planning phase in the spring of 2024. The planning phase is approximately 18 months. The scope will include but not be limited to gender neutral restrooms, a

maker space, improvements to teen & children's areas, interior ADA improvements and modernized public service desks.

- History and Genealogy is the only branch that is owned by the library. With the grant award that the library received from the State, it is poised to benefit from various upgrades. However, because of the State deficit, the grant funds are on hold. The library wants to be ready to break ground should the grant funds be disbursed. As such, the library is proposing to rebudget \$162,000 from FY 2023-2024 to 2024-2025 and new funds in the amount of \$452,955.
- Rohnert Park was awarded a State grant that has been placed on hold due to the State budget deficit. The City of Rohnert Park is waiting like the other jurisdictions to see if the State will disburse the grant funds. The City would manage the entire project. The library is proposing to rebudget \$350,000 from FY 2024-2025.

Information Technology Capital Replacement Committed Fund

This fund includes capitalized assets of \$5,000 value or greater, such as servers to be replaced on a schedule. In FY 2024-2025, \$989,000 is used for purchase of capital technology resources. Three automated branch sorters, camera lending lockers, as well as work to support the relocation of the branch closures during construction. Modernization of branch operations generates service improvements. An added benefit for employees are ergonomic improvements. Each branch sorter will integrate patron smart-drops to immediately check-in library materials and provide users with receipts for their records around the clock. Staff will benefit from improved ergonomics that no longer require checking materials at a computer; now they will simply place materials on the conveyer for the equipment to check-in and sort for re-shelving, filling requests, and delivering to other libraries.

Reserve	Use of Committed Funds Available		
	Property Tax	Sales Tax	Total
IT Capital Replacement committed fund balance	98,900	890,100	989,000
Capital Improvement committed fund balance	77,698	699,285	776,983
FY 24 Rebudget Capital Improvement committed fund balance	474,190	4,267,712	4,741,902
Total	650,789	5,857,097	6,507,885

FY 2024-2025 Budget Procedure

The current practice is to appropriate the full costs for each planned project within the fiscal year the project started, even though the work can span over multiple fiscal years. In addition, it is likely that projects experience delays which impact spending. The current practice results in significant under-spending in budget-versus-actuals, which are captured in the monthly financial reports.

The CIP budgeting procedure implemented in FY 2023-2024 is continued with the following objectives:

- To better match the project timeline and work schedule with the budget decision-making process
- To clarify financial reporting for capital projects
- To ensure funds are set aside for projects where work has started; and
- The costs for the work planned for this fiscal year are committed. The balances in committed funds are shown in the Statement of Activity

The major change is that funds will be released in intervals. One-third of the capital funds requested will be released per the schedule below. Facilities and Information Technology divisions are responsible for providing reports in partnership with the Budget, Finance, and Accounting team to justify the use of funds and work to be performed in order to request the release of the additional funds.

When CIP funds are appropriated	\$ Appropriated		Remaining Committed Balance
July 1, 2024	One-third of the planned work for FY 2024-2025	\$2,169,296	Two-thirds of capital budget set aside in committed fund balance. \$4,338,589
October 1, 2024 (estimated)	One-third of the planned work for FY 2024-2025	\$2,169,296	One-third of capital budget remains in committed fund balance. \$2,873,386
January 4, 2025 (estimated)	One-third of the planned work for FY 2024-2025	\$2,169,293	All funds have been appropriated.
		\$6,507,885	Total CIP FY 2024-2025 CIP request

Attachment:

A. Capital Improvement Projects FY 2024-2025 Request

3/11/2024							
		FY 2023-2024 Approved					
Location	Overall Project Costs	Total Request = Rebudget + New Request for FY 24	Total Estimated Expenditures to 6/30/24 (incl Actuals through 1/25/24)	Estimated Balance Remaining as of 6/30/24	Rebudget From FY 24	Facilities New Request for FY 25	Total FY 25 Request
PETALUMA	3,700,000	3,700,000	1,647,811	2,052,189	2,052,189		2,052,189
					-		-
					-		-
HEALDSBURG	2,100,000	2,100,000	622,287	1,477,713	1,477,713		1,477,713
				-	-		-
				-	-		-
CLOVERDALE	650,000	350,000	30,000	320,000	320,000		320,000
				-	-		-
				-	-		-
RINCON VALLEY	2,200,000	350,000	50,000	300,000	300,000		300,000
				-	-		-
				-	-		-
CENTRAL	5,000,000	350,000	50,000	300,000	80,000		80,000
				-	-		-
				-	-		-
H & G	1,500,000	200,000	38,000	162,000	162,000	452,955	614,955
				-	-		-
				-	-		-
ROHNERT PARK	350,000	350,000	-	350,000	350,000		350,000
(Lighting Controls/HVAC)				-	-		-
				-	-		-
Project Manager		100,000	50,000	50,000			-
				-	-		-
Facilities Multiple projects and furniture		226,506	150,000	76,506		324,028	324,028
				-	-		-
Information Technology (IT)		895,000	895,000	-		989,000	989,000
Total	15,500,000	8,621,506	3,533,098	5,088,408	4,741,902	1,765,983	6,507,885

Fund Balance

The fund balance for FY 2024-2025 is presented in the table below.

Stabilization Fund – “Rainy Day Fund”

The library is requesting to increase the Stabilization Fund from 15% of expenditures to 20% of expenditures. The Fund Balance policy states that the Stabilization Fund is to be a minimum of 15%. The purpose of the Stabilization Fund is “to insulate the Library programs and service levels from large unanticipated one-time expenditures due to some unforeseen circumstance and to temporarily insulate the Library’s programs and current service levels from slower revenue growth that typically occurs during an economic recession.”

On average, library monthly expenditures are approximately \$3.4 million per month. By increasing the Stabilization fund to 20% of expenditures, the fund would be \$9,521,672. At this level, in the event of a major loss of revenue, the Stabilization Fund would cover about 2.7 months of expenditures without decreasing levels of service. By reserving only 15% of expenditures, the fund would be \$7,141,254, which would cover two months of expenditures.

The Government Finance Officers Association (GFOA) recommends that a Stabilization fund should cover at a minimum two months of expenditures. Given that we have seen some volatility in the sales tax as a result of the pandemic and recent economic slowdown, the library’s status of the fund balance can support increasing the Stabilization fund from 15% to 20%. Currently, salary and benefits costs are approximately 65% of the monthly expenditures.

Stabilization Fund	15%	20%	Variance
Prop Tax	4,273,323	5,697,763	1,424,441
Sales Tax	2,867,932	3,823,909	955,977
Total	\$ 7,141,254	\$ 9,521,672	\$ 2,380,418

Unrestricted and Available Fund Balance for Budgeting

Accounting for the total revenues, expenditures and the creation of the reserves discussed above, the estimated ending fund balance available for budgeting in FY 2024-2025 is \$10,404,476 under property tax and \$6,721,054 under sales tax. These estimates can change with variances of revenue, expenditures and actual use of the reserves in FY 2023-2024 and FY 2024-2025.

Sonoma County Library is governed by the Joint Powers Agreement (JPA) that formed the library as a Joint Powers Authority. The County of Sonoma and the cities within the County are members of the JPA. As such library branches are housed in a building that is owned by the city it resides in or in an unincorporated area of the County. In many instances large scale capital modernization projects proposed by the library are subject to the approval and funding within those cities and the county. Both long term budget planning and short-term expenditures such as those in FY 2024-2025 are directly impacted by the schedules in any of the processes external to the library.

Attachment:

B. Statements of Special Fund Activity – Property Tax and Sales Tax

STATEMENT OF SPECIAL FUND ACTIVITY

Name of Fund: Sonoma County Library

	Property Tax - 74805			Sales Tax - 74807			Combined		
	Requested Budget			Requested Budget			Requested Budget		
	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 24-25
	Operations	Committed	Total	Operations	Committed	Total	Operations	Committed	Total
Beginning Fund Balance Available for Budgeting	12,066,979	773,888	12,840,867	8,322,917	5,052,255	13,375,172	20,389,897	5,826,143	26,216,040
PLUS: Revenues	28,299,775			17,240,716		17,240,716	45,540,491	-	45,540,491
LESS: Expenditures	28,271,887			17,167,179		17,167,179	45,439,066	-	45,439,066
Operations Surplus/(Deficit)	27,888	-	27,888	73,537	-	73,537	101,425	-	101,425
LESS: Use of IT Resource Replacement Committed Fund Balance			-			-	-	-	-
LESS: Use of IT Capital Replacement Committed Fund Balance		32,967	32,967		296,700	296,700	-	329,667	329,667
LESS: Use of Major Maintenance Committed Fund Balance			-			-	-	-	-
LESS: Use of Capital Improvement Committed Fund Balance		181,662	181,662		1,634,958	1,634,958	-	1,816,620	1,816,620
LESS: Use of Building Forward Together Grant Matching Committed Fund Balance		2,301	2,301		20,708	20,708	-	23,009	23,009
SURPLUS / (USE OF FUND BALANCE) FOR FISCAL YEAR	27,888	(216,930)	(189,042)	73,537	(1,952,366)	(1,878,829)	101,425	(2,169,296)	(2,067,871)
Adjustments to Reserves / Encumbrances:									
Payroll Acct Adjustments			-			-	-	-	-
Reversal of GASB 31 Adjustment			-			-	-	-	-
Audit adjustments			-			-	-	-	-
(Increase)/Decrease to Prepays			-			-	-	-	-
Adjustment to Committed Capital Fund Balances in FY23-24			-			-	-	-	-
Adjustment to Building Forward together grant matching Fund Balance			-			-	-	-	-
Adjustment to IT Resources committed fund balance			-			-	-	-	-
Adjustment to IT Capital Replacement committed fund balance	(98,900)	98,900	-			-	(98,900)	98,900	-
Adjustment to Major Maintenance committed fund balance			-	(890,100)	890,100	-	(890,100)	890,100	-
Adjustment to Vehicle Replacement committed fund balance			-			-	-	-	-
Adjustment to Capital Improvement committed fund balance	(67,796)	67,796	-			-	(67,796)	67,796	-
Adjustment to Health Reimbursement Accts committed fund balance			-	(610,160)	610,160	-	(610,160)	610,160	-
Adjustment to Rate Stabilization committed fund balance	(1,523,695)		(1,523,695)	(175,141)		(175,140.65)	(1,698,836)	-	(1,698,836)
Audit adjustments			-			-	-	-	-
rounding			-			-	-	-	0
- Total Adjustments	(1,690,391)	166,696	(1,523,695)	(1,675,401)	1,500,260	(175,141)	(3,365,792)	1,666,956	(1,698,836)
NET CHANGE IN FUND BALANCE	(1,662,503)	(50,234)	(1,712,737)	(1,601,863)	(452,106)	(2,053,969)	(3,264,367)	(502,340)	(3,766,707)
Ending Fund Balance Committed for IT Resource Replacement		225,165	225,165		150,310	150,310	0	375,475	375,475
Ending Fund Balance Committed for IT Capital Replacement		197,633	197,633		1,778,700	1,778,700	0	1,976,333	1,976,333
Ending Fund Balance Committed for Major Maintenance		6,694	6,694		0	0	0	6,694	6,694
Ending Fund Balance Committed for Vehicle Replacement		17,456	17,456		157,107	157,107	0	174,563	174,563
Ending Fund Balance Committed for Capital Improvement		140,061	140,061		1,284,223	1,284,223	0	1,424,284	1,424,284
Ending Fund Balance Committed for Building Forward Together grant matching		136,645	136,645		1,229,809	1,229,809	0	1,366,454	1,366,454
Ending Fund Balance Committed for Rate Stabilization	5,697,763	-	5,697,763	3,823,909	-	3,823,909	9,521,672	0	9,521,672
Total Fund Balance Committed	5,697,763	723,654	6,421,417	3,823,909	4,600,149	8,424,058	9,521,672	5,323,803	14,845,475
Fund Balance Restricted for HRA	659,898		659,898				659,898	0	659,898
Unrestricted Fund Balance Available for Budgeting	10,404,476		10,404,476	6,721,054		6,721,054	17,125,530	0	17,125,530

FY 2024-2025

Proposed Budget

	Combined Total
	Property Tax
	Sales Tax

FY 2024-25 Requested Budget Worksheet

		Total Combined Property Tax and Sales Tax	
		FY 2023-2024 Adjusted Budget	FY 2024-25 Requested Budget
Account	Account Description		
Account Type: 00004 – All Revenues			
Account Character: 40000 – Tax Revenue			
Total 40000 – Tax Revenue		43,120,353	44,298,480
Account Character: 42000 – Intergovernmental Revenues			
Total 42000 – Intergovernmental Revenues		765,069	808,511
Account Character: 44000 – Revenue - Use of Money & Prop			
Total 44000 – Revenue - Use of Money & Prop		480,000	250,000
Account Character: 45000 – Charges for Services			
Total 45000 – Charges for Services		78,500	78,500
Account Character: 46000 – Miscellaneous Revenues			
Total 46000 – Miscellaneous Revenues		164,574	105,000
Account Character: 47000 – Other Financing Sources			
Total 47000 – Other Financing Sources		-	-
Total 00004 – All Revenues		44,608,496	45,540,491

