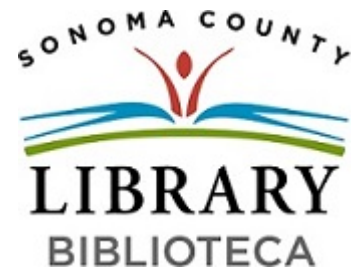


Library Commission Regular Meeting Agenda Item Report



Subject: Approval of Revised Proposed Fiscal Year 2023-2024 Budget
Type: Action
Meeting: Library Commission - 07 Jun 2023
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 2023-2024 budget in the amount of \$45,525,925 including:

1. Commit fund balance for capital projects in the total amount of \$4,070,100;
2. Add new 3.0 FTE for the Community Engagement division:
 - a. Division Manager, Community Engagement, 1.0 FTE
 - b. Teen Services Administrator, 1.0 FTE
 - c. Administrative Specialist, 1.0 FTE; and
3. Adopt the resolution for FY 2023-2024.

BACKGROUND INFORMATION:

The library held the annual Budget Workshop on April 4, 2023 as required by the Joint Powers Authority agreement. The Budget Workshop included a discussion about the funding levels by division needed to continue existing programs, staffing, and service levels as well as introduce new services and goals for the next fiscal year.

The Commission is presented with the final proposed FY 2023-2024 budget for your adoption. The appropriation reflects the new capital budgeting procedure. As proposed in the FY 2023-2024 budget and discussed at the April 4 Budget Workshop, the new capital budgeting procedure delineates that when the budget is adopted, as of July 1, 2023, one-third of the capital budget is released; as of July 1, 2023, the appropriation is \$45,525,925. The appropriation reflects \$2,873,835 or one-third of the total \$8,621,506 capital budget. The remaining capital funds of \$5,747,673 are committed as allowed by the Fund Balance policy under the Statement of Activity. According to the timeline, staff will request that the Commission release the committed capital funds and provide project status reports. By January 2024 one hundred percent (100%) or \$8,621,506 will be appropriated if all projects advance as planned. At that time, the budget appropriation for FY 2022-2023 will be \$51,423,596 as presented in this budget.

Since the Budget Workshop, the proposed budget was modified to include matters that the Commission took action and approved as its regular meetings on April 12 and May 3, 2023. As such, the following adjustments are included in the final proposed FY 2023-2024 budget:

- Reflect the Lunch at the Library grant by increasing expenditures under Community Engagement by \$13,129, per the April 12, 2023 meeting.

- Increase revenue by \$74,574 and a corresponding increase in expenditures for salary and benefits for the addition of 0.5 FTE, Librarian II, per the May 3, 2023 meeting. This fulfills the memorandum of understanding to deliver library services at the Sonoma County Juvenile Hall.

The library is committed to advancing the Reimagining Plan that was adopted in June 2021. The Reimagining Plan 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. On May 22, 2023, staff presented the goals in the FY 2023-2024 budget to the Finance Committee to further discuss the alignment of these goals with the work funded in the new fiscal year. The updated Reimagining Plan FY 23-24 Goals document includes new goals under 1a “Empower youth development and lifelong learning” and 2c “Advance Climate Action.

The final proposed budget for FY 2023-2024 is \$51.4 million with 231.85 FTE. This budget includes new services and \$8.6 million for capital projects:

- Sustain the Sunday hours at all branch locations made possible by Measure Y
- Elimination of the operations deficit in the Property Tax fund
- Creation of the new Community Engagement Division
- Launching a new Innovation fund within the library
- Creation of a contingency fund
- Implementation of new capital fund budget procedures and increased reporting for Information Technology resources and Facilities
- On-going implementation of the Allocation of Major Revenue Sources Policy

ATTACHMENTS:

[Resolution to Adopt Budget FY 23-24](#)
[5-30-23 FY 23-24 Budget Transmittal memo](#)
[05.31.23 Combined Workbooks](#)
[Updated Reimagining Plan FY 23-24 Goals](#)
[FINAL CFO Overview deck 5-31-23](#)

RESOLUTION NO. 2213

Dated: 6/7/2023

RESOLUTION OF THE SONOMA COUNTY LIBRARY COMMISSION ADOPTING THE
FISCAL YEAR 2023-2024 ANNUAL BUDGET FOR THE SONOMA COUNTY LIBRARY

RECITALS

WHEREAS, the Sonoma County Library Commission held a Budget Workshop on April 4, 2023, to receive the proposed Fiscal Year 2023-2024 annual budget and goals; and

WHEREAS, the Sonoma County Library Commission reviewed and approved the proposed budget for Fiscal Year 2023-2024 for the Sonoma County Library at its June 7, 2023, meeting; and

WHEREAS, the operations and capital budget reflects total expenditures in the amount of \$45,525,925 of which \$42,802,090 are operating expenditures and \$2,873,835 are capital expenditures; revenues are in the amount of \$43,670,224 and use of fund balance of \$3,873,835; and

WHEREAS, the capital appropriation of \$2,873,835 reflects one-third of the total planned capital budget for the fiscal year, the library staff will request additional appropriations of the committed funds at a later date during the fiscal year; and

WHEREAS, the Sonoma County Library Commission commits fund balance available for budgeting in the total of \$4,070,100 for capital projects in the amount of \$349,500 of property tax available fund balance and \$3,145,500 of sales tax available fund balance; and for major maintenance expenditures in the amount of \$345,060 of property tax available fund balance and \$230,040 of sales tax available fund balance; and

WHEREAS, the Fiscal Year 2023-2024 budget includes an additional 3.0 FTE as follows: 1.0 FTE, Division Manager (Community Engagement); 1.0 FTE Teen Services Administrator; and 1.0 FTE Administrative Specialist and full funding for an existing unauthorized 1.0 FTE Human Resources Specialist.

NOW, THEREFORE, THE SONOMA COUNTY LIBRARY COMMISSION DOES
HEREBY RESOLVE THAT:

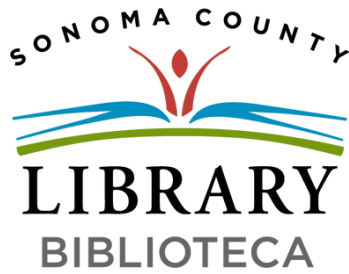
The Sonoma County Library's Fiscal Year 2023-2024 annual budget is hereby adopted.

SO ORDERED.

PASSED AND ADOPTED this 7th day of June, 2023. I HEREBY CERTIFY the foregoing resolution was introduced and passed at a regular meeting of the Sonoma County Library Commission by the following vote:


Commission Chair

AYES: 10
NOES: 0
ABSENT: 1
ABSTAIN: 0



DATE: May 30, 2023
TO: Sonoma County Library Commission
FROM: Erika Thibault, Library Director
Ludmyrna Lopez, Chief Financial Officer

SUBJECT: Proposed Fiscal Year 2023-2024 Budget

Recommended Motion

I move to adopt the staff recommended FY 2023-2024 budget in the amount of \$45,525,925 including:

- 1) Commit available fund balance in the total of \$4,070,100 for capital and major maintenance projects
- 2) Add new 3.0 FTE for the Community Engagement division:
 - a) Division Manager, Community Engagement, 1.0 FTE
 - b) Teen Services Administrator, 1.0 FTE
 - c) Administrative Specialist, 1.0 FTE; and
- 3) Adopt the resolution for FY 2023-2024.

Background

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The Commission is presented with the final proposed FY 2023-2024 budget for your adoption. The appropriation reflects the new capital budgeting procedure. As proposed in the FY 2023-2024 budget and discussed at the April 4 Budget Workshop, the new capital budgeting procedure delineates that when the budget is adopted, as of July 1, 2023, one-third of the capital budget is released; as of July 1, 2023, the appropriation is \$45,525,925. The appropriation reflects \$2,873,835 or one-third of the total \$8,621,506 capital budget. The remaining capital funds of \$5,747,673 are committed as allowed by the Fund Balance policy under the Statement of Activity. According to the timeline, staff will request that the Commission release the committed capital funds and provide project status reports. By January 2024 one hundred percent (100%) or \$8,621,506 will be appropriated if all projects advance as planned. At that time, the budget appropriation for FY 2022-2023 will be \$51,423,596 as presented in this budget.

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The final proposed budget for FY 2023-2024 is \$51.4 million with 231.85 FTE. This budget includes new services and \$8.6 million for capital projects:

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Looking Forward—Economic Outlook External Factors

National efforts to reduce inflation are slowing the national economy in some sectors. Local economic indicators such as unemployment rates reported by the State show that the unemployment rate in Sonoma County was 2.5% in December 2022 compared to 3.7% for California. While home sale prices are not increasing at the same rate when compared to prior years, recent reports indicate that they still tend to be steady in Sonoma County. The library property tax and sales tax revenues have remained on track with approved appropriations. April 2023 property tax and monthly sales tax receipts were strong and indicate a strong revenue stream as the FY 2023 fiscal year comes to a close and we enter next fiscal year. We will continue to monitor economic indicators and revenues very closely in the upcoming months.

While some economic indicators continue to look healthy, there is reason to remain cautious. Economic reports have stated that the economy will grow at a slower rate than in the last few years. It is important to remain watchful of financial markets and stay nimble in order to respond to uncertain times.

Fiscal Year 2023-2024 is a balanced budget, eliminating the \$2 million operating deficit that had been in place over many years. Several budget balancing strategies were adopted to close the deficit while maintaining and expanding services. The factors leading to a balanced budget are discussed below.

New at the library—Community Engagement Division and adopting three (3.0) Fulltime Equivalent (FTE) positions.

As discussed at the April 4 Budget Workshop, the FY 2023-2024 includes a new division due to an increase of more than 3,600 events and volunteer opportunities system wide. The Reimagining Plan has a heavy emphasis on events, programs, and outreach in its priorities and goals. The new Division Manager will develop a strategic vision for the department and will coordinate and oversee system wide programming, outreach, and partnerships, as well as volunteer services.

The budget includes the addition of 3.0 FTE which are as follows: 1.0 FTE-Division Manager (Community Engagement); 1.0 FTE-Teen Services Administrator, and 1.0 FTE-Administrative Specialist.

Our budget supports contract presenters, instructors, and performers, including instructors teaching skills in adult basic education, presenters sharing information about issues in our community, and performances like concerts by local music groups. It supports online learning platforms that support patron education and engagement, like the Virtual Author Visits, CreativeBug for learning crafting skills, the Beanstack platform for reading program management, and our Dial-a-Story platform for virtual early literacy service. It supports mobile and outreach library services including the BiblioBus and the Lunch at the Library program that provides library service to 30 community sites around the county in June and July. It supports literacy programming like book clubs for all ages and the 1000 Books before Kindergarten program, and it also supports adult learning with Career Online High School, the Adult Literacy Program, and focused programming around workforce development and civic engagement. It also funds and supports a series of signature events which we hope to make annual features of programming, for example ZineFest and the upcoming LecturaFest.

Innovation fund and Contingency fund

As presented in the proposed budget during the April 4 Budget Workshop there are two new expenditures—the Innovation fund and the contingency fund. Under Executive Services, an Innovation Fund was created for the first time in FY 2024 to support creativity and innovation among library staff in the amount of \$100,000. The library established a contingency fund in the amount of \$340,076 for the first time. The contingency fund is created to cover unanticipated costs.

Capital Projects

A new capital budgeting procedure is implemented in FY 2023-2024 to help match the project timeline and work schedule with the budget decision making process and improve financial reporting. The primary change is to appropriate the funds for the work that will be completed in FY 2023-2024. The new procedure to achieve this goal is explained below. Attachments A and B show the budget for the total planned capital expenditures. To start the year, one-third of the capital costs will be appropriated on July 1, 2023 and the remainder will be allocated in the Capital Improvement committed fund balance and IT Capital Replacement committed fund balance. The remainder of the Capital funds for FY 2023-2024 will be released as shown in the schedule.

Five-year Forecast

In the latter part of FY 2023, the library embarked on a five-year financial forecast to analyze historical revenue and expenditure trends and other data points such as economic risk factors. A long-term financial

planning process guides decision-making to focus on strategic and long-term objectives for the purpose of building a sustainable organization. As such, the forecast helps to make informed budgetary and operational decisions by anticipating future revenues and expenditures, as well as highlighting anticipated fiscal risks and opportunities.

The forecast was not completed in order to be fully incorporated into the FY 2023-2024 budget development process. As discussed at the April 4 Budget Workshop, the full forecast was presented at the Finance Committee at its May 22, 2023 meeting. Staff will incorporate the Finance Committee's feedback and present a timeline for next steps at the July Finance Committee meeting.

