



Orange County Public Law Library

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NOTICE OF MEETING

Please be advised that the Finance Committee of the Board of Trustees of the Orange County Public Law Library will meet at the law library Tuesday, June 16, 2026 at 11:45 a.m. to review a proposed fiscal year 2026-27 budget.

Supporting documentation is available for review in the Law Library Administrative Offices, Monday-Friday, 8 a.m.- 5 p.m., except where exempt from disclosure.

Those requiring accommodations under the Americans with Disabilities Act should contact the Law Library Administrative Offices at least 24 hours prior to the meeting at (714) 338-6803. Later requests will be accommodated to the extent feasible.

Review of Proposed FY 2026-27 Budget

Background

The library operates on a cash basis accounting method. Each fiscal year is treated separately. At fiscal year-end, any operating funds remaining are held for future use, either in our fund in the county treasury or in reserves. Our operating budget does not include capital income (interest on reserves) or capital expenses (equipment costing more than \$5,000 or major building expenses).

Reserves

Our account in the state Local Agency Investment Fund (LAIF) was established in March 1995. The balance as of June 1 is \$6,082,871.25. At the moment, funds held in LAIF are not subject to transfer, loan, impoundment, or seizure by the state.

Current Fiscal Year

Revenue has been higher than anticipated this year. In addition to better-than-expected filing fee revenue, the legislature provided \$90,527.41 in supplemental funding to offset expected losses from filing fee waivers. As of May 31, the library has an operating surplus of \$1,035,619.61 and a balance of approximately \$8,662,227.43 in the treasury. Revenues and expenditures as of May 31 are attached for reference.

Fiscal Year 2026-27

A draft budget follows. Budget amounts for the current and last fiscal years are included for context. Filing fee revenue has been steadily increasing, while return on investment has been declining slightly. Spending on the physical collection has been higher than expected as publishers pass on increased costs of, e.g., printing and personnel.

Budget FY 2026-27

Revenue	FY2026-27	FY2025-26	FY2024-25
6610 Interest (on Cash)	\$ 283,600	\$ 230,000	\$ 232,818
7430 Court Filing Fees	3,195,967	3,148,426	3,027,332
7570 Library Services	3,500	3,000	2,500
7590 Fee-based Services	1,200	2,000	2,900
7670 Miscellaneous Revenue	10,500	10,500	10,000
TOTAL	\$3,494,767	\$3,393,926	\$3,275,550

Capital Income	FY2026-27	FY2025-26	FY2024-25
6610 Interest (on Reserve)	\$ 227,211	\$ 226,000	\$ 226,282

Operating Expenditures	FY2026-27	FY2025-26	FY2024-25
0101 Regular Salaries	\$1,412,273	\$1,363,468	\$1,294,932
0104 Annual Leave Payoff	37,624	26,672	20,336
0200 Retirement	146,989	149,342	141,979
0204 Executive Deferred Compensation	9,316	8,873	8,450
0206 Retiree Medical	13,049	12,511	13,153
0207 Health Reimbursement Accounts	25,200	24,585	23,985
0301 Unemployment Insurance	1,680	1,680	1,680
0304 Management Employee Insurance	5,662	5,036	8,363
0306 Health Insurance	213,673	187,197	257,126
0319 Unit Employee Insurance	7,488	7,488	7,488
0352 Worker's Compensation—General	4,000	4,000	4,000
0401 Medicare	26,057	24,820	23,513
0403 Optional Benefit Plan	11,500	11,500	11,500
0741 Telephone—Other	13,244	15,185	12,590
1100 Insurance	35,737	31,659	30,977
1300 Maintenance—Equipment	50,765	44,970	48,460
1400 Maintenance—Building	4,000	5,007	4,000
1402 Minor Alterations & Improvements	5,000	3,500	3,000
1600 Memberships	5,721	5,125	5,250
1700 Miscellaneous Expense	6,550	6,550	6,344
1800 Office Expense	16,597	24,934	12,357
1801 County Publishing	3,000	3,000	3,000
1802 Periodicals	295,187	242,263	227,670
1803 Postage	1,300	1,300	1,300
1809 Minor Equipment Control	12,365	11,095	12,164
1900 Professional & Specialty Services	13,091	38,900	16,900
1901 Databases	384,236	373,683	358,130
1909 Contracts	45,719	49,970	50,747
1911 CWCAP	17,330	16,362	15,150
1940 County IT Charges	8,719	6,309	11,055
2110 Short-Term Lease—Equipment	10,258	10,249	10,131
2400 Books	102,146	78,358	91,384
2600 Transportation & Travel—General	20,680	19,500	19,400
2601 Private Auto Mileage	500	500	500
2602 Garage Expense	200	200	200
2700 Transportation & Travel—Meetings	17,500	17,500	17,500
TOTAL	\$2,984,358	\$2,833,293	\$2,774,712