FY 2024-25 Requested Budget Worksheet

		Total Combined Property Tax and Sales Tax	FY 2024-25 Requested Budget
Account	Account Description	FY 2023-2024 Adjusted Budget	
Account Type: 00005 – All Expense/Expenditure Accts			
Account Character: 50000 – Salaries and Employee Benefits			
Total 50000 – Salaries and Employee Benefits		28,605,988	30,415,181
Account Character: 51000 – Services and Supplies			
51021	Communication Expense	20,000	1,000
51031	Waste Disposal Services	260,000	185,000
51032	Janitorial Services	650,000	650,000
51041	Insurance - Liability	150,000	165,000
51061	Maintenance - Equipment	90,000	185,000
51071	Maintenance - Bldg & Improve	700,000	650,000
51072	Landscaping Services	150,000	110,000
51074	Maint - Parks and Grounds	60,000	30,000
51205	Advertising/Marketing Svc	270,000	235,000
51206	Accounting/Auditing Services	140,000	125,000
51207	Client Accounting Services	135,040	147,000
51209	Information Tech Svc (non ISD)	180,000	164,500
51212	Outside Counsel - Legal Advice	250,000	260,000
51225	Training Services	194,512	190,212
51226	Consulting Services	230,000	265,000
51230	Security Services	515,000	515,000
51241	Outside Printing and Binding	48,000	98,000
51244	Permits/License/Fees	-	5,000
51301	Publications and Legal Notices	-	30,000
51401	Rents and Leases - Equipment	99,329	132,800
51421	Rents and Leases - Bldg/Land	728,025	775,000
51601	Training/Conference Expenses	16,200	7,500
51605	Private Car Expense	49,800	63,650
51801	Other Services	5,200	-
51803	Other Contract Services	1,083,790	908,900
51901	Telecommunication Data Lines	213,000	217,000
51902	Telecommunication Usage	14,700	-
51904	ISD - Baseline Services	-	10,500
51909	Telecommunication Wireless Svc	500,000	640,000
51916	County Services Chgs	115,000	172,927
51922	County Car Expense	40,000	140,000
51934	ERP System Charges	49,962	47,962
51935	Unclaimable ERP System Charges	763	763
52021	Clothing, Uniforms, Personal	7,500	7,500
52042	Janitorial Supplies	125,000	85,300
52043	Safety Supplies/Equipment	60,000	30,000
52091	Memberships/Certifications	56,460	80,676
52101	Other Supplies	123,500	205,558
52111	Office Supplies	86,500	76,000
52112	Office Furniture/Fixtures	-	30,000
52115	Books/Media/Subscriptions	4,251,340	4,136,500
52117	Mail and Postage Supplies	8,400	11,900
52118	Printing and Binding Supplies	31,000	31,000
52141	Minor Equipment/Small Tools	183,618	127,000
52142	Computer Equipment/Accessories	303,000	150,600
52143	Computer Software/Licensing	279,148	281,950
52144	Equipment Allowance	5,000	8,800
52162	Special Department Expense	751,432	802,968
52163	Professional Development	152,500	137,500
52193	Utilities - Electric	700,000	770,000
52194	Utilities - Water	150,000	80,000
Total 51000 – Services and Supplies		14,232,719	14,180,966

FY 2024-25 Requested Budget Worksheet

		Total Combined Property Tax and Sales Tax	
		FY 2023-2024 Adjusted Budget	FY 2024-25 Requested Budget
Account	Account Description		
Account Character: 53000 – Other Charges			
53101	Principal Payments - LT Debt	-	-
53102	Financed Purchase Payments	-	55,000
53103	Interest on LT Debt	-	2,500
53201	Judgments and Damages	-	-
53202	Penalties and Fines	-	-
Total 53000 – Other Charges		-	57,500
Account Character: 54000 – Capital Expenditures			
54305	Machinery and Equipment	345,479	185,000
54330	Grant Acquired Equipment	33,333	40,000
54331	Mobile Equipment	135,737	-
54333	Computer Equipment	165,000	114,667
54405	CIP - Bldg & Impr	4,956,084	1,829,629
54701	Intangible Assets - Amortzbl	-	-
Total 54000 – Capital Expenditures		5,635,633	2,169,296
Account Character: 55000 – Appropriation for Contingencies			
55011	Appropriation for Contingencies	60,497	785,419
Total 55000 – Appropriation for Contingencies			
Total 00005 – All Expense/Expenditure Accts		48,534,837	47,608,362
Net Cost (Revenue less Expenditures)		(3,926,341)	2,067,871

Note: Capital expenditures \$2,169,296 shows the 1/3 of the total capital budget released on 7/1/24. \$4,338,589 is in committed funds.

FY 2024-25 Requested Budget Worksheet

		Executive Services & Fund Development	Executive Services & Fund Development	Executive Services & Fund Development
Fund			74805	74807
Depart/Division #		FY 2024-25 Requested Budget	72010601	72017401
Allocation Policy			90%	10%
Account	Account Description			
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
Total 40000 – Tax Revenue		-	-	-
Account Character: 42000 – Intergovernmental Revenues				
Total 42000 – Intergovernmental Revenues		-	-	-
Account Character: 44000 – Revenue - Use of Money & Prop				
Total 44000 – Revenue - Use of Money & Prop		-	-	-
Account Character: 45000 – Charges for Services				
Total 45000 – Charges for Services		-	-	-
Account Character: 46000 – Miscellaneous Revenues				
Total 46000 – Miscellaneous Revenues		-	-	-
Account Character: 47000 – Other Financing Sources				
Total 47000 – Other Financing Sources		-	-	-
Total 00004 – All Revenues		-	-	-

FY 2024-25 Requested Budget Worksheet

		Executive Services & Fund Development	Executive Services & Fund Development	Executive Services & Fund Development
Fund			74805	74807
FY 2024-25 Requested Budget				
Depart/Division #		72010601	72017401	
Allocation Policy		90%	10%	
Account	Account Description			
Account Type: 00005 – All Expense/Expenditure Accts				
Account Character: 50000 – Salaries and Employee Benefits				
Total 50000 – Salaries and Employee Benefits		1,195,571.00	1,076,013.00	119,558.00
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	-	-	-
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services	-	-	-
51041	Insurance - Liability	-	-	-
51061	Maintenance - Equipment	-	-	-
51071	Maintenance - Bldg & Improve	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising/Marketing Svc	-	-	-
51206	Accounting/Auditing Services	-	-	-
51207	Client Accounting Services	-	-	-
51209	Information Tech Svc (non ISD)	-	-	-
51212	Outside Counsel - Legal Advice	230,000.00	207,000.00	23,000.00
51225	Training Services	11,000.00	9,900.00	1,100.00
51226	Consulting Services	135,000.00	121,500.00	13,500.00
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51244	Permits/License/Fees	-	-	-
51301	Publications and Legal Notices	-	-	-
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	775,000.00	697,500.00	77,500.00
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	6,000.00	5,400.00	600.00
51803	Other Contract Services	60,000.00	54,000.00	6,000.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
51904	ISD - Baseline Services	-	-	-
51909	Telecommunication Wireless Svc	-	-	-
51916	County Services Chgs	-	-	-
51922	County Car Expense	-	-	-
51934	ERP System Charges	-	-	-
51935	Unclaimable ERP System Charges	-	-	-
52021	Clothing, Uniforms, Personal	-	-	-
52042	Janitorial Supplies	-	-	-
52043	Safety Supplies/Equipment	-	-	-
52091	Memberships/Certifications	45,000.00	40,500.00	4,500.00
52101	Other Supplies	-	-	-
52111	Office Supplies	1,000.00	900.00	100.00
52112	Office Furniture/Fixtures	-	-	-
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	-	-	-
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	-	-	-
52142	Computer Equipment/Accessories	-	-	-
52143	Computer Software/Licensing	3,000.00	2,700.00	300.00
52144	Equipment Allowance	-	-	-
52162	Special Department Expense	100,000.00	90,000.00	10,000.00
52163	Professional Development	2,500.00	2,250.00	250.00
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		1,368,500.00	1,231,650.00	136,850.00

FY 2024-25 Requested Budget Worksheet

		Executive Services & Fund Development	Executive Services & Fund Development	Executive Services & Fund Development
Fund			74805	74807
Depart/Division #		FY 2024-25 Requested Budget	72010601	72017401
Allocation Policy			90%	10%
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	-
Account Character: 54000 – Capital Expenditures				
Total 54000 – Capital Expenditures		-	-	-
Account Character: 55000 – Appropriation for Contingencies				
55011 Appropriation for Contingencies		-	-	-
Total 55000 – Appropriation for Contingencies				
Total 00005 – All Expense/Expenditure Accts		2,564,071.00	2,307,663.00	256,408.00
Net Cost (Revenue less Expenditures)		2,564,071.00	2,307,663.00	256,408.00

FY 2024-25 Requested Budget Worksheet

		Budget & Finance	Budget & Finance	Budget & Finance
Fund			74805	74807
		FY 2024-25 Requested Budget		
Depart/Division #			72010402	72017202
Allocation Policy			90%	10%
Account	Account Description			
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
Total 40000 – Tax Revenue		-	-	-
Account Character: 42000 – Intergovernmental Revenues				
Total 42000 – Intergovernmental Revenues		-	-	-
Account Character: 44000 – Revenue - Use of Money & Prop				
Total 44000 – Revenue - Use of Money & Prop		-	-	-
Account Character: 45000 – Charges for Services				
Total 45000 – Charges for Services		-	-	-
Account Character: 46000 – Miscellaneous Revenues				
Total 46000 – Miscellaneous Revenues		-	-	-
Account Character: 47000 – Other Financing Sources				
Total 47000 – Other Financing Sources		-	-	-
Total 00004 – All Revenues		-	-	-

FY 2024-25 Requested Budget Worksheet

		Budget & Finance		
		Fund	74805	74807
		FY 2024-25 Requested Budget	72010402	72017202
Depart/Division #	Allocation Policy		90%	10%
Account	Account Description			
Account Type: 00005 – All Expense/Expenditure Accts				
Account Character: 50000 – Salaries and Employee Benefits				
Total 50000 – Salaries and Employee Benefits		914,201.00	822,781.00	91,420.00
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	-	-	-
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services	-	-	-
51041	Insurance - Liability	-	-	-
51061	Maintenance - Equipment	-	-	-
51071	Maintenance - Bldg & Improve	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising/Marketing Svc	-	-	-
51206	Accounting/Auditing Services	140,000.00	126,000.00	14,000.00
51207	Client Accounting Services	147,000.00	132,300.00	14,700.00
51209	Information Tech Svc (non ISD)	-	-	-
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	8,000.00	7,200.00	800.00
51226	Consulting Services	55,155.00	49,640.00	5,515.00
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51244	Permits/License/Fees	-	-	-
51301	Publications and Legal Notices	-	-	-
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	-	-	-
51803	Other Contract Services	9,400.00	8,460.00	940.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
51904	ISD - Baseline Services	-	-	-
51909	Telecommunication Wireless Svc	-	-	-
51916	County Services Chgs	115,000.00	103,500.00	11,500.00
51922	County Car Expense	-	-	-
51934	ERP System Charges	47,962.00	43,166.00	4,796.00
51935	Unclaimable ERP System Charges	763.00	687.00	76.00
52021	Clothing, Uniforms, Personal	-	-	-
52042	Janitorial Supplies	-	-	-
52043	Safety Supplies/Equipment	-	-	-
52091	Memberships/Certifications	660.00	594.00	66.00
52101	Other Supplies	5,000.00	4,500.00	500.00
52111	Office Supplies	48,000.00	43,200.00	4,800.00
52112	Office Furniture/Fixtures	-	-	-
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	-	-	-
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	-	-	-
52142	Computer Equipment/Accessories	-	-	-
52143	Computer Software/Licensing	-	-	-
52144	Equipment Allowance	-	-	-
52162	Special Department Expense	-	-	-
52163	Professional Development	-	-	-
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		576,940.00	519,247.00	57,693.00

FY 2024-25 Requested Budget Worksheet

		Fund		
		Budget & Finance	Budget & Finance	Budget & Finance
		FY 2024-25 Requested Budget	74805	74807
Depart/Division #		72010402	72017202	
Allocation Policy		90%	10%	
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	-
Account Character: 54000 – Capital Expenditures				
Total 54000 – Capital Expenditures		-	-	-
Account Character: 55000 – Appropriation for Contingencies				
55011 Appropriation for Contingencies		-	-	-
Total 55000 – Appropriation for Contingencies				
Total 00005 – All Expense/Expenditure Accts		1,491,141.00	1,342,028.00	149,113.00
Net Cost (Revenue less Expenditures)		1,491,141.00	1,342,028.00	149,113.00

FY 2024-25 Requested Budget Worksheet

		Fund	Library	Library
			74805	74807
		Depart/Division #	FY 2024-25 Requested Budget	
		Allocation Policy	72010100	72017900
Account	Account Description		60%	40%
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
Total 40000 – Tax Revenue			44,298,480.03	27,494,569.00
				16,803,911.03
Account Character: 42000 – Intergovernmental Revenues				
Total 42000 – Intergovernmental Revenues			150,000.00	150,000.00
				-
Account Character: 44000 – Revenue - Use of Money & Prop				
Total 44000 – Revenue - Use of Money & Prop			250,000.00	150,000.00
				100,000.00
Account Character: 45000 – Charges for Services				
Total 45000 – Charges for Services			78,500.00	47,100.00
				31,400.00
Account Character: 46000 – Miscellaneous Revenues				
Total 46000 – Miscellaneous Revenues			100,000.00	60,000.00
				40,000.00
Account Character: 47000 – Other Financing Sources				
Total 47000 – Other Financing Sources			-	-
				-
Total 00004 – All Revenues			44,876,980.03	27,901,669.00
				16,975,311.03

