

VENTURA COUNTY LAW LIBRARY

FINAL BUDGET

FISCAL YEAR

2022-2023

April 20, 2022

Note: Figures to appear in the new budget have been rounded off to the nearest \$100 as required by the County Auditor.

8911A - INTEREST, FUND

Budget for 2021-22	\$5,000.00	
F/Y to date	<u>1,844.13</u>	
Unrealized	\$3,155.87	
A.P. 1-9	\$1,844.13	(2 quarters)
A.P. 10-12	<u>700.00</u>	(2 quarters)
Total	\$2,544.13	= estimate for 2021-22

Pursuant to the B & P Code, Law Library Funds are invested along with the other funds by the County Treasurer. Interest earned on the average daily balances is distributed quarterly. The estimate is based on 0.60% per annum which is recommended by the County Treasurer from the County's 2022/23 Budget Development Manual. This is an increase from last year's recommended 0.50%.

\$ 1,100,000.00 (estimated average fund balance) x .0060 = \$6,600.00

TOTAL BUDGET ESTIMATE FOR 2022-2023	\$ 6,000.00
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8911A – INTEREST HISTORY**FUND O200**

<u>QUARTER ENDING</u>	<u>AV. DAILY BAL.</u>	<u>APPOR. FACTOR</u>	<u>TOTAL EARNED</u>	<u>%</u>
2000-01				
9-30	667,844.05	.0153848747	10,274.70	1.54
12-31	648,069.03	.0156548280	10,145.41	1.56
3-31	648,589.81	.0152840770	9,913.10	1.53
6-30	693,275.11	.0135302810	9,380.21	<u>1.35</u>
TOTAL			\$39,713.42	5.98
2001-02				
9-30	735,474.49	.0126244200	9,284.94	1.26
12-31	782,130.66	.0101363740	9,380.21	1.01
3-31	783,453.22	.008639754	6,768.84	0.86
6-30	810,880.81	.00807306	<u>6,546.30</u>	<u>0.80</u>
TOTAL			\$31,980.29	3.93
2002-03				
9-30	852,857.52	.007318949	6,594.20	0.77
12-31	869,384.36	.0065144021	5,663.52	0.65
3-31	843,486.69	.0053844727	4,541.73	0.53
6-30	872,360.79	.004672534	<u>4,076.14</u>	<u>0.46</u>
TOTAL			\$20,875.59	2.41
2003-04				
9-30	858,036.87	.0044400901	3,809.76	0.44
12-31	854,552.01	.004223792	3,609.45	0.42
3-31	854,574.78	.0038963779	3,329.73	0.38
6-30	870,078.86	.003814792	<u>3,319.17</u>	<u>0.38</u>
TOTAL			\$14,068.11	1.62
2004-05				
9-30	841,113.43	.0043112143	3,626.22	0.43
12-31	806,144.94	.0051881103	4,182.37	0.51
3-31	794,271.00	.005818250	4,687.65	0.58
6-30	811,121.39	.006830607	<u>5,540.45</u>	<u>0.68</u>
TOTAL			\$18,036.69	2.20

<u>QUARTER ENDING</u>	<u>AV. DAILY BAL.</u>	<u>APPOR. FACTOR</u>	<u>TOTAL EARNED</u>	<u>%</u>
2005-06				
9-30	795,983.81	.0074340478	5,917.38	0.74
12-31	767,825.44	.008217274	6,309.43	0.82
3-31	737,973.22	.0090904700	6,708.52	0.90
6-30	753,665.89	.0100985410	<u>7,610.91</u>	<u>1.00</u>
TOTAL			\$26,546.24	3.46
2006-07				
9-30	740,249.19	.0107382138	7,948.05	1.07
12-31	734,963.21	.0113901150	8,371.32	1.13
3-31	748,105.05	.0118925246	8,896.86	1.18
6-30	789,904.99	.0123960392	<u>9,791.69</u>	<u>1.23</u>
TOTAL			\$35,007.92	4.61
2007-08				
9-30	796,152.46	.0125793855	10,015.11	1.25
12-31	811,782.28	.012166643	9,876.67	1.21
3-31	846,434.71	.0111297426	9,420.00	1.11
6-30	900,893.66	.0088673683	<u>7,988.56</u>	<u>0.88</u>
TOTAL			\$37,300.34	4.45
2008-09				
9-30	918,964.85	.008448736	7,764.09	0.84
12-31	946,718.60	.0081050116	7,673.17	0.81
3-31	1,008,542.29	.0069093218	6,968.34	0.69
6-30	1,079,113.42	.0058431384	<u>6,305.41</u>	<u>0.58</u>
TOTAL			\$28,711.01	2.92
2009-10				
9-30	1,099,160.17	.0062121543	6,828.15	0.62
12-31	1,128,077.75	.0047305414	5,336.42	0.47
3-31	1,172,755.03	.0040171867	4,711.18	0.40
6-30	1,224,585.51	.0035042166	<u>4,291.21</u>	<u>0.35</u>
TOTAL			\$21,166.96	1.84
2010-11				
9-30	1,230,098.22	.0033110804	4,072.95	0.33
12-31	1,217,567.47	.0024442330	2,976.02	0.24
3-31	1,217,422.12	.0021570539	2,626.09	0.21
6-30	1,239,419.13	.0019941530	<u>2,471.59</u>	<u>0.19</u>
TOTAL			\$12,146.65	0.97