Proposed Budget FY 2023-2024 Summary

June 7, 2023	Proposed Property Tax FY 2023-24	Proposed Sales Tax FY 2023-24	Proposed Gifts & Donations FY 2023-24	Proposed Total FY 2023-24	Adjusted Approved FY 2022-23	Change Proposed vs Approved Adj
Revenue						
Property Taxes	26,049,579			26,049,579	24,833,548	1,216,031
Intergovernmental	479,748	185,536		665,284	354,219	311,065
Other	109,500	73,000		182,500	182,500	-
Donations/Misc.	134,744	29,830	150,000	314,574	215,000	99,574
Sales Tax		16,458,287		16,458,287	15,500,000	958,287
Total All Revenues	26,773,571	16,746,653	150,000	43,670,224	41,085,267	2,584,957
Expenditures						
Salaries	11,939,255	7,663,874		19,603,129	17,762,733	1,840,396
Benefits	5,128,553	3,083,840		8,212,393	9,001,499	(789,106)
OPEB Trust	450,000	300,000		750,000	1,406,128	(656,128)
Total Salary and Benefits	17,517,808	11,047,714	-	28,565,522	28,170,360	395,162
Services and Supplies	9,031,697	4,714,795	150,000	13,896,492	14,081,960	(185,468)
Contingency	204,046	136,030		340,076	-	340,076
Non-Capital Expenditures	26,753,551	15,898,539	150,000	42,802,090	42,252,320	549,770
Capital* (1/3 of total for FY)	287,384	2,586,452		2,873,835	7,189,137	(4,315,302)
Total Expenditures	27,040,934	18,484,991	150,000	45,675,925	49,441,457	(3,765,532)
Total Appropriations	27,040,934	18,484,991	150,000	45,675,925	49,441,457	(3,765,532)
Capital Committed Funds	574,767	5,172,903		5,747,670		
Year-End w/Total Capital Expenditures	27,615,701	23,657,894	150,000	51,423,595	49,441,457	1,982,138
Use of Committed Fund Balance for FY 2023-2024 by year end						
Maintenance & Repair	600,000	400,000	-	1,000,000	700,630	299,370
Capital* full FY budget	862,151	7,759,355	-	8,621,506	6,963,802	1,657,704
Total Use of Committed Fund Balance	1,462,151	8,159,355	-	9,621,506	7,664,432	1,957,074
FTE				231.85	227.35	4.50

Budget Balancing Strategies

Closing the Operations Deficit

The library closed the operating deficit within the property tax fund that has been in place over several years. In the original approved FY 2022-2023 budget, the property tax fund utilized approximately \$2.0 million of fund balance to meet the operating expenditures. At mid-year FY 2022-2023, the Commission approved the County certified property tax revenues of approximately \$1.2 million which is an increase over the approved FY 2022-2023 budget. This mid-year adjustment reduced the operating deficit to approximately \$800,000. Implementing additional savings strategies in FY 2023-2024, the library has not only closed the operating deficit, but it has also replenished the fund balance for future investments while maintaining and increasing service levels.

The table below, Operating Non-Capital Surplus/(Deficit), shows that the property tax has a minimal surplus of approximately \$20,000 and sales tax has a surplus of approximately \$848,000.

June 7, 2023	Proposed Property Tax FY 2023-24	Proposed Sales Tax FY 2023-24	Proposed Gifts & Donations FY 2023-24	Proposed Total FY 2023-24	Adjusted Approved FY 2022-23	Change Proposed vs Approved Adj
Revenue						
Property Taxes	26,049,579			26,049,579	24,833,548	1,216,031
Intergovernmental	479,748	185,536		665,284	665,284	-
Other	109,500	73,000		182,500	182,500	-
Donations/Misc.	134,744	29,830	150,000	314,574	215,000	99,574
Sales Tax		16,458,287		16,458,287	15,500,000	958,287
Total All Revenues	26,773,571	16,746,653	150,000	43,670,224	41,396,332	2,273,892
Expenditures						
Salaries	11,939,255	7,663,874		19,603,129	17,762,733	1,840,396
Benefits	5,128,553	3,083,840		8,212,393	9,001,499	(789,106)
OPEB Trust	450,000	300,000		750,000	1,406,128	(656,128)
Total Salary and Benefits	17,517,808	11,047,714	-	28,565,522	28,170,360	395,162
Services and Supplies	9,031,697	4,714,795	150,000	13,896,492	14,081,960	(185,468)
Contingency	204,046	136,030		340,076	-	340,076
Operating Non-Capital	26,753,551	15,898,539	150,000	42,802,090	42,252,320	549,770
Operating Non-Capital Surplus/(Deficit)	20,020	848,114	-	868,134	(855,988)	1,724,122

Budget Balancing Strategies

Two factors have made it possible to eliminate the operating deficit. First, consistent property tax revenue and certified values have contributed to increased confidence in forecasting this revenue source. Second, analysis of historical actual expenditures revealed that benefits and services and supplies accounts had significant surpluses at year-end. Therefore, it is recommended to adjust these accounts to reflect the refined cost estimates. These recommendations close the operating deficit within the property tax fund without reducing services.

Revenue

With the initiation of the five-year financial forecast, a historical analysis was conducted on actual revenue receipts since fiscal year 2017-2018 and determined a trend. Fiscal year 2023-2024 increased property tax

by approximately \$1.2 million, sales tax by \$960,000 and donations and miscellaneous revenue by \$99,574.

Salaries

Salaries increased by approximately \$1.8 million primarily due to 4% COLA in the adopted Labor Memorandum of Understanding and funding for 4.0 full-time equivalent (FTE) positions. The library recommends an additional 3.0 FTE for the new Community Engagement division (Division Manager 1.0 FTE, Teen Services Coordinator 1.0 FTE, and Administrative Specialist 1.0 FTE to be shared with Public Services). In addition, fully funding an existing unauthorized Human Resources Specialist 1.0 FTE for the Human Resources division. Also new in FY 2023-2024 is an increase to Extra Help to better reflect the actual costs in Public Services and in all other divisions. A contingency fund was created to partially cover the class and compensation study which is expected to be completed early next fiscal year.

Benefits

While benefit costs were recalibrated in FY 2022-2023, ongoing analysis and research shows that budgeted costs for benefits are greater than actual costs. Therefore, additional adjustments in FY 2023-2024 resulted in savings in forecasted pension and health benefit costs for a total reduction of (\$789,106).

Employee benefits remain unchanged. The difference in benefits from last year shown in the Division Manager’s PowerPoint presentations reflect the savings in benefits along with other specific division changes that were discussed at the April 4 Budget Workshop.

OPEB Trust Payments

In the audited financial statements ending June, 30, 2017, the unfunded OPEB liability was \$7,556,128. 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, the SCL will deposit \$750,000 annually into the OPEB Trust for 10 years beginning Fiscal Year 2018-2019. This policy does not stipulate the source of funds for these payments. Through June 30, 2022, a total of \$6,150,000 have been paid into the OPEB 115 Trust; in addition, the payments in FY 2023 of \$750,000 and an additional one-time \$656,128 payment will be a total of \$7,556,128 through June 30, 2023. All of these payments will have been made only with property tax funds as directed by the Commission to match the OPEB liability as of June 30, 2017.

The Commission discussed that future OPEB payments could be allocated to property tax and sales tax. In FY 2023-2024, the library recommends to allocate the annual OPEB payment as follows: \$450,000 or 60% to property tax and \$300,000 or 40% to sales tax for a total of \$750,000.

		Payments made with Revenues from Property Tax
OPEB Liability as of June 30, 2017	\$7,556,128	
OPEB Payments from FY 2017 to 2022		\$6,150,000
OPEB Annual Payment FY 2023		\$750,000
OPEB Additional Payment FY 2023 (one-time)		\$656,128
Total		\$7,556,128

Services and Supplies

There are several modifications under Services and Supplies with an overall net decrease of (\$185,468). The notable increases are to the new Community Engagement and Executive Services divisions. Most of the Community Engagement division budget is reallocated from Public Services. Therefore, there is a corresponding decrease under Public Services. The Services and Supplies budget increased under Executive Services primarily to launch an Innovation fund, secure a consultant to increase grant revenue, increase the training budget to allow the Director, Deputy Director, and Fund Development Manager to attend conferences, and complete a community survey to assess how the community feels about the library's services and programs. In addition, this year, the library was able to fund modest requests for new items for each division.

The tables below are explanations for the variances under revenues and expenditures by major accounting category.

Summary of Variances: FY 2022-2023 vs FY 2023-2024

Revenues

	\$ Change Increase/(decrease)
• Property Tax has a forecasted approximate 5% growth factor	\$1,216,031
• Sales Tax has a forecasted approximate 6% growth factor	\$958,287
• Intergovernmental funds that include grant funds such as literacy and Lunch at the Library grants	\$311,065
• Other revenue includes charges for fees, NCPA Fees interest and interest on pooled investments. These are forecasted to remain the same.	0
• Donations/Misc. Miscellaneous Gifts and Donations and Juvenile Hall MOU	\$ 99,574
• Total Revenue increase/(decrease)	\$2,584,957

Expenditures

	\$ Change Increase/(decrease)
<u>Salaries</u>	
• 4% cost of living adjustments (COLA). Funding for 4.0 FTE (new Community Engagement 3 and existing unauthorized Human Resources 1)	\$1,840,396
<u>Benefits</u>	
• The recalibration of benefits costs resulted in lower budgeted costs in FY 23. Employee benefits remain unchanged	(\$789,106)
• FY 23 included a one-time additional payment to the OPEB trust	(\$656,128)
<u>Services and Supplies</u>	
• Facilities and Information Technology made adjustments to reflect historical actual expenditures.	(\$185,468)
• Contingency fund	\$340,076
• Capital (CIP)	\$1,432,369
• Total Expenditure increase/(decrease)	\$1,982,139

Use of Fund Balance by Year-End

	\$ Change Increase/(decrease)
• IT Resource Replacement Reserve (for replacing personal computers, laptops, etc.)	\$300,000
• Major Facilities Maintenance Reserve (for repainting, recarpeting, etc.)	<u>\$700,000</u>
• Subtotal	\$1,000,000
• IT Capital Replacement and Capital Improvement Program Reserve (capital projects are rebudgeted as a result of delays and additional request to cover all planned work)	<u>\$8,621,506</u>
• Total net Use of Reserves	\$9,621,506

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. Since its enactment, Measure Y has brought in over \$60 million which have 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 six 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. Fiscal Years 2022-2023 and 2023-2024 were developed applying the Allocation of Major Revenue Sources Policy. This policy created a baseline of expenditures which is necessary to meet the intent of the ordinance to supplement existing funding. In addition, 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 2023-2024 budget of \$51,423,596 reflects 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, not the Gift and Donation fund.

Property Tax	Sales Tax	Total	Gifts and Donations	Appropriations Grand Total
27,615,701	23,657,895	51,273,596	150,000	51,423,596

Service Area	Property Tax	Sales Tax	Total By Service Area
Allocation Ratios per Policy Area			
Service Oriented Divisions	19,821,196	13,214,137	33,035,333
Administration Divisions	4,913,321	545,921	5,459,242
Capital Projects	862,151	7,759,355	8,621,506
Allocation as started in memo			
Service Oriented Division (Sunday Hours)	-	792,460	792,460
Administration Division (Workers' Comp, HRA, OPEB, UAL, Contingency)	2,019,033	1,346,022	3,365,055
Total	27,615,701	23,657,895	51,273,596

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 refresh projects such as those planned for the Healdsburg and Petaluma branches, carpeting, painting, etc.

For the FY 2023-2024 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 2023-2024 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 2023-2024	% of Total Tax Revenue (rounded)
Property Tax	26,049,579	60%
Measure Y Sales Tax	<u>16,458,287</u>	<u>40%</u>
Total Tax Revenue	42,507,866	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, Reimbursement Accounts, OPEB, Contingency. These expenditures support the entire workforce, so they are allocated as follows: Property Tax 60% and Sales Tax 40% for a total of \$3,365,055. These expenditures are now in their separate accounting coding under Library in order to separate them from the Human Resources division staff and operations.
- 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.

