

# Appendix D-1 Direct/Indirect Costs

Indirect expenses are calculated using Fredericksburg, Spotsylvania, and Stafford's circulation percentages for the most recent complete calendar year. FY26 was calculated using CY23 circulation numbers.

## FY26 Budget Use Percentages

Funding locality	Fredericksburg	Spotsylvania	Stafford
Circulation (Use) %	12.49%	38.84%	48.67%

Westmoreland's funding is derived using a different formula so their portion of the Indirect Expense line items was calculated using their percent contribution to the local budget - 4.40%.

### All localities - forecasted totals:

All localities	Fredericksburg	Spotsylvania	Stafford	Westmoreland	TOTAL
Direct expenses	\$1,389,094	\$2,024,419	\$2,735,700	\$312,894	\$6,462,106
Indirect expenses	\$1,009,114	\$2,890,512	\$3,591,975	\$328,875	\$7,820,476
GRAND TOTAL	\$2,398,208	\$4,914,931	\$6,327,675	\$641,769	\$14,282,582
FY26 funding request	\$1,646,447	\$4,872,625	\$6,075,158	\$569,356	\$13,163,587

Details on calculations of direct (costs directly associated with branches in each jurisdiction) and indirect (shared costs) are included in Appendix D2-D4.



# Appendix D-2 Direct/Indirect Salaries by Branch

Fredericksburg Locations	Fredericksburg	Total
Branch Salaries - Direct Expense	\$1,104,483	\$1,104,483
System-Wide - Indirect Expense		\$437,108
<b>Total Salaries</b>	<b>\$1,104,483</b>	<b>\$1,541,591</b>

Spotsylvania Locations	Salem Church	Snow	Towne Centre	Total
Branch Salaries - Direct Expense	\$1,138,531	\$290,149	\$172,454	\$1,601,133
System-Wide - Indirect Expense				\$1,359,371
<b>Total Salaries</b>	<b>\$1,138,531</b>	<b>\$290,149</b>	<b>\$172,454</b>	<b>\$2,960,504</b>

Stafford Locations	Howell	Porter	Total
Branch Salaries - Direct Expense	\$984,148	\$1,137,257	\$2,121,405
System-Wide - Indirect Expense			\$1,703,137
<b>Total Salaries</b>	<b>\$984,148</b>	<b>\$1,137,257</b>	<b>\$3,824,542</b>

Westmoreland Locations	Cooper	Montross	Newton	Total
Branch Salaries - Direct Expense	\$65,130	\$63,144	\$144,620	\$272,893
System-Wide - Indirect Expense				\$161,208
<b>Total Salaries</b>	<b>\$65,130</b>	<b>\$63,144</b>	<b>\$144,620</b>	<b>\$434,102</b>

Totals	Fredericksburg	Spotsylvania	Stafford	Westmoreland	Total
Branch Salaries - Direct Expense	\$1,104,483	\$1,601,133	\$2,121,405	\$272,893	\$5,099,914
System-Wide - Indirect Expense	\$437,108	\$1,359,371	\$1,703,137	\$161,208	\$3,660,824
<b>Total Salaries</b>	<b>\$1,541,591</b>	<b>\$2,960,504</b>	<b>\$3,824,542</b>	<b>\$434,102</b>	<b>\$8,760,738</b>

System-Wide includes: LAC, Law, Virginia, Access Services, Library-on-the-Go, IdeaSpace

# Appendix D-3 Direct/Indirect Benefits by Branch

Fredericksburg Locations	Fredericksburg	Total
Branch Benefits - Direct Expense	\$284,611	\$284,611
System-Wide- Indirect Expense		\$171,741
<b>Total Benefits</b>	<b>\$284,611</b>	<b>\$456,352</b>

Spotsylvania Locations	Salem Church	Snow	Towne Centre	Total
Branch Benefits - Direct Expense	\$339,655	\$34,590	\$49,040	\$423,285
System-Wide - Indirect Expense				\$534,102
<b>Total Benefits</b>	<b>\$339,655</b>	<b>\$34,590</b>	<b>\$49,040</b>	<b>\$957,388</b>

Stafford Locations	Howell	Porter	Total
Branch Benefits - Direct Expense	\$328,924	\$285,371	\$614,295
System-Wide - Indirect Expense			\$669,169
<b>Total Benefits</b>	<b>\$328,924</b>	<b>\$285,371</b>	<b>\$1,283,465</b>

Westmoreland Locations	Cooper	Montross	Newton	Total
Branch Benefits - Direct Expense	\$4,982	\$4,831	\$30,187	\$40,000
System-Wide - Indirect Expense				\$63,339
<b>Total Benefits</b>	<b>\$4,982</b>	<b>\$4,831</b>	<b>\$30,187</b>	<b>\$103,340</b>

Totals	Fredericksburg	Spotsylvania	Stafford	Westmoreland	Total
Branch Benefits - Direct Expense	\$284,611	\$423,285	\$614,295	\$40,000	\$1,362,192
System-Wide - Indirect Expense	\$171,741	\$534,102	\$669,169	\$63,339	\$1,438,352
<b>Total Benefits</b>	<b>\$456,352</b>	<b>\$957,388</b>	<b>\$1,283,465</b>	<b>\$103,340</b>	<b>\$2,800,544</b>

Direct Benefits include: Branch Medical Insurance, FICA, VRS, PEHP, Life Insurance

