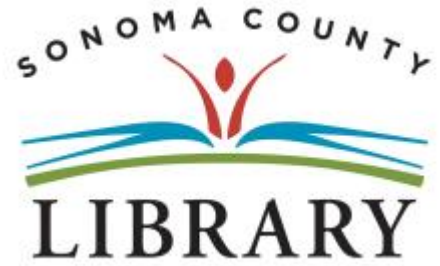


Library Commission Agenda Item Report



Subject: Approval of Revised Proposed Fiscal Year 2022- 2023 Budget
Type: Action
Meeting: Library Commission - 06 Jun 2022
Department: Budget and Finance
Submitted By: Myrna Lopez, Chief Financial Officer

DRAFT MOTION:

I MOVE THAT THE SONOMA COUNTY LIBRARY COMMISSION ADOPT the revised proposed budget for Fiscal Year 2022-2023, including the use of reserves and fund balance available for budgeting.

BACKGROUND INFORMATION:

The Joint Powers Agreement requires the Sonoma County Library (SCL) to adopt an annual budget each fiscal year. The SCL held a budget workshop on April 1, 2022 when the Library Administration presented its proposed budget for Fiscal Year 2022-2023. The Library Commission discussed funding levels by division needed to continue existing programs, staffing, and service levels, as well as new services and goals for the next fiscal year. At its regular scheduled meeting on May 2, 2022, the Commission discussed responses to open questions from the budget workshop. The final budget is scheduled to be considered for adoption at the regular Commission meeting on June 6, 2022. The proposed budget presented at the budget workshop on April 1 is on attachment A.

Since April 1, 2022, several adjustments were made to the proposed Fiscal Year 2022-2023 budget as a result of staffing needs, review of the OPEB long-term unfunded liability, other services and supplies requests, and one related to Literacy program revenue. The adjustments also impact the use of fund balance. The revised proposed budget for Fiscal Year 2022-2023 is a grand total of \$48.9 million with 221.35 FTE which is an increase of \$928,434 and 1.5 FTE over the proposed budget presented in April. The adjustments are discussed in the following pages. The revised proposed budget is an increase of \$1.6 million and 11.5 FTE compared to approved adjusted Fiscal Year 2021-2022 budget.

The Fiscal Year 2022-2023 budget was developed to advance 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.

This budget includes increased services and achieves many of the Commission's fiscal goals:

- Sunday hours at 11 new locations made possible 100% by Measure Y
- Implementation of the Allocation of Major Revenue Sources Policy
- Creation of the Maintenance Reserves for Information Technology resources and Facilities

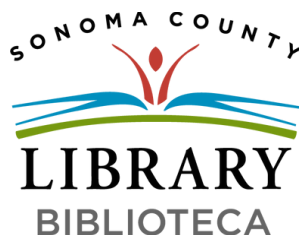
- Overhauled the Capital Improvement Program reserves

ATTACHMENTS:

[\(1\) 5.31.22 Memo Final Draft](#)

[\(2\) 5.31.22 Final Combined Workbooks](#)

[NEW \(3\) FINAL 5-31-22 Overview slides 060622 ml](#)



DATE: May 31, 2022

TO: Sonoma County Library Commission

FROM: Ann Hammond, Library Director
Ludmyrna Lopez, Chief Financial Officer

SUBJECT: Revised Proposed Fiscal Year 2022- 2023 Budget

Recommendation

It is recommended that the Commission adopt the revised proposed budget for Fiscal Year 2022-2023, including the use of reserves and fund balance available for budgeting.

Background

The Joint Powers Agreement requires the Sonoma County Library (SCL) to adopt an annual budget each fiscal year. The SCL held a budget workshop on April 1, 2022 when the Library Administration presented its proposed budget for Fiscal Year 2022-2023. The Library Commission discussed funding levels by division needed to continue existing programs, staffing, and service levels, as well as new services and goals for the next fiscal year. At its regular scheduled meeting on May 2, 2022, the Commission discussed responses to open questions from the budget workshop. The final budget is scheduled to be considered for adoption at the regular Commission meeting on June 6, 2022. The proposed budget presented at the budget workshop on April 1 is on attachment A.

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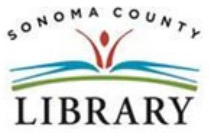
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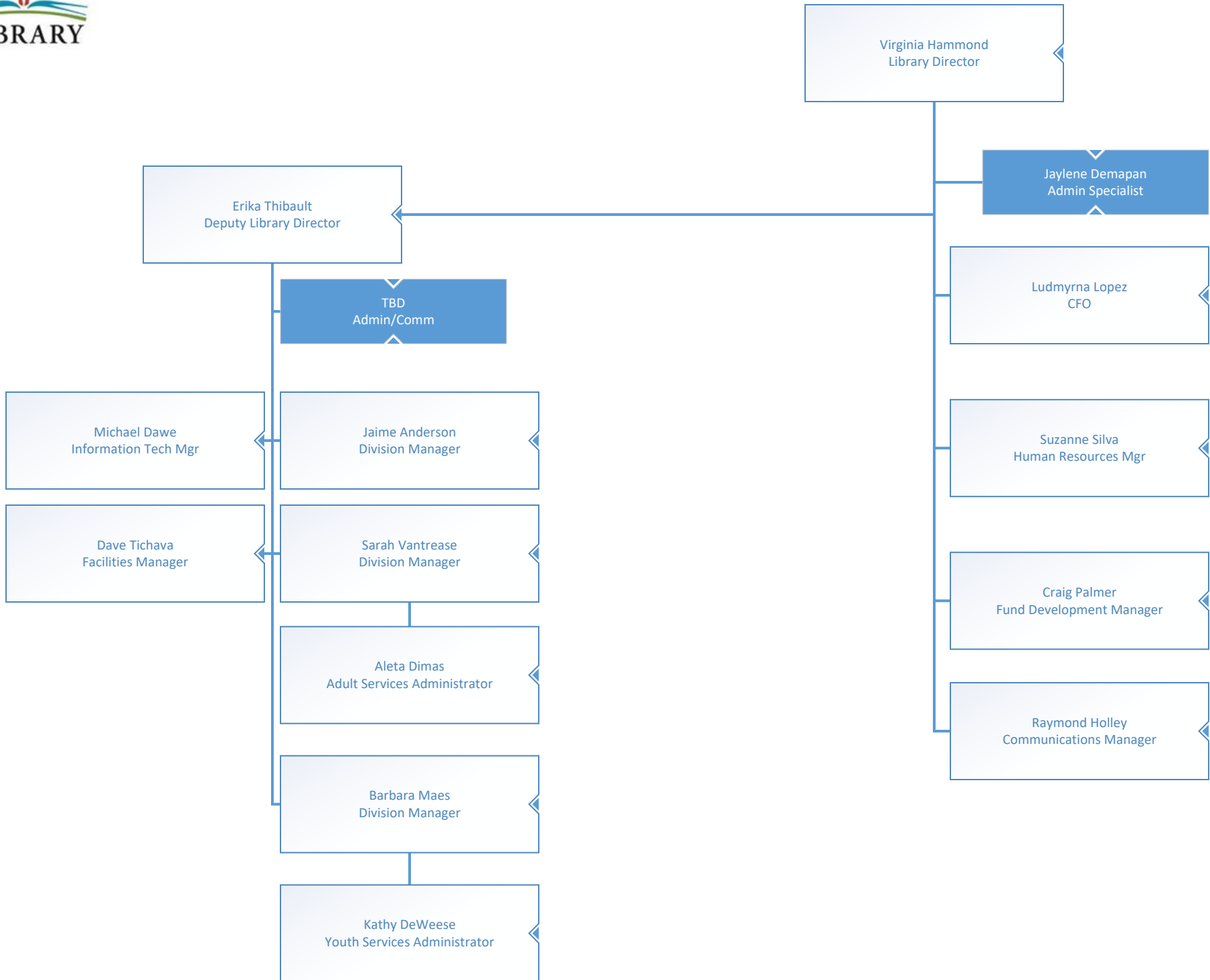
- Sunday hours at 11 new locations made possible 100% by Measure Y
- Implementation of the Allocation of Major Revenue Sources Policy
- Creation of the Maintenance Reserves for Information Technology resources and Facilities
- Overhauled the Capital Improvement Program reserves

June 6, 2022: Proposed Budget FY 2022-2023 Summary

Adjusted since April 1, 2022	Proposed Property Tax FY 2022-23	Proposed Sales Tax FY 2022-23	Proposed Gifts & Donations FY 2022-2023	Proposed Total FY 2022-2023	Approved Adjusted FY 2021-2022	Change Proposed vs Approved Adj
Revenue						
Property Taxes	23,585,246			23,585,246	22,637,900	947,346
Intergovernmental	212,531	141,688		354,219	220,727	133,492
Other	102,500	80,000	5,000	187,500	203,857	(16,357)
Donations/Misc.	35,000		75,000	110,000	95,000	15,000
Sales Tax		15,500,000		15,500,000	14,470,000	1,030,000
Transfers in (bequests)					784,510	(784,510)
Total All Revenues	23,935,277	15,721,688	80,000	39,736,965	38,411,994	1,324,971
Maintenance & Repair Reserve	420,378	280,252	-	700,630	-	700,630
Capital Improvement Program Reserve	673,901	6,065,105	-	6,739,006	6,963,802	(224,796)
Total Use of Reserves	1,094,279	6,345,357	-	7,439,636	6,963,802	475,834
Total Sources	25,029,556	22,067,045	80,000	47,176,601	45,375,796	1,800,805
Expenditures						
Salaries	10,739,009	7,023,727		17,762,736	15,287,671	2,475,065
Benefits	7,051,899	3,355,728		10,407,627	11,537,570	(1,129,943)
Total Salary and Benefits	17,790,908	10,379,455		28,170,363	26,825,241	1,345,122
Services and Supplies	8,818,440	5,117,131	80,000	14,015,571	13,522,900	492,671
Capital	673,901	6,065,105		6,739,006	6,963,802	(224,796)
Total Expenditures	27,283,249	21,561,691	80,000	48,924,940	47,311,943	1,612,997
Net impact on Fund Balance	(2,253,693)	505,354	-	(1,748,339)	(1,936,147)	187,808
FTE				221.35	209.85	11.5



Sonoma County Library Administration



Budget Adjustments and Allocation of Major Revenue Sources Policy

Fiscal Year 2022-2023 is the first year the Allocation of Major Revenue Sources Policy is implemented. The detailed discussion of how the Policy is implemented is included in the memorandum dated March 25, 2022 prepared for the April 1, 2022 budget workshop. The Allocation ratios applied are presented in a table in Attachment B. The June 6, 2022 proposed Fiscal Year 2022-2023 budget includes adjustments made since April 1, 2022 and are discussed below.

Revenue

Literacy funds from the Sonoma County Sheriff in the amount of \$30,000 was added to revenues under Public Services. The expenditures associated with these funds are allocated 60% to Property Tax and 40% to Sales Tax. To provide consistency across the program and simplify the approval and tracking process for the expenditures, the revenues are allocated similarly 60% to Property Tax and 40% to Sales Tax. Literacy revenue and corresponding expenditures are tracked separately under a project code to capture these funds for reporting purposes and ensure that they are consistent with the intended purpose of the funds.

Positions

At its regular meeting in May this year, the Commission authorized funding for an Accounting Manager. Accordingly, 1.0 FTE was added to the budget for Fiscal Year 2022-2023. As this position is under Administration, Budget and Finance, the costs associated with it are allocated 90% to Property Tax and 10% to Sales Tax.

Separately, the Administration is requesting additional adjustments to two positions:

- Reclassification of one Senior Librarian Associate, 1.0 FTE to one Librarian I, 1.0 FTE
- Increase one Marketing Specialist by .5 FTE.

These positions are under Public Services and Communications/Marketing Division, respectively. Accordingly, the costs are allocated 60% to Property Tax and 40% to Sales Tax.

Combined, all these position adjustments resulted in a net increase of 1.5 FTE and a net increase of \$260,267 in salaries and benefits.

Services and Supplies

Rents and leases for buildings were increased to reflect the annual increases per the lease agreements. Services and Supplies were reduced to offset the cost of increasing an existing Marketing Specialist position by .5 FTE. The net increase to Services and Supplies is \$12,038.

OPEB Payments

During the budget workshop on April 1, Commissioner Mackenzie asked a question about how the annual payment for Other Post-Employment Benefits (OPEB) was going to be allocated across the Property Tax and Sales Tax funds.

The budget proposed on April 1 allocated the \$750,000 annual OPEB payment 60% to Property Tax and 40% to Sales Tax. The reasoning for this approach was that OPEB liability is calculated based on active and retired employees as shown in the actuarial reports. Therefore, OPEB liability is a result of agency-wide workforce and can be allocated by the revenue ratio calculation in the Allocation of Major Revenue Sources Policy.

Commissioner Mackenzie noted that at the time Measure Y passed and the Library started to collect Measure Y sales tax revenue, there was a significant unfunded OPEB liability. This prompted staff to further research the actual OPEB payments since Fiscal Year 2017.