Capital Expenditures	FY2026-27	FY2025-26	FY2024-25
4000 Equipment	\$ 42,003	\$ 19,513	\$ 36,476

Notes

Revenue

Interest (6610): The library draws interest on its funds in the county treasury and LAIF. As rates of return have been dropping slightly this calendar year, these are conservative estimates.

Court Filing Fees (7430): Filing fee revenue has been increasing slightly. This estimate is based on trends observed over the last five years.

Library Services (7570): fines and book replacement charges. We anticipate roughly similar numbers as late returns, losses, and damages have been lower than in the past.

Fee-based Services (7590): document delivery and conference room rental. We began waiving document delivery fees at the start of the pandemic to encourage remote use of our services. We have continued that practice with low volume users of the service. Revenue from conference room rentals has declined over the last few years.

Miscellaneous Revenue (7670): used book sales, donations, vendor refunds, and photocopier commission.

Expenditures

Salaries (0101): The current Memorandum of Understanding (MOU) with the Orange County Employees Association (OCEA) expires June 30. As negotiations with the bargaining unit have not yet begun, this number includes an estimated wage increase for 10 unit staff and two anticipated new hires. It also includes increases for the managers approved in March.

Annual Leave Payoff (0104): The Library's Personnel and Salary Resolution and its MOU with OCEA allow employees to request a payout of a specified amount of accrued annual leave each fiscal year, currently two increments of up to 50 hours each or one increment of up to 100. The estimate is higher this year to reflect increasing usage of the benefit.

Retirement (0200): We prepaid the entire FY 2026-27 employer contribution to the Orange County Employees Retirement System (OCERS) in January of this year to obtain a 7% prepayment discount. The current figure is based on estimates of both the contribution rates and the prepayment discount, as the OCERS board has not formally determined either.

Executive Deferred Compensation (0204): part of the director's compensation package.

Retiree Medical (0206) and Healthcare Reimbursement Accounts (0207): these reflect the decision to shift from the former retiree medical benefit to the new healthcare reimbursement plan. Line 0206 funds existing retirees and employees who elected to keep balances in the former plan. It is 0.9% of payroll. Line 0207 funds the current benefit at \$1,680 per employee per year.

Unemployment Insurance (0301): The library pays this at the start of the calendar year. This estimate is based on our current rate of 1.6% on the first \$7,000 of compensation per employee.

Management Employee Insurance (0304): All staff receive the county benefits package for medical, vision, and other insurances. This package is for non-represented staff and includes salary continuance, dental, life, and AD&D insurances.

Health Insurance (0306): This estimate is based on the medical coverage employees chose for the 2026 calendar year, along with the county's estimated rate increases for CY2027. If anyone changes during open enrollment in the fall, costs will adjust.

Unit Employee Insurance (0319): This package, administered by OCEA, is for represented staff and includes dental, life, and salary continuance insurances.

Workers Compensation (0352): The premium is based on our total payroll. The estimate is based on increases over the last five years since we switched providers.

Medicare (0401): includes Medicare for all employees and Social Security for an employee who waived OCERS membership.

Optional Benefit Plan (0403): This gives non-represented employees a lump sum which they may invest and/or receive as a taxable lump sum distribution.

Telephone—Other (0741): all internet and phone connections including backup lines.

