

VENTURA COUNTY LAW LIBRARY

FINAL BUDGET

FISCAL YEAR

2025-2026

June 2, 2025

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 2024-25 \$40,000.00

F/Y to date 27,577.24

Unrealized \$12,422.76

A.P. 1-9 \$27,577.24 (2 quarters)

A.P. 10-12 13,500.00 (2 quarters)

Total \$41,077.24 = estimate for 2024-25

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 3.5% per annum which is recommended by the County Treasurer from the County's 2024/25 Budget Development Manual. This is an increase from last year's recommended 3.00%.

\$ 2,000,000.00 (estimated average fund balance) x .034 = \$68,000.00

TOTAL BUDGET ESTIMATE FOR 2025-2026	\$ 60,000.00
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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	<u>9,380.21</u>	<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	1,487,446.93	.0007847347	1,167.26	.08
6-30	1,510,520.91	.0016137656	<u>2,437.62</u>	<u>.16</u>
TOTAL			\$5,372.48	0.36
2022-23				
9-30	1,506,920.10	.0037067237	5,585.74	.37
12-31	1,831,135.84	.0057900315	10,602.34	.58
3-31	1,981,511.85	.0074839325	14,829.50	.75
6-30	2,035,887.87	.008939666	<u>18,200.16</u>	<u>.89</u>
TOTAL			\$49,217.74	2.59

2023-24

9-30	2,071,190.05	.008977646	18,594.42	0.90
12-31	2,185,396.81	.010134913	22,148.80	1.00
3-31	2,226,268.71	.010932837	24,339.44	1.10
6-30	2,297,519.16	.011394493	26,179.06	1.14
TOTAL			\$91,261.72	4.14

2024-25

9-30	2,336,282.23	.01150944	26,889.30	1.15
12-31	2,426,013.66	.01143016	27,729.72	1.14
3-31	2,510,554.29	.01113247	27,948.68	1.11
6-60	TBD	TBD	TBD	TBD
TOTAL				

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 2024-25 \$ **0.00**

9521 - COURT FEES

Budget for 2024-25	\$540,000.00
F/Y to date (Jul-Mar)	<u>476,126.23</u>
Unrealized	\$ 63,873.77

A.P. 1-9	\$476,126.23	
A.P. 10-12 Estimate	<u>141,000.00</u>	(\$47,000 x 3 months)
Total	\$617,126.23	= estimate for 2024-25

F/Y END	TOTAL FILING	INCREASE/ DECREASE	TOTAL REVENUE	INCREASE/ DECREASE
<u>JUNE 30</u>	<u>S</u>			<u>DECREASE</u>
(\$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%
2022	NA	NA	509,715.34	-4.32%
2023	NA	NA	549,973.05	+7.60%
2024	NA	NA	581,218.26	+5.52%
2025	NA	NA	TBD	TBD

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 temporarily closed. As a result, the library has lost out on at least two months' worth of filing fees; another court closure occurred in January 2022 as well. We are cautiously optimistic that there will be no other court closures and filings will continue—both in person and electronic filings. 50,000/month x 12 months = 600,000.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 600,000.00
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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 and \$291,000 in September 2021 from the State to assist with funding from a lack of filing fees after the court closure. Our most recent payment were \$373,900 in October 2022, \$35,800 for the fall of 2023, and \$17,900 for the fall of 2024.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 0.00
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9681A - OVERDUES

Budget for 2024-25	\$1,000.00	
F/Y to date	<u>712.00</u>	
Unrealized	\$288.00	
A.P. 1-9	\$712.00	
A.P. 10-12	<u>150.00</u>	
Total	\$862.00	= estimate for 2024-25

ESTIMATE FOR 2025-26

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.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 1,000.00
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9681B – BORROWERS’ FEE

We are not currently using this budget line.