<u>QUARTER ENDING</u>	<u>AV. DAILY BAL.</u>	<u>APPOR. FACTOR</u>	<u>TOTAL EARNED</u>	<u>%</u>
2011-12				
9-30	1,203,205.80	.0020394624	2,453.89	0.20
12-31	1,165,672.60	.0017457882	2,035.02	0.17
3-31	1,161,804.89	.0021570539	1,660.44	0.14
6-30	1,165,150.00	.0019941530	<u>1,542.55</u>	<u>0.13</u>
TOTAL			\$ 7,691.90	0.64
2012-13				
9-30	1,156,606.63	.0020394624	1,590.10	.20
12-31	1,120,716.00	.0017457882	1,464.69	.17
3-31	1,102,827.86	.0011573990	1,276.41	.11
6-30	1,097,874.86	.0008588263	<u>942.88</u>	<u>.08</u>
TOTAL			\$ 5,194.08	0.56
2013-14				
9-30	1,065,992.07	.0009530543	1,015.95	.09
12-31	984,328.56	.0008418621	828.67	.08
3-31	923,587.67	.0008599721	794.26	.08
6-30	984,328.56	.0008418621	<u>828.67</u>	<u>.08</u>
TOTAL			\$ 3,467.55	.33
2014-15				
9-30	903,661.96	.0007887928	712.80	.07
12-31	838,050.42	.0006426964	538.61	.06
3-31	804,823.88	.0008290062	667.20	.08
6-30	823,540.84	.0009223043	<u>759.56</u>	<u>.10</u>
TOTAL			\$ 2,678.20	.31
2015-16				
9-30	751,164.68	.0010488497	787.86	.10
12-31	708,752.19	.0012541626	888.89	.12
3-31	676,001.70	.0015316771	1,035.42	.15
6-30	691,324.06	.0016883540	<u>1,167.20</u>	<u>.17</u>
TOTAL			\$ 3,879.37	.54
2016-17				
9-30	707,731.80	.0018280185	1,293.75	.18
12-31	694,431.97	.0019750552	1,371.54	.19
3-31	666,925.96	.0019678736	1,312.43	.19
6-30	692,614.49	.0021831788	<u>1,512.10</u>	<u>.21</u>
TOTAL			\$ 5,489.82	.77

<u>QUARTER ENDING</u>	<u>AV. DAILY BAL.</u>	<u>APPOR. FACTOR</u>	<u>TOTAL EARNED</u>	<u>%</u>
2017-18				
9-30	705,546.62	.0023391270	1,650.36	.23
12-31	665,972.46	.0028953925	1,928.25	.28
3-31	674,256.86	.0034379796	2,318.08	.34
6-30	693,664.03	.0042645863	<u>2,958.19</u>	<u>.43</u>
TOTAL			\$ 8,854.88	1.28
2018-19				
9-30	704,879.90	.0049304631	3,475.38	.49
12-31	960,936.67	.0057102918	5,487.23	.57
3-31	1,022,785.04	.0062064267	6,347.84	.62
6-30	1,050,844.10	.0064162245	<u>6,742.45</u>	<u>.64</u>
TOTAL			\$ 22,052.90	2.32
2019-20				
9-30	1,055,388.00	.0062020134	6,545.54	.62
12-31	1,079,262.81	.0053486024	5,772.54	.53
3-31	1,092,075.16	.0046827159	5,113.88	.46
6-30	1,113,615.73	.0037246939	<u>4,147.88</u>	<u>.37</u>
TOTAL			\$21,579.84	1.98
2020-21				
9-30	967,380.35	.0025474042	2,464.30	.25
12-31	1,121,303.83	.0014702552	1,648.60	.14
3-31	1,123,375.13	.0009635614	1,082.44	.09
6-30	1,174,206.92	.0007977650	<u>936.74</u>	<u>.07</u>
TOTAL			\$6,132.08	0.55
2021-22				
9-30	1,286,383.93	.0006587743	847.44	.06
12-31	1,480,363.26	.0006215808	920.16	.06

***** 3-31 is distributed in mid/late April 2022; this can be updated once received from the County Treasurer-Tax Collector

8911B – INTEREST, FUND

Account 8911B is a holding account which is used to receive interest earned by Fund 7340, Unemployment Insurance Reserve, until it is transferred to the fund account 7990.