In FY 2022-2023, the library fully implemented the Fund Balance Policy with these best practices by establishing the committed funds listed below. These 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 'Refresh' projects that are more complex and are captured under the Capital Improvement Program. In FY 2023-2024 major routine maintenance work includes a total of \$700,000.
2. Information Technology (IT) Resources replacement committed funds. This reserve includes laptops, personal computers, and other technology resources that are to be replaced in a schedule. Of this reserve, in FY 2023-2024, \$300,000 is used for replacement of personal computers and other technology resources. See attachment A.
3. Vehicle Capital Replacement committed funds. Funds are reserved at a rate of \$59,000 per year to set aside sufficient funds for replacement according to a schedule.

Reserve	FY 24 Use of Committed Funds Available		
	Property Tax	Sales Tax	Total
Major Maintenance committed fund balance	420,000	280,000	700,000
IT Resource Replacement committed fund balance	180,000	120,000	300,000
Vehicle Replacement committed fund balance	0	0	0
Total	\$ 600,000	\$ 400,000	\$ 1,000,000

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 was established in the total amount of \$9,395,000 and includes funding for projects scheduled for Fiscal Years 2023 and 2024. This reserve set aside funds to pay for “Refresh” projects. The scope of these projects allow the library to initiate and complete them independently from our JPA partners. In FY 2023-2024 a total of \$7,726,506 of the reserves are used for IT and Facilities capital projects under the CIP. This request is a combination of a rebudget of \$5.1 million and a request for new allocation of \$3.4 million. See attachments A and B for a list of projects included in the FY 2022-2023 and FY 2023-2024.

List of Capital Projects in FY 2023-2024

During the April 4 Budget Workshop, the Commission requested additional scope for each of the identified capital projects and an explanation of how the projects were selected in attachment B. Staff provided a report with the requested information at the Commission’s regular May 3, 2023 meeting.

Information Technology Capital Replacement committed funds. This fund includes capitalized assets of \$5,000 value or greater such as servers to be replaced in a schedule. Of this reserve, in FY 2023-2024, \$895,000 is used for purchase of capital technology resources.

Reserve	FY 24 Use of Committed Funds Available		
	Property Tax	Sales Tax	Total
IT Capital Replacement committed fund balance	89,500	805,500	895,000
Capital Improvement committed fund balance	\$260,000	\$2,340,000	\$2,600,000
FY 23 Rebudget-Capital Improvement committed fund balance	\$512,651	\$4,613,855	\$5,126,506
Total	\$ 862,151	\$ 7,759,355	\$ 8,621,506

New FY 2023-2024 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.

A new CIP budgeting procedure is implemented in FY 2023-2024 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
- 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; it will impact appropriations for the fiscal year. One-third of the total FY 2023-2024 capital funds requested \$8,621,506 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	\$ To Be Appropriated		Remaining Committed Balance
July 1, 2023	One-third of the planned work for FY 2023-2024	\$2,873,835	Two-thirds of capital budget set aside in committed fund balance. \$5,747,671
October 1, 2023 (estimated)	One-third of the planned work for FY 2023-2024	\$2,873,835	One-third of capital budget remains in committed fund balance. \$2,873,835
January 4, 2024 (estimated)	One-third of the planned work for FY 2023-2024	\$2,873,836	All funds have been appropriated for a total of \$8,621,506

Capital Improvement Program Reserve
FY 23 Rebudget Detail

Attachment A

as of 3/17/23			
	Total FY 23 Request	Rebudget from FY 23	Description
System wide fountains	\$50,000	\$0.00	ADA compliant water filling stations to be completed in FY 23
Petaluma Refresh	\$3,500,000	\$3,500,000.00	Delayed due to grant funding. Groundbreaking planned in FY 24
Healdsburg Refresh	\$1,500,000	\$1,500,000.00	Delayed due to grant funding. Groundbreaking planned in FY 24
Guerneville, Sonoma, Sebastopol	\$75,000	\$0.00	To be completed in FY 23
Guerneville, Sonoma, Sebastopol	\$50,000	\$0.00	To be completed in FY 24
Controlled Access to all staff areas	\$75,000	\$7,500.00	Badge operational door entry. Started in FY 23 and to be completed in FY 24
Controlled Access to all Forum rooms	\$50,000	\$5,000.00	Badge operational door entry. Started in FY 23 and to be completed in FY 24
Exterior security all locations	\$250,000	\$25,000.00	Badge operational door entry. Started in FY 23 and to be completed in FY 24
Air quality control all Staff areas	\$35,000	\$0.00	To be completed in FY 23. Interior air filtration systems for pandemic and fire season
Air curtain for Central & Rohnert Park	\$35,000	\$0.00	Completed in FY 23. Efficiency upgrade for heating, cooling and maintain good air quality in the buildings
Branch Furniture Requests	\$500,000	\$0.00	These are projects requests from branches throughout the FY - furniture items over \$5k
IT projects	\$619,006	\$89,006.00	
Total Request	\$6,739,006	\$5,126,506	

Location	Costs	Rebudget from FY 23 to FY 24	New Request for FY 24	Total Request = Rebudget + New Request for FY 24
PETALUMA	3,700,000	3,500,000	200,000	3,700,000
HEALDSBURG	2,300,000	1,500,000	600,000	2,100,000
CLOVERDALE	650,000		350,000	350,000
RINCON VALLEY	2,200,000		350,000	350,000
CENTRAL	5,000,000		350,000	350,000
H & G	1,500,000		200,000	200,000
ROHNERT PARK (Lighting Controls/HVAC)	350,000		350,000	350,000
Multiple projects		126,506	100,000	226,506
Information Technology (IT)			895,000	895,000
	\$ 15,700,000	\$ 5,126,506	\$ 3,495,000	\$ 8,621,506

Fund Balance

The fund balance for FY 2023-2024 is presented in the table below. The Statements of Special Fund Activity show the adjustments to the fund balances, including committed funds and the unrestricted fund balances available for budgeting. Accounting for the total revenues and expenditures and the creation of the committed funds (i.e., reserves) discussed above impacts the unrestricted fund balances available for budgeting. The estimated ending fund balance available for budgeting in FY 2023-2024 are \$8,667,591 under property tax and \$6,647,238 under sales tax. These estimates can change with variances of revenue and expenditures in FY 2022-2023 and FY 2023-2024.

The following Statements of Special Fund Activity for property tax and sales tax reflect the implementation of the fund balance policy and new capital budgeting procedure by including the following:

- Use of committed fund balances to cover the IT Resources and Major Maintenance expenditures are fully appropriated in the combined amount of \$1,000,000.
- One-third (1/3) of the total capital expenditures are appropriated in the combined amount of \$2,873,835.
- The available fund balances are used to commit the remainder of the FY 2024 capital projects budget. These committed funds are shown as adjustments to the reserves/encumbrances. Committing the remainder of the FY 2024 capital budget ensures that the funds are available when the library staff makes the requests to the release the funds for expenditure and completion of the projects.
- As you are aware, a few capital projects that were budgeted in FY 2023 were not started for various reasons. These projects are rolled over to start in FY 2024. When the FY 2023 financials are finalized on June 30, 2023, there will be additional adjustments to the Statements of Special Fund Activity to reflect the respective unspent project funds in the Committed Capital Improvement projects (CIP) balances. As a result, the estimated ending fund balances available for budgeting in FY 2023-2024 are subject to change.

Attachment:

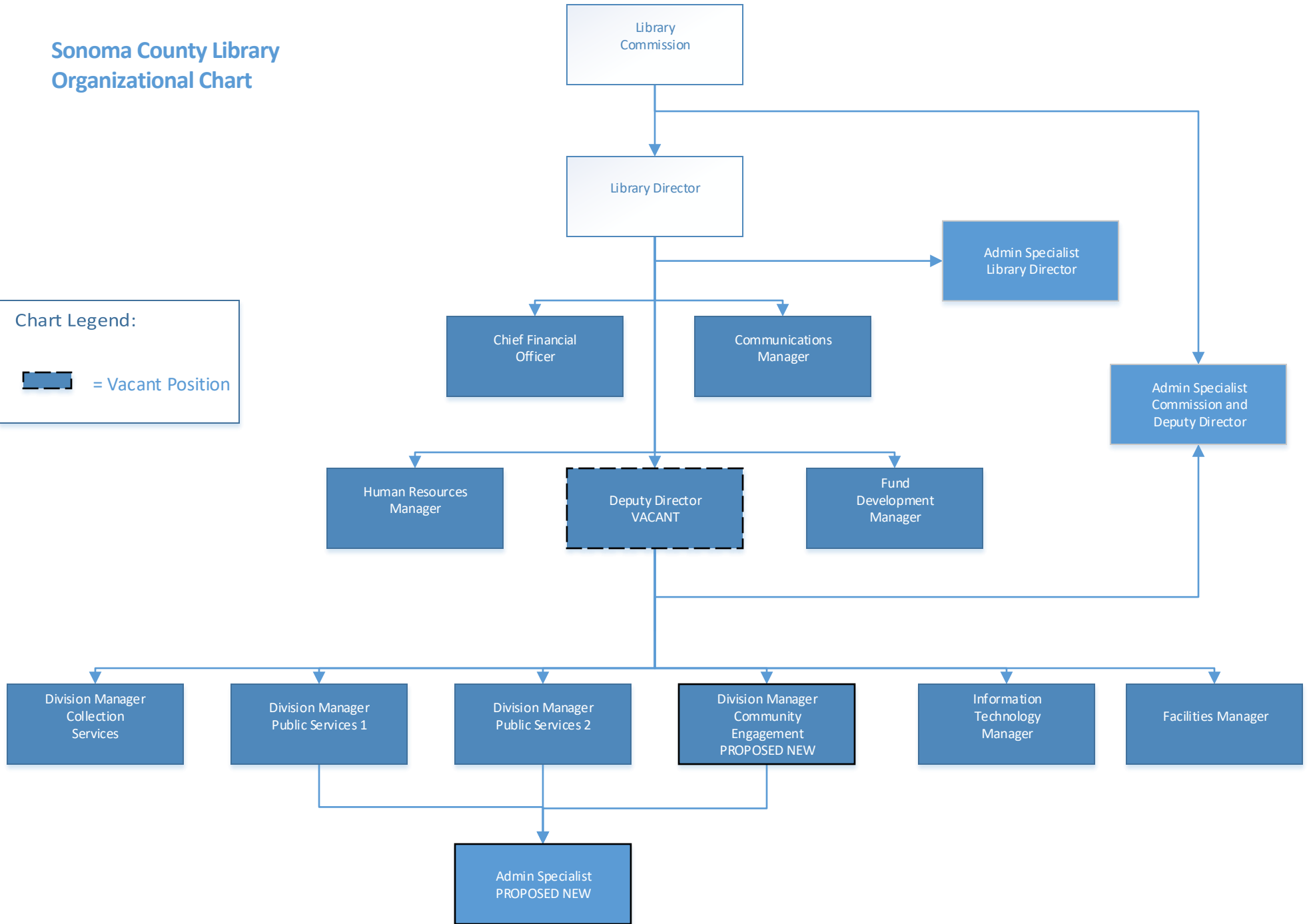
- C. Statement of Special Fund Activity – Property Tax & Sales Tax