FY 2024-25 Requested Budget Worksheet

		Library	Library	Library
Fund		74805	74807	
FY 2024-25				
Depart/Division #	Requested Budget	72010100	72017900	
Allocation Policy		60%	40%	
Account	Account Description			
Account Type: 00005 – All Expense/Expenditure Accts				
Account Character: 50000 – Salaries and Employee Benefits				
50501	Other Benefits	-	-	-
50605	4850 costs	-	-	-
50701	Perm Position - Local Bds	-	-	-
50702	Extra Help - Local Bds	-	-	-
50704	Boards/Commissions - Local Bds	-	-	-
50708	Contract Employee - Local Bds	-	-	-
50709	Temporary Help - Local Bds	-	-	-
50751	Retirement - Local Bds	750,000.00	450,000.00	300,000.00
50752	County Retirement - Local Bds	-	-	-
50753	FICA Retirement - Local Bds	-	-	-
50754	Deferred Comp - Local Bds	-	-	-
50755	PERS - Local Bds	1,520,525.00	912,315.00	608,210.00
50756	Medicare - Local Bds	-	-	-
50801	Health Ins - Local Bds	-	-	-
50802	Disability - Local Bds	-	-	-
50803	Dental - Local Bds	-	-	-
50804	Life Ins - Local Bds	-	-	-
50805	Vision - Local Bds	-	-	-
50806	Unemployment - Local Bds	30,083.00	18,050.00	12,033.00
50807	Retiree health insurance	810,000.00	486,000.00	324,000.00
50808	Worker's Comp - Local Bds	348,018.00	208,811.00	139,207.00
Total 50000 – Salaries and Employee Benefits		3,458,626.00	2,075,176.00	1,383,450.00

FY 2024-25 Requested Budget Worksheet

		Library	Library	Library
Fund		74805	74807	
Depart/Division #		FY 2024-25 Requested Budget	72010100	72017900
Allocation Policy			60%	40%
Account	Account Description			
Account Character: 51000 – Services and Supplies				
Total 51000 – Services and Supplies		-	-	-
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	-
Account Character: 54000 – Capital Expenditures				
Total 54000 – Capital Expenditures		-	-	-
Account Character: 55000 – Appropriation for Contingencies				
55011 Appropriation for Contingencies		785,419.00	471,251.0	314,168.0
Total 55000 – Appropriation for Contingencies				
Total 00005 – All Expense/Expenditure Accts		4,244,045.00	2,546,427.00	1,697,618.00
Net Cost (Revenue less Expenditures)		(40,632,935.03)	(25,355,242.00)	(15,277,693.03)

FY 2024-25 Requested Budget Worksheet

		Fund	HR	HR
			74805	74807
		FY 2024-25 Requested Budget	72010404	72017204
Depart/Division #		Allocation Policy	90%	10%
Account	Account Description			
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
Total 40000 – Tax Revenue		-	-	-
Account Character: 42000 – Intergovernmental Revenues				
Total 42000 – Intergovernmental Revenues		-	-	-
Account Character: 44000 – Revenue - Use of Money & Prop				
Total 44000 – Revenue - Use of Money & Prop		-	-	-
Account Character: 45000 – Charges for Services				
Total 45000 – Charges for Services		-	-	-
Account Character: 46000 – Miscellaneous Revenues				
Total 46000 – Miscellaneous Revenues		-	-	-
Account Character: 47000 – Other Financing Sources				
Total 47000 – Other Financing Sources		-	-	-
Total 00004 – All Revenues		-	-	-

FY 2024-25 Requested Budget Worksheet

		Fund	HR	HR
			74805	74807
		FY 2024-25 Requested Budget	72010404	72017204
Depart/Division #	Allocation Policy		90%	10%
Account	Account Description			
Account Type: 00005 – All Expense/Expenditure Accts				
Account Character: 50000 – Salaries and Employee Benefits				
Total 50000 – Salaries and Employee Benefits		881,174.00	793,057.00	88,117.00
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	-	-	-
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services	-	-	-
51041	Insurance - Liability	165,000.00	148,500.00	16,500.00
51061	Maintenance - Equipment	-	-	-
51071	Maintenance - Bldg & Improve	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising/Marketing Svc	-	-	-
51206	Accounting/Auditing Services	-	-	-
51207	Client Accounting Services	-	-	-
51209	Information Tech Svc (non ISD)	-	-	-
51212	Outside Counsel - Legal Advice	30,000.00	27,000.00	3,000.00
51225	Training Services	70,000.00	63,000.00	7,000.00
51226	Consulting Services	85,000.00	76,500.00	8,500.00
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51244	Permits/License/Fees	-	-	-
51301	Publications and Legal Notices	30,000.00	27,000.00	3,000.00
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	-	-	-
51803	Other Contract Services	75,000.00	67,500.00	7,500.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
51904	ISD - Baseline Services	-	-	-
51909	Telecommunication Wireless Svc	-	-	-
51916	County Services Chgs	-	-	-
51922	County Car Expense	-	-	-
51934	ERP System Charges	-	-	-
51935	Unclaimable ERP System Charges	-	-	-
52021	Clothing, Uniforms, Personal	-	-	-
52042	Janitorial Supplies	-	-	-
52043	Safety Supplies/Equipment	-	-	-
52091	Memberships/Certifications	2,000.00	1,800.00	200.00
52101	Other Supplies	-	-	-
52111	Office Supplies	1,000.00	900.00	100.00
52112	Office Furniture/Fixtures	-	-	-
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	1,200.00	1,080.00	120.00
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	-	-	-
52142	Computer Equipment/Accessories	-	-	-
52143	Computer Software/Licensing	55,000.00	49,500.00	5,500.00
52144	Equipment Allowance	-	-	-
52162	Special Department Expense	-	-	-
52163	Professional Development	130,000.00	117,000.00	13,000.00
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		644,200.00	579,780.00	64,420.00

FY 2024-25 Requested Budget Worksheet

		Fund	HR	HR
			74805	74807
		FY 2024-25 Requested Budget	72010404	72017204
		Depart/Division #	90%	10%
		Allocation Policy		
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges			-	-
Account Character: 54000 – Capital Expenditures				
Total 54000 – Capital Expenditures			-	-
Account Character: 55000 – Appropriation for Contingencies				
55011 Appropriation for Contingencies			-	-
Total 55000 – Appropriation for Contingencies				
Total 00005 – All Expense/Expenditure Accts			1,525,374.00	1,372,837.00
Net Cost (Revenue less Expenditures)			1,525,374.00	152,537.00

FY 2024-25 Requested Budget Worksheet

		Fund	Facilities	Facilities
			74805	74807
		FY 2024-25 Requested Budget		
		72010403		720107203
Depart/Division #				
Allocation Policy			60%	40%
Account	Account Description			
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
Total 40000 – Tax Revenue		-	-	-
Account Character: 42000 – Intergovernmental Revenues				
Total 42000 – Intergovernmental Revenues		-	-	-
Account Character: 44000 – Revenue - Use of Money & Prop				
Total 44000 – Revenue - Use of Money & Prop		-	-	-
Account Character: 45000 – Charges for Services				
Total 45000 – Charges for Services		-	-	-
Account Character: 46000 – Miscellaneous Revenues				
Total 46000 – Miscellaneous Revenues		-	-	-
Account Character: 47000 – Other Financing Sources				
Total 47000 – Other Financing Sources		-	-	-
Total 00004 – All Revenues		-	-	-

FY 2024-25 Requested Budget Worksheet

		Fund		
		Facilities	Facilities	Facilities
		FY 2024-25 Requested Budget	74805	74807
Depart/Division #	Allocation Policy	72010403	720107203	
Account	Account Description	60%	40%	
Account Type: 00005 – All Expense/Expenditure Accts				
Account Character: 50000 – Salaries and Employee Benefits				
Total 50000 – Salaries and Employee Benefits		1,262,070.00	757,242.00	504,828.00
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	-	-	-
51031	Waste Disposal Services	185,000.00	111,000.00	74,000.00
51032	Janitorial Services	650,000.00	390,000.00	260,000.00
51041	Insurance - Liability	-	-	-
51061	Maintenance - Equipment	145,000.00	87,000.00	58,000.00
51071	Maintenance - Bldg & Improve	650,000.00	390,000.00	260,000.00
51072	Landscaping Services	110,000.00	66,000.00	44,000.00
51074	Maint - Parks and Grounds	30,000.00	18,000.00	12,000.00
51205	Advertising/Marketing Svc	-	-	-
51206	Accounting/Auditing Services	-	-	-
51207	Client Accounting Services	-	-	-
51209	Information Tech Svc (non ISD)	-	-	-
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	5,000.00	3,000.00	2,000.00
51226	Consulting Services	-	-	-
51230	Security Services	515,000.00	309,000.00	206,000.00
51241	Outside Printing and Binding	-	-	-
51244	Permits/License/Fees	5,000.00	3,000.00	2,000.00
51301	Publications and Legal Notices	-	-	-
51401	Rents and Leases - Equipment	15,000.00	9,000.00	6,000.00
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	7,500.00	4,500.00	3,000.00
51605	Private Car Expense	-	-	-
51803	Other Contract Services	-	-	-
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
51904	ISD - Baseline Services	-	-	-
51909	Telecommunication Wireless Svc	20,000.00	12,000.00	8,000.00
51916	County Services Chgs	-	-	-
51922	County Car Expense	140,000.00	84,000.00	56,000.00
51934	ERP System Charges	-	-	-
51935	Unclaimable ERP System Charges	-	-	-
52021	Clothing, Uniforms, Personal	7,500.00	4,500.00	3,000.00
52042	Janitorial Supplies	85,300.00	51,180.00	34,120.00
52043	Safety Supplies/Equipment	30,000.00	18,000.00	12,000.00
52091	Memberships/Certifications	7,100.00	4,260.00	2,840.00
52101	Other Supplies	50,000.00	30,000.00	20,000.00
52111	Office Supplies	3,000.00	1,800.00	1,200.00
52112	Office Furniture/Fixtures	30,000.00	18,000.00	12,000.00
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	-	-	-
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	50,000.00	30,000.00	20,000.00
52142	Computer Equipment/Accessories	-	-	-
52143	Computer Software/Licensing	-	-	-
52144	Equipment Allowance	-	-	-
52162	Special Department Expense	62,000.00	37,200.00	24,800.00
52163	Professional Development	5,000.00	3,000.00	2,000.00
52193	Utilities - Electric	770,000.00	462,000.00	308,000.00
52194	Utilities - Water	80,000.00	48,000.00	32,000.00
Total 51000 – Services and Supplies		3,657,400.00	2,194,440.00	1,462,960.00

FY 2024-25 Requested Budget Worksheet

		Fund	Facilities	Facilities
			74805	74807
		FY 2024-25 Requested Budget		
		72010403		720107203
Depart/Division #				
Allocation Policy		60%		40%
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	-
Account Character: 54000 – Capital Expenditures				
54305	Machinery and Equipment	10,000.00	1,000.00	9,000.00
54330	Grant Acquired Equipment	-	-	-
54331	Mobile Equipment	-	-	-
54333	Computer Equipment	-	-	-
54405	CIP - Bldg & Impr	1,829,629.00	182,963.00	1,646,666.00
54701	Intangible Assets - Amortzbl	-	-	-
Total 54000 – Capital Expenditures		1,839,629.00	183,963.00	1,655,666.00
Account Character: 55000 – Appropriation for Contingencies				
55011	Appropriation for Contingencies	-	-	-
Total 55000 – Appropriation for Contingencies				
Total 00005 – All Expense/Expenditure Accts		6,759,099.00	3,135,645.00	3,623,454.00
Net Cost (Revenue less Expenditures)		6,759,099.00	3,135,645.00	3,623,454.00

Note: New Capital Budget Procedure 7/1/23 Appropriate 1/3(rounded) of total \$6,507,885.00.