TOTAL BUDGET ESTIMATE FOR 2022-23 \$ **0.00**

9521 - COURT FEES

Budget for 2021-22 \$520,000.00
F/Y to date (Jul-Mar) 376,165.21
Unrealized \$143,834.79

A.P. 1-9 \$376,165.21
A.P. 10-12 Estimate 111,000.00 (\$37,000 x 3 months)
Total \$487,165.21 = estimate for 2021-22

F/Y END	TOTAL	INCREASE/	TOTAL	INCREASE/
JUNE 30	FILING	DECREASE	REVENUE	DECREASE
(\$23 fee 1-1-105)				
1999	22,896	-5.21%	528,672.29	-5.21%
2000	22,493	-2.14%	517,323.34	-2.14%
(\$26 fee 1-1-01)				
2001	21,884	-2.70%	537,109.58	+3.82%
2002	23,764	+8.79%	617,871.08	+15.04%
2003	23,072	-2.92%	599,873.73	-2.92%
2004	22,053	-4.42%	573,385.19	-4.42%
2005	20,966	-6.69%	535,019.69	-6.69%
(\$29 fee 1-1-06)				
2006	NA	NA	528,976.88	-1.13%
(\$32 fee 1-1-07)				
2007	NA	NA	638,564.94	+20.71%
2008	NA	NA	743,523.50	+16.44%
2009	NA	NA	863,679.75	+16.16%
2010	NA	NA	849,249.74	-1.67%
2011	NA	NA	787,617.94	-7.26%
2012	NA	NA	687,429.72	-12.72%
2013	NA	NA	655,199.18	-4.69%
2014	NA	NA	571,962.37	-14.52%
2015	NA	NA	522,923.64	-8.57%
2016	NA	NA	526,154.90	+0.62%
2017	NA	NA	545,818.74	+3.73%
2018	NA	NA	549,019.92	+2.52%
2019	NA	NA	612,653.96	+11.59 %
2020	NA	NA	547,911.99	-10.57 %
2021	NA	NA	532,702.00	-2.78%

After a decline in revenue for FY 2009-10, the decline stabilized after 2016. Until the beginning of the COVID-19 pandemic, the revenue even increased slightly. There was a significant loss of revenue from our FY 08-09 high of \$860,000; we have lost over 43% of our revenue since FY 08-09. In addition, an unprecedented pandemic has significantly affected the most recent fiscal years. With the court closure in March 2020, the filing window was also closed. As a result, the library has lost out on at least two month's worth of filing fees; another court closure occurred in January 2022 as well.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 540,000.00
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9252 – STATE OTHER

This account was created in 2018 after the Law Library received a one-time \$350,000 payment from the State of California. The Law Library received another \$197,000 payment in September 2020 from the State to assist with funding from a lack of filing fees after the court closure.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 0.00
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9681A - OVERDUES

Budget for 2021-22	\$1,000.00	
F/Y to date	<u>340.00</u>	
Unrealized	\$660.00	
A.P. 1-9	\$340.00	
A.P. 10-12	<u>0.00</u>	
Total	\$340.00	= estimate for 2021-22

ESTIMATE FOR 2022-23

We have seen a decrease in overdue revenue since January 2017 when the law library began utilizing Koha. Koha sends out overdue notices the day before an item is due. Additionally, we've discontinued overdue fees during the pandemic in order to assist our registered patrons through this difficult time.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 1,000.00
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9681B – BORROWERS' FEE

We are not currently using this budget line.

9681C - INTERLIBRARY LOAN

CHARGES

Budget for 2021-22	\$ 0.00
F/Y to date	<u>0.00</u>
Realized	\$0.00

A.P. 1-9	\$0.00
A.P. 10-12	<u>0.00</u>

Total \$0.00 = estimate for 2021-22

ESTIMATE FOR 2021-22

The estimate is based on prior years. We do not have demand for ILL.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 0.00
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9721 – COPY CHARGES

Budget for 2021-22	\$1,000.00
F/Y to date	<u>947.95</u>
Unrealized	\$52.05
A.P. 1-9	\$947.95
A.P. 10-12	<u>200.00</u>
Total	\$1147.95 = estimate for 2021-22