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, the 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 will have been paid into the OPEB 115 Trust; all of these payments will have been made only with property tax funds.

After completing this analysis, the Library Administration discussed the matter further with Commissioner Mackenzie and Finance Chair Elkind. All parties felt strongly that the amount of the unfunded liability that was present before Measure Y revenues began to be collected should be paid only with property tax funds.

The SCL Administration revised its recommendation as follows: SCL would like pay into the OPEB 115 Trust the amount equivalent to the unfunded OPEB liability as of June 30, 2017, and that full amount should be paid only from Property Tax. Therefore, in FY 2022-2023 100% of the OPEB annual payment of \$750,000 will be allocated to Property Tax. Furthermore, in FY 2022-2023 the SCL will also make an additional one-time payment to the OPEB 115 Trust in the amount of \$656,128, and the full amount of that payment will also be allocated to Property Tax.

This revised recommendation increases the use of Property Tax fund balance. The Statement of Special Fund Activity captures the revised OPEB recommendation as well as the other adjustments discussed above.

		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

Summary Tables of Adjustments Since April 1, 2022 Proposed Budget FY 2022-2023

Revenues

	\$ Change Increase/(decrease)
<u>Other Governmental Agencies</u>	
Funding from Sonoma County Sheriff for literacy services	<u>30,000</u>
Net Increase to Revenues	\$30,000

Expenditures

	\$ Change Increase/(decrease)
<u>Regular Salaries & Benefits</u>	
Net increase of an additional 1.5 FTE	260,267
<u>OPEB Payments</u>	
Additional Payment to the OPEB 115 Trust	656,128
<u>Services and Supplies</u>	
Net increase of services and supplies adjustments	12,038
Net Increase to Expenditures	\$928,433

Fund Balance

The fund balance for FY 2022-2023 presented in the table below accounts for the adjustments discussed above. The adjustments resulted in an increased use of fund balance under the Property Tax fund driven by the OPEB payments. The available fund balance under the Sales Tax increased. In FY 2022-2023, the fund balance available for budgeting is \$5,724,234 under Property Tax and \$6,689,127 under Sales Tax. These estimates can change with variances of revenue and expenditures in FY 2021-2022 and FY 2022-2023.

STATEMENT OF SPECIAL FUND ACTIVITY			
Name of Fund: Sonoma County Library			
		Property Tax	Sales Tax
		Requested	Requested
		FY 22-23	FY 22-23
Beginning Fund Balance Available for Budgeting		7,977,926	6,183,771
PLUS: Revenues		23,935,277	15,721,688
LESS: Expenditures		26,609,347	15,496,584
Operations Surplus/(Deficit)		(2,674,070)	225,103
LESS: Capital Expenditures		673,901	6,065,105
SURPLUS / (DEFICIT) FOR FISCAL YEAR		(3,347,971)	(5,840,002)
Adjustments to Reserves / Encumbrances:			
Payroll Acct Adjustments		-	
Reversal of GASB 31 Adjustment		-	
(Increase)/Decrease in IT Resources committed fund balance		156,318	104,212
(Increase)/Decrease in IT Capital Replacement committed fund balance		-	
(Increase)/Decrease in Major Maintenance committed fund balance		264,060	176,040
(Increase)/Decrease in Vehicle Replacement committed fund balance		-	-
(Increase)/Decrease in Capital Improvement committed fund balance		673,901	6,065,105
(Increase)/Decrease in Rate Stabilization committed fund balance		-	-
Audit adjustments			
<i>rounding</i>		-	
- Total Adjustments		\$1,094,279.0	\$6,345,357.0
NET CHANGE IN FUND BALANCE		(\$2,253,692)	\$505,355
Ending Fund Balance Available for Budgeting		\$5,724,234	\$6,689,127

Attachments:

Statement of Special Fund Activity – Property Tax
Statement of Special Fund Activity – Sales Tax

STATEMENT OF SPECIAL FUND ACTIVITY

Name of Fund: Sonoma County Library - Property Tax
 Department ID: 72010100
 Fund: 74805

	Estimated* FY 21-22	Requested FY 22-23
Beginning Fund Balance Available for Budgeting	9,898,727	7,977,926
PLUS: Revenues	23,293,560	23,935,277
LESS: Expenditures	23,602,399	26,609,347
Operations Surplus/(Deficit)	(308,839)	(2,674,070)
LESS: Capital Expenditures	71,550	673,901
SURPLUS / (DEFICIT) FOR FISCAL YEAR	(380,389)	(3,347,971)
Adjustments to Reserves / Encumbrances:		
Payroll Acct Adjustments	-	-
Reversal of GASB 31 Adjustment	-	-
(Increase)/Decrease in IT Resources committed fund balance	(557,400)	156,318
(Increase)/Decrease in IT Capital Replacement committed fund balance	(131,700)	-
(Increase)/Decrease in Major Maintenance committed fund balance	(339,000)	264,060
(Increase)/Decrease in Vehicle Replacement committed fund balance	(17,456)	-
(Increase)/Decrease in Capital Improvement committed fund balance	(665,843)	673,901
(Increase)/Decrease in Rate Stabilization committed fund balance	170,987	-
Audit adjustments		
<i>rounding</i>	-	-
- Total Adjustments	(1,540,412)	1,094,279
NET CHANGE IN FUND BALANCE	(1,920,801)	(2,253,692)
Ending Fund Balance Available for Budgeting	7,977,926	5,724,234
DETAIL OF FUND BALANCE COMPONENTS	6/30/21	6/30/22
10100 Equity in Pooled Cash	14,909,627	
10105 Petty Cash	2,205	
10200 Cash with Fiscal Agent	133,632	
12100 Accounts Receivable	-	
12115 Other Receivables	42,338	
13100 Due from Other Funds	325,701	
15200 Pre-paid Expenses	92,185	
15300 Deposits with others	379,770	
16100 Due from Federal	-	
16300 Due from other Governments	-	
20100 Vouchers Payable	(372,549)	
20200 Lease Payment Contra	-	
20300 Accounts Payable	(29,855)	
21600 Other Current Liabilities	(375,290)	
22100 Due to Other Funds	(178,022)	
23200 Due to State	(79)	
xxxxx Fund Balance Committed to Major Maintenance**		(339,000)
xxxxx Fund Balance Committed to IT Resource Replacement**		(557,400)
xxxxx Fund Balance Committed to IT Capital Replacement**		(131,700)
xxxxx Fund Balance Committed to Vehicle Replacement**		(17,456)
xxxxx Fund Balance Committed to Capital Improvement	(273,657)	(939,500)
Fund Balance Committed to Health Reimbursement Accts	(401,620)	
Nonspendable Fund Balance - Prepays	(92,185)	
xxxxx Fund Balance Committed to Rate Stabilization*	(4,263,474)	(4,092,487)
UNDESIGNATED/UNRESERVED ENDING FUND BALANCE	9,898,727	(6,077,543)

* Rate Stabilization = 15% of budgeted expenditures in CY

**Fund Balance Committed to Cap Asset Replacement/Vehicle Replacement = Accumulated Depreciation at 6/30/2021 per audit

STATEMENT OF SPECIAL FUND ACTIVITY

Name of Fund: Sonoma County Library - Sales Tax
 Department ID: 72017401
 Fund: 74807

	Estimated* FY 21-22	Requested FY 22-23
Beginning Fund Balance Available for Budgeting	13,939,114	6,183,771
PLUS: Revenues	16,022,613	15,721,688
LESS: Expenditures	8,386,040	15,496,584
Operations Surplus/(Deficit)	7,636,573	225,103
LESS: Capital Expenditures	4,892,252	6,065,105
TOTAL SURPLUS / (DEFICIT) FOR FISCAL YEAR	2,744,321	(5,840,002)
Adjustments to Reserves / Encumbrances:		
Reversal: Duplicate Payroll		
Reversal of GASB 31		
Audit Adjustments		
Adjustment for Sales Tax Receivable 20/21		
(Increase)/Decrease in IT Resources committed fund balance	(371,600)	104,212
(Increase)/Decrease in IT Capital Replacement committed fund balance	(1,185,300)	-
(Increase)/Decrease in Major Maintenance committed fund balance	(226,000)	176,040
(Increase)/Decrease in Vehicle Replacement committed fund balance	(157,107)	-
(Increase)/Decrease in Capital Improvement committed fund balance	(8,455,500)	6,065,105
(Increase)/Decrease in Rate Stabilization committed fund balance	(104,156)	
Rounding		
- Total Adjustments	(10,499,663)	6,345,357
NET CHANGE IN FUND BALANCE	(7,755,342)	505,355
Ending Fund Balance Available for Budgeting	6,183,771	6,689,127
DETAIL OF FUND BALANCE COMPONENTS	6/30/21	6/30/22
10100 Equity in Pooled Cash	14,793,497	
12110 Accounts Receivable	-	
12115 Other Receivables	-	
13100 Due from other Funds	178,022	
xxxx Sales Tax Receivable	2,749,829	
15200 Prepaid Expenses	66,183	
16200 Due From State	-	
20100 Vouchers Payable	(192,081)	
20300 Accounts Payable	-	
21600 Other Current Liabilities	(134,336)	
22100 Due to other Funds	(325,701)	
23200 Due to State	(19)	
xxxx Fund Balance Committed to Major Maintenance**		(226,000)
xxxx Fund Balance Committed to IT Resource Replacement**		(371,600)
xxxx Fund Balance Committed to IT Capital Replacement**		(1,185,300)
xxxx Fund Balance Committed to Vehicle Replacement**		(157,107)
xxxx Fund Balance Committed to Capital Improvement		(8,455,500)
Nonspendable Fund Balance - Prepays	(66,183)	-
xxxx Fund Balance Committed to Rate Stabilization*	(3,130,097)	(3,234,253)
UNDESIGNATED/UNRESERVED ENDING FUND BALANCE	13,939,114	(13,629,760)

* Rate Stabilization = 15% of budgeted expenditures in CY

April 1, 2022: Proposed Budget FY 2022-2023 Summary

April 1, 2020 Budget Workshop	Proposed Property Tax FY 2022-23	Proposed Sales Tax FY 2022-23	Proposed Gifts & Donations FY 2022-2023	Proposed Total FY 2022-2023	Approved Adjusted FY 2021-2022	Change Proposed vs Approved Adj
Revenue						
Property Taxes	23,585,246			23,585,246	22,637,900	947,346
Intergovernmental	194,531	129,688		324,219	220,727	103,492
Other	102,500	80,000	5,000	187,500	203,857	(16,357)
Donations/Misc.	35,000		75,000	110,000	95,000	15,000
Sales Tax		15,500,000		15,500,000	14,470,000	1,030,000
Transfers in (bequests)					784,510	(784,510)
Total All Revenues	23,917,277	15,709,688	80,000	39,706,965	38,411,994	1,294,971
Maintenance & Repair Reserve	420,378	280,252	-	700,630	-	700,630
Capital Improvement Program Reserve	673,901	6,065,105	-	6,739,006	6,963,802	(224,796)
Total Use of Reserves	1,094,279	6,345,357	-	7,439,636	6,963,802	475,834
Total Sources	25,011,556	22,055,045	80,000	47,146,601	45,375,796	1,770,805
Expenditures						
Salaries	10,581,077	6,992,355		17,573,432	15,287,671	2,285,761
Benefits	6,034,185	3,646,350		9,680,535	11,537,570	(1,857,035)
Total Salary and Benefits	16,615,262	10,638,705		27,253,967	26,825,241	428,726
Services and Supplies	8,792,884	5,130,649	80,000	14,003,533	13,522,900	480,633
Capital	673,901	6,065,105		6,739,006	6,963,802	(224,796)
Total Expenditures	26,082,047	21,834,459	80,000	47,996,506	47,311,943	684,563
Net impact on Fund Balance	(1,070,491)	220,586	-	(849,905)	(1,936,147)	1,086,242
FTE				219.85	209.85	10.0

Summary Detail by Major Revenue Source

June 6, 2022 and April 1, 2022

Proposed FY 2023 Budget as of June 6, 2022			
	Property Tax	Sales Tax	Total
Revenue & Other Funding Sources	25,029,556	22,067,045	47,096,601
Salaries & Benefits	16,384,780	10,379,455	26,764,235
OPEB Payments	750,000	-	750,000
OPEB Additional Payment	656,128	-	656,128
Total Salary and Benefits	17,790,908	10,379,455	28,170,363
Services & Supplies	8,818,440	5,117,131	13,935,571
Capital	673,901	6,065,105	6,739,006
Appropriations	\$27,283,249	\$21,561,691	\$48,844,940
FTE			221.35
Proposed FY 2023 Budget as of April 1, 2022			
	Property Tax	Sales Tax	Total
Revenue & Other Funding Sources	25,011,556	22,055,045	47,066,601
Salaries & Benefits	16,165,262	10,338,705	26,503,967
OPEB Payments	450,000	300,000	750,000
Total Salary and Benefits	16,615,262	10,638,705	27,253,967
Services & Supplies	8,792,884	5,130,649	13,923,533
Capital	673,901	6,065,105	6,739,006
Appropriations	\$ 26,082,047	\$ 21,834,459	\$ 47,916,506
FTE			219.85
Variance June 6 vs. April 1, 2022 Proposed Budget	\$ 1,201,202	\$ (272,768)	\$ 928,434

Allocation of Major Revenue Sources Policy – Ratios by Service Area

Sunday Hours are allocated 100% to Measure Y. OPEB payments are allocated 100% to Property Tax. Workers' Comp and HRA are allocated 60% to Property Tax and 40% to Sales Tax.