STATEMENT OF SPECIAL FUND ACTIVITY				Property Tax			Sales Tax			Combine Prop and Sales Tax funds		
	Requested			Requested			Requested					
	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24	FY 23-24			
	Operations	Committed	Total	Operations	Committed	Total	Operations	Committed	Total			
Beginning Fund Balance Available for Budgeting	8,673,550	890,777	9,564,327	8,250,920	4,050,150	12,301,070	16,924,470	4,940,927	21,865,397			
PLUS: Revenues	26,773,571	-	26,773,571	16,746,653	-	16,746,653	43,520,224	-	43,520,224			
LESS: Expenditures	26,153,551	-	26,153,551	15,498,539	-	15,498,539	41,652,090	-	41,652,090			
Operations Surplus/(Deficit)	620,020	-	620,020	1,248,114	-	1,248,114	1,868,134	-	1,868,134			
LESS: Use of IT Resource Replacement Committed Fund Balance	-	180,000	180,000	-	120,000	120,000	-	300,000	300,000			
LESS: Use of IT Capital Replacement Committed Fund Balance	-	29,833	29,833	-	268,500	268,500	-	298,333	298,333			
LESS: Use of Major Maintenance Committed Fund Balance	-	420,000	420,000	-	280,000	280,000	-	700,000	700,000			
LESS: Use of Capital Improvement Committed Fund Balance	-	257,550	257,550	-	2,317,952	2,317,952	-	2,575,502	2,575,502			
SURPLUS / (USE OF FUND BALANCE) FOR FISCAL YEAR	620,020	(887,383)	(267,363)	1,248,114	(2,986,452)	(1,738,338)	1,868,134	(3,873,835)	(2,005,701)			
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	(349,500)	-	(349,500)	(3,145,500)	-	(3,145,500)	(3,495,000)	-	(3,495,000)			
Adjustment to IT Resources committed fund balance	-	-	-	-	-	-	-	-	-			
Adjustment to IT Capital Replacement committed fund balance	-	89,500	89,500	-	805,500	805,500	-	895,000	895,000			
Adjustment to Major Maintenance committed fund balance	(345,060)	345,060	-	(230,040)	230,040	-	(575,100)	575,100	-			
Adjustment to Vehicle Replacement committed fund balance	-	-	-	-	-	-	-	-	-			
Adjustment to Capital Improvement committed fund balance	-	260,000	260,000	-	2,340,000	2,340,000	-	2,600,000	2,600,000			
Adjustment to Health Reimbursement Accts committed fund balance	-	-	-	-	-	-	-	-	-			
Adjustment to Rate Stabilization committed fund balance	68,581	-	68,581	523,744	-	523,744	592,325	-	592,325			
- Total Adjustments	(625,979)	694,560	68,581	(2,851,796)	3,375,540	523,744	(3,477,775)	4,070,100	592,325			
NET CHANGE IN FUND BALANCE	(5,959)	(192,823)	(198,782)	(1,603,682)	389,088	(1,214,594)	(1,609,641)	196,265	(1,413,376)			
Ending Fund Balance Committed for IT Resource Replacement	-	221,082	221,082	-	147,388	147,388	-	368,470	368,470			
Ending Fund Balance Committed for IT Capital Replacement	-	191,367	191,367	-	1,722,300	1,722,300	-	1,913,667	1,913,667			
Ending Fund Balance Committed for Major Maintenance	-	-	-	-	-	-	-	-	-			
Ending Fund Balance Committed for Vehicle Replacement	-	17,456	17,456	-	157,107	157,107	-	174,563	174,563			
Ending Fund Balance Committed for Capital Improvement	-	268,049	268,049	-	2,412,443	2,412,443	-	2,680,492	2,680,492			
Ending Fund Balance Committed for Rate Stabilization	4,056,140	-	4,056,140	2,772,749	-	2,772,749	6,828,889	-	6,828,889			
Total Fund Balance Committed	4,056,140	697,954	4,754,094	2,772,749	4,439,238	7,211,987	6,828,889	5,137,192	11,966,081			
Unrestricted Fund Balance Available for Budgeting	8,667,591	-	8,667,591	6,647,238	-	6,647,238	15,314,829	-	15,314,829			

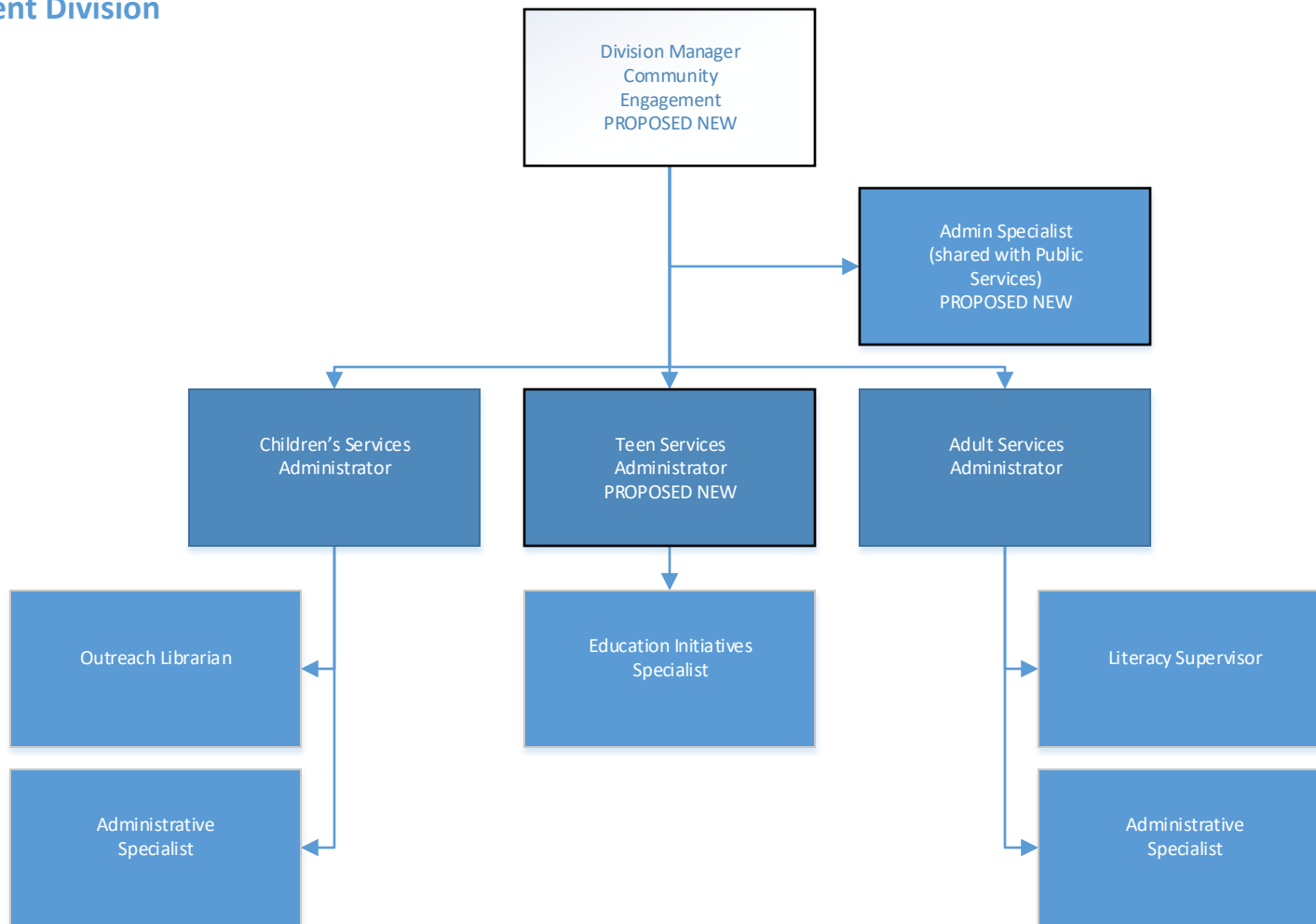
Sonoma County Library Organizational Chart

Chart Legend:

= Vacant Position



New Community Engagement Division



FY 2023-2024
Proposed Budget

	Property Tax
	Sales Tax

FY 2023-24 Requested Budget Worksheet

		Total	
<u>Account</u>	<u>Account Description</u>	FY 2022-23 Adjusted Budget	FY 2023-24 Requested Budget
Account Type: 00004 – All Revenues			
Account Character: 40000 – Tax Revenue			
	Total 40000 – Tax Revenue	40,215,363.00	42,507,866.00
Account Character: 42000 – Intergovernmental Revenues			
	Total 42000 – Intergovernmental Revenues	472,404.00	665,284.00
Account Character: 44000 – Revenue - Use of Money & Prop			
	Total 44000 – Revenue - Use of Money & Prop	125,000.00	125,000.00
Account Character: 45000 – Charges for Services			
	Total 45000 – Charges for Services	57,500.00	57,500.00
Account Character: 46000 – Miscellaneous Revenues			
	Total 46000 – Miscellaneous Revenues	215,000.00	164,574.00
Account Character: 47000 – Other Financing Sources			
	Total 47000 – Other Financing Sources	-	-
	Total 00004 – All Revenues	41,085,267.00	43,520,224.00

FY 2023-24 Requested Budget Worksheet

		Total	
Account	Account Description	FY 2022-23 Adjusted Budget	FY 2023-24 Requested Budget
Account Type: 00005 – All Expense/Expenditure Accts			
Account Character: 50000 – Salaries and Employee Benefits			
Total 50000 – Salaries and Employee Benefits		28,170,360.00	28,565,522.00
Account Character: 51000 – Services and Supplies			
51021	Communication Expense	50,000.00	20,000.00
51022	Telecom. Lines (non ISD)	9,000.00	-
51031	Waste Disposal Services	230,000.00	260,000.00
51032	Janitorial Services	860,000.00	650,000.00
51041	Insurance - Liability	150,000.00	150,000.00
51061	Maintenance - Equipment	100,000.00	90,000.00
51071	Maintenance - Bldg & Improve	655,700.00	700,000.00
51072	Landscaping Services	150,000.00	150,000.00
51074	Maint - Parks and Grounds	45,800.00	60,000.00
51205	Advertising/Marketing Svc	200,000.00	230,000.00
51206	Accounting/Auditing Services	92,800.00	140,000.00
51207	Client Accounting Services	128,200.00	135,040.00
51209	Information Tech Svc (non ISD)	206,632.00	180,000.00
51212	Outside Counsel - Legal Advice	250,000.00	250,000.00
51225	Training Services	186,669.00	194,512.00
51226	Consulting Services	130,000.00	230,000.00
51230	Security Services	330,000.00	365,000.00
51241	Outside Printing and Binding	46,000.00	48,000.00
51301	Publications and Legal Notices	40,000.00	-
51401	Rents and Leases - Equipment	112,200.00	99,329.00
51421	Rents and Leases - Bldg/Land	711,114.00	728,025.00
51601	Training/Conference Expenses	5,000.00	16,200.00
51605	Private Car Expense	43,000.00	49,800.00
51801	Other Services	7,200.00	5,200.00
51803	Other Contract Services	733,300.00	1,080,800.00
51901	Telecommunication Data Lines	251,000.00	213,000.00
51902	Telecommunication Usage	14,700.00	14,700.00
51909	Telecommunication Wireless Svc	607,200.00	450,000.00
51916	County Services Chgs	125,000.00	115,000.00
51922	County Car Expense	40,000.00	40,000.00
51934	ERP System Charges	35,923.00	27,383.00
51935	Unclaimable ERP System Charges	763.00	763.00
52021	Clothing, Uniforms, Personal	-	7,500.00
52042	Janitorial Supplies	355,000.00	125,000.00
52043	Safety Supplies/Equipment	227,500.00	60,000.00
52091	Memberships/Certifications	32,460.00	39,460.00
52101	Other Supplies	165,172.00	123,500.00
52111	Office Supplies	123,000.00	86,500.00
52115	Books/Media/Subscriptions	4,145,000.00	4,088,000.00
52117	Mail and Postage Supplies	13,070.00	8,400.00
52118	Printing and Binding Supplies	51,000.00	31,000.00
52141	Minor Equipment/Small Tools	238,370.00	143,300.00
52142	Computer Equipment/Accessories	179,166.00	303,000.00
52143	Computer Software/Licensing	422,200.00	279,148.00
52144	Equipment Allowance	-	5,000.00
52162	Special Department Expense	701,821.00	751,432.00
52163	Professional Development	131,000.00	152,500.00
52193	Utilities - Electric	600,000.00	700,000.00
52194	Utilities - Water	150,000.00	150,000.00
Total 51000 – Services and Supplies		14,081,960.00	13,746,492.00

FY 2023-24 Requested Budget Worksheet

		Total	
<u>Account</u>	<u>Account Description</u>	FY 2022-23 Adjusted Budget	FY 2023-24 Requested Budget
Account Character: 53000 – Other Charges			
	53102 Financed Purchase Payments	-	-
	53103 Interest on LT Debt	-	-
Total 53000 – Other Charges		-	-
Account Character: 54000 – Capital Expenditures			
	54305 Machinery and Equipment	661,830.00	100,000.00
	54330 Grant Acquired Equipment	150,000.00	33,333.00
	54331 Mobile Equipment	339,006.00	-
	54333 Computer Equipment	185,659.00	165,000.00
	54405 CIP - Bldg & Impr	5,852,642.00	2,575,502.00
Total 54000 – Capital Expenditures		7,189,137.00	2,873,835.00
Account Character: 55000 – Appropriation for Contingencies			
	55011 Appropriation for Contingencies	-	340,076.00
Total 55000 – Appropriation for Contingencies		-	340,076.00
Total 00005 – All Expense/Expenditure Accts		49,441,457.00	45,525,925.00
Net Cost (Revenue less Expenditures)		(9,784,492.00)	(1,757,862.00)

Per the New Capital Budget Procedure on 07/01/23, \$2,873,835 is appropriated as 1/3 of \$8,621,506.