F/Y END JUNE 30	GROSS INCOME	SERVICE CONTRACT	SUPPLIES	NET INCOME
2000	\$20,335.00	\$4,955.00	\$1,136.00	\$14,244.00
2001	\$16,712.00	\$3,700.00	\$ 637.00	\$12,375.00
2002	\$15,631.00	\$3,210.00	\$373.00	\$12,048.00
2003	\$13,998.00	\$3,539.00	\$570.00	\$9,889.00
2004	\$13,085.00	\$3,089.00	\$683.00	\$9,313.00
2005	\$11,371.00	\$3,166.00	\$709.00	\$8,090.00
2006	\$9,949.00	\$3,166.00	\$622.00	\$6,060.00
2007	\$9,947.00	\$2,145.00	\$742.00	\$7,060.00
2008	\$9,287.00	\$3,282.00	\$0.00	\$6,005.00
2009	\$8,184.00	\$2,156.00	\$816.00	\$5,122.00
2010	\$8,758.00	\$2,426.00	\$905.00	\$5,427.00
2011	\$10,018.00	\$2,645.00	\$1,038.00	\$6,335.00
2012	\$9,237.00	\$2,878.00	\$1,165.00	\$5,194.00
2013	\$7,923.00	\$3,210.00	\$1,286.00	\$3,426.00
2014	\$8,515.00	\$2,959.00	\$ 936.00	\$4,620.00
2015	\$9,500.00	\$3,025.00	\$ 413.00	\$6,100.00
2016	\$10,540.00	\$3,423.00	\$0.00	\$7,177.00
2017	\$9,863.00	\$3,763.00	\$473.00	\$5,603.00
2018	\$8,812.00	\$4,033.00	\$748.00	\$4,031.00
2019	\$9,113.00	\$4,120.00	\$900.00	\$4,093.00
2020	\$5,344.31	\$0.00	\$0.00	\$5,344.31
2021	\$24.75	\$0.00	\$0.00	\$24.75
Est 2022	\$1,100	\$0.00	\$300.00	\$800.00

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 1500.00
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Maintenance costs and paper costs have steadily increased, however, the machines are no longer utilized as much as in the past. Once the Law Library was closed to the public in March 2020, the maintenance contract with the copier company was discontinued to save funds. Cancelling the contract saved the Law Library over \$4,000/year.

9790A – MISCELLANEOUS REVENUE

Budget for 2021-22	\$ 0.00	
F/Y to date	246.94	
Realized	<u>\$246.94</u>	
A.P. 1-9	\$246.94	
A.P. 10-12	<u>100.00</u>	
Total	\$346.94	= estimate for 2021-22

This account is used for revenue that does not fall into one of the other named categories and includes Room Rental and Donations.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$0.00
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9790B – SALE OF BOOKS AND EQUIPMENT

Budget for 2021-22	\$ 0.00	
F/Y to date	484.00	
Realized	<u>\$484.00</u>	
A.P. 1-9	\$484.00	
A.P. 10-12	<u>\$60.00</u>	
Total	\$544.00	= estimate for 2021-22

This account includes the sale of books and equipment that the Library no longer needs.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 0.00
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9790C - SALE OF SUPPLIES

Budget for 2021-22	\$ 0.00	
F/Y to date	20.00	
Realized	<u>\$20.00</u>	
A.P. 1-10	\$20.00	
A.P. 11-12	<u>10.00</u>	
Total	\$30.00	= estimate for 2021-22

This account only reflects the sale of flash drives to the public.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 0.00
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9790D - SALES TAX

This line was added previous FY to track sales tax collected. Current Sales Tax collected is **\$39.09**. The Law Library has been unable to sell as many books or flash drives due to periodic pandemic closure.

EXPENDITURES

1101 - FULL-TIME EMPLOYEES

Budget for 2021-22	\$190,000.00
F/Y to date	<u>114,007.67</u>
Balance	\$75,992.33

A.P. 10-12:

Director	21,224.00	3032x7pp=21,224
Library Technician	11,900.00	1700x7pp=11,900
Library Technician	<u>11,620.00</u>	1,660x7pp=11,620

Total \$44,744.00

A.P. 1-9	\$75,992.33	(19 pay periods)
A.P. 10-12	<u>44,744.00</u>	(7 pay periods)

Total \$120,736.33

= estimate for 2021-22 **This expense account decreased considerably due to the Librarian leaving her position in November 2021; additionally, this position remained vacant until January 2022.

ESTIMATE FOR 2022-23

Director	83,000.00
Library Tech	60,000.00
Library Tech	<u>50,000.00</u>
Total	193,000.00

Recommendation: Slight increase allows for 5% merit increases and takes into account no leaves without pay.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 193,000.00
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1102 – PART-TIME EMPLOYEES

Budget for 2021-22 \$37,500.00
F/Y to date 14,000.00

Two new part-time employees were hired in March 2022; we currently have four part-timers to help the three full-timers.