Service Area	Property Tax %	Measure Y %	Total
Service-Oriented Divisions			
Public Services, Collections, Communications, Information Technology, Facilities	60%	40%	100%
Administration Divisions			
Executive Services, Administrative Services, Budget and Finance, Human Resources, Fund Development	90%	10%	100%
Capital Projects			
Capital Projects	10%	90%	100%

Applying the Allocation Ratios

Service Area	Property Tax	Sales Tax	Total by Service Area
Allocation Ratios per Policy (rounded)			
Service-Oriented Division	20,062,262	13,364,841	33,427,103
Administration Division	4,908,157	545,353	5,453,510
Capital Projects	673,901	6,065,105	6,739,006
Allocation as stated in memo dated 3/25/22 for the April 1 Budget Workshop and 5/26/22 for June 6 Commission Meeting			
Service-Oriented Division (Sunday Hours)	-	1,431,192	1,431,192
Administration Division (Workers' Comp, HRA, OPEB)			-
Workers' Comp	96,000	64,000	160,000
Health Reimbursement Accounts	136,800	91,200	228,000
OPEB Annual Payment into 115 Trust	750,000	-	750,000
OPEB Additional One-Time Payment into 115 Trust	656,128	-	656,128
Total	27,283,248	21,561,691	48,844,939

Property Tax Baseline

Property Tax Baseline Expenditure Levels				
Includes adjustments presented on 6/6/22	Baseline		Proposed	
	FY 2015-16		FY 2022-23	
	Property Tax	Property Tax	Sales Tax	Total
Public Services*	8,661,688	10,302,984.00	7,949,848.00	18,252,832.00
Collections (Materials)	2,765,320	3,907,386	2,604,924	6,512,310
Administrative Services (Budget & Finance)	22,122			-
Budget and Finance	271,001	1,318,198	146,466	1,464,664
Facilities*	2,345,203	2,791,099	2,200,732	4,991,831
Human Resources	828,166	3,526,813	364,965	3,891,778
Marketing and Graphics (Communications)	-	585,722	390,482	976,204
Fund Development	-			-
Information Technology	1,079,364	2,475,071	1,650,047	4,125,118
Executive Services	624,195	1,702,074	189,119	1,891,193
Capital	-	673,901	6,065,105	6,739,006
Non-Specific	61,932	-	-	-
	\$ 16,658,991	\$ 27,283,248	\$ 21,561,688	\$ 48,844,936

* Includes Sunday Hours expenditures allocated 100% to Sales Tax

New Sunday Hours

When Measure Y went before the voters, expanded hours on weekends was identified as an important measure of increasing access to the libraries. This budget proposes opening an additional 11 library branches every Sunday for four hours, which is a four percent increase in service hours.

The Allocation of Major Revenue Sources Policy is not applied to the proposal of new Sunday hours. For the reasons stated above, the costs for the Sunday Hours proposal are to be funded 100% by Measure Y in the amount of approximately \$1.4 million as on-going annual costs, including the addition of 10.0 FTE. The 10.0 FTE represent 19 new employees working part-time or full-time as listed below.

The new positions are reflected in the Public Service Division and janitorial and security services are under the Facilities Division. Central Library will continue to be open on Sundays.

Salary and Benefits	\$1,081,192
Services and Supplies	\$340,000
Sunday Hours Total Annual Costs	\$1,421,192

Branches	New Positions to Hire				
	Librarian	Library Assoc.	Supervising Library Specialist	Library Specialist	Total FTE
Windsor		0.5		0.5	1
Rohnert Park		0.5		0.5	1
Petaluma				0.5	0.5
Sebastopol		0.5		0.5	1
Sonoma Valley	0.5	0.5			1
Guerneville	0.5				0.5
Healdsburg		0.5			0.5
Cloverdale	0.5				0.5
Northwest	0.5	0.5		0.5	1.5
Rincon		0.5	1		1.5
Roseland	0.5			0.5	1
TOTALS	2.5	3.5	1	3	10

Use of Reserves and Capital Improvement Fund

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.

These best practices are carried out by establishing the reserves listed below. These reserves allow for the replacement of Information Technology resources and Facilities, accounting separately for capitalized and non-capitalized assets.

1. Major Facilities Maintenance Resources reserve for a total of \$565,000. This reserve includes routine major repairs of \$5,000 or greater such as repainting, carpeting, etc. This reserve does not include ‘Refresh’ projects that are more complex and are captured under the Capital Improvement Program. Attachment A shows the locations for projects to be completed in FY 2022-2023 for a total of \$440,100.
2. Information Technology (IT) Resources replacement reserve for a total of \$929,000. This reserve includes laptops, personal computers, and other technology resources that are to be replaced in a schedule. The reserve of \$929,000 covers five years. See attachment B. Of this reserve, in FY 2022-2023, \$260,530 is used for replacement of personal computers and other technology resources.
3. Information Technology Capital replacement reserve for a total of \$1,317,000. This reserve includes capitalized assets of \$5,000 value or greater such as servers to be replaced in a schedule. See attachment B.
4. Vehicle Capital Replacement reserve for a total of \$174,563. While no vehicles are scheduled to be replaced in Fiscal Year 2022-2023, funds are reserved at a rate of approximately \$40,000 per year to set aside sufficient funds for replacement according to a schedule. See attachment C.

Reserve	FY 22 Reserves Established			FY 23 Use of Reserve (Proposed)		
	Property Tax	Sales Tax	Total	Property Tax	Sales Tax	Total
Major Maintenance committed fund balance	339,000	226,000	565,000	264,060	176,040	440,100
IT Resource Replacement committed fund balance	557,400	371,600	929,000	156,318	104,212	260,530
IT Capital Replacement committed fund balance	131,700	1,185,300	1,317,000	-	-	-
Vehicle Replacement committed fund balance	17,456	157,107	174,563	-	-	-
Total	\$ 1,045,556	\$ 1,940,007	\$ 2,985,563	\$ 420,378	\$ 280,252	\$ 700,630

Capital Improvement Fund

The Fund Balance Policy also allows for the creation of a Capital Improvement reserve. This reserve is to pay for priority projects to expand or improve the Library services, the creation of new building/facilities, the 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 draft Facilities Master Plan has identified projects through 2034. Taking into account the draft Facilities Master Plan, the CIP reserve in the total amount of \$9,395,000 includes funding for projects scheduled for Fiscal Years 2023 and 2024. This reserve sets 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. Of this reserve in FY 2022-2023 a total of \$6,739,006 are used for IT and Facilities capital projects under the CIP. See attachment D for a list of projects included in the FY 2022 – 2023 budget. Using the preliminary Facilities Master Plan, an additional \$2,655,994 are reserved for other future projects that will be delineated based on the final Facilities Master Plan once it is approved.

The existing CIP reserve has carried a balance of \$273,657 under the Property Tax fund that is being increased by \$665,843 for total of \$939,500. The CIP reserve going forward will be reflected under Property Tax and Sales Tax.

Reserve	FY 22 Reserves Established			FY 23 Use of Reserve		
	Property Tax	Sales Tax	Total	Property Tax	Sales Tax	Total
Capital Improvement committed fund balance	\$939,500	\$8,455,500	\$9,395,000	\$673,901	\$6,065,105	\$6,739,006

Sonoma County Library
Major Facilities Maintenance Resources Reserve
Reserve Amount: \$565,000
Project List for FY 2022-2023:

Location	Request FY 23 Budget
Cloverdale	\$37,300
Guerneville	\$65,600
Healdsburg	\$5,800
Northwest	\$35,200
Petaluma	\$104,800
Rincon	\$102,500
Rohnert Park	\$68,700
Sonoma	\$20,200
Total	\$440,100

IT Resource replacement reserve:

Laptop/Desktops and Small Tools

Row Labels	Count of	Sum of Purchase Cost
A/V Control PC	10	\$7,365
Laptop	37	49,833
Laptop Lab	66	21,120
Laptop Loan	11	3,520
Public Catalog	55	31,141
Public Games	28	92,400
Public Internet	215	150,823
Public Research	8	5,368
Public Scanning	6	4,982
Staff Laptop	43	56,731
Staff Mac	5	17,686
Staff PC	211	145,428
Small Tools		343,000
Total	695	\$929,000

Request for FY 2022-23 from the IT Resource replacement reserve for laptops, personal computers and other small tools is a total of \$260,530.

IT Capital replacement reserve:

IT Capital Master Inventory

Asset Type	Sum of Capital Asset
Hublet	\$205,332
Projectors	106,488.93
Router & Switches	87,296.35
Self- Check Out	162,922.64
Servers	105,731.48
Sorting Machine	649,535.58
Total	\$1,317,000

Asset ID	Description	Library Identifier for	Date in Service	Useful Life	Cost Basis	FY22 Depreciation	Total Accumulated	Net Book Value as
		Vehicle						
496	2020 Dodge Ram	G533-Chassis	6/30/2020	10	68,266	6,827	13,653	54,613
87	Fac.Truck Modifcations	G533-Box	2/4/2011	5	735	-	735	-
494	2021 Dodge Ram	G534-Chassis	6/30/2020	10	48,936	4,894	9,787	39,149
495	2022 Dodge Ram	G535	6/30/2020	10	45,688	4,569	9,138	36,551
457	2019 Fort Transit Van	D583**	6/30/2019	10	41,198	4,120	12,350	28,848
458	2019 Fort Transit Van	D585-IT to FAC	6/30/2019	10	41,150	4,115	12,345	28,805
414	Delivery Truck	D568	6/30/2018	10	83,057	8,306	33,223	49,834
419	2017 Ford F350	G523	6/30/2018	10	39,385	3,939	15,754	23,631
418	2017 Transit Van	E596	6/30/2018	10	37,577	3,758	15,031	22,546
383	Facilities Truck	E508	6/30/2015	5	34,537	-	34,537	-
11	Facilities Truck	E234	12/4/2007	5	18,010	-	18,010	-
Totals					458,539	40,526	174,563	283,976

Audited Financial Statements FY 2021 accumulated depreciation is calculated at \$134,046.
 Approximately \$40,000 annually is reserved for the replacement of vehicles according to the schedule.

Capital Improvement Program Reserve

Attachment D

	Rebudget from FY 22	New Request FY 23	Total FY 23 Request	FY 24	Total
System wide fountains	\$50,000		\$50,000		\$50,000
Petaluma Refresh	\$3,500,000		\$3,500,000		\$3,500,000
Healdsburg Refresh	\$850,000	\$650,000	\$1,500,000		\$1,500,000
Guerneville, Sonoma, Sebastopol	\$75,000		\$75,000		\$75,000
Guerneville, Sonoma, Sebastopol	\$50,000		\$50,000		\$50,000
Controlled Access to all staff areas	\$75,000		\$75,000		\$75,000
Controlled Access to all Forum rooms	\$50,000		\$50,000		\$50,000
Exterior surveillance all locations	\$130,000	\$120,000	\$250,000		\$250,000
Air quality control all Staff areas	\$35,000		\$35,000		\$35,000
Air curtain for Central & Rohnert Park	\$35,000		\$35,000		\$35,000
Branch Furniture Requests		\$500,000	\$500,000		\$500,000
IT projects		\$619,006	\$619,006		\$619,006
CPI Reserve				\$2,655,994	\$2,655,994
Total Request	\$4,850,000	\$1,889,006	\$6,739,006	\$2,655,994	\$9,395,000