**9681C - INTERLIBRARY LOAN
CHARGES**

Budget for 2024-25	\$ 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 2024-25

ESTIMATE FOR 2024-25

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

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 0.00
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9721 – COPY CHARGES

Budget for 2024-25	\$2,500.00
F/Y to date	3,778.00
Unrealized	\$00.00

A.P. 1-9	\$3,778.00
A.P. 10-12	300.00

Total \$4,078.00 = estimate for 2024-25

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	\$5,344.00	\$0.00	\$0.00	\$5,344.00
2021	\$25.00	\$0.00	\$0.00	\$25.00
2022	\$2,771.00	\$1683.00	\$500.00	\$588.00
2023	\$3,827.00	\$65.00	\$500.00	\$3,262.00
2024	\$5,090.00	\$667.00	\$555.00	\$3,868.00
Est. 2025	\$5,700.00	\$732.00	\$310.00	\$4,658.00

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 3,500.00
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Maintenance costs and paper costs have steadily increased, however, the machines are no longer utilized as much. 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. Upon reopening, a new maintenance contract was signed with DocuProducts, which is significantly less than the previous vendor utilized. Revenue has steadily increase with the start of the Passport Services Program in August 2022.

9790A – MISCELLANEOUS REVENUE

Budget for 2024-25	\$ 0.00
F/Y to date	2,768.40
Realized	2,768.40

A.P. 1-9	\$2,768.40
A.P. 10-12	100.00

Total \$2,868.40 = estimate for 2024-25

This account is used for revenue that does not fall into other named categories. Included are room rentals, donations, and reimbursements from health insurance payments.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$0.00
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9790B – SALE OF BOOKS AND EQUIPMENT

Budget for 2024-25	\$ 0.00
F/Y to date	608.00
Realized	\$608.00

A.P. 1-9	\$608.00
A.P. 10-12	\$200.00

Total \$808.00 = estimate for 2024-25

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

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 0.00
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9790C - SALE OF SUPPLIES

Budget for 2024-25	\$ 0.00
F/Y to date	40.00
Realized	\$40.00

A.P. 1-9	\$40.00
A.P. 10-12	10.00

Total \$50.00 = estimate for 2024-25

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

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 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 **\$50.26**. This amount is forwarded to the State for payment every July.

9790E - PASSPORTS

Budget for 2024-25	\$100,000.00
F/Y to date	<u>125,205.60</u>
Realized	\$125,205.60

A.P. 1-9	\$125,205.60
A.P. 10-12	<u>45,000.00</u>
	170,205.60

Total \$170,205.60 = estimate for 2024-25

This account was created 2022/23 FY after the passport program was approved by the board. Passport acceptance began mid-August 2022.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 150,000.00
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EXPENDITURES

1101 - FULL-TIME EMPLOYEES

Budget for 2024-25	\$282,700.00
F/Y to date	<u>169,343.20</u>
Balance	\$113,356.80

A.P. 10-12:

Director	19,959.48	3327x7pp=23,289
Library Technician	12,720.00	2120x7pp=14,840
Library Technician	12,240.00	2040x7pp=14,280
Library Technician	<u>12,000.00</u>	2000x7pp=14,000

Total \$56,919.48

A.P. 1-9	\$169,343.20	(19 pay periods)
A.P. 10-12	<u>66,409.00</u>	(7 pay periods)

Total \$235,752.20

= estimate for 2024-25

ESTIMATE FOR 2025-26

Director	95,700.00
Library Tech	66,000.00
Library Tech	66,000.00
Library Tech	<u>66,000.00</u>

Total 293,700.00

Recommendation: Increasing the budget by 3.9% will allow for 5% merit increases and also takes into account no leave without pay.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 293,700.00
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1102 – PART-TIME EMPLOYEES

Budget for 2024-25	\$41,600.00
F/Y to date	<u>25,216.50</u>

Balance	\$16,383.50
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We currently have three part-time positions.