Balance \$23,500.00

A.P. 1-9 \$14,000.00
A.P. 10-12 10,944.00

3648/month x 3 months

Total \$24,944.00 = estimate for 2021-22

Recommendation: Maintain amount budgeted for part-time staff members to allow for all four part-time staff to work increased number of hours (40 total part time hours/week) at \$18 an hour for FY 22-23.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 37,500.00
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1121 - RETIREMENT

Budget for 2021-22 \$53,000.00
F/Y to date 45,157.82
Balance \$7,842.18

42,661+1212 (from actuarial report)+ 7.47% of full-time gross salary

A.P. 1-9 \$45,157.82
A.P. 10-12 3,072.00

Total \$48,229.82 = estimate for 2021-22

The budget amount represents the employer’s contribution only. With FY 2015-16, CALPERS introduced a lump sum payment requirement toward any unfunded liability that can be paid entirely by August 1 of the FY or added to monthly billing, with interest. The Board of Trustees has elected to pay the required payment in full by August 1 in previous years. For Classic, the required lump sum payment will be \$41,242. For PEPRA, the lump sum payment will be \$1,172.00. The additional payments towards current full-time employee retirement every pay period is also added into this account.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 59,000.00
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1122 - SOCIAL SECURITY

Budget for 2021-22	\$2,500.00	
F/Y to date	<u>868.00</u>	
Balance	\$1632.00	
A.P. 1-9	\$868.00	
A.P. 10-12	<u>450.00</u>	
Total	\$1,318.00	= estimate for 2021-22

Employer's share for part-time employees only.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 2,500.00
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**1123 -
MEDICARE**

Budget for 2021-22	\$3,300.00	
F/Y to date	<u>1,813.11</u>	
Balance	\$1486.89	
A.P. 1-9	\$1,813.11	
A.P. 10-12	<u>715.00</u>	
Total	\$2528.11	= estimate for 2021-22

This account represents the employer's share.

TOTAL BUDGET ESTIMATE FOR 2022-23	3,500.00
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1141A - GROUP INSURANCE - **FULL TIME**
EMPLOYEES

Budget for 2021-22	\$15,500.00	
F/Y to date	<u>7,709.03</u>	
Balance	\$7,790.97	
A.P. 1-9	\$7,709.03	
A.P. 10-12	<u>2,700.00</u>	
Total	\$10,409.03	= estimate for 2021-22

The Law Library contracts with CalPERS for health insurance. Employees may choose from several plans. The Library contributes \$410.00 per month towards the employee and annuitant premiums. CalPERS also charges the Law Library an administrative fee on each premium. For FY 2020-21 there are 3 employees eligible to receive health benefits. Only two elected to enroll which explains why only about 1/3 of the account will be expensed this fiscal year. We will continue to fund it as if all 3 employees will enroll.

3 x \$410.00 = \$1,230.00 + \$3.198 Administrative cost (.26%) = 1,233.198
 \$1,233.198 X 12 = \$14,798.376

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 15,500.00
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1141B - GROUP INSURANCE **RETIRED**

Budget for 2019-20	\$31,000.00	
F/Y to date	<u>20,341.98</u>	
Balance	\$ 10,658.02	
A.P. 1-9	\$20,341.98	
A.P. 10-12	<u>6,900.00</u>	
Total	\$27,241.98	= estimate for 2021-22

The Law Library contracts with CalPERS for health insurance. Retirees may choose from several plans. The Library contributes \$410.00 per month towards the annuitant premiums plus the administrative cost. Currently there are 6 annuitants.

410.00 x 6 = \$2,460.00 + 6.396 CalPERS administrative fee (.26%) = 6.396
 2,466.396 x 12 = 29,596.752

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 31,000.00
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1143 – UNEMPLOYMENT INSURANCE

The Library is self-insured for unemployment insurance and keeps money for this purpose in a trust fund, O201. The balance in this fund at the end of A.P. 9 is \$59,772.40 and it earns interest. In June of 1992 the Board decided to leave account 1143 unfunded until active claims were being made against it.

A.P. 1-9 \$ 0.00
A.P. 10-12 0.00

Total \$0.00 = estimate for 2021-22

Since FY 13-14, claims have been funded directly out of account O201. The recommendation is to leave this object account unfunded for 2022-23 and pay any future claims directly out of fund O201.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 0.00
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**1165 - WORKERS' COMPENSATION
INSURANCE**

Budget for 2021-22 \$2,200.00
F/Y to date 1,951.00
Balance \$ 249.00

A.P. 1-9 \$ 1,951.00
A.P. 10-12 0.00

Total \$1,951.00 = estimate for 2021-22

Coverage is provided by the County. The County quoted next year as \$1,477.