FY 2024-25 Requested Budget Worksheet

		Fund	IT	IT
			74805	74807
		FY 2024-25 Requested Budget	72010501	72017301
Depart/Division #				
Allocation Policy			60%	40%
Account	Account Description			
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
Total 40000 – Tax Revenue		-	-	-
Account Character: 42000 – Intergovernmental Revenues				
Total 42000 – Intergovernmental Revenues		150,000.00	90,000.00	60,000.00
Account Character: 44000 – Revenue - Use of Money & Prop				
Total 44000 – Revenue - Use of Money & Prop		-	-	-
Account Character: 45000 – Charges for Services				
Total 45000 – Charges for Services		-	-	-
Account Character: 46000 – Miscellaneous Revenues				
Total 46000 – Miscellaneous Revenues		-	-	-
Account Character: 47000 – Other Financing Sources				
Total 47000 – Other Financing Sources		-	-	-
Total 00004 – All Revenues		150,000.00	90,000.00	60,000.00

FY 2024-25 Requested Budget Worksheet

		Fund		
		IT	IT	IT
		FY 2024-25 Requested Budget	74805	74807
Depart/Division #		72010501	72017301	
Allocation Policy		60%	40%	
Account	Account Description			
Account Type: 00005 – All Expense/Expenditure Accts				
Account Character: 50000 – Salaries and Employee Benefits				
Total 50000 – Salaries and Employee Benefits		1,701,817.00	1,021,091.00	680,726.00
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	1,000.00	600.00	400.00
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services	-	-	-
51041	Insurance - Liability	-	-	-
51061	Maintenance - Equipment	40,000.00	24,000.00	16,000.00
51071	Maintenance - Bldg & Improve	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising/Marketing Svc	-	-	-
51206	Accounting/Auditing Services	-	-	-
51207	Client Accounting Services	-	-	-
51209	Information Tech Svc (non ISD)	52,000.00	31,200.00	20,800.00
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	20,000.00	12,000.00	8,000.00
51226	Consulting Services	-	-	-
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51244	Permits/License/Fees	-	-	-
51301	Publications and Legal Notices	-	-	-
51401	Rents and Leases - Equipment	109,000.00	65,400.00	43,600.00
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	4,000.00	2,400.00	1,600.00
51803	Other Contract Services	625,000.00	375,000.00	250,000.00
51901	Telecommunication Data Lines	217,000.00	130,200.00	86,800.00
51902	Telecommunication Usage	-	-	-
51904	ISD - Baseline Services	10,500.00	6,300.00	4,200.00
51909	Telecommunication Wireless Svc	620,000.00	372,000.00	248,000.00
51916	County Services Chgs	-	-	-
51922	County Car Expense	-	-	-
51934	ERP System Charges	-	-	-
51935	Unclaimable ERP System Charges	-	-	-
52021	Clothing, Uniforms, Personal	-	-	-
52042	Janitorial Supplies	-	-	-
52043	Safety Supplies/Equipment	-	-	-
52091	Memberships/Certifications	150.00	90.00	60.00
52101	Other Supplies	109,058.00	65,435.00	43,623.00
52111	Office Supplies	15,000.00	9,000.00	6,000.00
52112	Office Furniture/Fixtures	-	-	-
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	5,000.00	3,000.00	2,000.00
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	76,000.00	45,600.00	30,400.00
52142	Computer Equipment/Accessories	147,600.00	88,560.00	59,040.00
52143	Computer Software/Licensing	147,000.00	88,200.00	58,800.00
52144	Equipment Allowance	-	-	-
52162	Special Department Expense	30,000.00	18,000.00	12,000.00
52163	Professional Development	-	-	-
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		2,228,308.00	1,336,985.00	891,323.00

FY 2024-25 Requested Budget Worksheet

		IT	IT	IT
Fund			74805	74807
		FY 2024-25 Requested Budget	72010501	72017301
Depart/Division #				
Allocation Policy			60%	40%
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		57,500.00	34,500.00	23,000.00
Account Character: 54000 – Capital Expenditures				
54305	Machinery and Equipment	175,000.00	17,500.00	157,500.00
54330	Grant Acquired Equipment	40,000.00	4,000.00	36,000.00
54331	Mobile Equipment	-	-	-
54333	Computer Equipment	114,667.00	11,467.00	103,200.00
54405	CIP - Bldg & Impr	-	-	-
54701	Intangible Assets - Amortzbl	-	-	-
Total 54000 – Capital Expenditures		329,667.00	32,967.00	296,700.00
Account Character: 55000 – Appropriation for Contingencies				
55011	Appropriation for Contingencies	-	-	-
Total 55000 – Appropriation for Contingencies				
Total 00005 – All Expense/Expenditure Accts		4,317,292.00	2,425,543.00	1,891,749.00
Net Cost (Revenue less Expenditures)		4,167,292.00	2,335,543.00	1,831,749.00

Note: New Capital Budget Procedure 7/1/23 Appropriate 1/3(rounded) of total \$6,507,885.00.

FY 2024-25 Requested Budget Worksheet

		Fund	Communications	Communications
			74805	74807
		FY 2024-25 Requested Budget		
		72010405		72017205
Depart/Division #				
Allocation Policy			60%	40%
Account	Account Description			
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
Total 40000 – Tax Revenue		-	-	-
Account Character: 42000 – Intergovernmental Revenues				
Total 42000 – Intergovernmental Revenues		-	-	-
Account Character: 44000 – Revenue - Use of Money & Prop				
Total 44000 – Revenue - Use of Money & Prop		-	-	-
Account Character: 45000 – Charges for Services				
Total 45000 – Charges for Services		-	-	-
Account Character: 46000 – Miscellaneous Revenues				
Total 46000 – Miscellaneous Revenues		-	-	-
Account Character: 47000 – Other Financing Sources				
Total 47000 – Other Financing Sources		-	-	-
Total 00004 – All Revenues		-	-	-

FY 2024-25 Requested Budget Worksheet

		Communications		
		Fund	74805	74807
		FY 2024-25 Requested Budget	72010405	72017205
Depart/Division #	Allocation Policy		60%	40%
Account	Account Description			
Account Type: 00005 – All Expense/Expenditure Accts				
Account Character: 50000 – Salaries and Employee Benefits				
Total 50000 – Salaries and Employee Benefits		653,181.00	391,909.00	261,272.00
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	-	-	-
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services	-	-	-
51041	Insurance - Liability	-	-	-
51061	Maintenance - Equipment	-	-	-
51071	Maintenance - Bldg & Improve	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising/Marketing Svc	235,000.00	141,000.00	94,000.00
51206	Accounting/Auditing Services	-	-	-
51207	Client Accounting Services	-	-	-
51209	Information Tech Svc (non ISD)	-	-	-
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	8,000.00	4,800.00	3,200.00
51226	Consulting Services	-	-	-
51230	Security Services	-	-	-
51241	Outside Printing and Binding	75,000.00	45,000.00	30,000.00
51244	Permits/License/Fees	-	-	-
51301	Publications and Legal Notices	-	-	-
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	-	-	-
51803	Other Contract Services	35,000.00	21,000.00	14,000.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
51904	ISD - Baseline Services	-	-	-
51909	Telecommunication Wireless Svc	-	-	-
51916	County Services Chgs	-	-	-
51922	County Car Expense	-	-	-
51934	ERP System Charges	-	-	-
51935	Unclaimable ERP System Charges	-	-	-
52021	Clothing, Uniforms, Personal	-	-	-
52042	Janitorial Supplies	-	-	-
52043	Safety Supplies/Equipment	-	-	-
52091	Memberships/Certifications	-	-	-
52101	Other Supplies	2,000.00	1,200.00	800.00
52111	Office Supplies	2,000.00	1,200.00	800.00
52112	Office Furniture/Fixtures	-	-	-
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	-	-	-
52118	Printing and Binding Supplies	30,000.00	18,000.00	12,000.00
52141	Minor Equipment/Small Tools	-	-	-
52142	Computer Equipment/Accessories	-	-	-
52143	Computer Software/Licensing	45,000.00	27,000.00	18,000.00
52144	Equipment Allowance	-	-	-
52162	Special Department Expense	-	-	-
52163	Professional Development	-	-	-
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		432,000.00	259,200.00	172,800.00

FY 2024-25 Requested Budget Worksheet

			Communications	Communications	Communications
			Fund	74805	74807
			FY 2024-25 Requested Budget	72010405	72017205
Depart/Division #					
Allocation Policy				60%	40%
Account	Account Description				
Account Character: 53000 – Other Charges					
Total 53000 – Other Charges			-	-	-
Account Character: 54000 – Capital Expenditures					
Total 54000 – Capital Expenditures			-	-	-
Account Character: 55000 – Appropriation for Contingencies					
55011 Appropriation for Contingencies			-	-	-
Total 55000 – Appropriation for Contingencies					
Total 00005 – All Expense/Expenditure Accts			1,085,181.00	651,109.00	434,072.00
Net Cost (Revenue less Expenditures)			1,085,181.00	651,109.00	434,072.00

FY 2024-25 Requested Budget Worksheet

		Fund	Collections	Collections
			74805	74807
		FY 2024-25 Requested Budget	72010301	72017101
		Depart/Division #		
		Allocation Policy	60%	40%
Account	Account Description			
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
Total 40000 – Tax Revenue		-	-	-
Account Character: 42000 – Intergovernmental Revenues				
Total 42000 – Intergovernmental Revenues		-	-	-
Account Character: 44000 – Revenue - Use of Money & Prop				
Total 44000 – Revenue - Use of Money & Prop		-	-	-
Account Character: 45000 – Charges for Services				
Total 45000 – Charges for Services		-	-	-
Account Character: 46000 – Miscellaneous Revenues				
Total 46000 – Miscellaneous Revenues		-	-	-
Account Character: 47000 – Other Financing Sources				
Total 47000 – Other Financing Sources		-	-	-
Total 00004 – All Revenues		-	-	-

FY 2024-25 Requested Budget Worksheet

		Fund	Collections	Collections
			74805	74807
		FY 2024-25 Requested Budget	72010301	72017101
Depart/Division #			60%	40%
Allocation Policy				
Account	Account Description			
Account Type: 00005 – All Expense/Expenditure Accts				
Account Character: 50000 – Salaries and Employee Benefits				
Total 50000 – Salaries and Employee Benefits		2,211,117.00	1,326,671.00	884,446.00
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	-	-	-
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services	-	-	-
51041	Insurance - Liability	-	-	-
51061	Maintenance - Equipment	-	-	-
51071	Maintenance - Bldg & Improve	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising/Marketing Svc	-	-	-
51206	Accounting/Auditing Services	-	-	-
51207	Client Accounting Services	-	-	-
51209	Information Tech Svc (non ISD)	115,000.00	69,000.00	46,000.00
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	12,000.00	7,200.00	4,800.00
51226	Consulting Services	-	-	-
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51244	Permits/License/Fees	-	-	-
51301	Publications and Legal Notices	-	-	-
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	632.00	379.00	253.00
51803	Other Contract Services	-	-	-
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
51904	ISD - Baseline Services	-	-	-
51909	Telecommunication Wireless Svc	-	-	-
51916	County Services Chgs	-	-	-
51922	County Car Expense	-	-	-
51934	ERP System Charges	-	-	-
51935	Unclaimable ERP System Charges	-	-	-
52021	Clothing, Uniforms, Personal	-	-	-
52042	Janitorial Supplies	-	-	-
52043	Safety Supplies/Equipment	-	-	-
52091	Memberships/Certifications	-	-	-
52101	Other Supplies	-	-	-
52111	Office Supplies	-	-	-
52112	Office Furniture/Fixtures	-	-	-
52115	Books/Media/Subscriptions	4,076,000.00	2,445,600.00	1,630,400.00
52117	Mail and Postage Supplies	2,000.00	1,200.00	800.00
52118	Printing and Binding Supplies	1,000.00	600.00	400.00
52141	Minor Equipment/Small Tools	-	-	-
52142	Computer Equipment/Accessories	-	-	-
52143	Computer Software/Licensing	-	-	-
52144	Equipment Allowance	-	-	-
52162	Special Department Expense	61,000.00	36,600.00	24,400.00
52163	Professional Development	-	-	-
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		4,267,632.00	2,560,579.00	1,707,053.00

FY 2024-25 Requested Budget Worksheet

		Fund	Collections	Collections
			74805	74807
		FY 2024-25 Requested Budget	72010301	72017101
		Allocation Policy	60%	40%
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	-
Account Character: 54000 – Capital Expenditures				
Total 54000 – Capital Expenditures		-	-	-
Account Character: 55000 – Appropriation for Contingencies				
55011 Appropriation for Contingencies		-	-	-
Total 55000 – Appropriation for Contingencies				
Total 00005 – All Expense/Expenditure Accts		6,478,749.00	3,887,250.00	2,591,499.00
Net Cost (Revenue less Expenditures)		6,478,749.00	3,887,250.00	2,591,499.00

FY 2024-25 Requested Budget Worksheet

		Community Engagement	Community Engagement	Community Engagement
Fund			74805	74807
FY 2024-25 Requested Budget				
Depart/Division #			72010701	72017501
Allocation Policy			60%	40%
Account	Account Description			
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
Total 40000 – Tax Revenue		-	-	-
Account Character: 42000 – Intergovernmental Revenues				
Total 42000 – Intergovernmental Revenues		392,651.00	235,590.00	157,061.00
Account Character: 44000 – Revenue - Use of Money & Prop				
Total 44000 – Revenue - Use of Money & Prop		-	-	-
Account Character: 45000 – Charges for Services				
Total 45000 – Charges for Services		-	-	-
Account Character: 46000 – Miscellaneous Revenues				
Total 46000 – Miscellaneous Revenues		-	-	-
Account Character: 47000 – Other Financing Sources				
Total 47000 – Other Financing Sources		-	-	-
Total 00004 – All Revenues		392,651.00	235,590.00	157,061.00