A.P. 1-9	\$25,216.50
A.P. 10-12	<u>10,000.00</u>

Total	\$35,216.50	= estimate for 2024-25
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Recommendation: Maintain amount budgeted for part-time staff members to allow for all three part-time staff to work increased number of hours (45 total part time hours/week+ newly required 40 hour per year of sick time per employee) at \$22-\$24 an hour for FY 25-26.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 54,000.00
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1121 - RETIREMENT

Budget for 2024-25	\$72,000.00
F/Y to date	<u>60,662.32</u>
Balance	\$11,337.68

54,558+1,043 (from
actuarial report)+
7.96% of full-time
gross salary

A.P. 1-9	\$60,662.32
A.P. 10-12	<u>5,226.13</u>

Total	\$65,888.45	= estimate for 2024-25
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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 \$54,558.00. For PEPRA, the lump sum payment will be \$1,043.00. The additional payments towards current full-time employee retirement every pay period is also added into this account. 23,379+54,558+1,043= 78,980

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 79,000.00
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1122 - SOCIAL SECURITY

Budget for 2024-25	\$2,700.00
F/Y to date	<u>1,563.43</u>
Balance	\$1,136.57

A.P. 1-9	\$1,563.43
A.P. 10-12	<u>550.00</u>

Total \$2,113.43 = estimate for 2024-25

Employer's share for part-time employees only. 6.2% of 59,000 = 3,348

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 3,400.00
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1123 -MEDICARE

Budget for 2024-25	\$4,800.00
F/Y to date	<u>2,656.88</u>
Balance	\$2,143.12

A.P. 1-9	\$2,656.88
A.P. 10-12	<u>900.00</u>

Total \$3,556.88 = estimate for 2024-25

This account represents the employer's share. 1.45% of 54,000+293,700 = 5,041.65

TOTAL BUDGET ESTIMATE FOR 2025-26	5,100.00
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1141A - GROUP INSURANCE - **FULL TIME**
EMPLOYEES

Budget for 2024-25	\$22,000.00	
F/Y to date	<u>11,300.04</u>	
Balance	\$10,699.96	
A.P. 1-9	\$11,300.04	
A.P. 10-12	<u>5,400.00</u>	
Total	\$16,700.04	= estimate for 2024-25

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 2024-25 there are four employees eligible to receive health benefits. Two employees elected to enroll mid-year. This is why the account was not fully expensed this fiscal year. We will continue to fund it as if all four employees will enroll.

$$4 \times \$410.00 = \$1,640.00 + \text{Administrative cost } (.33\%)$$

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 22,500.00
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1141B - GROUP INSURANCE **RETIRED**

Budget for 2024-25	\$31,500.00	
F/Y to date	<u>14,803.94</u>	
Balance	\$16,696.06	
A.P. 1-9	\$14,803.94	
A.P. 10-12	<u>4,936.83</u>	
Total	\$19,740.77	= estimate for 2024-25

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. The administrative costs continue to increase exponentially every year. We started the fiscal year with six annuitants; currently there are now only four annuitants.

$$\$410.00 \times 4 = \$1,640.00 + \text{Administrative fee } (.33\%)$$

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 22,500.00
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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	<u>0.00</u>

Total \$0.00 = estimate for 2024-25

Since FY 13-14, claims have been funded directly out of account O201. The recommendation is to leave this object account unfunded for 2025-26 and pay any future claims directly out of fund O201.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 0.00
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1165 - WORKERS' COMPENSATION INSURANCE

Budget for 2024-25	\$1,600.00
F/Y to date	<u>0.00</u>
Balance	\$0.00

A.P. 1-9	\$ 0.00
A.P. 10-12	<u>1,527.00</u>

Total \$1,527.00 = estimate for 2024-25

Coverage is provided by the County. The County quoted this year is \$1629.