FY 2022-2023 Proposed Budget

Legend

■	Total
■	Property Tax
■	Sales Tax

FY 2023 Proposed Budget

		SC Library			FISCAL YEAR 2021-22 ADJUSTED BUDGET		
Revenue	Dept ID	Prop Tax	Sales Tax	TOTAL	Prop Tax	Sales Tax	TOTAL
<u>Account</u> <u>Description</u>							
40002	Prop Tax - CY,Secured	22,287,311	-	22,287,311	21,554,459	-	21,554,459
40005	Prop Taxes - RDA Increment	(2,737,285)	-	(2,737,285)	(2,647,278)	-	(2,647,278)
40006	AB1290 RDA Pass Throughs	282,646	-	282,646	273,352	-	273,352
40007	H&S 33401 RDA Pass Throughs	1,468,738	-	1,468,738	1,420,443	-	1,420,443
40010	Residual Prop Tax - RPTTF	1,271,740	-	1,271,740	1,229,923	-	1,229,923
40012	SB2557 Prop Tax Admin	(215,579)	-	(215,579)	(208,490)	-	(208,490)
40101	Prop Taxes - CY, Unsecured	683,892	-	683,892	661,404	-	661,404
40105	CollectCost Del CY Unsecured	-	-	-	-	-	-
40111	Supplemental Prop Taxes - CY	412,740	-	412,740	340,471	-	340,471
40201	Prop Taxes - PY, Secured	-	-	-	(329)	-	(329)
40211	Prop Taxes - PY, Unsecured	10,858	-	10,858	10,501	-	10,501
40221	Supplemental Prop Taxes - PY	-	-	-	(365)	-	(365)
40301	Sales and Use Tax	-	15,500,000	15,500,000	-	14,470,000	14,470,000
40404	Timber Yield Tax	2,000	-	2,000	3,809	-	3,809
42291	State Homeowners Prop Tax Relf	118,185	-	118,185	105,197	-	105,197
42358	State Other Funding	-	-	-	-	-	-
42461	Federal Other Funding	-	-	-	-	38,460	38,460
42610	Other Governmental Agencies	122,531	81,688	204,219	70,727	-	70,727
42611	City of Santa Rosa (PEG Reimb)	90,000	60,000	150,000	150,000	-	150,000
44002	Interest on Pooled Cash	45,000	80,000	125,000	95,000	11,700	106,700
45008	NCPA Fees for Govt. Services	27,500	-	27,500	28,500	-	28,500
45301	Charges for Services	30,000	-	30,000	-	-	-
46029	Donations/Contributions	35,000	-	35,000	20,000	-	20,000
46040	Miscellaneous Revenue	-	-	-	-	-	-
47102	Transfers in	-	-	-	-	784,510	784,510
- Total Revenues		23,935,277	15,721,688	39,656,965	23,107,324	15,304,670	38,411,994
Expenditures							
50701	Perm Position - Local Bds	10,571,867	6,155,465	16,727,332	10,223,434	4,779,387	15,002,821
50701b	Sunday Hours Salaries = 100% Msr Y	-	756,834	756,834	-	-	-
xxxxx	Sunday Hours Benefits = 100% Msr Y	-	324,358	324,358	-	-	-
xxxxx	Benefits	4,782,971	2,806,170	7,589,141	-	-	-
50702	Extra Help - Local Bds	167,142	111,428	278,569	254,850	30,000	284,850
50708	Contract Employee - Local Bds	-	-	-	-	-	-
50709	Temporary Help - Local Bds	-	-	-	-	-	-
50751	Retirement - Local Bds	-	-	-	-	-	-
50752	County Retirement - Local Bds	-	-	-	-	-	-
50753	FICA Retirement - Local Bds	-	-	-	-	-	-
50754	Deferred Comp - Local Bds	-	-	-	40,313	18,918	59,231
50755	PERS - Local Bds	-	-	-	4,589,625	2,153,728	6,743,353
50756	Medicare - Local Bds	-	-	-	180,790	84,839	265,629
50801	Health Ins - Local Bds	-	-	-	2,008,474	942,497	2,950,971
50802	Disability - Local Bds	-	-	-	59,284	27,819	87,103
50803	Dental - Local Bds	-	-	-	250,928	117,751	368,679
50804	Life Ins - Local Bds	-	-	-	13,969	6,553	20,522
50805	Vision - Local Bds	-	-	-	83,805	39,325	123,130
50806	Unemployment - Local Bds	-	-	-	648	304	952
50807	Retiree Health Ins	630,000	70,000	700,000	750,000	-	750,000
50807	HRA	96,000	64,000	160,000	-	-	-
50807	Retiree Health Ins - OPEB Trust	1,406,128	-	1,406,128	-	-	-
50808	Workers Comp - Local Bds	136,800	91,200	228,000	168,000	-	168,000
- Total Salaries and Benefits		17,790,908	10,379,455	28,170,362	18,624,120	8,201,121	26,825,241

Dept ID	SC Library			FISCAL YEAR 2021-22 ADJUSTED BUDGET					
	Prop Tax	Sales Tax	TOTAL	Prop Tax	Sales Tax	TOTAL			
Expenditures continued									
51021	Communication Expense	30,000	20,000	50,000	25,000	25,000	50,000		
51025	Telecom Wireless (non-USD)	5,400	3,600	9,000	-	9,000	9,000		
51031	Waste Disposal Services	138,000	92,000	230,000	-	218,000	218,000		
51032	Janitorial Services* (includes 340K allocated to Msr Y)	312,000	548,000	860,000	325,000	-	325,000		
51041	Insurance - Liability	135,000	15,000	150,000	92,000	-	92,000		
51061	Maint - Equipment	60,000	40,000	100,000	275,000	-	275,000		
51071	Maint - Bldg & Improvements	393,420	262,280	655,700	195,600	131,900	327,500		
51072	Landscaping Services	90,000	60,000	150,000	187,400	122,600	310,000		
51074	Maint - Parks and Grounds	27,480	18,320	45,800	25,800	20,000	45,800		
51205	Advertising	120,000	80,000	200,000	80,000	-	80,000		
51206	Accounting/Auditing Services	83,520	9,280	92,800	145,000	-	145,000		
51207	Client Accounting Services	115,380	12,820	128,200	90,000	-	90,000		
51209	Info Tech Svc (Non-USD)	123,979	82,653	206,632	142,000	110,000	252,000		
51212	Outside Counsel - Legal Advice	225,000	25,000	250,000	325,000	-	325,000		
51225	Training Services	136,001	50,668	186,669	40,000	20,000	60,000		
51226	Consulting Services	117,000	13,000	130,000	109,500	20,000	129,500		
51230	Security Services	198,000	132,000	330,000	60,000	155,000	215,000		
51241	Outside Printing and Binding	27,600	18,400	46,000	45,500	1,200	46,700		
51301	Publications and Legal Notices	33,000	7,000	40,000	65,000	70,000	135,000		
51401	Rents and Leases - Equipment	67,320	44,880	112,200	107,200	10,000	117,200		
51421	Rents and Leases - Bldg/Land	640,003	71,111	711,114	650,000	-	650,000		
51601	Training/Conference Expenses	3,000	2,000	5,000	-	-	-		
51605	Private Car Expense	25,800	17,200	43,000	32,000	-	32,000		
51801	Other Services	6,480	720	7,200	7,200	-	7,200		
51803	Other Contract Services	490,980	242,320	733,300	77,460	766,540	844,000		
51901	Telecommunication Data Lines	150,600	100,400	251,000	20,000	176,000	196,000		
51902	Telecommunication Usage	8,820	5,880	14,700	7,200	7,200	14,400		
51909	Telecommunication Wireless Svc	364,320	242,880	607,200	-	547,200	547,200		
51916	County Service Charges	112,500	12,500	125,000	40,000	60,000	100,000		
51922	County Car Expense	24,000	16,000	40,000	-	-	-		
51934	ERP System Charges	32,181	3,742	35,923	228,000	-	228,000		
51935	Unclaimable ERP System Charges	687	76	763	-	-	-		
52042	Janitorial Supplies	213,000	142,000	355,000	50,000	325,000	375,000		
52043	Safety Supplies/Equipment	139,500	88,000	227,500	75,000	150,000	225,000		
52091	Memberships/Certifications	25,674	6,786	32,460	22,000	-	22,000		
52101	Other Supplies	114,103	51,069	165,172	110,000	20,000	130,000		
52111	Office Supplies	88,050	34,950	123,000	132,250	52,000	184,250		
52115	Books/Media/Subscriptions	2,409,000	1,606,000	4,015,000	2,683,249	1,321,601	4,004,850		
52117	Mail and Postage Supplies	9,642	3,428	13,070	23,500	-	23,500		
52118	Printing and Binding Supplies	30,600	20,400	51,000	40,000	18,000	58,000		
52141	Minor Equipment/Small Tools	143,022	95,348	238,370	68,000	142,920	210,920		
52142	Computer Equip/Accessories	107,500	71,666	179,166	92,580	150,000	242,580		
52143	Computer Software/Licensing	260,520	161,680	422,200	172,021	65,279	237,300		
52162	Special Dept Expense	412,758	272,672	685,430	198,500	509,500	708,000		
52163	Professional Development	117,600	13,400	131,000	135,000	-	135,000		
52193	Utilities- Electric	360,000	240,000	600,000	275,000	275,000	550,000		
52194	Utilities - Water	90,000	60,000	150,000	275,000	275,000	550,000		
- Total Services and Supplies				8,818,439	5,117,130	13,935,569	7,748,960	5,773,940	13,522,900
CAPITAL - 90/10 Split									
54305	Machinery and Equipment	63,000	567,000	630,000	28,000	150,000	178,000		
54330	Grant Acquired Equipment	15,000	135,000	150,000	-	150,000	150,000		
54333	Computer Equipment	45,901	413,105	459,006	-	295,592	295,592		
54405	CIP - Bldg & Land	550,000	4,950,000	5,500,000	43,550	6,296,660	6,340,210		
- Total Capital Expenditures				673,901	6,065,105	6,739,006	71,550	6,892,252	6,963,802
Total Expenditures				27,283,248	21,561,690	48,844,937	26,444,630	20,867,313	47,311,943
		(2,674,070)	225,103	(2,448,967)					
		420,378	280,252	700,630					
		(2,253,692)	505,355	(1,748,337)					

Budget by Division

		Information Tech		
		Total	Prop. Tax 60	Sales Tax 40
Revenue	Dept ID			
<u>Account</u>	<u>Description</u>			
40002	Prop Tax - CY,Secured			
40005	Prop Taxes - RDA Increment			
40006	AB1290 RDA Pass Throughs			
40007	H&S 33401 RDA Pass Throughs			
40010	Residual Prop Tax - RPTTF			
40012	SB2557 Prop Tax Admin			
40101	Prop Taxes - CY, Unsecured			
40105	CollectCost Del CY Unsecured			
40111	Supplemental Prop Taxes - CY			
40201	Prop Taxes - PY, Secured			
40211	Prop Taxes - PY, Unsecured			
40221	Supplemental Prop Taxes - PY			
40301	Sales and Use Tax			
40404	Timber Yield Tax			
42291	State Homeowners Prop Tax Relf			
42358	State Other Funding			
42461	Federal Other Funding			
42610	Other Governmental Agencies			
42611	City of Santa Rosa (PEG Reimb)	150,000	90,000	60,000
44002	Interest on Pooled Cash			
45008	NCPA Fees for Govt. Services			
45301	Charges for Services			
46029	Donations/Contributions			
46040	Miscellaneous Revenue			
47102	Transfers in			
- Total Revenues		150,000	90,000	60,000
Expenditures				
50701	Perm Position - Local Bds	1,105,743	663,446	442,297
50701b	Sunday Hours Salaries = 100% Msr Y		-	-
xxxxx	Sunday Hours Benefits = 100% Msr Y		-	-
xxxxx	Benefits	473,890	284,334	189,556
50702	Extra Help - Local Bds	-	-	-
50708	Contract Employee - Local Bds	-	-	-
50709	Temporary Help - Local Bds	-	-	-
50751	Retirement - Local Bds	-	-	-
50752	County Retirement - Local Bds	-	-	-
50753	FICA Retirement - Local Bds	-	-	-
50754	Deferred Comp - Local Bds	-	-	-
50755	PERS - Local Bds	-	-	-
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	-	-	-
50807	Retiree Health Ins	-	-	-
50807	HRA	-	-	-
50807	Retiree Health Ins - OPEB Trust	-	-	-
50808	Workers Comp - Local Bds	-	-	-
- Total Salaries and Benefits		1,579,633	947,780	631,853

Dept ID	Information Tech			
	Total	Corp. Tax 60	Sales Tax 40	
Expenditures continued				
51021	Communication Expense	50,000	30,000	20,000
51025	Telecom Wireless (non-ISD)	9,000	5,400	3,600
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services* (includes 340K allocated to Msr Y)	-	-	-
51041	Insurance - Liability	-	-	-
51061	Maint - Equipment	50,000	30,000	20,000
51071	Maint - Bldg & Improvements	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising	-	-	-
51206	Accounting/Auditing Services	-	-	-
51207	Client Accounting Services	-	-	-
51209	Info Tech Svc (Non-ISD)	100,000	60,000	40,000
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	25,000	15,000	10,000
51226	Consulting Services	-	-	-
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51301	Publications and Legal Notices	-	-	-
51401	Rents and Leases - Equipment	97,200	58,320	38,880
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	-	-	-
51801	Other Services	-	-	-
51803	Other Contract Services	484,500	290,700	193,800
51901	Telecommunication Data Lines	251,000	150,600	100,400
51902	Telecommunication Usage	-	-	-
51909	Telecommunication Wireless Svc	607,200	364,320	242,880
51916	County Service Charges	-	-	-
51922	County Car Expense	-	-	-
51934	ERP System Charges	500	300	200
51935	Unclaimable ERP System Charges	-	-	-
52042	Janitorial Supplies	-	-	-
52043	Safety Supplies/Equipment	-	-	-
52091	Memberships/Certifications	-	-	-
52101	Other Supplies	-	-	-
52111	Office Supplies	10,000	6,000	4,000
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	-	-	-
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	196,920	118,152	78,768
52142	Computer Equip/Accessories	179,166	107,500	71,666
52143	Computer Software/Licensing	335,000	201,000	134,000
52162	Special Dept Expense	150,000	90,000	60,000
52163	Professional Development	-	-	-
52193	Utilities- Electric	-	-	-
52194	Utilities - Water	-	-	-
- Total Services and Supplies		2,545,486	1,527,292	1,018,194
CAPITAL - 90/10 Split			10%	90%
54305	Machinery and Equipment	130,000	13,000	117,000
54330	Grant Acquired Equipment	150,000	15,000	135,000
54333	Computer Equipment	339,006	33,901	305,105
54405	CIP - Bldg & Land	-	-	-
- Total Capital Expenditures		619,006	61,901	557,105
Total Expenditures		4,744,125	2,536,972	2,207,153