In Committed funds, \$5,747,671 is to be later appropriated during fiscal year.

FY 2023-24 Requested Budget Worksheet

		Executive Services & Fund Development	Executive Services & Fund Development	Executive Services & Fund Development
	Fund		74805	74807
	FY 2023-24 Requested Budget		72010600	72017400
	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 2023-24 Requested Budget Worksheet

		Executive Services & Fund Development	Executive Services & Fund Development	Executive Services & Fund Development
			74805	74807
Fund		FY 2023-24 Requested Budget		
Depart/Division #			72010600	72017400
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		1,084,215.00	975,795.00	108,420.00
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	-	-	-
51207	Client Accounting Services	-	-	-
51209	Information Tech Svc (non ISD)	-	-	-
51212	Outside Counsel - Legal Advice	220,000.00	198,000.00	22,000.00
51225	Training Services	11,000.00	9,900.00	1,100.00
51226	Consulting Services	110,000.00	99,000.00	11,000.00
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	728,025.00	655,223.00	72,802.00
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	4,800.00	4,320.00	480.00
51801	Other Services	5,200.00	4,680.00	520.00
51803	Other Contract Services	175,000.00	157,500.00	17,500.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
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	25,000.00	22,500.00	2,500.00
52101	Other Supplies	-	-	-
52111	Office Supplies	8,500.00	7,650.00	850.00
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	103,000.00	92,700.00	10,300.00
52163	Professional Development	22,500.00	20,250.00	2,250.00
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		1,413,025.00	1,271,723.00	141,302.00

FY 2023-24 Requested Budget Worksheet

		Executive Services & Fund Development	Executive Services & Fund Development	Executive Services & Fund Development
	Fund		74805	74807
	FY 2023-24 Requested Budget		72010600	72017400
	Depart/Division #			
	Allocation Policy		90%	10%
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	-
Account Character: 54000 – Capital Expenditures				
54305	Machinery and Equipment	-	-	-
54330	Grant Acquired Equipment	-	-	-
54331	Mobile Equipment	-	-	-
54333	Computer Equipment	-	-	-
54405	CIP - Bldg & Impr	-	-	-
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		2,497,240.00	2,247,518.00	249,722.00
Net Cost (Revenue less Expenditures)		(2,497,240.00)	(2,247,518.00)	(249,722.00)

FY 2023-24 Requested Budget Worksheet

		Budget & Finance	Budget & Finance	Budget & Finance
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010402	72017202
		Depart/Division #	90%	10%
		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	-	-	-
Account Character: 47000 – Other Financing Sources				
	Total 47000 – Other Financing Sources	-	-	-
Total 00004 – All Revenues		-	-	-

FY 2023-24 Requested Budget Worksheet

		Budget & Finance	Budget & Finance	Budget & Finance
Fund			74805	74807
FY 2023-24 Requested Budget				
Depart/Division #		72010402		72017202
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		906,182.00	815,565.00	90,617.00
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	135,040.00	121,536.00	13,504.00
51209	Information Tech Svc (non ISD)	-	-	-
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	10,000.00	9,000.00	1,000.00
51226	Consulting Services	50,000.00	45,000.00	5,000.00
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	-	-	-
51801	Other Services	-	-	-
51803	Other Contract Services	20,000.00	18,000.00	2,000.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
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	25,383.00	22,845.00	2,538.00
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	10,000.00	9,000.00	1,000.00
52111	Office Supplies	50,000.00	45,000.00	5,000.00
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		556,846.00	501,162.00	55,684.00

FY 2023-24 Requested Budget Worksheet

		Budget & Finance	Budget & Finance	Budget & Finance
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010402	72017202
		Depart/Division #		
		Allocation Policy	90%	10%
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges				
		-	-	-
Account Character: 54000 – Capital Expenditures				
	54305 Machinery and Equipment	-	-	-
	54330 Grant Acquired Equipment	-	-	-
	54331 Mobile Equipment	-	-	-
	54333 Computer Equipment	-	-	-
	54405 CIP - Bldg & Impr	-	-	-
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		1,463,028.00	1,316,727.00	146,301.00
Net Cost (Revenue less Expenditures)		(1,463,028.00)	(1,316,727.00)	(146,301.00)

FY 2023-24 Requested Budget Worksheet

		Library	Library	Library
		FY 2023-24 Requested Budget	74805	74807
		72010100		New
		60%		40%
Account	Account Description			
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
Total 40000 – Tax Revenue		42,507,866.00	26,049,579.00	16,458,287.00
Account Character: 42000 – Intergovernmental Revenues				
Total 42000 – Intergovernmental Revenues		201,445.00	201,445.00	-
Account Character: 44000 – Revenue - Use of Money & Prop				
Total 44000 – Revenue - Use of Money & Prop		125,000.00	75,000.00	50,000.00
Account Character: 45000 – Charges for Services				
Total 45000 – Charges for Services		57,500.00	34,500.00	23,000.00
Account Character: 46000 – Miscellaneous Revenues				
Total 46000 – Miscellaneous Revenues		90,000.00	90,000.00	-
Account Character: 47000 – Other Financing Sources				
Total 47000 – Other Financing Sources		-	-	-
Total 00004 – All Revenues		42,981,811.00	26,450,524.00	16,531,287.00

FY 2023-24 Requested Budget Worksheet

		Library	Library	Library
		FY 2023-24 Requested Budget	74805	74807
		72010100	New	
		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	450,000.0	300,000.00
50752	County Retirement - Local Bds	-	-	-
50753	FICA Retirement - Local Bds	-	-	-
50754	Deferred Comp - Local Bds	-	-	-
50755	PERS - Local Bds	1,187,979.00	712,787.0	475,192.00
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	15,000.00	9,000.0	6,000.00
50807	Retiree health insurance	837,000.00	502,200.0	334,800.00
50808	Worker's Comp - Local Bds	235,000.00	141,000.0	94,000.00
Total 50000 – Salaries and Employee Benefits		3,024,979.00	1,814,987.00	1,209,992.00

FY 2023-24 Requested Budget Worksheet

		Library	Library	Library
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010100	New
		Dept/Division #	60%	40%
		Allocation Policy		
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	340,076.00	204,046.00	136,030.00
Total 55000 – Appropriation for Contingencies				
Total 00005 – All Expense/Expenditure Accts		3,365,055.00	2,019,033.00	1,346,022.00
Net Cost (Revenue less Expenditures)		39,616,756.00	24,431,491.00	15,185,265.00

FY 2023-24 Requested Budget Worksheet

		HR	HR	HR
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010404	72017204
		Depart/Division #	90%	10%
		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	-	-	-
Account Character: 47000 – Other Financing Sources				
	Total 47000 – Other Financing Sources	-	-	-
Total 00004 – All Revenues		-	-	-

FY 2023-24 Requested Budget Worksheet

		HR	HR	HR
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010404	72017204
		Depart/Division #	90%	10%
		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		856,174.00	770,557.00	85,617.00
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	-	-	-
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services	-	-	-
51041	Insurance - Liability	150,000.00	135,000.00	15,000.00
51061	Maintenance - Equipment	-	-	-
51071	Maintenance - Bldg & Improve	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising/Marketing Svc	30,000.00	27,000.00	3,000.00
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	70,000.00	63,000.00	7,000.00
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	-	-	-
51801	Other Services	-	-	-
51803	Other Contract Services	82,800.00	74,520.00	8,280.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
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	10,000.00	9,000.00	1,000.00
52091	Memberships/Certifications	-	-	-
52101	Other Supplies	-	-	-
52111	Office Supplies	5,000.00	4,500.00	500.00
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	1,000.00	900.00	100.00
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	-	-	-
52142	Computer Equipment/Accessories	-	-	-
52143	Computer Software/Licensing	64,000.00	57,600.00	6,400.00
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		642,800.00	578,520.00	64,280.00

FY 2023-24 Requested Budget Worksheet

		HR	HR	HR
		Fund	74805	74807
		FY 2023-24 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				
54305	Machinery and Equipment	-	-	-
54330	Grant Acquired Equipment	-	-	-
54331	Mobile Equipment	-	-	-
54333	Computer Equipment	-	-	-
54405	CIP - Bldg & Impr	-	-	-
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		1,498,974.00	1,349,077.00	149,897.00
Net Cost (Revenue less Expenditures)		(1,498,974.00)	(1,349,077.00)	(149,897.00)

FY 2023-24 Requested Budget Worksheet

		Facilities	Facilities	Facilities
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010403	720107203
		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	-	-	-
Account Character: 47000 – Other Financing Sources				
	Total 47000 – Other Financing Sources	-	-	-
Total 00004 – All Revenues		-	-	-

FY 2023-24 Requested Budget Worksheet

		Facilities		
		Facilities	Facilities	Facilities
		FY 2023-24 Requested Budget	74805	74807
		72010403	72010403	720107203
		60%	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		1,171,190.00	702,715.00	468,475.00
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	-	-	-
51031	Waste Disposal Services	260,000.00	156,000.00	104,000.00
51032	Janitorial Services	650,000.00	390,000.00	260,000.00
51041	Insurance - Liability	-	-	-
51061	Maintenance - Equipment	50,000.00	30,000.00	20,000.00
51071	Maintenance - Bldg & Improve	700,000.00	420,000.00	280,000.00
51072	Landscaping Services	150,000.00	90,000.00	60,000.00
51074	Maint - Parks and Grounds	60,000.00	36,000.00	24,000.00
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	-	-	-
51226	Consulting Services	-	-	-
51230	Security Services	365,000.00	219,000.00	146,000.00
51241	Outside Printing and Binding	-	-	-
51401	Rents and Leases - Equipment	15,000.00	9,000.00	6,000.00
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	16,200.00	9,720.00	6,480.00
51605	Private Car Expense	-	-	-
51801	Other Services	-	-	-
51803	Other Contract Services	-	-	-
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	14,700.00	8,820.00	5,880.00
51909	Telecommunication Wireless Svc	-	-	-
51916	County Services Chgs	-	-	-
51922	County Car Expense	40,000.00	24,000.00	16,000.00
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	125,000.00	75,000.00	50,000.00
52043	Safety Supplies/Equipment	50,000.00	30,000.00	20,000.00
52091	Memberships/Certifications	2,000.00	1,200.00	800.00
52101	Other Supplies	80,000.00	48,000.00	32,000.00
52111	Office Supplies	-	-	-
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	-	-	-
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	61,300.00	36,780.00	24,520.00
52142	Computer Equipment/Accessories	-	-	-
52143	Computer Software/Licensing	-	-	-
52144	Equipment Allowance	-	-	-
52162	Special Department Expense	2,000.00	1,200.00	800.00
52163	Professional Development	-	-	-
52193	Utilities - Electric	700,000.00	420,000.00	280,000.00
52194	Utilities - Water	150,000.00	90,000.00	60,000.00
Total 51000 – Services and Supplies		3,498,700.00	2,099,220.00	1,399,480.00

FY 2023-24 Requested Budget Worksheet

		Facilities	Facilities	Facilities
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010403	720107203
		Depart/Division #	60%	40%
		Allocation Policy		
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	
Account Character: 54000 – Capital Expenditures				
54305	Machinery and Equipment	-	-	-
54330	Grant Acquired Equipment	-	-	-
54331	Mobile Equipment	-	-	-
54333	Computer Equipment	-	-	-
54405	CIP - Bldg & Impr	2,575,502.00	257,550.00	2,317,952.00
Total 54000 – Capital Expenditures		2,575,502.00	257,550.00	2,317,952.00
Account Character: 55000 – Appropriation for Contingencies				
55011	Appropriation for Contingencies	-	-	-
Total 55000 – Appropriation for Contingencies				
Total 00005 – All Expense/Expenditure Accts		7,245,392.00	3,059,485.00	4,185,907.00
Net Cost (Revenue less Expenditures)		(7,245,392.00)	(3,059,485.00)	(4,185,907.00)

Note: New Capital Budget Procedure 7/1/23 Appropriate 1/3 of total \$7,726,506.