TOTAL BUDGET ESTIMATE FOR 2022-2023	\$ 1,600.00
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2031 -
COMMUNICATIONS

Budget for 2021-22	\$4,000.00	
F/Y to date	<u>1,129.73</u>	
Balance	\$2,870.27	
A.P. 1-9	\$1,129.73	
A.P. 10-12	<u>405.00</u>	
	\$1,534.73	
Total	\$1,534.73	= estimate for 2021-22

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 4,000.00
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This includes telephone and internet access. Telephone was previously paid through AT&T, and internet will be provided on a discounted basis by Spectrum Business. Phone service increased from \$375/month to about \$690/month during the pandemic. We switched providers last FY and bundled our phone & internet through Time Warner Spectrum. VCLL discontinued the e-rate discount in 2018.

2032 - ISD
TELECOMMUNICATIONS

Budget for 2021-22	\$500.00	
F/Y to date	<u>0.00</u>	
Balance	\$0.00	
A.P. 1-9	\$0.00	
A.P. 10-12	<u>0.00</u>	
Total	\$0.00	= estimate for 2021-22

Annual charges for network access estimated to be \$15.30 per month (\$200/year) per terminal accessing the network. Estimated additional charges for unexpected services = \$300.00. The County has yet to charge the Law Library for its terminal this FY.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 500.00
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2054 - JANITORIAL SUPPLIES

Budget for 2021-22 \$2,500.00
F/Y to date 805.92
Balance \$ 1,694.08

A.P. 1-9 \$ 805.92
A.P. 10-12 300.00

Total \$1,105.92 = estimate for 2021-22

We have invested in many more cleaning supplies due to the pandemic.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 2,500.00
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We have found a higher need for janitorial supplies and increased cost due to the pandemic.

2055 - JANITORIAL SERVICES

Budget for 2021-22 \$12,500.00
F/Y to date 8,451.00
Balance \$4,049.00

A.P. 1-9 \$8,451.00
A.P. 10-12 3,000.00

Total \$11,451.00 = estimate for 2021-22

\$939.00 per month x 12 = \$11,268.00 plus 500.00 for emergency clean-up.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 12,500.00
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2071 - GENERAL INSURANCE

Budget for 2021-22	\$2,400.00
F/Y to date	<u>1,109.50</u>
Balance	\$1,290.50
A.P. 1-9	\$ 1,109.50
A.P. 10-12	<u>1,109.50</u>
Total	\$2,219.00 = estimate for 2021-22

Coverage for general liability, the collection, and D&O insurance is provided by the County. The County quoted the cost for next year at \$7,079.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 7,200.00
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2101 - OFFICE EQUIPMENT MAINTENANCE

Budget for 2021-22	\$3,000.00
F/Y to date	<u>0.00</u>
Balance	\$3,000.00
A.P. 1-9	\$0.00
A.P. 10-12	<u>0.00</u>
Total	\$0.00 = estimate for 2021-22

This account was established for the three copiers in the Law Library. These contracts were cancelled once the Law Library closed to the public.

* Maintenance agreements

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 3,000.00
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2115/2116 – FACILITIES PROJECTS/MAINT ISF

Budget for 2021-22	\$3,000.00
F/Y to date	<u>0.00</u>
Balance	\$3,000.00

A.P. 1-9	\$0.00
A.P. 10-12	<u>100.00</u>

Total \$100 = estimate for 2021-22

This account was established for GSA installation of front desk & glass barriers. This also covers unexpected costs for GSA maintenance staff visits to the Law Library. This is split in two: \$1500 for each account.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 3,000.00
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2131 - MEMBERSHIPS/ DUES

Budget for 2020-21	\$1,000.00	
F/Y to date	720.00	
Balance	<u>280.00</u>	
A.P. 1-9	\$ 720.00	
A.P. 10-12	<u>0.00</u>	
Total	720.00	= estimate for 2021-22

AALL	\$ 267.00
Gold Coast	100.00
SCALL	90.00
VCBA	130.00
CLA	140.00
CCCLL	<u>720.00</u>
Total	\$1,447.00

TOTAL BUDGET ESTIMATE FOR 2022-23	\$1,000.00
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**2159 – MISCELLANEOUS
EXPENSE**

Budget for 2020-21	\$5,000.00	
F/Y to date	<u>0.00</u>	
Balance	\$5,000.00	
A.P. 1-9	\$0.00	
A.P. 10-12	<u>1,000.00</u>	
Total	\$1,000.00	= estimate for 2021-22