TOTAL BUDGET ESTIMATE FOR 2025-2026	\$ 1,700.00
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2031 -
COMMUNICATIONS

Budget for 2024-25	\$4,000.00	
F/Y to date	<u>1,709.64</u>	
Balance	\$2,290.36	
 A.P. 1-9	 \$1,709.64	
A.P. 10-12	<u>600.00</u>	
	\$2,309.64	
 Total	 \$2,309.64	= estimate for 2024-25

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 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 2020/21 FY and bundled our phone & internet through Time Warner Spectrum. VCLL discontinued the e-rate discount in 2018. Spectrum recently increased fees for the bundled package in April 2025 to \$199.99/month.

2032 - ISD
TELECOMMUNICATIONS

Budget for 2024-25	\$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 2024-25

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 2025-26	\$ 500.00
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2054 - JANITORIAL SUPPLIES

Budget for 2024-25	\$2,500.00
F/Y to date	<u>96.39</u>
Balance	\$ 2,043.61

A.P. 1-9	\$ 96.39
A.P. 10-12	<u>300.00</u>

Total \$396.39 = estimate for 2024-25

We have invested in many more cleaning supplies since the pandemic.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 2,500.00
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2055 - JANITORIAL SERVICES

Budget for 2024-25	\$13,500.00
F/Y to date	<u>9,216.00</u>
Balance	\$4,284.00

A.P. 1-9	\$9,216.00
A.P. 10-12	<u>3,100.00</u>

Total \$12,316.00 = estimate for 2024-25

\$1,024.00 per month x 12 = \$12,288.00 plus 500.00 for emergency clean-up. Kelly Cleaning increased its monthly charges from \$939/month to \$1024/month. This is the first increase since 2008.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 13,500.00
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2071 - GENERAL INSURANCE

Budget for 2024-25	\$6,600.00
F/Y to date	<u>6,473.00</u>
Balance	\$127.00

A.P. 1-9	\$ 6,473.00
A.P. 10-12	<u>0.00</u>

Total \$6,473.00 = estimate for 2024-25

Coverage for general liability, the collection, and D&O insurance is provided by the County. The County quoted the cost for last year at \$6,473. This year's quote is \$7,375

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 7,500.00
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2101 - OFFICE EQUIPMENT MAINTENANCE

Budget for 2024-25	\$4,000.00
F/Y to date	<u>541.83</u>
Balance	\$3,458.17

A.P. 1-9	\$541.83
A.P. 10-12	<u>500.00</u>

Total \$1,041.83 = estimate for 2024-25

This account was established for the three copiers in the Law Library. These contracts were cancelled once the Law Library closed to the public. Upon reopening, we signed with a new vendor to maintain our two copiers and one public printer.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 4,000.00
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2115– FACILITIES PROJECTS

Budget for 2024-25	\$5,500.00
F/Y to date	<u>0.00</u>
Balance	\$5,500.00

A.P. 1-9	\$0.00
A.P. 10-12	<u>200.00</u>

Total \$200.00 = estimate for 2024-25

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. It can take GSA up to 6 months to bill us for a project.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 5,500.00
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2116 – OTHER MAINTENANCE ISF

Budget for 2024-25	\$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>500.00</u>

Total \$500.00 = estimate for 2024-25

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. There were many visits from GSA this FY after various electrical outlets became nonfunctional & the entire phone system went down in January 2025.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 3,000.00
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2131 - MEMBERSHIPS/ DUES

Budget for 2024-25	\$1,000.00	
F/Y to date	<u>720.00</u>	
Balance	\$280.00	
A.P. 1-9	\$ 720.00	
A.P. 10-12	<u>0.00</u>	
Total	720.00	= estimate for 2024-25

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 2025-26	\$1,000.00
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**2159 – MISCELLANEOUS
EXPENSE**

Budget for 2024-25	\$5,000.00	
F/Y to date	<u>3,831.92</u>	
Balance	\$1,168.08	
A.P. 1-9	\$3,831.92	
A.P. 10-12	<u>1,000.00</u>	
Total	\$4,831.92	= estimate for 2024-25