FY 2023-24 Requested Budget Worksheet

		IT	IT	IT
	Fund	FY 2023-24 Requested Budget	74805	74807
	Depart/Division #		72010600	72017300
	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 2023-24 Requested Budget Worksheet

		IT	IT	IT
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010600	72017300
		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		1,615,216.00	969,129.00	646,087.00
Account Character: 51000 – Services and Supplies				
51021	Communication Expense	20,000.00	12,000.00	8,000.00
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)	80,000.00	48,000.00	32,000.00
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	25,000.00	15,000.00	10,000.00
51226	Consulting Services	-	-	-
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51401	Rents and Leases - Equipment	80,000.00	48,000.00	32,000.00
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	-	-	-
51801	Other Services	-	-	-
51803	Other Contract Services	685,000.00	411,000.00	274,000.00
51901	Telecommunication Data Lines	213,000.00	127,800.00	85,200.00
51902	Telecommunication Usage	-	-	-
51909	Telecommunication Wireless Svc	450,000.00	270,000.00	180,000.00
51916	County Services Chgs	-	-	-
51922	County Car Expense	-	-	-
51934	ERP System Charges	2,000.00	1,200.00	800.00
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	15,000.00	9,000.00	6,000.00
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	80,000.00	48,000.00	32,000.00
52142	Computer Equipment/Accessories	300,000.00	180,000.00	120,000.00
52143	Computer Software/Licensing	140,000.00	84,000.00	56,000.00
52144	Equipment Allowance	-	-	-
52162	Special Department Expense	50,000.00	30,000.00	20,000.00
52163	Professional Development	-	-	-
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		2,185,000.00	1,311,000.00	874,000.00

FY 2023-24 Requested Budget Worksheet

		IT	IT	IT
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010600	72017300
		Depart/Division #	60%	40%
		Allocation Policy		
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	
Account Character: 54000 – Capital Expenditures				
54305	Machinery and Equipment	100,000.00	10,000.00	90,000.00
54330	Grant Acquired Equipment	33,333.00	3,333.00	30,000.00
54331	Mobile Equipment	-	-	-
54333	Computer Equipment	165,000.00	16,500.00	148,500.00
54405	CIP - Bldg & Impr	-	-	-
Total 54000 – Capital Expenditures		298,333.00	29,833.00	268,500.00
Account Character: 55000 – Appropriation for Contingencies				
55011	Appropriation for Contingencies	-	-	-
Total 55000 – Appropriation for Contingencies				
Total 00005 – All Expense/Expenditure Accts		4,098,549.00	2,309,962.00	1,788,587.00
Net Cost (Revenue less Expenditures)		(3,948,549.00)	(2,219,962.00)	(1,728,587.00)

Note: New Capital Budget Procedure 7/1/23 Appropriate 1/3 of total \$895,000.

FY 2023-24 Requested Budget Worksheet

		Communications	Communications	Communications
		FY 2023-24 Requested Budget	74805	74807
		72010405	72017205	
		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 2023-24 Requested Budget Worksheet

		Communications	Communications	Communications
Fund			74805	74807
FY 2023-24 Requested Budget			72010405	72017205
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		602,616.00	361,569.00	241,047.00
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	200,000.00	120,000.00	80,000.00
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	40,000.00	24,000.00	16,000.00
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	-	-	-
51801	Other Services	-	-	-
51803	Other Contract Services	40,000.00	24,000.00	16,000.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
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	10,000.00	6,000.00	4,000.00
52111	Office Supplies	5,000.00	3,000.00	2,000.00
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	1,000.00	600.00	400.00
52142	Computer Equipment/Accessories	-	-	-
52143	Computer Software/Licensing	40,000.00	24,000.00	16,000.00
52144	Equipment Allowance	-	-	-
52162	Special Department Expense	5,000.00	3,000.00	2,000.00
52163	Professional Development	-	-	-
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		379,000.00	227,400.00	151,600.00

FY 2023-24 Requested Budget Worksheet

		Communications	Communications	Communications
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010405	72017205
		Depart/Division #	60%	40%
		Allocation Policy		
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	-
Account Character: 54000 – Capital Expenditures				
54305	Machinery and Equipment	-	-	-
54330	Grant Acquired Equipment	-	-	-
54331	Mobile Equipment	-	-	-
54333	Computer Equipment	-	-	-
54405	CIP - Bldg & Impr	-	-	-
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		981,616.00	588,969.00	392,647.00
Net Cost (Revenue less Expenditures)		(981,616.00)	(588,969.00)	(392,647.00)

FY 2023-24 Requested Budget Worksheet

		Collections	Collections	Collections
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010300	72017100
		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 2023-24 Requested Budget Worksheet

		Collections		
		Collections	Collections	Collections
		FY 2023-24 Requested Budget	74805	74807
		72010300	72010300	72017100
		60%	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		2,123,716.00	1,274,230.00	849,486.00
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)	100,000.00	60,000.00	40,000.00
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	15,000.00	9,000.00	6,000.00
51226	Consulting Services	-	-	-
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	-	-	-
51801	Other Services	-	-	-
51803	Other Contract Services	-	-	-
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
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	-	-	-
52115	Books/Media/Subscriptions	4,056,000.00	2,433,600.00	1,622,400.00
52117	Mail and Postage Supplies	-	-	-
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	60,632.00	36,379.00	24,253.00
52163	Professional Development	-	-	-
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		4,232,632.00	2,539,579.00	1,693,053.00

FY 2023-24 Requested Budget Worksheet

		Collections	Collections	Collections
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010300	72017100
		Depart/Division #	60%	40%
Account	Account Description	Allocation Policy		
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	
Account Character: 54000 – Capital Expenditures				
54305	Machinery and Equipment	-	-	-
54330	Grant Acquired Equipment	-	-	-
54331	Mobile Equipment	-	-	-
54333	Computer Equipment	-	-	-
54405	CIP - Bldg & Impr	-	-	-
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		6,356,348.00	3,813,809.00	2,542,539.00
Net Cost (Revenue less Expenditures)		(6,356,348.00)	(3,813,809.00)	(2,542,539.00)

FY 2023-24 Requested Budget Worksheet

		Community Engagement	Community Engagement	Community Engagement
			74805	74807
		FY 2023-24 Requested Budget	New	New
			60%	40%
<u>Account</u>	<u>Account Description</u>			
Account Type: 00004 – All Revenues				
Account Character: 40000 – Tax Revenue				
	Total 40000 – Tax Revenue	-	-	-
Account Character: 42000 – Intergovernmental Revenues				
	Total 42000 – Intergovernmental Revenues	66,000.00	39,600.00	26,400.00
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		66,000.00	39,600.00	26,400.00

FY 2023-24 Requested Budget Worksheet

		Community Engagement	Community Engagement	Community Engagement
			74805	74807
		FY 2023-24 Requested Budget	New	New
Fund			60%	40%
Depart/Division #				
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		1,320,515.00	792,308.00	528,207.00
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	-	-	-
51401	Rents and Leases - Equipment	4,329.00	2,597.00	1,732.00
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	1,000.00	600.00	400.00
51801	Other Services	-	-	-
51803	Other Contract Services	-	-	-
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
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	8,400.00	5,040.00	3,360.00
52101	Other Supplies	3,500.00	2,100.00	1,400.00
52111	Office Supplies	-	-	-
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	28,148.00	16,889.00	11,259.00
52144	Equipment Allowance	5,000.00	3,000.00	2,000.00
52162	Special Department Expense	512,800.00	307,680.00	205,120.00
52163	Professional Development	-	-	-
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		573,177.00	343,906.00	229,271.00

FY 2023-24 Requested Budget Worksheet

		Community Engagement	Community Engagement	Community Engagement
	Fund		74805	74807
	FY 2023-24 Requested Budget		TBD	TBD
	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	-	-	-
54330	Grant Acquired Equipment	-	-	-
54331	Mobile Equipment	-	-	-
54333	Computer Equipment	-	-	-
54405	CIP - Bldg & Impr	-	-	-
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		1,880,692.00	1,136,214.00	757,478.00
Net Cost (Revenue less Expenditures)		(1,827,692.00)	(1,096,614.00)	(731,078.00)

FY 2023-24 Requested Budget Worksheet

Literacy is under the
Community Engagement
Division

		Literacy	Literacy	Literacy
		Fund	74805	74807
		FY 2023-24 Requested Budget	New	New
		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	247,839.00	148,703.00	99,136.00
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		247,839.00	148,703.00	99,136.00

FY 2023-24 Requested Budget Worksheet

		Literacy	Literacy	Literacy
		FY 2023-24 Requested Budget	74805	74807
			New	New
			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		352,955.00	211,773.00	141,182.00
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
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	-	-	-
51801	Other Services	-	-	-
51803	Other Contract Services	75,000.00	45,000.00	30,000.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
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
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	18,000.00	10,800.00	7,200.00
52163	Professional Development	-	-	-
52193	Utilities - Electric	-	-	-
52194	Utilities - Water	-	-	-
Total 51000 – Services and Supplies		160,000.00	96,000.00	64,000.00

FY 2023-24 Requested Budget Worksheet

		Literacy	Literacy	Literacy
		Fund	74805	74807
		FY 2023-24 Requested Budget	New	New
		Depart/Division #	60%	40%
		Allocation Policy		
Account	Account Description			
Account Character: 53000 – Other Charges				
Total 53000 – Other Charges		-	-	-
Account Character: 54000 – Capital Expenditures				
54305	Machinery and Equipment	-	-	-
54330	Grant Acquired Equipment	-	-	-
54331	Mobile Equipment	-	-	-
54333	Computer Equipment	-	-	-
54405	CIP - Bldg & Impr	-	-	-
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		512,955.00	307,773.00	205,182.00
Net Cost (Revenue less Expenditures)		(265,116.00)	(159,070.00)	(106,046.00)

FY 2023-24 Requested Budget Worksheet

		Public Services	Public Services	Public Services
			74805	74807
		FY 2023-24 Requested Budget	72010200	72017000
		Allocation Policy	60%	40%
<u>Account</u>	<u>Account Description</u>			
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	74,574.00	44,744.00	29,830.00
Account Character: 47000 – Other Financing Sources				
	Total 47000 – Other Financing Sources	-	-	-
Total 00004 – All Revenues		74,574.00	44,744.00	29,830.00

FY 2023-24 Requested Budget Worksheet

		Public Services	Public Services	Public Services
			74805	74807
Fund		FY 2023-24 Requested Budget	72010200	72017000
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		15,507,764.00	8,829,180.00	6,678,584.00
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	35,512.00	21,307.00	14,205.00
51226	Consulting Services	-	-	-
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	44,000.00	26,400.00	17,600.00
51801	Other Services	-	-	-
51803	Other Contract Services	3,000.00	1,800.00	1,200.00
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
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	2,400.00	1,440.00	960.00
52101	Other Supplies	20,000.00	12,000.00	8,000.00
52111	Office Supplies	-	-	-
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	400.00	240.00	160.00
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		105,312.00	63,187.00	42,125.00

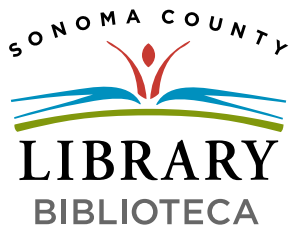
FY 2023-24 Requested Budget Worksheet

		Public Services	Public Services	Public Services
		Fund	74805	74807
		FY 2023-24 Requested Budget	72010200	72017000
		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	-	-	-
54330	Grant Acquired Equipment	-	-	-
54331	Mobile Equipment	-	-	-
54333	Computer Equipment	-	-	-
54405	CIP - Bldg & Impr	-	-	-
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		15,613,076.00	8,892,367.00	6,720,709.00
Net Cost (Revenue less Expenditures)		(15,538,502.00)	(8,847,623.00)	(6,690,879.00)

FY 2023-2024
Proposed Budget
Gifts and Donations Fund

Gifts and Donations 74810

Account	FY 2023-24 Requested Budget
<u>Account Account Description</u>	
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	-



FY 23-24 Budget



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

Empower youth development and lifelong learning

- Empower youth development and lifelong learning at all library locations by hiring a new full-time Teen Services Administrator
- Implement volunteer management platform to improve efficiency and effectiveness of systemwide volunteer program
- Develop teen intern program to deliver in-branch lunch service for Summer Lunch at the Library
- Implement partnership with Sonoma County Probation Department to provide comprehensive library services to Juvenile Hall

Embody a culture of creativity, for quality of life

- Establish Innovation Fund to support creativity in library staff and their communities
- Conduct community survey

Expand technology, connectivity, and information access

- Maintain holds-to-copy ratios to support access to library materials
- Pursue grants that support digital resource growth
- Expand graphics and messaging support and guidance to branches
- Promote systemwide standards for web text, social media, graphic requests, media outreach
- Expand marketing calendar and increase internal accessibility and function
- Provide regular financial reporting to community, commission and staff
- Implement NEOGOV platform
- Maintain and improve staff training and onboarding procedures
- Maintain and enhance staff development opportunities
- Launch next generation website and online catalog
- Provide 765 hour/week service at 15 facilities around the county
- Implement staffing study recommendations