FY 2024-25 Requested Budget Worksheet

		Community Engagement	Community Engagement	Community Engagement
Fund			74805	74807
FY 2024-25 Requested Budget				
Depart/Division #		72010701	72017501	
Allocation Policy		60%	40%	
Account	Account Description			
Account Type: 00005 – All Expense/Expenditure Accts				
Account Character: 50000 – Salaries and Employee Benefits				
Total 50000 – Salaries and Employee Benefits		1,657,540.00	994,524.00	663,016.00
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	-	-	-
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services	-	-	-
51041	Insurance - Liability	-	-	-
51061	Maintenance - Equipment	-	-	-
51071	Maintenance - Bldg & Improve	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising/Marketing Svc	-	-	-
51206	Accounting/Auditing Services	-	-	-
51207	Client Accounting Services	-	-	-
51209	Information Tech Svc (non ISD)	-	-	-
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	10,000.00	6,000.00	4,000.00
51226	Consulting Services	-	-	-
51230	Security Services	-	-	-
51241	Outside Printing and Binding	15,000.00	9,000.00	6,000.00
51244	Permits/License/Fees	-	-	-
51301	Publications and Legal Notices	-	-	-
51401	Rents and Leases - Equipment	8,800.00	5,280.00	3,520.00
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	2,074.00	1,244.00	830.00
51803	Other Contract Services	72,500.00	43,500.00	29,000.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
51904	ISD - Baseline Services	-	-	-
51909	Telecommunication Wireless Svc	-	-	-
51916	County Services Chgs	-	-	-
51922	County Car Expense	-	-	-
51934	ERP System Charges	-	-	-
51935	Unclaimable ERP System Charges	-	-	-
52021	Clothing, Uniforms, Personal	-	-	-
52042	Janitorial Supplies	-	-	-
52043	Safety Supplies/Equipment	-	-	-
52091	Memberships/Certifications	22,766.00	13,660.00	9,106.00
52101	Other Supplies	3,000.00	1,800.00	1,200.00
52111	Office Supplies	3,000.00	1,800.00	1,200.00
52112	Office Furniture/Fixtures	-	-	-
52115	Books/Media/Subscriptions	26,000.00	15,600.00	10,400.00
52117	Mail and Postage Supplies	-	-	-
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	-	-	-
52142	Computer Equipment/Accessories	-	-	-
52143	Computer Software/Licensing	24,350.00	14,610.00	9,740.00
52144	Equipment Allowance	8,800.00	5,280.00	3,520.00
52162	Special Department Expense	531,108.00	318,665.00	212,443.00
52163	Professional Development	-	-	-
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		727,398.00	436,439.00	290,959.00

FY 2024-25 Requested Budget Worksheet

			Community Engagement	Community Engagement	Community Engagement
			Fund		
			FY 2024-25 Requested Budget	74805	74807
			Depart/Division #	72010701	72017501
			Allocation Policy	60%	40%
Account	Account Description				
Account Character: 53000 – Other Charges					
Total 53000 – Other Charges			-	-	-
Account Character: 54000 – Capital Expenditures					
Total 54000 – Capital Expenditures			-	-	-
Account Character: 55000 – Appropriation for Contingencies					
55011 Appropriation for Contingencies			-	-	-
Total 55000 – Appropriation for Contingencies					
Total 00005 – All Expense/Expenditure Accts			2,384,938.00	1,430,963.00	953,975.00
Net Cost (Revenue less Expenditures)			1,992,287.00	1,195,373.00	796,914.00

FY 2024-25 Requested Budget Worksheet

		Fund	Literacy	Literacy
			74805	74807
		FY 2024-25 Requested Budget	72010703	72017503
		Depart/Division #	60%	40%
		Allocation Policy		
Account	Account Description			
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
Total 40000 – Tax Revenue		-	-	-
Account Character: 42000 – Intergovernmental Revenues				
Total 42000 – Intergovernmental Revenues		115,860.00	69,516.00	46,344.00
Account Character: 44000 – Revenue - Use of Money & Prop				
Total 44000 – Revenue - Use of Money & Prop		-	-	-
Account Character: 45000 – Charges for Services				
Total 45000 – Charges for Services		-	-	-
Account Character: 46000 – Miscellaneous Revenues				
Total 46000 – Miscellaneous Revenues		-	-	-
Account Character: 47000 – Other Financing Sources				
Total 47000 – Other Financing Sources		-	-	-
Total 00004 – All Revenues		115,860.00	69,516.00	46,344.00

FY 2024-25 Requested Budget Worksheet

		Literacy		
		Fund	74805	74807
		FY 2024-25 Requested Budget	72010703	72017503
Depart/Division #	Allocation Policy		60%	40%
Account	Account Description			
Account Type: 00005 – All Expense/Expenditure Accts				
Account Character: 50000 – Salaries and Employee Benefits				
Total 50000 – Salaries and Employee Benefits		366,301.00	219,780.00	146,521.00
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	-	-	-
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services	-	-	-
51041	Insurance - Liability	-	-	-
51061	Maintenance - Equipment	-	-	-
51071	Maintenance - Bldg & Improve	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising/Marketing Svc	-	-	-
51206	Accounting/Auditing Services	-	-	-
51207	Client Accounting Services	-	-	-
51209	Information Tech Svc (non ISD)	-	-	-
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	10,000.00	6,000.00	4,000.00
51226	Consulting Services	-	-	-
51230	Security Services	-	-	-
51241	Outside Printing and Binding	8,000.00	4,800.00	3,200.00
51244	Permits/License/Fees	-	-	-
51301	Publications and Legal Notices	-	-	-
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	2,544.00	1,526.00	1,018.00
51803	Other Contract Services	30,000.00	18,000.00	12,000.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
51904	ISD - Baseline Services	-	-	-
51909	Telecommunication Wireless Svc	-	-	-
51916	County Services Chgs	-	-	-
51922	County Car Expense	-	-	-
51934	ERP System Charges	-	-	-
51935	Unclaimable ERP System Charges	-	-	-
52021	Clothing, Uniforms, Personal	-	-	-
52042	Janitorial Supplies	-	-	-
52043	Safety Supplies/Equipment	-	-	-
52091	Memberships/Certifications	1,000.00	600.00	400.00
52101	Other Supplies	-	-	-
52111	Office Supplies	3,000.00	1,800.00	1,200.00
52112	Office Furniture/Fixtures	-	-	-
52115	Books/Media/Subscriptions	32,000.00	19,200.00	12,800.00
52117	Mail and Postage Supplies	2,000.00	1,200.00	800.00
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	1,000.00	600.00	400.00
52142	Computer Equipment/Accessories	3,000.00	1,800.00	1,200.00
52143	Computer Software/Licensing	7,000.00	4,200.00	2,800.00
52144	Equipment Allowance	-	-	-
52162	Special Department Expense	18,860.00	11,316.00	7,544.00
52163	Professional Development	-	-	-
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		118,404.00	71,042.00	47,362.00

FY 2024-25 Requested Budget Worksheet

		Fund	Literacy	Literacy
			74805	74807
		FY 2024-25 Requested Budget	72010703	72017503
		Depart/Division #	60%	40%
		Allocation Policy		
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	-
Account Character: 54000 – Capital Expenditures				
Total 54000 – Capital Expenditures		-	-	-
Account Character: 55000 – Appropriation for Contingencies				
55011 Appropriation for Contingencies		-	-	-
Total 55000 – Appropriation for Contingencies				
Total 00005 – All Expense/Expenditure Accts		484,705.00	290,822.00	193,883.00
Net Cost (Revenue less Expenditures)		368,845.00	221,306.00	147,539.00

FY 2024-25 Requested Budget Worksheet

		Fund	Public Services	Public Services
			74805	74807
		FY 2024-25 Requested Budget	72010201	72017001
Depart/Division #			60%	40%
Allocation Policy				
Account	Account Description			
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
Total 40000 – Tax Revenue		-	-	-
Account Character: 42000 – Intergovernmental Revenues				
Total 42000 – Intergovernmental Revenues		-	-	-
Account Character: 44000 – Revenue - Use of Money & Prop				
Total 44000 – Revenue - Use of Money & Prop		-	-	-
Account Character: 45000 – Charges for Services				
Total 45000 – Charges for Services		-	-	-
Account Character: 46000 – Miscellaneous Revenues				
Total 46000 – Miscellaneous Revenues		5,000.00	3,000.00	2,000.00
Account Character: 47000 – Other Financing Sources				
Total 47000 – Other Financing Sources		-	-	-
Total 00004 – All Revenues		5,000.00	3,000.00	2,000.00

FY 2024-25 Requested Budget Worksheet

		Public Services	Public Services	Public Services
Fund			74805	74807
		FY 2024-25 Requested Budget		
Depart/Division #			72010201	72017001
Allocation Policy			60%	40%
Account	Account Description			
Account Type: 00005 – All Expense/Expenditure Accts				
Account Character: 50000 – Salaries and Employee Benefits				
Total 50000 – Salaries and Employee Benefits		15,956,600.96	8,907,700.20	7,048,900.76
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	-	-	-
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services	-	-	-
51041	Insurance - Liability	-	-	-
51061	Maintenance - Equipment	-	-	-
51071	Maintenance - Bldg & Improve	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising/Marketing Svc	-	-	-
51206	Accounting/Auditing Services	-	-	-
51207	Client Accounting Services	-	-	-
51209	Information Tech Svc (non ISD)	-	-	-
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	36,212.00	21,727.00	14,485.00
51226	Consulting Services	-	-	-
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51244	Permits/License/Fees	-	-	-
51301	Publications and Legal Notices	-	-	-
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	48,400.00	29,040.00	19,360.00
51803	Other Contract Services	2,000.00	1,200.00	800.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
51904	ISD - Baseline Services	-	-	-
51909	Telecommunication Wireless Svc	-	-	-
51916	County Services Chgs	-	-	-
51922	County Car Expense	-	-	-
51934	ERP System Charges	-	-	-
51935	Unclaimable ERP System Charges	-	-	-
52021	Clothing, Uniforms, Personal	-	-	-
52042	Janitorial Supplies	-	-	-
52043	Safety Supplies/Equipment	-	-	-
52091	Memberships/Certifications	2,000.00	1,200.00	800.00
52101	Other Supplies	36,500.00	21,900.00	14,600.00
52111	Office Supplies	-	-	-
52112	Office Furniture/Fixtures	-	-	-
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	1,700.00	1,020.00	680.00
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	-	-	-
52142	Computer Equipment/Accessories	-	-	-
52143	Computer Software/Licensing	-	-	-
52144	Equipment Allowance	-	-	-
52162	Special Department Expense	-	-	-
52163	Professional Development	-	-	-
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		126,812.00	76,087.00	50,725.00

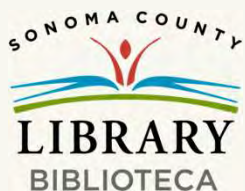
FY 2024-25 Requested Budget Worksheet

		Fund	Public Services	Public Services
			74805	74807
		FY 2024-25 Requested Budget	72010201	72017001
		Depart/Division #	60%	40%
		Allocation Policy		
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	-
Account Character: 54000 – Capital Expenditures				
Total 54000 – Capital Expenditures		-	-	-
Account Character: 55000 – Appropriation for Contingencies				
55011 Appropriation for Contingencies		-	-	-
Total 55000 – Appropriation for Contingencies				
Total 00005 – All Expense/Expenditure Accts		16,083,412.96	8,983,787.20	7,099,625.76
Net Cost (Revenue less Expenditures)		16,078,412.96	8,980,787.20	7,097,625.76

FY 2024-2025
Proposed Budget
Gifts and Donations Fund

Gifts and Donations 74810

Account		FY 2024-25 Requested Budget
Account	Account Description	
Fund: 74810 – Gifts and Donations		
Account Type: 00004 – All Revenues		
44002	Interest on Pooled Cash	
46029	Donations/Contributions	150,000.00
Total 00004 – All Revenues		150,000.00
Account Type: 00005 – All Expense/Expenditure Accts		
51071	Maintenance - Bldg & Improve	
51209	Information Tech Svc (non ISD)	
52101	Other Supplies	25,000.00
52115	Books/Media/Subscriptions	100,000.00
52141	Minor Equipment/Small Tools	
52162	Special Department Expense	25,000.00
Total 00005 – All Expense/Expenditure Accts		150,000.00
Total 74810 – Gifts and Donations		-



Proposed Fiscal Year 2024-2025 Overview



Proposed Final FY 2024-2025 Budget | Myrna Lopez, Chief Financial Officer
Regular Commission Meeting, June 5, 2024



External factors

- Economic conditions
- Natural disasters
- County and city partners in our Joint Powers Authority



FY 2024-2025 proposed budget

Key highlights

- \$52.0 million
- 233.85 FTE
- Balanced budget
- \$931,996 new revenue
- New Bibliobus and BiblioCommons
- Increase Stabilization Fund to 20%