This expense account was created after the Library received \$350K from the State in 2018. This account is used to pay for additional unforeseen costs.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$5,000.00
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2161 - OFFICE SUPPLIES

Budget for 2021-22	\$7,000.00	
F/Y to date	4,008.86	
Balance	<u>\$2,991.14</u>	
A.P. 1-9	\$4,008.86	
A.P. 10-12	<u>1,000.00</u>	
Total	\$5,008.86	= estimate for 2021-22

The estimate is based on prior needs and cost increases and includes all processing supplies and security tags. Also includes upkeep for the library's computers, software upgrades and payment to ByWater (\$4,000.00) for the annual upkeep of the library catalog system.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$7,500.00
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2164 - POSTAGE

Budget for 2020-21 \$7,600.00
F/Y to date 5,391.45
Balance \$2,208.55

A.P. 1-9 \$5,391.45
A.P. 10-12 1,800.00

Total \$7,191.45 = estimate for 2020-21

Estimated County Charges for 2022-23

GSA mail processing \$3,817.00
Setup Fee 307.00
Annual Courier stop 3,250.00
Total \$7,374.00
Other:
Postage \$500.00

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 7,800.00
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2166 - PRINTING

Budget for 2021-22 \$500.00
F/Y to date 0.00
Balance \$ 500.00

A.P. 1-9 \$ 0.00
A.P. 10-12 0.00

Total \$ 0.00 = estimate for 2021-22

This fund is used for internal and external forms that cannot be printed in the library. It has also been used to purchase promotional items.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 500.00
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2167 - COPY MACHINE SUPPLIES

Budget for 2021-22	\$800.00
F/Y to date	<u>0.00</u>
Balance	\$ 800.00
A.P. 1-9	\$ 0.00
A.P. 10-12	<u>500.00</u>

Total \$ 500.00 = estimate for 2021-22

The estimate is based on prior needs and increasing costs. This account covers both staff and public machine usage. Cost is offset by revenue in account 9721. We will begin purchasing paper, toner, etc. now that we are regularly open to the public.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 800.00
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2168 – CENTRAL STORES

Budget for 2021-22	\$300.00
F/Y to date	<u>0.00</u>
Balance	\$300.00
A.P. 1-9	\$0.00
A.P. 10-12	<u>10.00</u>

Total \$ 10.00 = estimate for 2021-22
Central Stores provides county-required forms when needed.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 300.00
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2179 - MISCELLANEOUS OFFICE EXPENSE

Budget for 2021-22	\$5,000.00
F/Y to date	<u>\$703.00</u>
Balance	\$4,297.00
A.P. 1-9	\$703.00
A.P. 10-12	<u>1,000.00</u>

Total \$1,703.00 = estimate for 2021-22
This expense account covers items not assigned to a specific account.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 5,500.00
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2199 – PROF SERVICES NON ISF

Budget for 2021-22	\$4,500.00
F/Y to date	<u>1,987.00</u>
Balance	\$2,513.00

A.P. 1-9	\$1,987.00
A.P. 10-12	<u>400.00</u>
Total	\$2,387.00 = estimate for 2021-22

Budget is based on unanticipated services from non-ISF vendors. We historically have used this fund to retain an actuary for CalPERS calculations. Now we are also using to pay Elite Payroll Services.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 5,000.00
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2202 - ISF COMPUTER SERVICES

Budget for 2021-22	\$500.00
F/Y to date	<u>0.00</u>
Balance	\$500.00

A.P. 1-9	\$0.00
A.P. 10-12	<u>0.00</u>

Total \$0.00 = estimate for 2021-22

Budget is based on unanticipated services from the County ISF department.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 500.00
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2206 - SPECIAL SERVICES

Budget for 2021-22	\$3,000.00	
F/Y to date	<u>511.00</u>	
Balance	\$2,489.00	
A.P. 1-9	\$511.00	
A.P. 10-12	<u>200.00</u>	
Total	\$711.00	= estimate for 2021-22

This account covers services provided by the County's GSA department. Expenses include the panic alarm, employee badges and moving of furniture and equipment.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 3,000.00
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2261 - COMPUTER EQUIPMENT

Budget for 2021-22 \$5,000.00
F/Y to date 1,088.67
Balance 3,911.33

A.P. 1-9 \$1,088.67
A.P. 10-12 1,000.00

Total 2,088.67 = estimate for 2021-22

Library uses this for replacement of computer equipment including monitors, printers, hubs and cpu's. This included software purchases and upgrades to replace 6 staff computers and 10 public computers including software upgrades for latest versions of Microsoft Office, DeepFreeze and CZ Print.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 6,000.00
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2262 - FURNITURE AND FIXTURES

Budget for 2021-22 \$ 2,000.00
F/Y to date 0.00
Balance \$2,000.00

A.P. 1-9 \$0.00
A.P. 10-12 1,000.00

Total \$ 1,000.00 = estimate for 2021-22

This account is used to replace furniture.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 2,000.00
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2264 - MINOR EQUIPMENT

Budget for 2021-22	\$2000.00	
F/Y to date	<u>0.00</u>	
Balance	\$2000.00	
A.P. 1-9	\$0.00	
A.P. 10-12	<u>0.00</u>	
Total	\$0.00	= estimate for 2021-22

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 2,000.00
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Recommendation: Maintain this budget to possibly purchase new copier software & attachment kits as well as stands.