Consider capital and facility needs in context of changing needs of community

- Work with all stakeholders to advance a capital campaign for a permanent Roseland library
- Support collection updates in branch refreshes
- Complete Petaluma and Healdsburg branch improvements
- Install Rohnert Park lighting controls
- Implement multiple small projects at all branches
- Monitor outside factors that impact budget stability
- Install automated book lockers at multiple locations
- Provide technology support to branch refresh projects
- Create welcoming library spaces by completing branch improvements

SUPPORT COMMUNITY RESILIENCY

Build community connections through outreach

- Implement software that improves tracking and public access to archival materials
- Partner with Community Engagement and Public Services for internship program
- Install laptop lending kiosks
- Maintain and grow Chromebook and hotspot lending program
- Improve and expand network capacity and stability
- Build community connections through participation in local networking activities

Strengthen community partnerships for collaborative services

- Work with JPA partners to update building leases
- Conduct outreach to JPA partners, public officials, chambers of commerce, local community groups and other key allies
- Identify and plan for a permanent home for the county archives and historical documents
- Update and manage digital resources that promote resiliency
- Update internal documentation that improves collection management
- Advocate for increased funding for Roseland project
- Continue as liaison to Santa Rosa Hearn project
- Advocate for facilities projects with JPA partners
- Work with community partners to implement ADA Transition Plan
- Onboard project manager
- Implement purchasing standards and guidelines
- Update internal policies and procedures
- Complete auditing in a timely manner
- Hire safety consultant
- Revise COVID protocols to reflect endemic status
- Expand partnerships to provide increased social service presence in library locations
- Collaborate with Community Engagement Division to support programs

Advance climate action

- Improve air quality in Facilities shop and delivery
- Maintain library facilities at peak efficiency
- Work with the City of Sebastopol on solar power and HVAC upgrades to the Sebastopol Regional Library
- Work with the City of Santa Rosa on a grant for Transformative Climate Change at the new Roseland Regional Library in the Hearn Hub complex

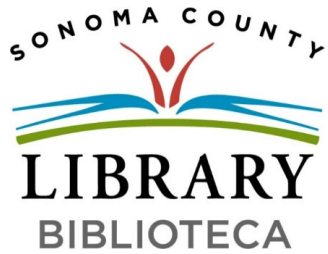
FOSTER RACIAL EQUITY, SOCIAL JUSTICE, AND INCLUSION

Offer bilingual and culturally competent services and resources

- Support continued growth and capacity of the foundation and other support groups
- Provide more Spanish-language digital resources
- Develop systemwide public affairs plan
- Support culturally sensitive marketing and outreach
- Support fund development efforts
- Maintain air quality control in library facilities
- Support bilingual signage standards
- Implement accessibility standards in new website
- Support introduction of technology to underserved communities
- Participate in initiatives that foster equitable access to technology
- Provide on-demand third-party telephone interpretation (400+ languages)
- Support creation of welcoming spaces at all branches for all groups in the community

Work toward becoming an anti-racist organization

- Work with all sectors in the library system on behalf of priority initiatives
- Support diversity, equity and inclusion efforts and implementation across the library system
- Increase diversity in collections
- Support purchase of materials that reflect the evolving needs of the community
- Support equity and inclusion efforts in safety planning
- Update financial policies to center equity, diversity and inclusion
- Monitor budget in context of equity and inclusion
- Support funding for systemwide DEI efforts
- 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
- Train and educate staff to understand and support a wide range of diversities



Proposed Fiscal Year 2024 Budget For Adoption



Proposed FY 2023-2024 Budget | Myrna Lopez, Chief Financial Officer



External Factors

- Economic conditions
- Natural disasters
- COVID-19 variants



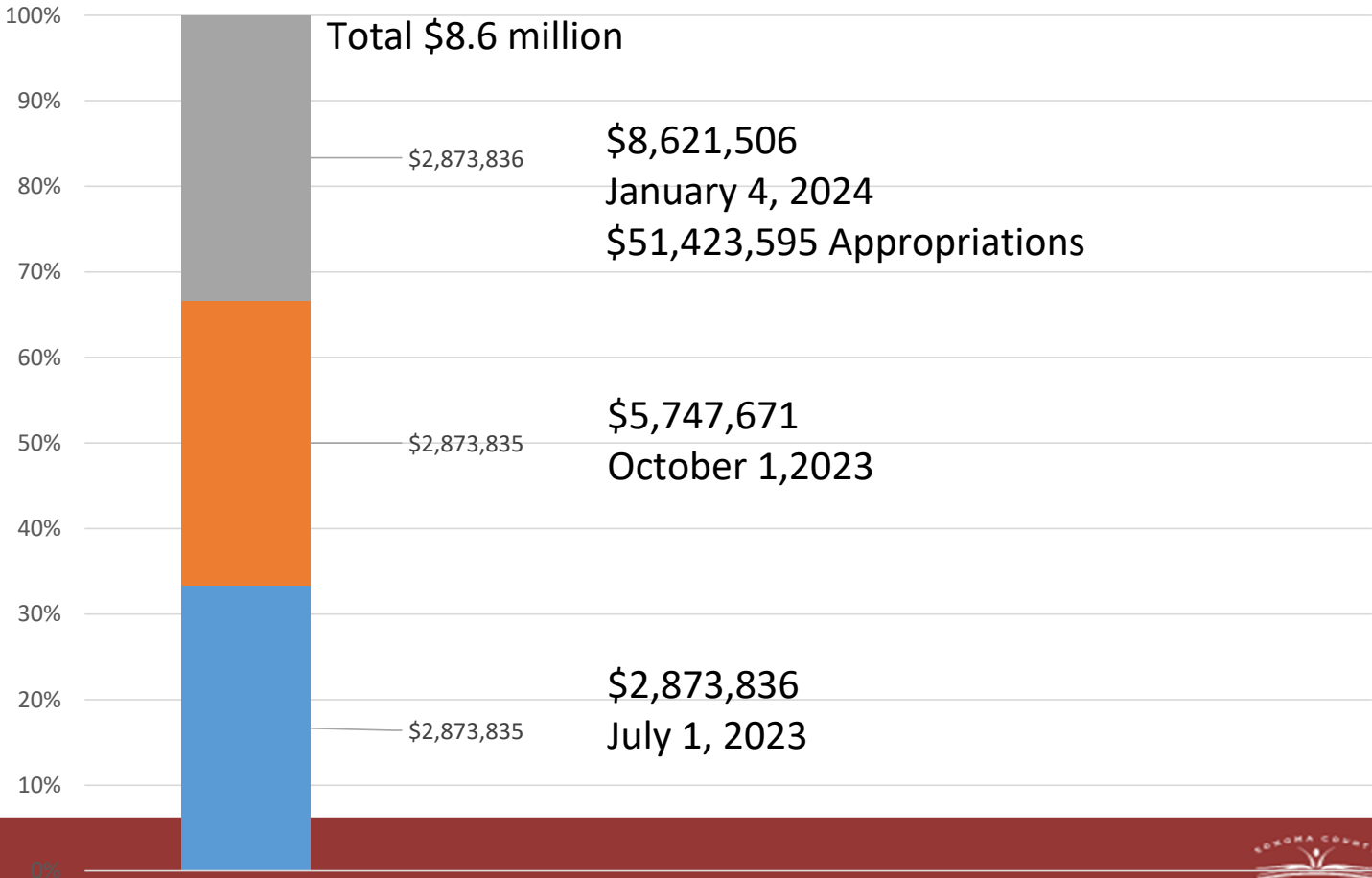
FY 2024 Budget: Key Highlights

- 51.4 million total budget
- \$2.5 million new revenue
- \$45.6 million in appropriations providing the \$5.7 million of committed capital funds
- 231.85 FTE
- Community Engagement Division
- New Capital budgeting procedure
- Closes operating deficit under property tax

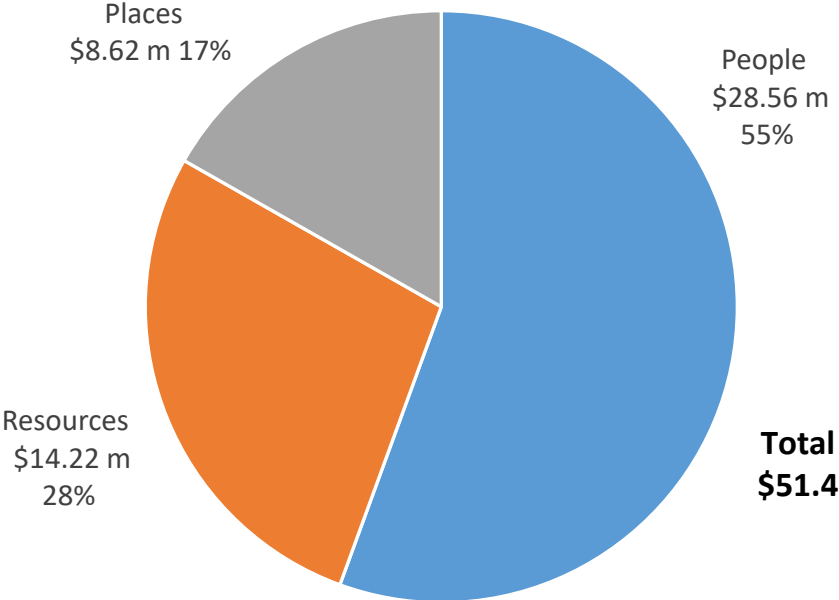
Proposed Budget FY 2023-2024 Summary

June 7, 2023	Proposed Property Tax FY 2023-24	Proposed Sales Tax FY 2023-24	Proposed Gifts & Donations FY 2023-24	Proposed Total FY 2023-24	Adjusted Approved FY 2022-23	Change Proposed vs Approved Adj
Revenue						
Property Taxes	26,049,579			26,049,579	24,833,548	1,216,031
Intergovernmental	479,748	185,536		665,284	354,219	311,065
Other	109,500	73,000		182,500	182,500	-
Donations/Misc.	134,744	29,830	150,000	314,574	215,000	99,574
Sales Tax		16,458,287		16,458,287	15,500,000	958,287
Total All Revenues	26,773,571	16,746,653	150,000	43,670,224	41,085,267	2,584,957
Expenditures						
Salaries	11,939,255	7,663,874		19,603,129	17,762,733	1,840,396
Benefits	5,128,553	3,083,840		8,212,393	9,001,499	(789,106)
OPEB Trust	450,000	300,000		750,000	1,406,128	(656,128)
Total Salary and Benefits	17,517,808	11,047,714	-	28,565,522	28,170,360	395,162
Services and Supplies	9,031,697	4,714,795	150,000	13,896,492	14,081,960	(185,468)
Contingency	204,046	136,030		340,076	-	340,076
Non-Capital Expenditures	26,753,551	15,898,539	150,000	42,802,090	42,252,320	549,770
Capital* (1/3 of total for FY)	287,384	2,586,452		2,873,835	7,189,137	(4,315,302)
Total Expenditures	27,040,934	18,484,991	150,000	45,675,925	49,441,457	(3,765,532)
Total Appropriations	27,040,934	18,484,991	150,000	45,675,925	49,441,457	(3,765,532)
Capital Committed Funds	374,767	5,172,903		5,747,670		
Year-End w/Total Capital Expenditures	27,615,701	23,657,894	150,000	51,423,595	49,441,457	1,982,138
Use of Committed Fund Balance for FY 2023-2024 by year end						
Maintenance & Repair	600,000	400,000	-	1,000,000	700,630	299,370
Capital* full FY budget	862,151	7,759,355	-	8,621,506	6,963,802	1,657,704
Total Use of Committed Fund Balance	1,462,151	8,159,355	-	9,621,506	7,664,432	1,957,074
FTE				231.85	227.35	4.50