Insurance (1100): includes package insurance, umbrella insurance, and directors and officers and employment practices liability insurance. This includes an estimated 11% increase for package insurance based on current property insurance trends in California.

Maintenance—Equipment (1300): includes computer hardware and software maintenance agreements and service contracts, along with estimated maintenance costs on compact shelving, the Lektriever microform storage systems, photocopiers, and other office equipment.

Maintenance—Building (1400): The county pays for custodial services and routine repairs. The library pays for repairs to the intrusion alarm and closed-circuit television systems; for pickup of hazardous, medical, and e-waste; and for any library-requested repair outside the normal maintenance schedule.

Minor Alterations & Improvements (1402): an allowance for unexpected building modification work, e.g., adding an electrical outlet or card access point.

Memberships (1600): The library belongs to the Council of California County Law Librarians (CCCLL) and Califa, a non-profit corporation for library support services through which we receive discounts on supplies and some conference registrations. It also is an associate member of the Santiago Library System, a local public library consortium. The library pays dues to the American Association of Law Libraries and the Southern California Association of Law Libraries for professional staff members.

Miscellaneous Expense (1700): includes interlibrary loan charges, technical training for network services staff, and general staff training.

Office Expense (1800): includes library supplies, general office supplies, signage, and personal protective equipment (PPE).

County Publishing Services (1801): printed matter such as business cards and brochures. We expect to use their services more this year, as the product is good and the prices competitive.

Periodicals (1802): includes loose-leaf services, pocket parts, and other forms of supplementation, along with journals, newsletters, etc. The number allows for expected cost increases of around 6%.

Postage (1803): includes planned rate increases by the Postal Service.

Minor Equipment (1809): covers purchases of less than \$5000, including an iPad for Public Services staff to use for real-time translation, replacement DVR hard drives for the security camera system, and replacement access points for the wireless network.

Professional Services (1900): includes estimates for attorneys' fees, our share of the Treasurer/Tax Collector's expenses related to managing the investment pool and treasury funds, armored car and Pony Mail costs, and an allowance for employee inoculation at the county Health Care Agency.

Databases (1901): Westlaw, Lexis, Bloomberg Law, FastCase, CEB OnLAW, HeinOnline, LLMC Digital, Nolo Press and National Consumer Law Center e-books, Wolters Kluwer's VitalLaw database, Trellis, and various online library utilities. Price increases average 4%.

Contracts (1909): intrusion alarm monitoring and security guard service.

CWCAP (1911): the county's charge for accounting services and data system development, based on estimates provided by the Auditor-Controller.

County IT Charges (1940): charges for remote access to the county's secured network and associated costs.

Rents & Leases—Equipment (2100): a postage meter and public copiers and related expenses. The cost of leasing copiers is offset by the library's full retention of all print and copy charges.

Books (2400): includes an estimated 6% average price increase from publishers.

Transportation & Travel—General (2600): covers validated parking, board meeting expenses, the December joint Board/Staff meeting, and monthly staff parking.

Private Auto Mileage (2601): Library policy allows employees authorized to use private vehicles in the performance of their duties to be reimbursed at the county rate for mileage driven.

Garage Expense (2602): reimbursement for covered parking expenses outside basic monthly parking.

Transportation and Travel—Meetings (2700): includes the negotiated educational reimbursement program, costs for the director to attend two CCCLL business meetings, costs to attend various local meetings, and a \$3,000 professional development allowance for each of the professional librarians.

Equipment (4000): the capital line, or purchases over \$5,000. These expenses are detailed under Agenda Item V Major Acquisitions.

May 2026

Revenue	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
6610 Interest (on Cash)	\$ 28,437.46	\$ 274,462.08	\$ 230,000.00	119%	\$ 210,833.33
7430 Court Filing Fees	311,172.92	3,333,196.69	3,148,425.59	106%	2,886,056.79
7570 Library Services	285.90	3,348.89	3,000.00	112%	2,750.00
7590 Fee-based Services	75.00	1,133.00	2,000.00	57%	1,833.33
7670 Miscellaneous Revenue	715.89	14,112.22	10,500.00	134%	9,625.00
TOTAL	\$ 340,687.17	\$ 3,626,252.88	\$ 3,393,925.59	107%	\$ 3,111,098.46