Revenue	Dept ID	Collections		
		Total	Prop. Tax 60	Sales Tax 40
<u>Account</u>	<u>Description</u>			
40002	Prop Tax - CY,Secured			
40005	Prop Taxes - RDA Increment			
40006	AB1290 RDA Pass Throughs			
40007	H&S 33401 RDA Pass Throughs			
40010	Residual Prop Tax - RPTTF			
40012	SB2557 Prop Tax Admin			
40101	Prop Taxes - CY, Unsecured			
40105	CollectCost Del CY Unsecured			
40111	Supplemental Prop Taxes - CY			
40201	Prop Taxes - PY, Secured			
40211	Prop Taxes - PY, Unsecured			
40221	Supplemental Prop Taxes - PY			
40301	Sales and Use Tax			
40404	Timber Yield Tax			
42291	State Homeowners Prop Tax Relf			
42358	State Other Funding			
42461	Federal Other Funding			
42610	Other Governmental Agencies			
42611	City of Santa Rosa (PEG Reimb)			
44002	Interest on Pooled Cash			
45008	NCPA Fees for Govt. Services			
45301	Charges for Services			
46029	Donations/Contributions			
46040	Miscellaneous Revenue			
47102	Transfers in			
- Total Revenues				
Expenditures				
50701	Perm Position - Local Bds	1,620,275	972,165	648,110
50701b	Sunday Hours Salaries = 100% Msr Y	-	-	-
xxxxx	Sunday Hours Benefits = 100% Msr Y	-	-	-
xxxxx	Benefits	694,403	416,642	277,761
50702	Extra Help - Local Bds	-	-	-
50708	Contract Employee - Local Bds	-	-	-
50709	Temporary Help - Local Bds	-	-	-
50751	Retirement - Local Bds	-	-	-
50752	County Retirement - Local Bds	-	-	-
50753	FICA Retirement - Local Bds	-	-	-
50754	Deferred Comp - Local Bds	-	-	-
50755	PERS - Local Bds	-	-	-
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	-	-	-
50807	Retiree Health Ins	-	-	-
50807	HRA	-	-	-
50807	Retiree Health Ins - OPEB Trust	-	-	-
50808	Workers Comp - Local Bds	-	-	-
- Total Salaries and Benefits		2,314,678	1,388,807	925,871

Dept ID	Collections		
	Total	Prop. Tax 60	Sales Tax 40
Expenditures continued	-	-	-
51021 Communication Expense	-	-	-
51025 Telecom Wireless (non-ISD)	-	-	-
51031 Waste Disposal Services	-	-	-
51032 Janitorial Services* (includes 340K allocated to Msr Y)	-	-	-
51041 Insurance - Liability	-	-	-
51061 Maint - Equipment	-	-	-
51071 Maint - Bldg & Improvements	-	-	-
51072 Landscaping Services	-	-	-
51074 Maint - Parks and Grounds	-	-	-
51205 Advertising	-	-	-
51206 Accounting/Auditing Services	-	-	-
51207 Client Accounting Services	-	-	-
51209 Info Tech Svc (Non-ISD)	106,632	63,979	42,653
51212 Outside Counsel - Legal Advice	-	-	-
51225 Training Services	17,000	10,200	6,800
51226 Consulting Services	-	-	-
51230 Security Services	-	-	-
51241 Outside Printing and Binding	-	-	-
51301 Publications and Legal Notices	-	-	-
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 Service Charges	-	-	-
51922 County Car Expense	-	-	-
51934 ERP System Charges	-	-	-
51935 Unclaimable ERP System Charges	-	-	-
52042 Janitorial Supplies	-	-	-
52043 Safety Supplies/Equipment	-	-	-
52091 Memberships/Certifications	-	-	-
52101 Other Supplies	-	-	-
52111 Office Supplies	4,000	2,400	1,600
52115 Books/Media/Subscriptions	3,984,000	2,390,400	1,593,600
52117 Mail and Postage Supplies	-	-	-
52118 Printing and Binding Supplies	1,000	600	400
52141 Minor Equipment/Small Tools	-	-	-
52142 Computer Equip/Accessories	-	-	-
52143 Computer Software/Licensing	-	-	-
52162 Special Dept Expense	85,000	51,000	34,000
52163 Professional Development	-	-	-
52193 Utilities- Electric	-	-	-
52194 Utilities - Water	-	-	-
- Total Services and Supplies	4,197,632	2,518,579	1,679,053
CAPITAL - 90/10 Split			
54305 Machinery and Equipment	-	-	-
54330 Grant Acquired Equipment	-	-	-
54333 Computer Equipment	-	-	-
54405 CIP - Bldg & Land	-	-	-
- Total Capital Expenditures	-	-	-
Total Expenditures	6,512,310	3,907,386	2,604,924

		Public Services		
Dept ID		Total	Prop Tax. 60	Sales Tax 40
Revenue				
<u>Account</u>	<u>Description</u>			
40002	Prop Tax - CY,Secured			
40005	Prop Taxes - RDA Increment			
40006	AB1290 RDA Pass Throughs			
40007	H&S 33401 RDA Pass Throughs			
40010	Residual Prop Tax - RPTTF			
40012	SB2557 Prop Tax Admin			
40101	Prop Taxes - CY, Unsecured			
40105	CollectCost Del CY Unsecured			
40111	Supplemental Prop Taxes - CY			
40201	Prop Taxes - PY, Secured			
40211	Prop Taxes - PY, Unsecured			
40221	Supplemental Prop Taxes - PY			
40301	Sales and Use Tax			
40404	Timber Yield Tax			
42291	State Homeowners Prop Tax Relf			
42358	State Other Funding			
42461	Federal Other Funding			
42610	Other Governmental Agencies	30,000.00	18,000.00	12,000.00
42611	City of Santa Rosa (PEG Reimb)			
44002	Interest on Pooled Cash			
45008	NCPA Fees for Govt. Services			
45301	Charges for Services			
46029	Donations/Contributions			
46040	Miscellaneous Revenue			
47102	Transfers in			
- Total Revenues		30,000	18,000	12,000
Expenditures				
50701	Perm Position - Local Bds	10,628,485	6,377,091	4,251,394
50701b	Sunday Hours Salaries = 100% Msr Y	756,834	-	756,834
xxxxx	Sunday Hours Benefits = 100% Msr Y	324,358	-	324,358
xxxxx	Benefits	4,975,349	2,985,210	1,990,140
50702	Extra Help - Local Bds	278,569	167,142	111,428
50708	Contract Employee - Local Bds	-	-	-
50709	Temporary Help - Local Bds	-	-	-
50751	Retirement - Local Bds	-	-	-
50752	County Retirement - Local Bds	-	-	-
50753	FICA Retirement - Local Bds	-	-	-
50754	Deferred Comp - Local Bds	-	-	-
50755	PERS - Local Bds	-	-	-
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	-	-	-
50807	Retiree Health Ins	-	-	-
50807	HRA	-	-	-
50807	Retiree Health Ins - OPEB Trust	-	-	-
50808	Workers Comp - Local Bds	-	-	-
- Total Salaries and Benefits		16,963,596	9,529,442	7,434,153

Dept ID		Public Services		
		Total	Prop Tax. 60	Sales Tax 40
Expenditures continued				
51021	Communication Expense	-	-	-
51025	Telecom Wireless (non-ISD)	-	-	-
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services* (includes 340K allocated to Msr Y)	-	-	-
51041	Insurance - Liability	-	-	-
51061	Maint - Equipment	-	-	-
51071	Maint - Bldg & Improvements	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising	-	-	-
51206	Accounting/Auditing Services	-	-	-
51207	Client Accounting Services	-	-	-
51209	Info Tech Svc (Non-ISD)	-	-	-
51212	Outside Counsel - Legal Advice	-	-	-
51225	Training Services	50,549	30,329	20,220
51226	Consulting Services	-	-	-
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51301	Publications and Legal Notices	-	-	-
51401	Rents and Leases - Equipment	-	-	-
51421	Rents and Leases - Bldg/Land	-	-	-
51601	Training/Conference Expenses	-	-	-
51605	Private Car Expense	43,000	25,800	17,200
51801	Other Services	-	-	-
51803	Other Contract Services	-	-	-
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
51909	Telecommunication Wireless Svc	-	-	-
51916	County Service Charges	-	-	-
51922	County Car Expense	-	-	-
51934	ERP System Charges	-	-	-
51935	Unclaimable ERP System Charges	-	-	-
52042	Janitorial Supplies	-	-	-
52043	Safety Supplies/Equipment	-	-	-
52091	Memberships/Certifications	11,800	7,080	4,720
52101	Other Supplies	26,250	15,750	10,500
52111	Office Supplies	30,000	18,000	12,000
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	570	342	228
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	-	-	-
52142	Computer Equip/Accessories	-	-	-
52143	Computer Software/Licensing	32,200	19,320	12,880
52162	Special Dept Expense	426,000	255,600	170,400
52163	Professional Development	-	-	-
52193	Utilities- Electric	-	-	-
52194	Utilities - Water	-	-	-
- Total Services and Supplies		620,369	372,221	248,148
CAPITAL - 90/10 Split				
54305	Machinery and Equipment	-	-	-
54330	Grant Acquired Equipment	-	-	-
54333	Computer Equipment	-	-	-
54405	CIP - Bldg & Land	-	-	-
- Total Capital Expenditures		-	-	-
Total Expenditures		17,583,965	9,901,664	7,682,301

		Literacy		
Dept ID		Total	Prop. Tax 60	Sales Tax 40
Revenue				
<u>Account</u>	<u>Description</u>			
40002	Prop Tax - CY,Secured			
40005	Prop Taxes - RDA Increment			
40006	AB1290 RDA Pass Throughs			
40007	H&S 33401 RDA Pass Throughs			
40010	Residual Prop Tax - RPTTF			
40012	SB2557 Prop Tax Admin			
40101	Prop Taxes - CY, Unsecured			
40105	CollectCost Del CY Unsecured			
40111	Supplemental Prop Taxes - CY			
40201	Prop Taxes - PY, Secured			
40211	Prop Taxes - PY, Unsecured			
40221	Supplemental Prop Taxes - PY			
40301	Sales and Use Tax			
40404	Timber Yield Tax			
42291	State Homeowners Prop Tax Relf			
42358	State Other Funding			
42461	Federal Other Funding			
42610	Other Governmental Agencies	174,219	104,531	69,688
42611	City of Santa Rosa (PEG Reimb)			
44002	Interest on Pooled Cash			
45008	NCPA Fees for Govt. Services			
45301	Charges for Services			
46029	Donations/Contributions			
46040	Miscellaneous Revenue			
47102	Transfers in			
- Total Revenues		174,219	104,531	69,688
Expenditures				
50701	Perm Position - Local Bds	362,787	217,672	145,115
50701b	Sunday Hours Salaries = 100% Msr Y	-	-	-
xxxxx	Sunday Hours Benefits = 100% Msr Y	-	-	-
xxxxx	Benefits	155,480	93,288	62,192
50702	Extra Help - Local Bds		-	-
50708	Contract Employee - Local Bds		-	-
50709	Temporary Help - Local Bds		-	-
50751	Retirement - Local Bds		-	-
50752	County Retirement - Local Bds		-	-
50753	FICA Retirement - Local Bds		-	-
50754	Deferred Comp - Local Bds		-	-
50755	PERS - Local Bds		-	-
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		-	-
50807	Retiree Health Ins		-	-
50807	HRA		-	-
50807	Retiree Health Ins - OPEB Trust		-	-
50808	Workers Comp - Local Bds		-	-
- Total Salaries and Benefits		518,268	310,961	207,307