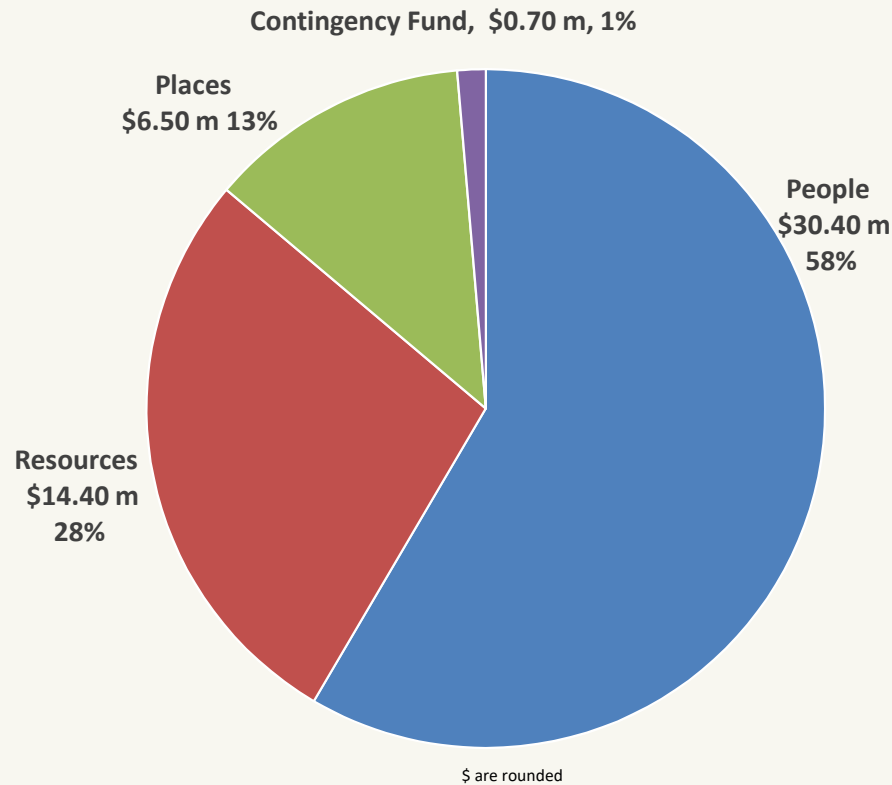


Summary Proposed Fiscal Year 2024-2025 Budget

June 5, 2024	Proposed Property Tax/General Fund	Proposed Sales Tax	Proposed Gifts & Donations	Proposed Total	Adjusted Approved as of 3/6/24	Change Proposed vs Approved Adj
Figures are rounded to the nearest \$1	FY 2024-25	FY 2024-25	FY 2024-25	FY 2024-25	FY 2023-24	
Revenue						
Property Taxes	27,644,569			27,644,569	26,776,792	867,777
Intergovernmental	395,106	263,405		658,511	650,342	8,169
Other	197,100	131,400		328,500	558,500	(230,000)
Donations/Misc.	63,000	42,000	150,000	255,000	314,574	(59,574)
Sales Tax		16,803,911		16,803,911	16,458,287	345,624
Total All Revenues	28,299,775	17,240,716	150,000	45,690,491	44,758,495	931,996
Expenditures						-
Salaries	12,576,246	8,161,188		20,737,434	19,643,595	1,093,839
Benefits	5,446,388	3,481,359		8,927,747	8,212,393	715,354
OPEB Trust	450,000	300,000		750,000	750,000	-
Total Salary and Benefits	18,472,634	11,942,547		30,415,181	28,605,988	1,809,193
Services and Supplies	9,293,503	4,887,463	150,000	14,330,966	14,382,719	(51,753)
Other Charges	34,500	23,000		57,500		57,500
Contingency	471,251	314,168		785,419	60,497	724,922
Non-Capital Expenditures	28,271,888	17,167,178	150,000	45,589,066	43,049,204	2,539,862
Operating surplus/(deficit)	27,887	73,538	-	101,425		
Capital* (1)	216,930	1,952,366		2,169,296	5,635,633	(3,466,337)
Total Expenditures	28,488,818	19,119,544	150,000	47,758,362	48,684,837	(926,475)
Total Appropriations 7/1/24	\$ 28,488,818	\$ 19,119,544	\$ 150,000	\$ 47,758,362	\$ 48,684,837	\$ (926,475)
Capital Committed Funds (2)*	433,859	3,904,730	-	4,338,589		4,338,589
Year-End w/Total Capital Expenditures	\$ 28,922,677	\$ 23,024,274	\$ 150,000	\$ 52,096,951	\$ 48,684,837	\$ 3,412,114
Use of Committed Fund Balance for FY 2024-2025 by year end			-			-
Capital full FY budget (1+2)	650,789	5,857,097	-	6,507,885	10,310,387	(3,802,502)
Total Use of Committed Fund Balance	650,789	5,857,097	-	6,507,885	10,310,387	(3,802,502)
FTE				233.85	232.85	1.00

Proposed FY 2024-2025 Budget

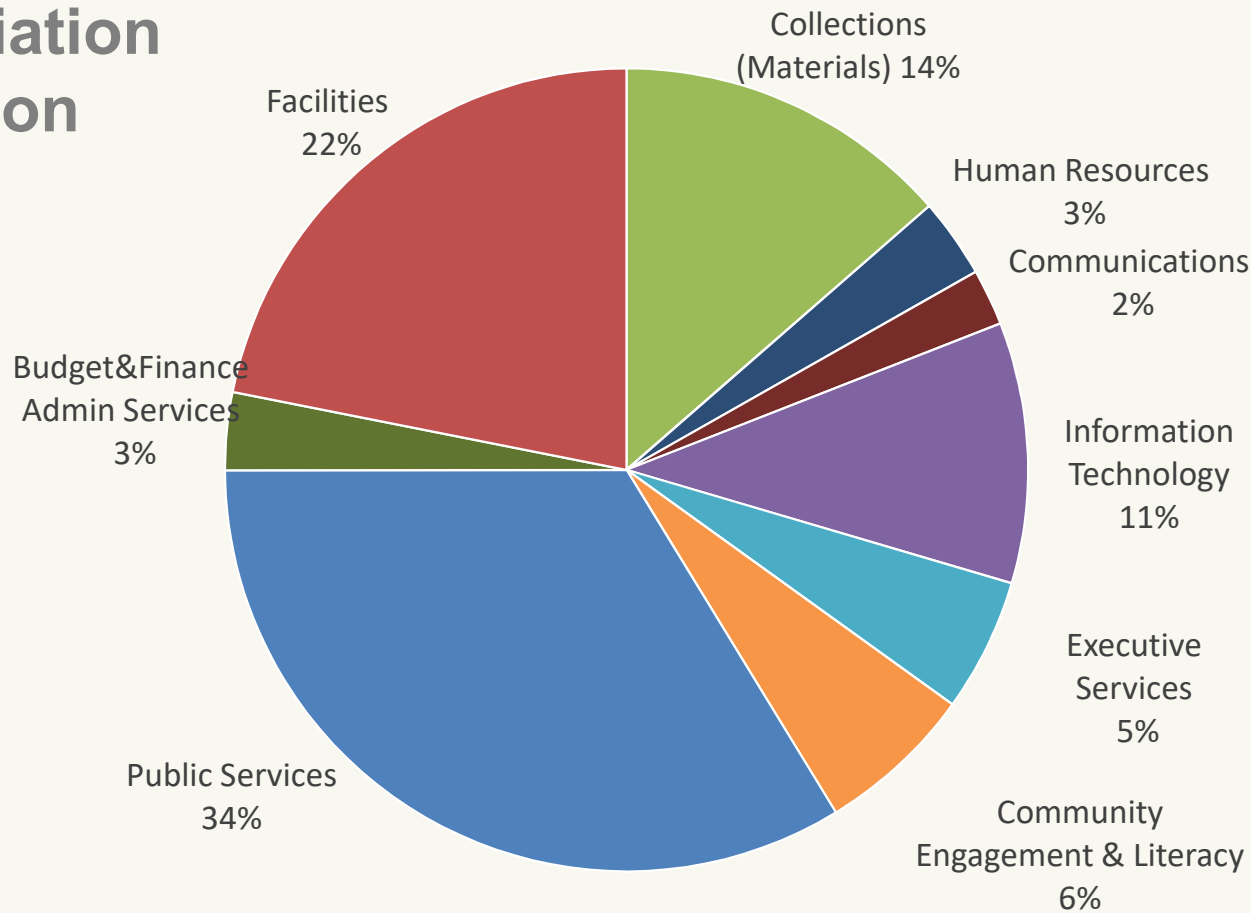
Expenditures by People, Places, and Resources