State Supplemental Funding	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
6970 State, Other	\$ -	\$ 90,527.41	n/a	n/a	n/a

Operating Expenditures	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
0101 Regular Salaries	\$ 98,705.61	\$ 1,147,948.39	\$ 1,363,468.2	84%	\$ 1,249,845.81
0104 Annual Leave Payoff	-	32,029.71	26,672.14	120%	24,449.46
0200 Retirement	-	143,509.67	149,341.72	96%	136,896.58
0204 Executive Deferred Compensation	682.50	7,783.75	8,872.55	88%	8,133.17
0206 Retiree Medical	888.40	10,321.36	12,511.26	82%	11,468.66
0207 Health Reimbursement Accounts	1,765.12	20,658.64	24,585.00	84%	22,536.25
0301 Unemployment Insurance	-	-	1,680.00	0%	1,540.00
0304 Management Employee Insurance	436.02	3,983.38	5,035.96	79%	4,616.30
0306 Health Insurance	15,377.60	167,933.55	187,196.82	90%	171,597.09
0319 Unit Employee Insurance	525.30	6,171.41	7,488.00	82%	6,864.00
0352 Worker's Compensation—General	-	3,780.00	4,000.00	95%	3,666.67
0401 Medicare	1,709.76	20,486.26	24,820.23	83%	22,751.88
0403 Optional Benefit Plan	-	11,500.00	11,500.00	100%	10,541.67
0450 Accrued Salary & Benefits	6,426.50	71,717.13	n/a	n/a	n/a
0741 Telephone—Other	1,370.72	11,593.68	15,185.48	76%	13,920.02
1100 Insurance	5,144.00	33,365.00	31,659.35	105%	29,021.07
1300 Maintenance—Equipment	1,493.54	25,064.71	44,970.45	56%	41,222.91
1400 Maintenance—Building	-	3,251.04	5,006.61	65%	4,589.39
1402 Minor Alterations & Improvements	1,760.01	8,060.08	3,500.00	230%	3,208.33
1600 Memberships	1,436.00	3,574.00	5,125.00	70%	4,697.92
1700 Miscellaneous Expense	-	40.00	6,550.00	1%	6,004.17
1800 Office Expense	1,248.20	17,219.50	24,934.34	69%	22,856.48
1801 County Publishing	-	39.32	3,000.00	1%	2,750.00
1802 Periodicals	36,122.24	256,029.40	242,262.58	106%	222,074.03
1803 Postage	103.00	694.44	1,300.00	53%	1,191.67
1809 Minor Equipment Controlled	1,141.66	11,292.88	11,095.34	102%	10,170.73
1900 Professional & Specialty Services	127.44	35,102.74	38,900.00	90%	35,658.33
1901 Databases	15,893.43	346,611.20	373,683.16	93%	342,542.90
1909 Contracts	4,234.07	45,828.56	49,970.42	92%	45,806.22
1911 CWCAP	-	17,840.00	16,362.00	109%	14,998.50
1940 County IT Charges	437.75	5,545.18	6,309.18	88%	5,783.42
2110 Short-Term Lease—Equipment	770.71	8,662.77	10,249.42	85%	9,395.30
2400 Books	9,931.88	89,944.23	78,357.86	115%	71,828.04
2600 Transportation & Travel—General	2,004.72	18,402.17	19,500.00	94%	17,875.00
2601 Private Auto Mileage	-	-	500.00	0%	458.33
2602 Garage Expense	-	30.00	200.00	0%	183.33
2700 Transportation & Travel—Meetings	970.02	4,619.12	17,500.00	26%	16,041.67
TOTAL	\$ 210,706.20	\$ 2,590,633.27	\$ 2,833,293.04	91%	\$ 2,597,185.28

Capital Income	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
6610 Interest (on Reserve)	\$ -	\$ 250,370.94	\$ 226,000.00	111%	\$ 226,000.00

Capital Expenditures	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
4000 Equipment	\$ -	\$ 24,437.82	\$ 19,513.27	125%	\$ 17,887.16