Dept ID		Literacy		
		Total	Prop. Tax 60	Sales Tax 40
Expenditures continued				
51021	Communication Expense		-	
51025	Telecom Wireless (non-ISD)		-	
51031	Waste Disposal Services		-	
51032	Janitorial Services* (includes 340K allocated to Msr Y)		-	
51041	Insurance - Liability		-	
51061	Maint - Equipment		-	
51071	Maint - Bldg & Improvements		-	
51072	Landscaping Services		-	
51074	Maint - Parks and Grounds		-	
51205	Advertising		-	
51206	Accounting/Auditing Services		-	
51207	Client Accounting Services		-	
51209	Info Tech Svc (Non-ISD)		-	
51212	Outside Counsel - Legal Advice		-	
51225	Training Services	10,120	6,072	4,048
51226	Consulting Services	-	-	
51230	Security Services	-	-	
51241	Outside Printing and Binding	11,000	6,600	4,400
51301	Publications and Legal Notices	-	-	
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	67,600	40,560	27,040
51901	Telecommunication Data Lines		-	
51902	Telecommunication Usage		-	
51909	Telecommunication Wireless Svc		-	
51916	County Service Charges		-	
51922	County Car Expense		-	
51934	ERP System Charges		-	
51935	Unclaimable ERP System Charges		-	
52042	Janitorial Supplies		-	
52043	Safety Supplies/Equipment		-	
52091	Memberships/Certifications		-	
52101	Other Supplies		-	
52111	Office Supplies	3,500	2,100	1,400
52115	Books/Media/Subscriptions	31,000	18,600	12,400
52117	Mail and Postage Supplies	1,500	900	600
52118	Printing and Binding Supplies	-	-	
52141	Minor Equipment/Small Tools	5,450	3,270	2,180
52142	Computer Equip/Accessories	-	-	
52143	Computer Software/Licensing	7,000	4,200	2,800
52162	Special Dept Expense	12,430	7,458	4,972
52163	Professional Development	1,000	600	400
52193	Utilities- Electric	-	-	
52194	Utilities - Water	-	-	
- Total Services and Supplies		150,600	90,360	60,240
CAPITAL - 90/10 Split				
54305	Machinery and Equipment	-	-	-
54330	Grant Acquired Equipment	-	-	-
54333	Computer Equipment	-	-	-
54405	CIP - Bldg & Land	-	-	-
- Total Capital Expenditures		-	-	-
Total Expenditures		668,868	401,321	267,547

		Budget & Finance		
Dept ID		Total	Prop. Tax 90	Sales Tax 10
Revenue				
<u>Account</u>	<u>Description</u>			
40002	Prop Tax - CY,Secured			
40005	Prop Taxes - RDA Increment			
40006	AB1290 RDA Pass Throughs			
40007	H&S 33401 RDA Pass Throughs			
40010	Residual Prop Tax - RPTTF			
40012	SB2557 Prop Tax Admin			
40101	Prop Taxes - CY, Unsecured			
40105	CollectCost Del CY Unsecured			
40111	Supplemental Prop Taxes - CY			
40201	Prop Taxes - PY, Secured			
40211	Prop Taxes - PY, Unsecured			
40221	Supplemental Prop Taxes - PY			
40301	Sales and Use Tax			
40404	Timber Yield Tax			
42291	State Homeowners Prop Tax Relf			
42358	State Other Funding			
42461	Federal Other Funding			
42610	Other Governmental Agencies			
42611	City of Santa Rosa (PEG Reimb)			
44002	Interest on Pooled Cash			
45008	NCPA Fees for Govt. Services			
45301	Charges for Services			
46029	Donations/Contributions			
46040	Miscellaneous Revenue			
47102	Transfers in			
- Total Revenues				
Expenditures				
50701	Perm Position - Local Bds	654,233	588,809	65,423
50701b	Sunday Hours Salaries = 100% Msr Y	-	-	-
xxxxx	Sunday Hours Benefits = 100% Msr Y	-	-	-
xxxxx	Benefits	280,385	252,347	28,039
50702	Extra Help - Local Bds	-	-	-
50708	Contract Employee - Local Bds	-	-	-
50709	Temporary Help - Local Bds	-	-	-
50751	Retirement - Local Bds	-	-	-
50752	County Retirement - Local Bds	-	-	-
50753	FICA Retirement - Local Bds	-	-	-
50754	Deferred Comp - Local Bds	-	-	-
50755	PERS - Local Bds	-	-	-
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	-	-	-
50807	Retiree Health Ins	-	-	-
50807	HRA	-	-	-
50807	Retiree Health Ins - OPEB Trust	-	-	-
50808	Workers Comp - Local Bds	-	-	-
- Total Salaries and Benefits		934,618	841,156	93,462

Dept ID	Budget & Finance		
	Total	Prop. Tax 90	Sales Tax 10
Expenditures continued	-	-	-
51021 Communication Expense	-	-	-
51025 Telecom Wireless (non-ISD)	-	-	-
51031 Waste Disposal Services	-	-	-
51032 Janitorial Services* (includes 340K allocated to Msr Y)	-	-	-
51041 Insurance - Liability	-	-	-
51061 Maint - Equipment	-	-	-
51071 Maint - Bldg & Improvements	-	-	-
51072 Landscaping Services	-	-	-
51074 Maint - Parks and Grounds	-	-	-
51205 Advertising	-	-	-
51206 Accounting/Auditing Services	90,000	81,000	9,000
51207 Client Accounting Services	128,200	115,380	12,820
51209 Info Tech Svc (Non-ISD)	-	-	-
51212 Outside Counsel - Legal Advice	-	-	-
51225 Training Services	10,000	9,000	1,000
51226 Consulting Services	-	-	-
51230 Security Services	-	-	-
51241 Outside Printing and Binding	-	-	-
51301 Publications and Legal Notices	-	-	-
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	50,000	45,000	5,000
51901 Telecommunication Data Lines	-	-	-
51902 Telecommunication Usage	-	-	-
51909 Telecommunication Wireless Svc	-	-	-
51916 County Service Charges	125,000	112,500	12,500
51922 County Car Expense	-	-	-
51934 ERP System Charges	35,423	31,881	3,542
51935 Unclaimable ERP System Charges	763	687	76
52042 Janitorial Supplies	-	-	-
52043 Safety Supplies/Equipment	-	-	-
52091 Memberships/Certifications	660	594	66
52101 Other Supplies	50,000	45,000	5,000
52111 Office Supplies	40,000	36,000	4,000
52115 Books/Media/Subscriptions	-	-	-
52117 Mail and Postage Supplies	-	-	-
52118 Printing and Binding Supplies	-	-	-
52141 Minor Equipment/Small Tools	-	-	-
52142 Computer Equip/Accessories	-	-	-
52143 Computer Software/Licensing	-	-	-
52162 Special Dept Expense	-	-	-
52163 Professional Development	-	-	-
52193 Utilities- Electric	-	-	-
52194 Utilities - Water	-	-	-
- Total Services and Supplies	530,046	477,041	53,005
CAPITAL - 90/10 Split	-	-	-
54305 Machinery and Equipment	-	-	-
54330 Grant Acquired Equipment	-	-	-
54333 Computer Equipment	-	-	-
54405 CIP - Bldg & Land	-	-	-
- Total Capital Expenditures	-	-	-
Total Expenditures	1,464,664	1,318,198	146,466

Dept ID	Facilities			
	Total	Prop. Tax 60	Sales Tax 40	
Revenue				
<u>Account</u>	<u>Description</u>			
40002	Prop Tax - CY,Secured			
40005	Prop Taxes - RDA Increment			
40006	AB1290 RDA Pass Throughs			
40007	H&S 33401 RDA Pass Throughs			
40010	Residual Prop Tax - RPTTF			
40012	SB2557 Prop Tax Admin			
40101	Prop Taxes - CY, Unsecured			
40105	CollectCost Del CY Unsecured			
40111	Supplemental Prop Taxes - CY			
40201	Prop Taxes - PY, Secured			
40211	Prop Taxes - PY, Unsecured			
40221	Supplemental Prop Taxes - PY			
40301	Sales and Use Tax			
40404	Timber Yield Tax			
42291	State Homeowners Prop Tax Relf			
42358	State Other Funding			
42461	Federal Other Funding			
42610	Other Governmental Agencies			
42611	City of Santa Rosa (PEG Reimb)			
44002	Interest on Pooled Cash			
45008	NCPA Fees for Govt. Services			
45301	Charges for Services			
46029	Donations/Contributions			
46040	Miscellaneous Revenue			
47102	Transfers in			
- Total Revenues				
Expenditures				
50701	Perm Position - Local Bds	814,192	488,515	325,677
50701b	Sunday Hours Salaries = 100% Msr Y	-	-	-
xxxxx	Sunday Hours Benefits = 100% Msr Y	-	-	-
xxxxx	Benefits	348,939	209,364	139,576
50702	Extra Help - Local Bds	-	-	-
50708	Contract Employee - Local Bds	-	-	-
50709	Temporary Help - Local Bds	-	-	-
50751	Retirement - Local Bds	-	-	-
50752	County Retirement - Local Bds	-	-	-
50753	FICA Retirement - Local Bds	-	-	-
50754	Deferred Comp - Local Bds	-	-	-
50755	PERS - Local Bds	-	-	-
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	-	-	-
50807	Retiree Health Ins	-	-	-
50807	HRA	-	-	-
50807	Retiree Health Ins - OPEB Trust	-	-	-
50808	Workers Comp - Local Bds	-	-	-
- Total Salaries and Benefits		1,163,131	697,879	465,252

Dept ID	Facilities		
	Total	Prop. Tax 60	Sales Tax 40
Expenditures continued	-	-	-
51021 Communication Expense	-	-	-
51025 Telecom Wireless (non-ISD)	-	-	-
51031 Waste Disposal Services	230,000	138,000	92,000
51032 Janitorial Services* (includes 340K allocated to Msr Y)	860,000	312,000	548,000
51041 Insurance - Liability	-	-	-
51061 Maint - Equipment	50,000	30,000	20,000
51071 Maint - Bldg & Improvements	655,700	393,420	262,280
51072 Landscaping Services	150,000	90,000	60,000
51074 Maint - Parks and Grounds	45,800	27,480	18,320
51205 Advertising	-	-	-
51206 Accounting/Auditing Services	-	-	-
51207 Client Accounting Services	-	-	-
51209 Info Tech Svc (Non-ISD)	-	-	-
51212 Outside Counsel - Legal Advice	-	-	-
51225 Training Services	-	-	-
51226 Consulting Services	-	-	-
51230 Security Services	330,000	198,000	132,000
51241 Outside Printing and Binding	-	-	-
51301 Publications and Legal Notices	-	-	-
51401 Rents and Leases - Equipment	15,000	9,000	6,000
51421 Rents and Leases - Bldg/Land	-	-	-
51601 Training/Conference Expenses	5,000	3,000	2,000
51605 Private Car Expense	-	-	-
51801 Other Services	-	-	-
51803 Other Contract Services	-	-	-
51901 Telecommunication Data Lines	-	-	-
51902 Telecommunication Usage	14,700	8,820	5,880
51909 Telecommunication Wireless Svc	-	-	-
51916 County Service Charges	-	-	-
51922 County Car Expense	40,000	24,000	16,000
51934 ERP System Charges	-	-	-
51935 Unclaimable ERP System Charges	-	-	-
52042 Janitorial Supplies	355,000	213,000	142,000
52043 Safety Supplies/Equipment	217,500	130,500	87,000
52091 Memberships/Certifications	-	-	-
52101 Other Supplies	70,000	42,000	28,000
52111 Office Supplies	3,000	1,800	1,200
52115 Books/Media/Subscriptions	-	-	-
52117 Mail and Postage Supplies	-	-	-
52118 Printing and Binding Supplies	-	-	-
52141 Minor Equipment/Small Tools	35,000	21,000	14,000
52142 Computer Equip/Accessories	-	-	-
52143 Computer Software/Licensing	-	-	-
52162 Special Dept Expense	2,000	1,200	800
52163 Professional Development	-	-	-
52193 Utilities- Electric	600,000	360,000	240,000
52194 Utilities - Water	150,000	90,000	60,000
- Total Services and Supplies	3,828,700	2,093,220	1,735,480
CAPITAL - 90/10 Split	-	10%	90%
54305 Machinery and Equipment	500,000	50,000	450,000
54330 Grant Acquired Equipment	-	-	-
54333 Computer Equipment	120,000	12,000	108,000
54405 CIP - Bldg & Land	5,500,000	550,000	4,950,000
- Total Capital Expenditures	6,120,000	612,000	5,508,000
Total Expenditures	11,111,831	3,403,099	7,708,732