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. This year's camera installation project will be charged to this account. The camera project alone is estimated at \$15,000.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$20,000.00
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2161 - OFFICE SUPPLIES

Budget for 2024-25	\$7,500.00
F/Y to date	<u>1,380.28</u>
Balance	\$6,119.72

A.P. 1-9	\$1,380.28
A.P. 10-12	<u>2,000.00</u>

Total \$3,380.28 = estimate for 2024-25

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 2025-26	\$7,500.00
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2164 - POSTAGE

Budget for 2024-25	\$10,000.00
F/Y to date	<u>5,629.47</u>
Balance	\$4,370.53

A.P. 1-9	\$5,629.47
A.P. 10-12	<u>2,700.00</u>

Total \$8,329.47 = estimate for 2024-25

Estimated County Charges for 2025-26

GSA mail processing	20% of postage
Admin Fee	48.74
Courier Rate per stop	17.00
Mail handling fee	0.185

Once we began processing passport applications, our mail volume increased exponentially.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 11,000.00
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2166 - PRINTING

Budget for 2024-25	\$500.00
F/Y to date	<u>0.00</u>
Balance	\$ 500.00

A.P. 1-9	\$ 0.00
A.P. 10-12	<u>200.00</u>

Total \$ 200.00 = estimate for 2024-25

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. We will use this for card stock items and passport posters.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 500.00
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2167 - COPY MACHINE SUPPLIES

Budget for 2024-25	\$1,000.00
F/Y to date	45.99
Balance	<u>\$ 954.01</u>

A.P. 1-9	\$ 45.99
A.P. 10-12	<u>300.00</u>

Total \$ 345.99 = estimate for 2024-25

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 purchase paper, toner, etc. now that we are regularly open to the public.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 1,000.00
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2168 – CENTRAL STORES

Budget for 2024-25	\$300.00
F/Y to date	0.00
Balance	<u>\$300.00</u>

A.P. 1-9	\$0.00
A.P. 10-12	<u>90.00</u>

Total \$ 90.00 = estimate for 2024-25

Central Stores provides county-required forms when needed.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 300.00
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2179 - MISCELLANEOUS OFFICE EXPENSE

Budget for 2024-25	\$8,500.00
F/Y to date	5,554.00
Balance	<u>\$2,946.00</u>

A.P. 1-9	\$5,554.00
A.P. 10-12	<u>2,500.00</u>

Total \$8,054.00 = estimate for 2024-25

This expense account covers items not assigned to a specific account. We utilize this account for the new Stamps.com expenses associated with the passport program.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 12,000.00
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2199 – PROF SERVICES NON ISF

Budget for 2024-25	\$5,000.00
F/Y to date	<u>2,185.50</u>
Balance	\$2,814.50

A.P. 1-9	\$2,185.50
A.P. 10-12	<u>1,377.00</u>
Total	\$3,562.50 = estimate for 2024-25

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 2025-26	\$ 7,000.00
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2202 - ISF COMPUTER SERVICES

Budget for 2024-25	\$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 2024-25

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

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 500.00
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2206 - SPECIAL SERVICES

Budget for 2024-25	\$3,000.00	
F/Y to date	<u>208.69</u>	
Balance	\$2,791.31	
A.P. 1-9	\$208.69	
A.P. 10-12	<u>200.00</u>	
Total	\$408.69	= estimate for 2024-25

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 2025-26	\$ 3,000.00
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2261 - COMPUTER EQUIPMENT