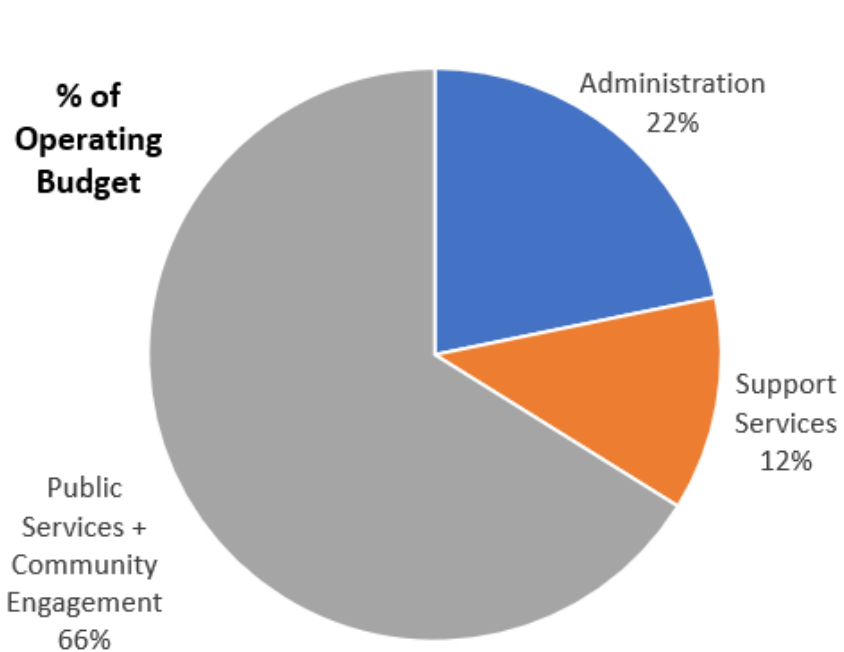
Appropriation Timeline Under New Capital Budget Procedure



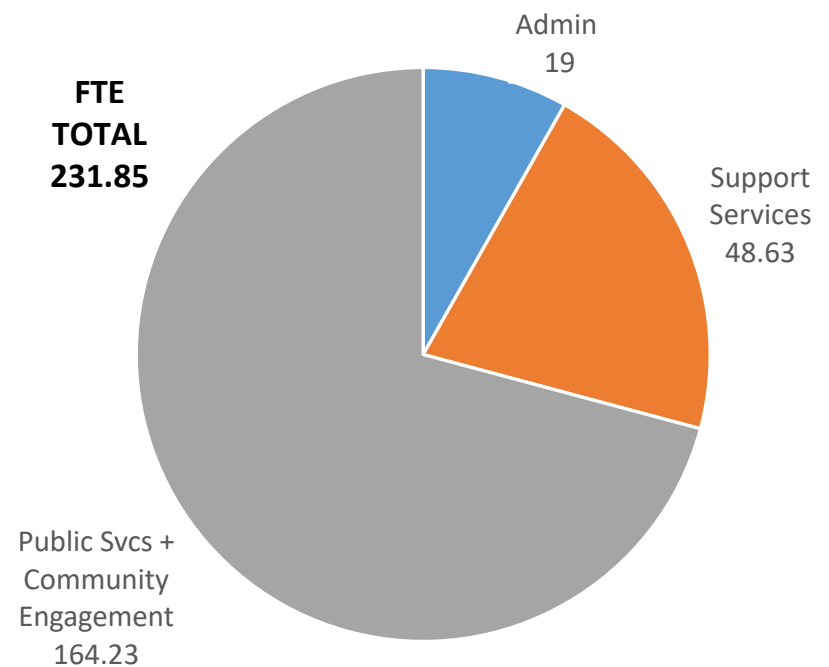
FY 2023-2024 proposed budget expenditures by People, Places, and Resources



Operating funds and FTE for services to branches



78% of operating budget goes to the branches

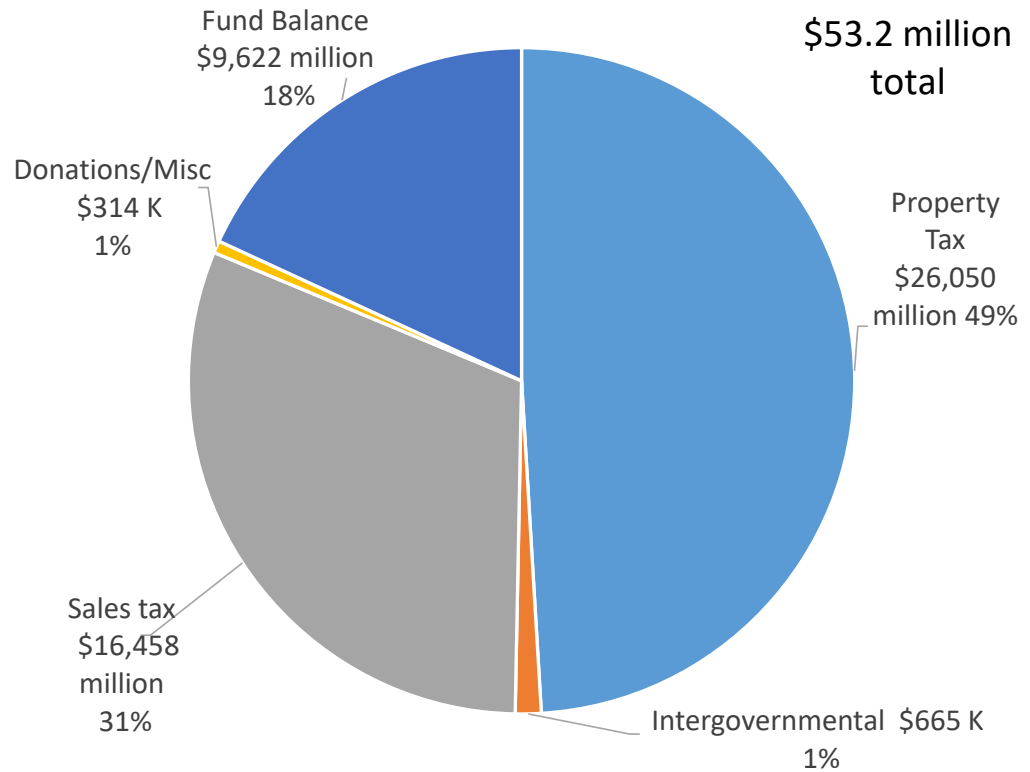


212.85 FTE or 92% of FTE are allocated to branch services

FY 2023-2024 proposed budget financing by source

Funds

- Property Tax
- Sales Tax
- Gifts & Donations



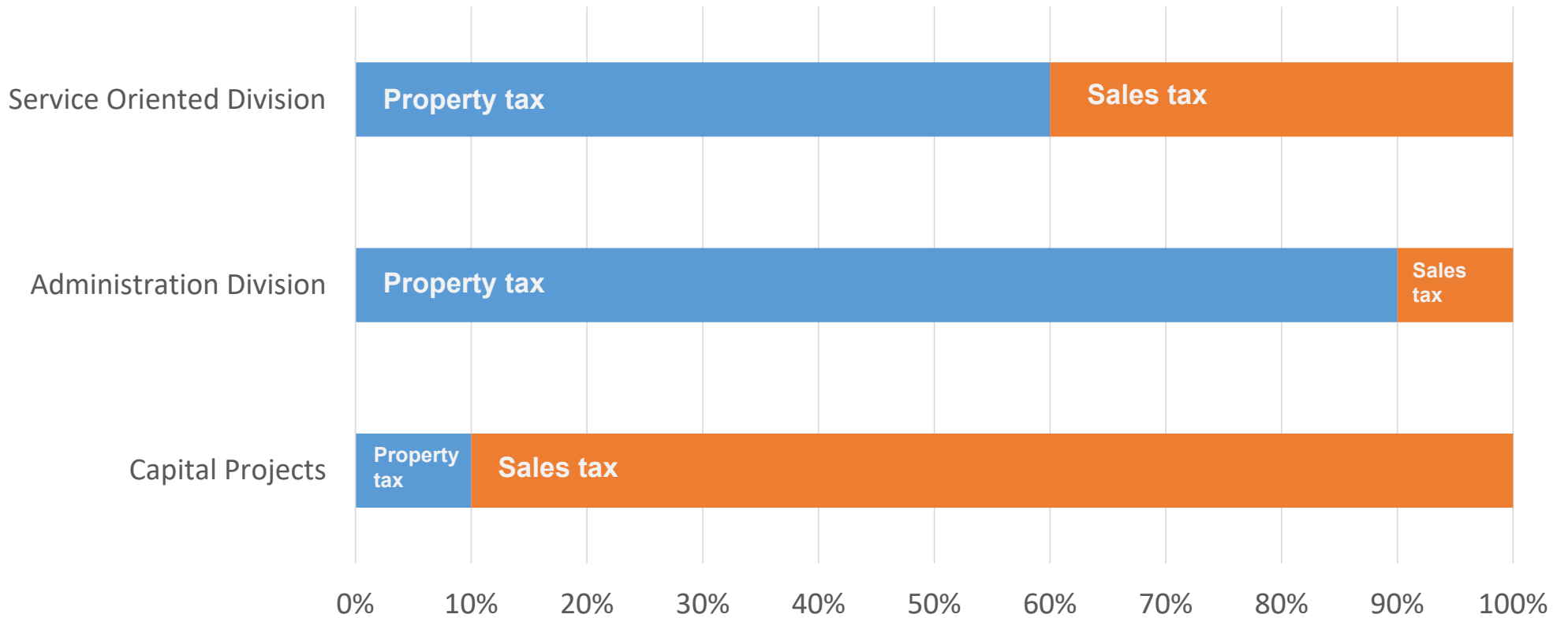
Allocation of major revenue sources ratio for service-oriented divisions

Major Revenue	Proposed FY 2023-2024	% of Total Tax Revenue (rounded)
Property Tax	\$26,049,579	60%
Measure Y Sales Tax	<u>\$16,458,287</u>	<u>40%</u>
Total Tax Revenue	\$42,507,866	100%

Applying allocation ratios

Service Area	Property Tax	Sales Tax	Total By Service Area
Allocation Ratios per Policy Area			
Service Oriented Divisions	19,821,196	13,214,137	33,035,333
Administration Divisions	4,913,321	545,921	5,459,242
Capital Projects	862,151	7,759,355	8,621,506
Allocation as stated in memo			
Service Oriented Division (Sunday Hou	-	792,460	792,460
Administration Division (Workers' Comp, HRA, OPEB, UAL, Contingency)	2,019,033	1,346,022	3,365,055
Total	27,615,701	23,657,895	51,273,596

Allocation of major revenue sources by service area and percentage



Fund Balance

STATEMENT OF SPECIAL FUND ACTIVITY						
5/30/2023				Property Tax		
				Requested		
				FY 23-24	FY 23-24	FY 23-24
				Operations	Committed	Total
Beginning Fund Balance Available for Budgeting	8,673,550	890,777	9,564,327	8,250,920	4,050,150	12,301,070
PLUS: Revenues	26,773,571	-	26,773,571	16,746,653	-	16,746,653
LESS: Expenditures	26,153,551	-	26,153,551	15,498,539	-	15,498,539
Operations Surplus/(Deficit)	620,020	-	620,020	1,248,114	-	1,248,114
LESS: Use of IT Resource Replacement Committed Fund Balance	-	180,000	180,000	-	120,000	120,000
LESS: Use of IT Capital Replacement Committed Fund Balance	-	29,833	29,833	-	268,500	268,500
LESS: Use of Major Maintenance Committed Fund Balance	-	420,000	420,000	-	280,000	280,000
LESS: Use of Capital Improvement Committed Fund Balance	-	257,550	257,550	-	2,317,952	2,317,952
SURPLUS / (USE OF FUND BALANCE) FOR FISCAL YEAR	620,020	(887,383)	(267,363)	1,248,114	(2,986,452)	(1,738,338)
NET CHANGE IN FUND BALANCE	(5,959)	(192,823)	(198,782)	(1,603,682)	389,088	(1,214,594)
Total Fund Balance Committed	4,056,140	697,954	4,754,094	2,772,749	4,439,238	7,211,987
Unrestricted Fund Balance Available for Budgeting	8,667,591	-	8,667,591	6,647,238	-	6,647,238

FY 2023-2024 Budget Goals

- Sustain Sunday hours at all branch locations, made possible by Measure Y
- Continue the Allocation of Major Revenue Sources Policy
- Eliminate operations deficit through fiscal efficiencies
- Create a Community Engagement Division
- Launch a new Innovation Fund
- Create a contingency fund
- Implement new capital fund budget procedures and increased reporting for Information Technology and Facilities
- Started the 5-year forecast review with the Finance Committee for future budget years

Thank you!



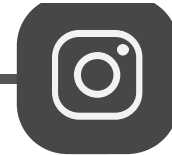
YOUTUBE



TWITTER



FACEBOOK



INSTAGRAM

Questions?