		Human Resources			
		Dept ID	Total	Prop. Tax 90	Sales Tax 10
Revenue					
<u>Account</u>	<u>Description</u>				
40002	Prop Tax - CY,Secured				
40005	Prop Taxes - RDA Increment				
40006	AB1290 RDA Pass Throughs				
40007	H&S 33401 RDA Pass Throughs				
40010	Residual Prop Tax - RPTTF				
40012	SB2557 Prop Tax Admin				
40101	Prop Taxes - CY, Unsecured				
40105	CollectCost Del CY Unsecured				
40111	Supplemental Prop Taxes - CY				
40201	Prop Taxes - PY, Secured				
40211	Prop Taxes - PY, Unsecured				
40221	Supplemental Prop Taxes - PY				
40301	Sales and Use Tax				
40404	Timber Yield Tax				
42291	State Homeowners Prop Tax Relf				
42358	State Other Funding				
42461	Federal Other Funding				
42610	Other Governmental Agencies				
42611	City of Santa Rosa (PEG Reimb)				
44002	Interest on Pooled Cash				
45008	NCPA Fees for Govt. Services				
45301	Charges for Services				
46029	Donations/Contributions				
46040	Miscellaneous Revenue				
47102	Transfers in				
- Total Revenues					
Expenditures					
50701	Perm Position - Local Bds		514,395	462,955	51,439
50701b	Sunday Hours Salaries = 100% Msr Y		-	-	-
xxxxx	Sunday Hours Benefits = 100% Msr Y		-	-	-
xxxxx	Benefits		220,455	198,409	22,045
50702	Extra Help - Local Bds		-	-	-
50708	Contract Employee - Local Bds		-	-	-
50709	Temporary Help - Local Bds		-	-	-
50751	Retirement - Local Bds		-	-	-
50752	County Retirement - Local Bds		-	-	-
50753	FICA Retirement - Local Bds		-	-	-
50754	Deferred Comp - Local Bds		-	-	-
50755	PERS - Local Bds		-	-	-
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		-	-	-
50807	Retiree Health Ins		700,000	630,000	70,000
50807	HRA		160,000	96,000	64,000
50807	Retiree Health Ins - OPEB Trust		1,406,128	1,406,128	
50808	Workers Comp - Local Bds		228,000	136,800	91,200
- Total Salaries and Benefits			3,228,978	2,930,293	298,685

		Human Resources		
Dept ID		Total	Prop. Tax 90	Sales Tax 10
Expenditures continued		-	-	-
51021	Communication Expense	-	-	-
51025	Telecom Wireless (non-ISD)	-	-	-
51031	Waste Disposal Services	-	-	-
51032	Janitorial Services* (includes 340K allocated to Msr Y)	-	-	-
51041	Insurance - Liability	150,000	135,000	15,000
51061	Maint - Equipment	-	-	-
51071	Maint - Bldg & Improvements	-	-	-
51072	Landscaping Services	-	-	-
51074	Maint - Parks and Grounds	-	-	-
51205	Advertising	-	-	-
51206	Accounting/Auditing Services	2,800	2,520	280
51207	Client Accounting Services	-	-	-
51209	Info Tech Svc (Non-ISD)	-	-	-
51212	Outside Counsel - Legal Advice	50,000	45,000	5,000
51225	Training Services	70,000	63,000	7,000
51226	Consulting Services	70,000	63,000	7,000
51230	Security Services	-	-	-
51241	Outside Printing and Binding	-	-	-
51301	Publications and Legal Notices	30,000	27,000	3,000
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	120,000	108,000	12,000
51901	Telecommunication Data Lines	-	-	-
51902	Telecommunication Usage	-	-	-
51909	Telecommunication Wireless Svc	-	-	-
51916	County Service Charges	-	-	-
51922	County Car Expense	-	-	-
51934	ERP System Charges	-	-	-
51935	Unclaimable ERP System Charges	-	-	-
52042	Janitorial Supplies	-	-	-
52043	Safety Supplies/Equipment	10,000	9,000	1,000
52091	Memberships/Certifications	-	-	-
52101	Other Supplies	-	-	-
52111	Office Supplies	5,000	4,500	500
52115	Books/Media/Subscriptions	-	-	-
52117	Mail and Postage Supplies	1,000	900	100
52118	Printing and Binding Supplies	-	-	-
52141	Minor Equipment/Small Tools	-	-	-
52142	Computer Equip/Accessories	-	-	-
52143	Computer Software/Licensing	24,000	21,600	2,400
52162	Special Dept Expense	-	-	-
52163	Professional Development	130,000	117,000	13,000
52193	Utilities- Electric	-	-	-
52194	Utilities - Water	-	-	-
- Total Services and Supplies		662,800	596,520	66,280
CAPITAL - 90/10 Split		-	-	-
54305	Machinery and Equipment	-	-	-
54330	Grant Acquired Equipment	-	-	-
54333	Computer Equipment	-	-	-
54405	CIP - Bldg & Land	-	-	-
- Total Capital Expenditures		-	-	-
Total Expenditures		3,891,778	3,526,813	364,965

		Exec Services		
Revenue	Dept ID	Total	Prop. Tax 90	Sales Tax 10
<u>Account</u>	<u>Description</u>			
40002	Prop Tax - CY,Secured			
40005	Prop Taxes - RDA Increment			
40006	AB1290 RDA Pass Throughs			
40007	H&S 33401 RDA Pass Throughs			
40010	Residual Prop Tax - RPTTF			
40012	SB2557 Prop Tax Admin			
40101	Prop Taxes - CY, Unsecured			
40105	CollectCost Del CY Unsecured			
40111	Supplemental Prop Taxes - CY			
40201	Prop Taxes - PY, Secured			
40211	Prop Taxes - PY, Unsecured			
40221	Supplemental Prop Taxes - PY			
40301	Sales and Use Tax			
40404	Timber Yield Tax			
42291	State Homeowners Prop Tax Relf			
42358	State Other Funding			
42461	Federal Other Funding			
42610	Other Governmental Agencies			
42611	City of Santa Rosa (PEG Reimb)			
44002	Interest on Pooled Cash			
45008	NCPA Fees for Govt. Services			
45301	Charges for Services			
46029	Donations/Contributions			
46040	Miscellaneous Revenue			
47102	Transfers in			
- Total Revenues				
Expenditures				
50701	Perm Position - Local Bds	616,265	554,639	61,627
50701b	Sunday Hours Salaries = 100% Msr Y	-	-	-
xxxxx	Sunday Hours Benefits = 100% Msr Y	-	-	-
xxxxx	Benefits	264,114	237,702	26,411
50702	Extra Help - Local Bds	-	-	-
50708	Contract Employee - Local Bds	-	-	-
50709	Temporary Help - Local Bds	-	-	-
50751	Retirement - Local Bds	-	-	-
50752	County Retirement - Local Bds	-	-	-
50753	FICA Retirement - Local Bds	-	-	-
50754	Deferred Comp - Local Bds	-	-	-
50755	PERS - Local Bds	-	-	-
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	-	-	-
50807	Retiree Health Ins	-	-	-
50807	HRA	-	-	-
50807	Retiree Health Ins - OPEB Trust	-	-	-
50808	Workers Comp - Local Bds	-	-	-
- Total Salaries and Benefits		880,379	792,341	88,038

Dept ID	Exec Services		
	Total	Prop. Tax 90	Sales Tax 10
Expenditures continued	-	-	-
51021 Communication Expense	-	-	-
51025 Telecom Wireless (non-ISD)	-	-	-
51031 Waste Disposal Services	-	-	-
51032 Janitorial Services* (includes 340K allocated to Msr Y)	-	-	-
51041 Insurance - Liability	-	-	-
51061 Maint - Equipment	-	-	-
51071 Maint - Bldg & Improvements	-	-	-
51072 Landscaping Services	-	-	-
51074 Maint - Parks and Grounds	-	-	-
51205 Advertising	-	-	-
51206 Accounting/Auditing Services	-	-	-
51207 Client Accounting Services	-	-	-
51209 Info Tech Svc (Non-ISD)	-	-	-
51212 Outside Counsel - Legal Advice	200,000	180,000	20,000
51225 Training Services	-	-	-
51226 Consulting Services	60,000	54,000	6,000
51230 Security Services	-	-	-
51241 Outside Printing and Binding	-	-	-
51301 Publications and Legal Notices	-	-	-
51401 Rents and Leases - Equipment	-	-	-
51421 Rents and Leases - Bldg/Land	711,114	640,003	71,111
51601 Training/Conference Expenses	-	-	-
51605 Private Car Expense	-	-	-
51801 Other Services	7,200	6,480	720
51803 Other Contract Services	-	-	-
51901 Telecommunication Data Lines	-	-	-
51902 Telecommunication Usage	-	-	-
51909 Telecommunication Wireless Svc	-	-	-
51916 County Service Charges	-	-	-
51922 County Car Expense	-	-	-
51934 ERP System Charges	-	-	-
51935 Unclaimable ERP System Charges	-	-	-
52042 Janitorial Supplies	-	-	-
52043 Safety Supplies/Equipment	-	-	-
52091 Memberships/Certifications	20,000	18,000	2,000
52101 Other Supplies	-	-	-
52111 Office Supplies	2,500	2,250	250
52115 Books/Media/Subscriptions	-	-	-
52117 Mail and Postage Supplies	5,000	4,500	500
52118 Printing and Binding Supplies	-	-	-
52141 Minor Equipment/Small Tools	-	-	-
52142 Computer Equip/Accessories	-	-	-
52143 Computer Software/Licensing	-	-	-
52162 Special Dept Expense	5,000	4,500	500
52163 Professional Development	-	-	-
52193 Utilities- Electric	-	-	-
52194 Utilities - Water	-	-	-
- Total Services and Supplies	1,010,814	909,733	101,081
CAPITAL - 90/10 Split	-	-	-
54305 Machinery and Equipment	-	-	-
54330 Grant Acquired Equipment	-	-	-
54333 Computer Equipment	-	-	-
54405 CIP - Bldg & Land	-	-	-
- Total Capital Expenditures	-	-	-
Total Expenditures	1,891,193	1,702,074	189,119

		Marketing		
Dept ID		Total	Prop. Tax 60	Sales Tax 40
Revenue				
<u>Account</u>	<u>Description</u>			
40002	Prop Tax - CY,Secured			
40005	Prop Taxes - RDA Increment			
40006	AB1290 RDA Pass Throughs			
40007	H&S 33401 RDA Pass Throughs			
40010	Residual Prop Tax - RPTTF			
40012	SB2557 Prop Tax Admin			
40101	Prop Taxes - CY, Unsecured			
40105	CollectCost Del CY Unsecured			
40111	Supplemental Prop Taxes - CY			
40201	Prop Taxes - PY, Secured			
40211	Prop Taxes - PY, Unsecured			
40221	Supplemental Prop Taxes - PY			
40301	Sales and Use Tax			
40404	Timber Yield Tax			
42291	State Homeowners Prop Tax Relf			
42358	State Other Funding			
42461	Federal Other Funding			
42610	Other Governmental Agencies			
42611	City of Santa Rosa (PEG Reimb)			
44002	Interest on Pooled Cash			
45008	NCPA Fees for Govt. Services			
45301	Charges for Services			
46029	Donations/Contributions			
46040	Miscellaneous Revenue			
47102	Transfers in			
- Total Revenues				
Expenditures				
50701	Perm Position - Local Bds	410,957	246,574	164,383
50701b	Sunday Hours Salaries = 100% Msr Y	-	-	-
xxxxx	Sunday Hours Benefits = 100% Msr Y	-	-	-
xxxxx	Benefits	176,124	105,675	70,450
50702	Extra Help - Local Bds	-	-	-
50708	Contract Employee - Local Bds	-	-	-
50709	Temporary Help - Local Bds	-	-	-
50751	Retirement - Local Bds	-	-	-
50752	County Retirement - Local Bds	-	-	-
50753	FICA Retirement - Local Bds	-	-	-
50754	Deferred Comp - Local Bds	-	-	-
50755	PERS - Local Bds	-	-	-
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	-	-	-
50807	Retiree Health Ins	-	-	-
50807	HRA	-	-	-
50807	Retiree Health Ins - OPEB Trust	-	-	-
50808	Workers Comp - Local Bds	-	-	-
- Total Salaries and Benefits		587,082	352,249	234,833

Dept ID	Marketing		
	Total	Prop. Tax 60	Sales Tax 40
Expenditures continued	-	-	-
51021 Communication Expense	-	-	-
51025 Telecom Wireless (non-ISD)	-	-	-
51031 Waste Disposal Services	-	-	-
51032 Janitorial Services* (includes 340K allocated to Msr Y)	-	-	-
51041 Insurance - Liability	-	-	-
51061 Maint - Equipment	-	-	-
51071 Maint - Bldg & Improvements	-	-	-
51072 Landscaping Services	-	-	-
51074 Maint - Parks and Grounds	-	-	-
51205 Advertising	200,000	120,000	80,000
51206 Accounting/Auditing Services	-	-	-
51207 Client Accounting Services	-	-	-
51209 Info Tech Svc (Non-ISD)	-	-	-
51212 Outside Counsel - Legal Advice	-	-	-
51225 Training Services	4,000	2,400	1,600
51226 Consulting Services	-	-	-
51230 Security Services	-	-	-
51241 Outside Printing and Binding	35,000	21,000	14,000
51301 Publications and Legal Notices	10,000	6,000	4,000
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	11,200	6,720	4,480
51901 Telecommunication Data Lines	-	-	-
51902 Telecommunication Usage	-	-	-
51909 Telecommunication Wireless Svc	-	-	-
51916 County Service Charges	-	-	-
51922 County Car Expense	-	-	-
51934 ERP System Charges	-	-	-
51935 Unclaimable ERP System Charges	-	-	-
52042 Janitorial Supplies	-	-	-
52043 Safety Supplies/Equipment	-	-	-
52091 Memberships/Certifications	-	-	-
52101 Other Supplies	18,922	11,353	7,569
52111 Office Supplies	25,000	15,000	10,000
52115 Books/Media/Subscriptions	-	-	-
52117 Mail and Postage Supplies	5,000	3,000	2,000
52118 Printing and Binding Supplies	50,000	30,000	20,000
52141 Minor Equipment/Small Tools	1,000	600	400
52142 Computer Equip/Accessories	-	-	-
52143 Computer Software/Licensing	24,000	14,400	9,600
52162 Special Dept Expense	5,000	3,000	2,000
52163 Professional Development	-	-	-
52193 Utilities- Electric	-	-	-
52194 Utilities - Water	-	-	-
- Total Services and Supplies	389,122	233,473	155,649
CAPITAL - 90/10 Split	-	-	-
54305 Machinery and Equipment	-	-	-
54330 Grant Acquired Equipment	-	-	-
54333 Computer Equipment	-	-	-
54405 CIP - Bldg & Land	-	-	-
- Total Capital Expenditures	-	-	-
Total Expenditures	976,204	585,722	390,481