**Total budget
\$52.0 million**

Proposed FY 2024-2025 Budget

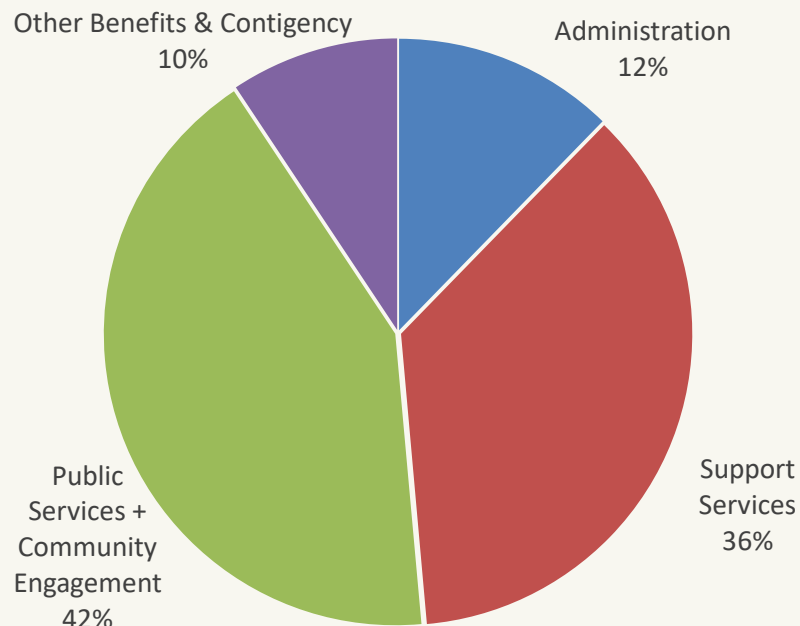
Appropriation by Division



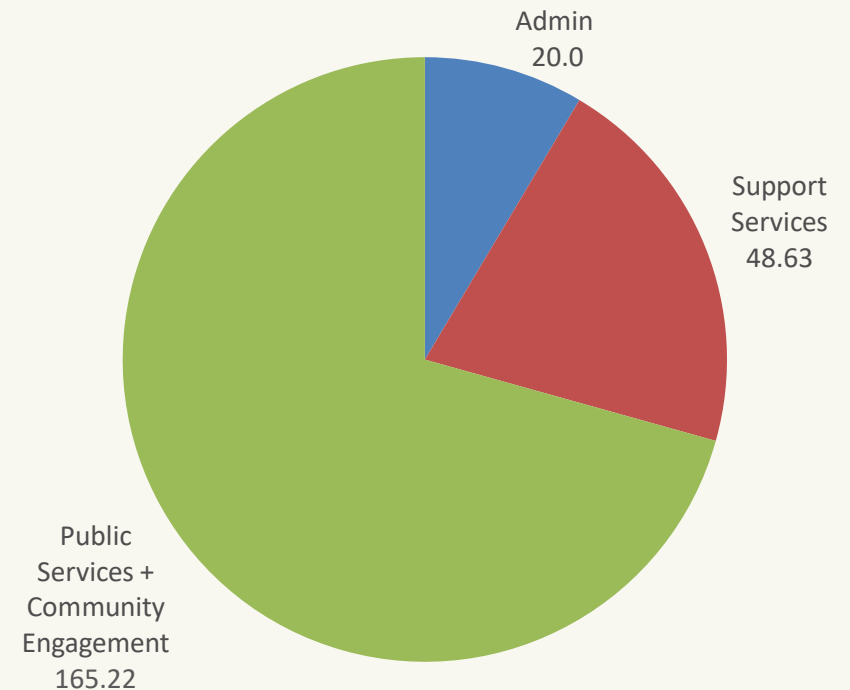
**Total budget
\$52.0 million**

Operating Funds and FTE for services to branch libraries

% of Operating Budget \$45.59 Million



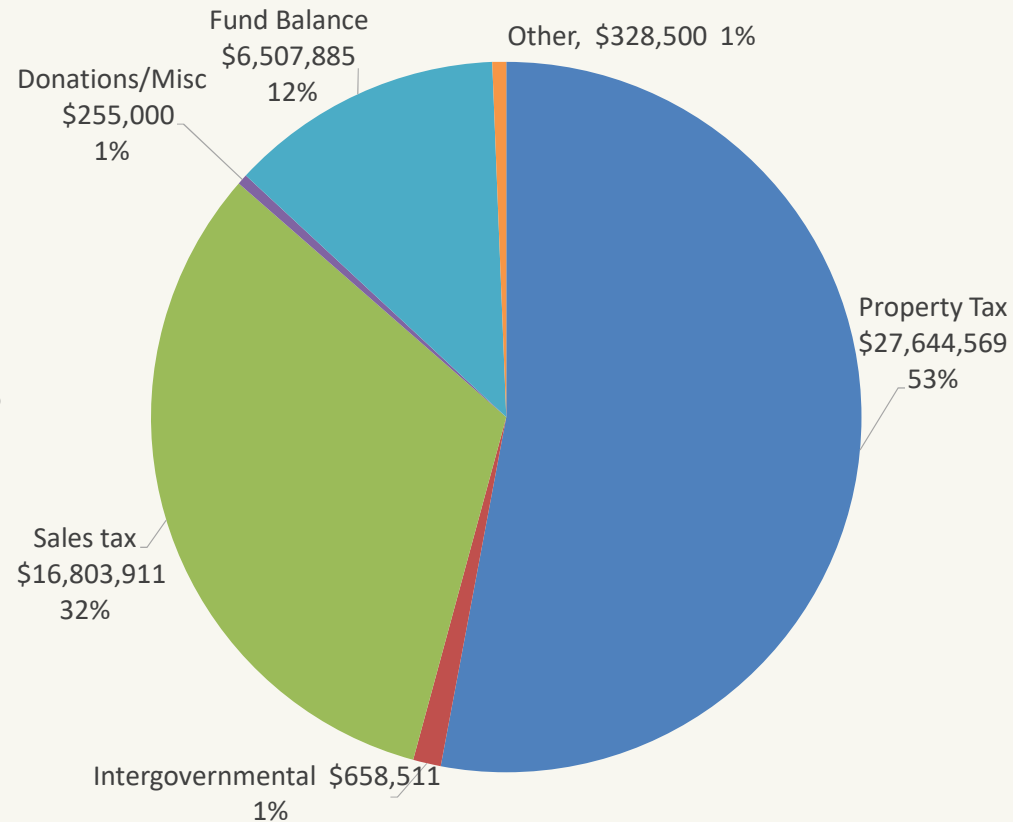
FTE Total 233.85



Proposed FY 2024-2025 Budget Financing by Source

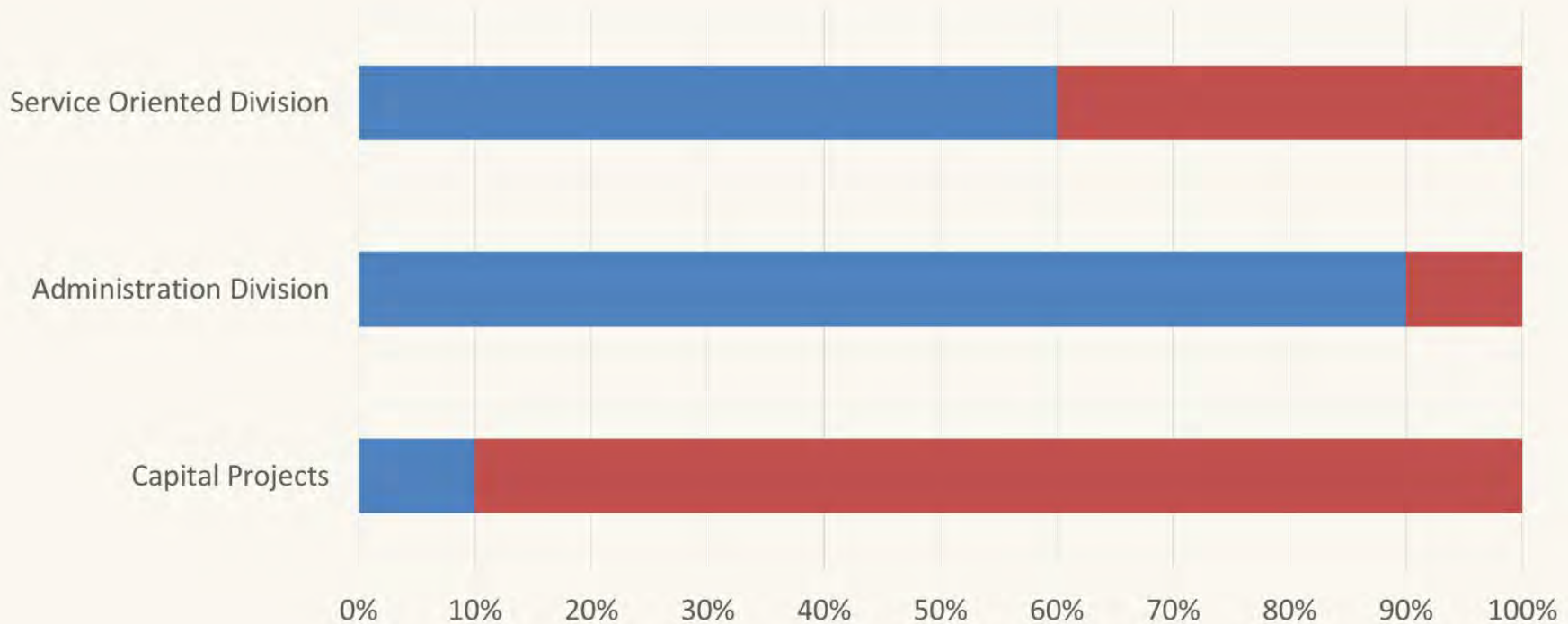
Funds

- Property Tax
- Sales Tax
- Gifts & Donations



**Total
\$52.2 million**

Allocation Ratios



Allocation of Major Revenue Sources

Service Area	Property Tax	Sales Tax	Total By Service Area
Allocation Ratios per Policy Area			
Service Oriented Divisions	20,592,150	14,035,769	34,627,919
Administration Divisions	5,024,122	558,236	5,582,358
Capital Projects	650,789	5,857,096	6,507,885
Allocation as stated in memo			-
Service Oriented Division (Sunday Hours)	-	802,762	802,762
Administration Division (Workers' Comp, Unemployment, HRA, OPEB, UAL, Contingency)	2,655,616	1,770,411	4,426,027
Total	\$ 28,922,677	\$ 23,024,274	\$ 51,946,951

Policy applies to property tax and sales tax revenues only. Does not include gifts and donations

Estimated Fund Balance

Committed \$14,845,475 includes:

- Stabilization Fund at 20% of budgeted expenditures
- Capital project reserves

Unrestricted available for budgeting \$17,125,530 includes:

- Property tax \$10,404,476
- Sales tax \$6,721,054

(Balances may change with FY 23-24 year-end actual expenditures, revenues, and adjustments.)

	Combined Requested Budget		
	FY 24-25 Operations	FY 24-25 Committed	FY 24-25 Total
Beginning Fund Balance Available for Budgeting	20,389,897	5,826,143	26,216,040
PLUS: Revenues	45,540,491	-	45,540,491
LESS: Expenditures	45,439,066	-	45,439,066
Operations Surplus/(Deficit)	101,425	-	101,425
LESS: Use of IT Resource Replacement Committed Fund Balance	-	-	-
LESS: Use of IT Capital Replacement Committed Fund Balance	-	329,667	329,667
LESS: Use of Major Maintenance Committed Fund Balance	-	-	-
LESS: Use of Capital Improvement Committed Fund Balance	-	1,816,620	1,816,620
LESS: Use of Building Forward Together Grant Matching Committed Fund Balance	-	23,009	23,009
SURPLUS / (USE OF FUND BALANCE) FOR FISCAL YEAR	101,425	(2,169,296)	(2,067,871)
Adjustments to Reserves / Encumbrances:	-	-	-
Payroll Acct Adjustments	-	-	-
Reversal of GASB 31 Adjustment	-	-	-
Audit adjustments	-	-	-
(Increase)/Decrease to Prepaids	-	-	-
Adjustment to Committed Capital Fund Balances in FY23-24	-	-	-
Adjustment to Building Forward together grant matching Fund Balance	-	-	-
Adjustment to IT Resources committed fund balance	-	-	-
Adjustment to IT Capital Replacement committed fund balance	(98,900.00)	98,900.00	-
Adjustment to Major Maintenance committed fund balance	(890,100.00)	890,100.00	-
Adjustment to Vehicle Replacement committed fund balance	-	-	-
Adjustment to Capital Improvement committed fund balance	(67,796.00)	67,796.00	-
Adjustment to Health Reimbursement Accts committed fund balance	(610,160.00)	610,160.00	-
Adjustment to Rate Stabilization committed fund balance	(1,698,835.64)	-	(1,698,835.64)
	-	-	-
Audit adjustments	0	0	0
rounding	0	0	0
- Total Adjustments	(3,365,792)	1,666,956	(1,698,836)
NET CHANGE IN FUND BALANCE	(3,264,367)	(502,340)	(3,766,707)
Ending Fund Balance Committed for IT Resource Replacement	0	375,475	375,475
Ending Fund Balance Committed for IT Capital Replacement	0	1,976,333	1,976,333
Ending Fund Balance Committed for Major Maintenance	0	6,694	6,694
Ending Fund Balance Committed for Vehicle Replacement	0	174,563	174,563
Ending Fund Balance Committed for Capital Improvement	0	1,424,284	1,424,284
Ending Fund Balance Committed for Building Forward Together grant matching	0	1,366,454	1,366,454
Ending Fund Balance Committed for Rate Stabilization	9,521,672	0	9,521,672
Total Fund Balance Committed	9,521,672	5,323,803	14,845,475
Fund Balance Restricted for HRA	659,898	0	659,898
Unrestricted Fund Balance Available for Budgeting	17,125,530	0	17,125,530

Benefits of increasing Stabilization Fund

- Achieves stated goal of 20% of budgeted expenditures: \$9,521,672
- Robust “rainy day” funds are an essential strategy for navigating economic ups and downs
- Allows better financial planning for use of unrestricted balances
 - Use for revenue shortfalls
 - Fund one-time priority projects



FY 2024-2025 Budget Accomplishments

- **Sustain Sunday hours at all branches**
- **Add second Bibliobus**
- **Increase Stabilization Fund**
- **Continue capital fund budget procedures and increase reporting for Information Technology and Facilities**



Next Steps

June 5, 2024 – Commission to consider adoption of the FY 2024-2025 budget

June – August, 2024 -- Continue to monitor revenues sales tax and property tax in FY 2024

August -- Report to the Finance Committee actual revenues receipts through July 2024

September -- Report FY 2024 year-end actual revenue receipts and impact on FY 2024-2025 include recommendations to address any fiscal impacts

Thank you!



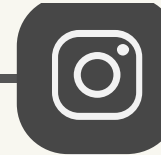
YOUTUBE



TWITTER



FACEBOOK



INSTAGRAM

Questions?

The RESOLUTION NO. 2226

Dated: 6/5/2024

RESOLUTION OF THE SONOMA COUNTY LIBRARY COMMISSION
ADOPTING THE FISCAL YEAR 2024-2025 ANNUAL BUDGET FOR THE
SONOMA COUNTY LIBRARY

WHEREAS, the Sonoma County Library Commission held a Budget Workshop on March 27, 2024 to receive the proposed Fiscal Year 2024-2025 annual budget and goals; and

WHEREAS, the Sonoma County Library Commission reviewed and approved the proposed budget for Fiscal Year 2024-2025 for the Sonoma County Library at its June 5, 2024 meeting; and

WHEREAS, the operations and capital budget reflects total expenditures in the amount of \$52,096,951 of which \$45,589,066 are operating expenditures and \$6,507,885 are capital expenditures;

WHEREAS, the revenues are in the amount of \$45,690,491 and use of committed fund balance for capital projects in the amount of \$6,507,885; and

WHEREAS, the capital appropriation of \$2,169,296 reflects one-third of the total planned capital budget for the fiscal year to be released on July 1, 2024, the library staff will request additional appropriations of the committed funds at a later date during the fiscal year; and

WHEREAS, the Commission commits fund balance available for budgeting in the total of \$4,338,589 for capital projects in the amount of \$433,859 of property tax available fund balance and \$3,904,730 of sales tax available fund balance; and

WHEREAS, the Fiscal Year 2024-2025 budget includes an additional 1.0 FTE as follows: 1.0 FTE, Librarian III (Community Engagement).

NOW, THEREFORE, BE IT RESOLVED THAT:

The Sonoma County Library's Fiscal Year 2024-2025 annual budget is hereby adopted.

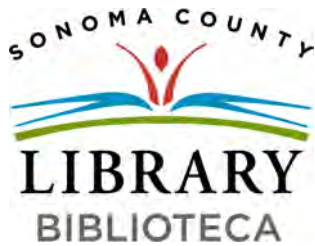
OPERATING BUDGET	CAPITAL BUDGET	TOTAL BUDGET	REVENUES	USE OF FUNDS
\$45,589,066	\$6,507,885	\$52,096,951	\$45,690,491	\$6,507,885

So Ordered.