2271A - BOOKS AND PUBLICATIONS

Originally Budgeted 2021-22	\$206,000.00	
F/Y to date	<u>119,171.09</u>	
Balance	\$86,828.91	
A.P. 1-9	\$119,171.09	
A.P. 10-12	<u>60,000.00</u>	
Total	\$179,171.09	= estimate for 2021-22

This year's approximate spending by publisher:

West: \$0 (contract cancelled during pandemic)	BNA: \$0
Lexis: \$102,000	James: \$2,700
CEB: \$30,000	Nolo: \$0
Other publishers: 2,500	

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 210,000.00
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2271B - AUDIO/VIDEO PROGRAMS

Budget for 2021-22	\$ 1,200.00	
F/Y to date	<u>0.00</u>	
Balance	\$ 1,200.00	
A.P. 1-9	\$0.00	
A.P. 10-12	<u>200.00</u>	
Total	\$ 200.00	= estimate for 2021-22

The MCLE tapes continue to be popular with attorneys and other borrowers. The CDs purchased in 2019 have been in high demand. Due to continued interest and use of this collection, the recommendation is to continue to purchase new materials from Versatape to replace the aging collection of MCLE CDs.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 1200.00
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2271C - ELECTRONIC SUBSCRIPTIONS

Budget for 2021-22	\$ 43,000.00	
F/Y to date	<u>27,216.00</u>	
Balance	\$ 15,784.00	
A.P. 1-9	\$27,216.00	
A.P. 10-12	<u>10,000.00</u>	
Total*	\$37,216.00	= estimate for 2021-22

2022-23 Est. Cost for yearly subs.

Westlaw	\$ 35,000.00	**no current subscription
Shepards/Lexis	40,000.00	
Hein Online	6,000.00	**no current subscription
Ebsco	2,000.00	
CEB Onlaw	<u>9,000.00</u>	**no current subscription
Total	\$ 92,000.00	

If we increase this account to \$55K, we can subscribe to CEB Onlaw once again.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$55,000
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**2273 - CONFERENCE/SEMINAR
EXPENSE**

Budget for 2021-22	\$ 200.00	
F/Y to date	<u>0.00</u>	
Balance	\$ 200.00	
A.P. 1-9	\$ 0.00	
A.P. 10-12	<u>0.00</u>	
Total	\$0.00	= estimate for 2021-22

This account covers educational programs, professional meetings, and conferences for library staff.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 200.00
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2291 - PRIVATE VEHICLE MILEAGE

Budget for 2021-22	\$ 300.00	
F/Y to date	<u>00.00</u>	
Balance	\$300.00	
A.P. 1-9	\$ 0.00	
A.P. 10-12	<u>0.00</u>	
Total	\$ 0.00	= estimate for 2021-22

This account covers driving to local errands, conferences and educational meetings.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 300.00
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2292 - AIR TRAVEL

Budget for 2021-22	\$500.00	
F/Y to date	<u>0.00</u>	
Balance	500.00	
A.P. 1-9	0.00	
A.P. 10-12	<u>0.00</u>	
Total	\$0.00	= estimate for 2021-22

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 500.00
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FIXED ASSETS

4111 - BLDG.
ALTERATIONS/IMPROVEMENTS

Budget for 2021-22	\$2,500.00	
F/Y to date	<u>0.00</u>	
Balance	\$2,500.00	
A.P. 1-9	\$ 0.00	
A.P. 10-12	<u>0.00</u>	
Total	\$ 0.00	= estimate for 2021-22

For any repairs or renovations to the library performed by the county.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 2,500.00
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4601 – Equipment
Replacement

Budget for 2021-22	\$20,000.00	
F/Y to date	<u>0.00</u>	
Balance	\$20,000.00	
A.P. 1-9	\$ 0.00	
A.P. 10-12	<u>0.00</u>	
Total	\$ 0.00	= estimate for 2021-22

For significant replacement of equipment.

TOTAL BUDGET ESTIMATE FOR 2022-23	\$ 20,000.00
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