FY 2022-2023
Proposed Budget
Gifts and Donations Fund

FY 2022-2023 Proposed Budget

Gifts and Donations

72012000

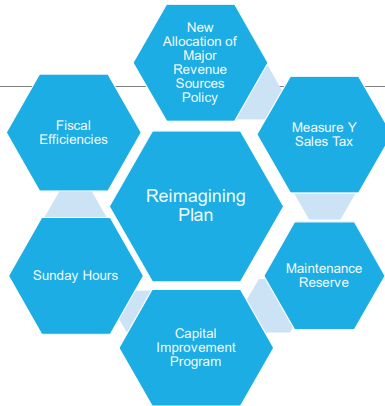
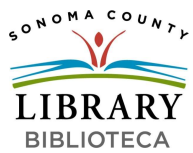
Revenue

<u>Account</u>	<u>Description</u>	
44002	Interest on Pooled Cash	5,000
44050	Unrealized Gains and Losses	-
46029	Donations/Contributions	75,000
46040	Miscellaneous Revenue	-
46200	PY Revenue - Miscellaneous	-
- Total Revenues		80,000

Expenditures

51209	Info Tech Svc (Non-ISD)	20,000
51225	Training Services	-
51241	Outside Printing and Binding	-
51803	Other Contract Services	-
51225	Telecommunication Data Lines	-
52042	Janitorial Supplies	-
52043	Safety Supplies/Equipment	-
52091	Memberships/Certifications	-
52101	Other Supplies	-
52111	Office Supplies	-
52115	Books/Media/Subscriptions	-
52141	Minor Equipment/Small Tools	1,000
52142	Computer Equip/Accessories	-
52162	Special Dept Expense	59,000
- Total Services and Supplies		80,000
Total Expenditures		80,000
Total Net Cost		-

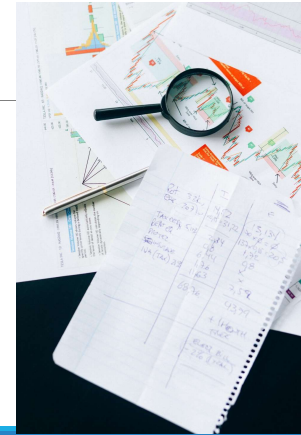
Fiscal Year 2023 Overview



JUNE 6, 2022

External Factors

- Economic conditions
- Natural disasters
- COVID-19 variants



JUNE 6, 2022

FY 2022-2023 Proposed Budget

Key Highlights

- \$48.9 million
- \$2.1 million new revenue
- 221.35 FTE
- 11.5 new FTE (10.0 FTE are for Sunday Hours)



JUNE 6, 2022

Adjusted Proposed Budget FY 2022-2023 Summary

Adjusted since April 1, 2022	Proposed Property Tax FY 2022-23	Proposed Sales Tax FY 2022-23	Proposed Gifts & Donations FY 2022-2023	Proposed Total FY 2022-2023	Approved Adjusted FY 2021-2022	Change Proposed vs Approved Adj
Revenue						
Property Taxes	23,585,246			23,585,246	22,637,900	947,346
Intergovernmental	212,531	141,688		354,219	220,727	133,492
Other	102,500	80,000	5,000	187,500	203,857	(16,357)
Donations/Misc.	35,000		75,000	110,000	95,000	15,000
Sales Tax		15,500,000		15,500,000	14,470,000	1,030,000
Transfers in (bequests)					784,510	(784,510)
Total All Revenues	23,935,277	15,721,688	80,000	39,736,965	38,411,994	1,324,971
Maintenance & Repair Reserve	420,378	280,252	-	700,630	-	700,630
Capital Improvement Program Reserve	673,901	6,065,105	-	6,739,006	6,963,802	(224,796)
Total Use of Reserves	1,094,279	6,345,357	-	7,439,636	6,963,802	475,834
Total Sources	25,029,558	22,067,045	80,000	47,176,601	45,375,796	1,800,805
Expenditures						
Salaries	10,739,009	7,023,727		17,762,736	15,287,671	2,475,065
	7,051,899	3,355,728		10,407,627	11,537,570	(1,129,943)
Benefits						
Total Salary and Benefits	17,790,908	10,379,455		28,170,363	26,825,241	1,345,122
Services and Supplies	8,818,440	5,117,131	80,000	14,015,571	13,522,900	492,671
Capital	673,901	6,065,105	-	6,739,006	6,963,802	(224,796)
Total Expenditures	27,283,249	21,561,691	80,000	48,924,940	47,311,943	1,612,997
Net impact on Fund Balance	(2,253,693)	505,354	-	(1,748,339)	(1,936,147)	187,808
FTE				221.35	209.85	11.5

JUNE 6, 2022

Adjustments Since April 1 Budget Workshop

Net increase in appropriations:

\$928,434		Property Tax	Sales Tax	Total
	Variance June 6 vs. April 1, 2022 Proposed Budget	\$ 1,201,202	\$ (272,768)	\$ 928,434

Major Adjustments

- Increase in 1.5 FTE and corresponding salary and benefits
- OPEB additional one-time payment
- Increase in services and supplies

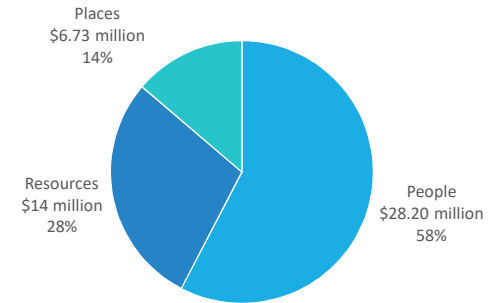
Change in Allocation across Property Tax and Sales Tax:

- OPEB 115 Trust Payments are 100% allocated to Property Tax.
- \$750,000, Annual payment.
 - \$656,128, Additional payment (one-time)

Sources of OPEB Payment: The Property Tax available fund balance for budgeting is used to pay for the additional payment.

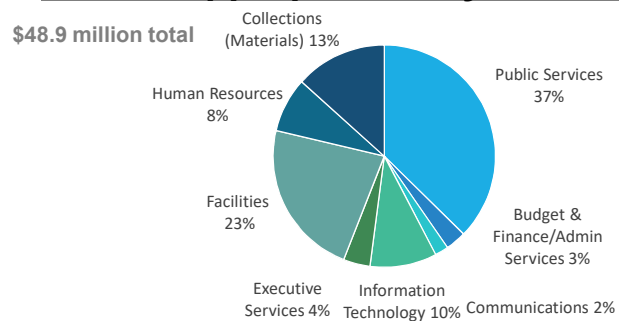
JUNE 6, 2022

FY 2022-2023 Proposed Budget Expenditures by People, Places, and Resources



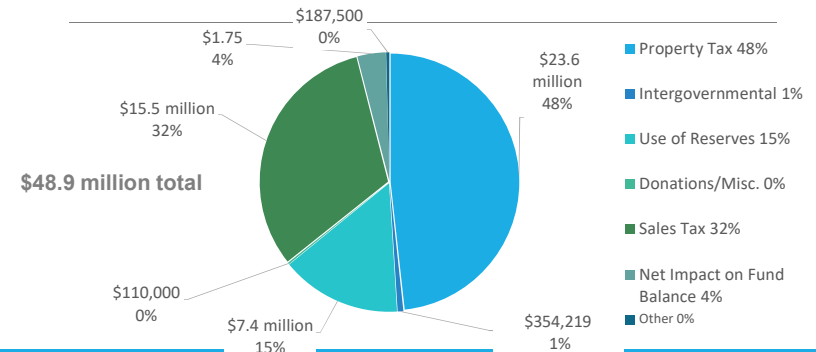
JUNE 6, 2022

FY 2022-2023 Proposed Budget Division Appropriation by Percent



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FY 2022-2023 Proposed Budget Financing By Source



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Allocation Of Major Revenue Sources Policy Ratios for All Service Areas

Service Area	Property Tax %	Measure Y %	Total
Service-Oriented Divisions			
Public Services, Collections, Communications, Information Technology, Facilities	60%	40%	100%
Administration Divisions			
Executive Services, Administrative Services, Budget and Finance, Human Resources, Fund Development	90%	10%	100%
Capital Projects			
Capital Projects	10%	90%	100%

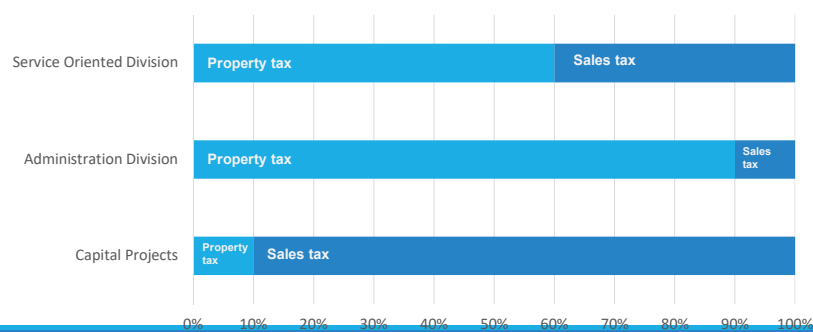
JUNE 6, 2022 Except: Sunday hours, Workers' Comp, HRA, and OPEB.

Applying the Allocation Ratios

Service Area	Property Tax	Sales Tax	Total by Service Area
Allocation Ratios per Policy (rounded)			
Service Oriented Division	20,062,262	13,364,841	33,427,103
Administration Division	4,908,157	545,353	5,453,510
Capital Projects	673,901	6,065,105	6,739,006
Allocation as stated in memo			
Service Oriented Division (Sunday Hours)	-	1,431,192	1,431,192
Administration Division (Workers' Comp, HRA, OPEB)	-	-	-
Works Comp	96,000	64,000	160,000
Health Reimbursement Accounts	136,800	91,200	228,000
OPEB Annual Payment into 115 Trust	750,000	-	750,000
OPEB Additional One-Time Payment into 115 Trust	656,128	-	656,128
Total	27,283,248	21,561,691	48,844,939

JUNE 6, 2022

Allocation of Major Revenue Sources by Service Area



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Fund Balance

	Property Tax Requested FY 22-23	Sales Tax Requested FY 22-23
Beginning Fund Balance Available for Budgeting	7,977,926	6,183,771
PLUS: Revenues	23,935,277	15,721,688
LESS: Expenditures	26,609,347	15,496,584
Operations Surplus/(Deficit)	(2,674,070)	225,103
LESS: Capital Expenditures	673,901	6,065,105
SURPLUS / (DEFICIT) FOR FISCAL YEAR	(3,347,971)	(5,840,002)
Adjustments to Reserves / Encumbrances:		
Payroll Acc Adjustments	-	-
Reversal of GASB 31 Adjustment	-	-
(Increase)/Decrease in IT Resources committed fund balance	156,318	104,212
(Increase)/Decrease in IT Capital Replacement committed fund balance	-	-
(Increase)/Decrease in Major Maintenance committed fund balance	264,060	176,040
(Increase)/Decrease in Vehicle Replacement committed fund balance	-	-
(Increase)/Decrease in Capital Improvement committed fund balance	673,901	6,065,105
(Increase)/Decrease in Rate Stabilization committed fund balance	-	-
Audit adjustments	-	-
rounding	-	-
- Total Adjustments	\$1,094,279.0	\$6,345,357.0
NET CHANGE IN FUND BALANCE	\$(2,253,692)	\$(526,355)
Ending Fund Balance Available for Budgeting	\$5,724,234	\$6,689,127

JUNE 6, 2022

FY 2022-2023 Budget Accomplishments

- Addition of Sunday hours at 11 locations made possible 100% by Measure Y
- Implementation of the Allocation of Major Revenue Sources Policy
- Full Implementation of Fund Balance Policy
 - Use of major maintenance reserve for Facilities; IT resources replacement reserve; IT capital replacement reserve; and vehicle capital replacement reserve
 - Overhauling the Capital Improvement Program reserves

JUNE 6, 2022

Recap Budget Timeline

April 1, 2022 – Held Annual Budget Workshop

May 2, 2022 – Reviewed open items at the Commission regular meeting

June 6, 2022 – Consideration of budget adoption at the Commission regular meeting

***Questions
Thank you!***

JUNE 6, 2022