Budget for 2024-25	\$7,000.00
F/Y to date	<u>5,791.63</u>
Balance	1,208.37

A.P. 1-9	\$5,791.63
A.P. 10-12	<u>1,000.00</u>

Total 6,791.63 = estimate for 2024-25

Library uses this for replacement of computer equipment including monitors, printers, hubs and cpu's. This included software purchases and upgrades to 6 staff computers and 10 public computers including software upgrades for latest versions of Microsoft Office, DeepFreeze and CZ Print. This is also used for new printers & photocopiers. We are currently expanding our photocopy services for passport appointment stations in order to streamline the process.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 10,000.00
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2262 - FURNITURE AND FIXTURES

Budget for 2024-25	\$ 2,000.00
F/Y to date	<u>0.00</u>
Balance	\$2,000.00

A.P. 1-9	\$0.00
A.P. 10-12	<u>1,000.00</u>

Total \$ 1,000.00 = estimate for 2024-25

This account is used to replace furniture.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 2,000.00
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2264 - MINOR EQUIPMENT

Budget for 2024-25	\$2000.00
F/Y to date	<u>507.32</u>
Balance	\$1,492.68

A.P. 1-9	\$507.32
A.P. 10-12	<u>700.00</u>

Total	\$1,207.32	= estimate for 2024-25
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TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 2,000.00
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2271A - BOOKS AND PUBLICATIONS

Originally Budgeted 2024-25	\$220,000.00
F/Y to date	<u>114,552.31</u>
Balance	\$105,447.69

A.P. 1-9	\$114,552.31
A.P. 10-12	<u>60,000.00</u>

Total	\$174,552.31	= estimate for 2024-25
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This year's approximate spending by publisher:

West: \$0 (contract cancelled during pandemic)	Ingram: \$50
Lexis: \$5,500	James: \$1500
CEB: \$42,000	Nolo: \$200
Lexis Digital Library: \$101,000	Wolters Kluwer: \$3,100
Other publishers: \$100	Daily Journal \$1,000

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 220,000.00
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**2271B - AUDIO/VIDEO
PROGRAMS**

Budget for 2024-25	\$ 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 2024-25

The MCLE tapes continue to be popular with attorneys and other borrowers. The CDs purchased in 2019, and the flash drives purchased in 2021/22 have been in high demand. Because we recently purchased the majority of the most recent MCLE flash drives, the recommendation is to scale back new purchases until new programs are released.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 200.00
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2271C - ELECTRONIC SUBSCRIPTIONS

Budget for 2024-25	\$ 66,000.00	
F/Y to date	<u>35,411.60</u>	
Balance	\$ 30,588.40	
 A.P. 1-9	 \$35,411.60	
A.P. 10-12	<u>13,900.00</u>	
 Total*	 \$49,311.60	= estimate for 2024-25

2025-26 Est. Cost for yearly subs.

Westlaw	\$ 18,000.00	
Shepards/Lexis	32,000.00	
Hein Online	6,000.00	**no current subscription
Ebsco	2,200.00	
CEB Onlaw	<u>10,500.00</u>	
 Total	 \$ 68,700.00	

TOTAL BUDGET ESTIMATE FOR 2025-26	\$70,000
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**2273 - CONFERENCE/SEMINAR
EXPENSE**

Budget for 2024-25	\$ 5,250.00	
F/Y to date	<u>0.00</u>	
Balance	\$ 5,250.00	
A.P. 1-9	\$ 0.00	
A.P. 10-12	<u>0.00</u>	
Total	\$0.00	= estimate for 2024-25

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

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 5,250.00
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2291 - PRIVATE VEHICLE MILEAGE

Budget for 2024-25	\$ 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 2024-25

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

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 300.00
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2292 - AIR TRAVEL

Budget for 2024-25	\$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 2024-25

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 500.00
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FIXED ASSETS

4111 - BLDG.
ALTERATIONS/IMPROVEMENTS

Budget for 2024-25	\$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 2024-25

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

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 2,500.00
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4601 – Equipment
Replacement

Budget for 2024-25	\$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 2024-25

For significant replacement of equipment.

TOTAL BUDGET ESTIMATE FOR 2025-26	\$ 20,000.00
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