Commissioner Voting:

AYES: 11
NOES: 0
ABSENT: 0
ABSTAIN: 0


Commission Chair



FY 24-25 Budget Workshop



Goals

Reimagining Plan



**Provide opportunities for all to learn,
contribute, interact, and participate**

Support community resiliency

**Foster racial equity, social justice,
and inclusion**

PROVIDE OPPORTUNITIES FOR ALL TO LEARN, CONTRIBUTE, INTERACT, AND PARTICIPATE

Executive Services

- Work with stakeholders to advance a capital campaign for a permanent Roseland library
- Conduct high-level outreach to all JPA partner cities and county
- Continue work with JPA partners to establish building leases

Collection Services

- Maintain holds-to-copy ratios in all formats to support access to library materials
- Public launch of ArchivesSpace, an online finding aid for archival collections,
- Support collection updates in branch modernization projects

Communications

- Expand graphics and messaging support and guidance to branches
- Promote system wide standards for web text, social media, graphic requests, media outreach
- Expand marketing calendar and increase internal accessibility and function

Community Engagement

- Develop and expand outreach services
- Provide opportunities to contribute, interact, and participate through signature events
- Utilize outreach vehicles to expand impact throughout Sonoma County

Facilities

- Complete Petaluma and Healdsburg branch modernization projects
- Complete Cloverdale patio project
- Implement multiple small projects at all branches

Financial Services

- Continue ongoing staff development
- Monitor outside factors that impact budget stability
- Provide regular financial reporting to community, commission, and staff

Human Resources

- Continue implementation NEOGOV platform
- Maintain and improve staff training and onboarding procedures
- Staff Day

Information Technology

- Install automated book lockers at multiple locations
- Provide technology support to branch modernization projects
- Replace instructional laptops and install laptop lending kiosks

Public Services

- Provide 765 hours/week service at 15 library facilities around the county
- Increase professional development and learning opportunities for staff
- Recognize the work of branch-level volunteers



SUPPORT COMMUNITY RESILIENCY

Executive Services

- Implement a dashboard metrics resource
- Complete a system-wide policies audit
- Work with library foundation to build board capacity to facilitate major gift fundraising

Collection Services

- Update and manage digital resources that promote resiliency
- Implement software that improves tracking and public access to archival materials
- Catalog and make available more historical photos

Communications

- Advocate for increased funding for Roseland project
- Continue as liaison to Santa Rosa Hearn project
- Advocate for facilities projects with JPA partners

Community Engagement

- Emphasize programs that provide opportunities to interact, engage and, contribute
- Update outreach training for staff
- Provide programming that fosters community resiliency

Facilities

- Work with community partners to implement ADA transition plan
- Maintain library facilities at peak efficiency
- Plan work that supports goals of Facilities Master Plan

Financial Services

- Implement purchasing standards and guidelines
- Update internal policies and procedures
- Support timely audits

Human Resources

- Hire safety consultant
- Partner with Community Engagement and Public Services for internship program
- Initiate LiveScan program

Information Technology

- Replace self-checkout devices
- Roll out multi-factor authentication for all library staff
- Improve and expand network capacity and stability

Public Services

- Expand partnerships to provide increased social services in libraries
- Build community connections through participation in local networking activities
- Collaborate with Community Engagement Division to support programs



FOSTER RACIAL EQUITY, SOCIAL JUSTICE, AND INCLUSION

Executive Services

- Conduct outreach to chambers of commerce and diverse local community groups
- Hire consultant to create culturally competent services by/for/about native communities
- Support diversity, equity and inclusion efforts and implementation across the library system

Collection Services

- Increase diversity in collections
- Explore a Books by Mail program for the homebound
- Provide more Spanish-language digital resources

Communications

- Develop systemwide public affairs plan
- Support culturally sensitive marketing and outreach
- Support fund development efforts

Community Engagement

- Expand and improve Spanish-language programming
- Maintain and strengthen inclusive programming to support LGBTQIA+ and BIPOC communities
- Offer events and programs that are culturally competent, inclusive, educational, and fostering creativity, for all ages

Facilities

- Maintain air quality control in library facilities
- Support bilingual signage standards
- Support equity and inclusion efforts in safety planning

Financial Services

- Update financial policies to center equity, diversity, and inclusion
- Monitor budget in context of equity and inclusion
- Support funding for systemwide DEI efforts

Human Resources

- Audit, recommend, and implement policies, practices, programs, and organizational behaviors that foster authentic equity, diversity, and inclusion
- Provide racial equity training for commissioners
- Provide implicit bias and microaggression training

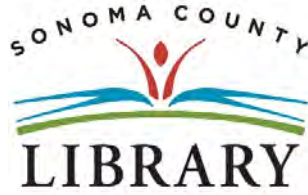
Information Technology

- Implement self service camera lending
- Support introduction of technology to underserved communities
- Foster equitable access to technology

Public Services

- Train and educate staff to understand and support a wide range of diversities
- Mitigate increases in costs for supplies, such as book trucks, archival containers, sign holders, ear buds, flash drives, and postage
- Support creation of welcoming spaces at all branches for all groups in the community





FUND BALANCE POLICY		
Policy #		Effective Date
2002		10.4.21

1. PURPOSE

The Government Finance Officers Association's Best Practices state that it is essential that publicly funded agencies:

Maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures)...Fund balance levels are crucial, too, in long-term financial planning.

In addition, the Government Accounting Standards Board (GASB) Statement No. 54 mandates a new structure and a new set of definitions for reporting those funds in financial statements for periods beginning after June 15, 2010.

2. POLICY

The Sonoma County Library will maintain a fund balance adequate to assure the Library's financial stability as well as to maintain the Library's operations, services, and assets.

The Fund Balance shall be maintained at a minimum of 15.0% of the Library's budgeted expenditures annually with the goal of having 20% of the budgeted expenditures in the fund balance.

The additional funds over 15.0% may be used to replace or repair the Library's capital assets or for capital projects. Other purposes for the use of the fund balance may be established as necessary if funds are available.

Except for the purposes outlined for the Stabilization Fund, the fund balance is not intended to be used to pay for ongoing operating expenditures or increases nor is it to be used because expenditure growth exceeds normal revenue growth.

3. DEFINITIONS

3.1. Fund Balance: The difference between assets and liabilities in the Library's general fund. Sometimes referred to as the "reserves."

The new standards for reporting fund balances have been issued by The Governmental Accounting Standards Board (GASB) in its Statement No. 54, *Fund Balance Reporting*

and Governmental Fund Type Definitions. The new statement defines the way that the fund balance is classified and reported by emphasizing “The extent to which the government is bound to honor constraint on the specific purposes for which amounts in the fund can be spent.” The five components are:

3.1.1. *Nonspendable fund balance:* this category includes the value of resources that are inherently nonspendable (i.e., inventories, non-financial assets held for resale) or resources that cannot be spent because of legal or contractual provisions that require that they remain intact (e.g., the principal of an endowment).

3.1.2. *Restricted fund balance:* funds that are subject to externally enforceable legal restrictions (e.g., limits set by grantors or constitutional, statutory or regulatory limits set by another government).

3.1.3. *Committed fund balance:* the portion of the assets whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making and that remain binding unless removed in the same manner. In the Library’s case, expenditure of funds in this category require approval by the Library Commission.

3.1.4. *Assigned fund balance:* funds that reflect the Library Commission’s intended use of money.

3.1.5. *Unassigned fund balance:* remaining available funds that are not in any of the previous categories.

4. REGULATIONS

4.1. Committed Fund Balance may only be used with the approval of Library Commission.

4.1.1. The Stabilization Fund (sometimes called the “rainy day fund”) is equal to a minimum of 15.0% of the Library’s total annual operating expenditures (property tax and sales tax) in the current fiscal year’s budget. The fund is maintained for two purposes:

- A. To insulate the Library programs and service levels from large unanticipated one-time expenditures due to some unforeseen circumstance.
- B. To temporarily insulate the Library’s programs and current service levels from slower revenue growth that typically occurs during an economic recession.

4.1.1.1. Here is a summary of its allowable uses:

A. *Stabilization Fund: Emergency Reserves:* Half of the stabilization fund, or 7.5% of the Library's approved operating expenditures for the current fiscal year, will be used in the case of unforeseen emergencies, including natural and man-made disasters, unanticipated major repairs or replacement of capital assets, or other cases which the Library is faced with funding a large, unanticipated expenditure.

B. *Stabilization Funds: Counter Cyclical Reserves:* The balance of the Stabilization Fund, or 7.5% of the Library's approved operating expenditures for the current fiscal year, may be used if the property tax projections fall below the level of the previous year. The reserves may only be used to maintain current expenditure levels and provide "bridge financing" during the first 18 months of an economic downturn.

4.1.1.2. *Stabilization Fund: Emergency Reserves* must begin to be restored during the next budget year, and the Library Director shall present a plan for the restoration within 3 months of its use.

4.1.1.3. *Stabilization Fund: Counter Cyclical Reserves* must begin to be restored within 24 months of their first use, and the Library Director shall present a plan to the Library Commission for the restoration after 18 months of its use.

4.1.2. The Capital Asset Maintenance Fund is to pay for replacement of existing equipment, vehicles, information technology resources and major repairs or rehabilitation to the Library's facilities. The amount assigned to this fund will be based on the projected useful life of an asset with the assumption that interest earnings on the fund will offset the impact of inflation.

4.1.2.1. As part of the annual budget process and the review of the fund balance, the Library Commission will review and approve the current report on the anticipated life of capital assets, the remaining years before each must be replaced, and the estimated replacement cost. The cost estimates should reflect a projected inflation factor as well as projected earnings on accumulated savings.

4.1.3. The Capital Improvement Fund is to pay for priority projects to expand or improve the Library's services through the creation of new buildings/facilities, the addition of major new technology, or renovation of existing capital assets. The funds in this category are determined during the Library's budget process and are based on its capital improvement plan.

4.2. Assigned Fund Balance is created by the Library Commission and may only be spent with the approval of the Library Commission.

4.2.1. The Budgeted Use of Fund Balance is created by the Library Commission when it is necessary to balance the budget in which expenditures exceed revenues.

4.2.2. Additional categories of the assigned fund balance may be created by the Library Commission if funds are available.

4.3. Additional funds may be created by the Library Commission in any of the categories.

4.4. The fund balance and its allocation among the funds outlined above is reviewed and approved each time the Library Commission approves the budget.

5. REVISION

Policy #	Effective Date	Significant Changes	Approved By	Previous Policy # and Date
	7/9/18			
	6/7/10			
2002, Res. 700	12/4/02		Commission	

Other Post-Employment Benefits (OPEB) Payments

The OPEB policy adopted on August 6, 2018 stipulates that starting in July 2018, the SCL would deposit \$3,000,000 into the OPEB Trust. Additionally, the SCL will deposit \$750,000 annually into the OPEB Trust or 10 years beginning fiscal year 2018-2019. The Library set a goal to make additional payments of \$750,000 annually through fiscal year 2027-2028.

Since the adoption of this OPEB policy, a total of \$8,906,128 will have been made into the OPEB 115 Trust through June 30, 2025. This policy does not stipulate the source of funds for these payments. Payments made through June 20, 2024 were made with property tax funds as directed by the Commission and approved in Fiscal Year 2022-2023. In addition, at that time the Commission discussed that future OPEB payments could be allocated to property tax and sales tax starting in Fiscal Year 2023-2024.

Fiscal Year	Pay-As-You-Go Source: Operating revenue	115 Trust Transaction Date	115 Trust Transaction Amount	115 Trust Payments Funding Source	Notes
FY 24-25 estimated	972,677.00		\$750,000.00	Property Tax/Sales Tax	Proposed. Pay-as-you-go is estimated
FY 23-24 estimated	904,038.00		\$750,000.00	Property Tax/Sales Tax	Pending. Pay-as-you-go is estimated
FY 22-23	835,399.00	06/30/2023	\$656,128.00	Operating Property Tax	Additional payment per FY 23 Adopted Budget
		06/29/2023	\$750,000.00	Operating Property Tax	
FY 21-22	782,779.00	06/30/2022	\$750,000.00	Operating Property Tax	
FY 20-21	698,121.00	06/25/2021	\$750,000.00	Operating Property Tax	
FY 19-20	648,547.00	10/04/2019	\$1,500,000.00	Operating Property Tax	Covered addtnl \$750K for FY18-19
		07/22/2019	\$750,000.00	Fund Balance	FY 19-20 Part of the \$3 million
FY 18-19	619,291.00	01/15/2019	\$750,000.00	Fund Balance	FY 18-19 Part of the \$3 million
		09/20/2018	\$750,000.00	Fund Balance	FY 18-19 Part of the \$3 million
		08/17/2018	\$750,000.00	Fund Balance	FY 18-19 Part of the \$3 million
Payments Total	\$5,460,852		\$8,906,128		

Sonoma County Library

POLICY ON OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Adopted August 6, 2018

Purpose

The Sonoma County Library provides retiree health care benefits, generally described as Other Post-Employment Benefits (OPEB). These benefits create underlying budgetary and funding challenges that require the Library to ensure that these benefits are sustainable over the long term. This policy is designed to set out the principles and priorities that guide the Library's OPEB decision making.

Policy

The Sonoma County Library will manage its Other Post-Employment Benefits (OPEB) in a manner that ensures that those benefits:

- Are sustainable over the long term,
- Are affordable to both the Library and its employees and retirees, competitive, and sufficient to meet employee needs, and
- May be reasonably expected to remain so.

Regulations

To achieve the goals in this policy, the Library will:

1. Deposit \$3 million from the fund balance into the OPEB Trust from the fund balance over a two year period, at a rate of \$750,000 every six months, beginning in July of 2018. This was the first of two recommendations from the OPEB AdHoc Committee, which were presented to the Library Commission on January 8, 2018.
2. Deposit \$750,000 annually into the OPEB Trust for 10 years from the operating budget beginning with the 2018-19 budget year. This was the second recommendation from the OPEB AdHoc Committee, which was presented to the Library Commission on January 8, 2018.
3. Thereafter, continue with a funding approach that is appropriate to both its circumstances and long-term sustainability, carefully evaluating options annually as part of the budget development process, and adopting an annual resolution as part of the budget approval process that explicitly identifies the selected option and the rationale for selecting that option;

4. Commit to funding the liability to the maximum extent feasible for each budget year, with a goal towards placing the full amount needed for funding the obligation into an irrevocable trust, at the soonest date possible; and

5. Effectively communicate with and educate affected stakeholders on the impact of the decisions made regarding OPEB.