Indirect Benefits include: LAC, Law, Virginian, Access Services, LOTG, IdeaSpace Medical Insurance FICA, VRS, PEHP, Life Insurance, 457 Cash Match, Vaccine Clinics, Unemployment

# Appendix D-4 Direct/Indirect Summary by Locality

	Fredericksburg	Spotsylvania	Stafford	Westmoreland	Totals
<b>Direct Expenses</b>					
Direct Salaries	\$1,104,483	\$1,601,133	\$2,121,405	\$272,893	<b>\$5,099,914</b>
Direct Benefits	\$284,611	\$423,285	\$614,295	\$40,000	<b>\$1,362,192</b>
<b>Total Direct Expenses</b>	<b>\$1,389,094</b>	<b>\$2,024,419</b>	<b>\$2,735,700</b>	<b>\$312,894</b>	<b>\$6,462,106</b>
<b>Allocation of Indirect Expenses</b>	<b>12.49%</b>	<b>38.84%</b>	<b>48.67%</b>	<b>4.40%</b>	
System-Wide Salaries*	\$437,108	\$1,359,371	\$1,703,137	\$161,208	<b>\$3,660,824</b>
System-Wide Benefits	\$171,741	\$534,102	\$669,169	\$63,339	<b>\$1,438,352</b>
Professional Services	\$5,970	\$18,565	\$23,263	\$2,202	<b>\$50,000</b>
Temporary Services	\$1,791	\$5,569	\$6,979	\$661	<b>\$15,000</b>
Books & Materials	\$141,975	\$441,498	\$553,236	\$52,362	<b>\$1,189,071</b>
System Upkeep (formerly Utilities)	\$6,275	\$19,513	\$24,451	\$2,314	<b>\$52,553</b>
Equipment Contracts	\$1,851	\$5,755	\$7,212	\$683	<b>\$15,500</b>
Telephone	\$5,134	\$15,966	\$20,007	\$1,894	<b>\$43,000</b>
Insurance	\$3,701	\$11,510	\$14,423	\$1,365	<b>\$31,000</b>
Publicity	\$4,776	\$14,852	\$18,611	\$1,761	<b>\$40,000</b>
Programming	\$3,582	\$11,139	\$13,958	\$1,321	<b>\$30,000</b>
General Supplies	\$17,910	\$55,694	\$69,790	\$6,605	<b>\$150,000</b>
Computer Services	\$74,625	\$232,060	\$290,792	\$27,523	<b>\$625,000</b>
Vehicle Operation & Maintenance	\$3,582	\$11,139	\$13,958	\$1,321	<b>\$30,000</b>
Continuing Education & Staff Training	\$2,985	\$9,282	\$11,632	\$1,101	<b>\$25,000</b>
Miscellaneous	\$478	\$1,485	\$1,861	\$176	<b>\$4,000</b>
Institutional Memberships & Professional Dues	\$1,194	\$3,713	\$4,653	\$440	<b>\$10,000</b>
Furniture & Equipment	\$7,045	\$21,906	\$27,451	\$2,598	<b>\$59,000</b>
Library Administration Center	\$117,392	\$117,392	\$117,392	\$0	<b>\$352,176</b>
<b>Total Indirect Expenses</b>	<b>\$1,009,114</b>	<b>\$2,890,512</b>	<b>\$3,591,975</b>	<b>\$328,875</b>	<b>\$7,820,476</b>
<b>Total Expenses</b>	<b>\$2,398,208</b>	<b>\$4,914,931</b>	<b>\$6,327,675</b>	<b>\$641,769</b>	<b>\$14,282,582</b>

System-Wide includes: LAC, Law, Virginia, Access Services, Library-on-the-Go, IdeaSpace

# Appendix E-1 - Fredericksburg and LAC FTE

Branch	Pay Grade	Full-Time	Part-Time	Grand Total
Fredericksburg	Librarian I	3.00	0.00	3.00
	Librarian II	2.00	0.00	2.00
	Librarian III	1.00	0.00	1.00
	Library Assistant II	3.00	5.21	8.21
	Library Assistant III	1.00	0.00	1.00
	Library Clerk I	0.00	3.28	3.28
	Library Clerk II	1.00	0.50	1.50
	Page	0.00	1.43	1.43
<b>Fredericksburg Total</b>		<b>11.00</b>	<b>10.41</b>	<b>21.41</b>

System-Wide	Assistant Director	1.00	0.00	1.00
	Deputy Director	1.00	0.00	1.00
	Director	1.00	0.00	1.00
	Librarian I	3.00	0.00	3.00
	Librarian II	3.00	0.00	3.00
	Librarian III	1.00	0.00	1.00
	Librarian IV	4.00	0.00	4.00
	Library Assistant I	2.00	0.00	2.00
	Library Assistant II	11.00	4.08	15.08
	Library Assistant III	7.00	0.00	7.00
	Library Assistant IV	5.00	0.00	5.00
	Library Clerk I	1.00	3.35	4.35
	Library Clerk II	2.00	0.00	2.00
	Page	0.00	0.15	0.15
<b>System-Wide Total</b>		<b>42.00</b>	<b>7.58</b>	<b>49.58</b>

# Appendix E-2 - Spotsylvania FTE

Branch	Pay Grade	Full-Time	Part-Time	Grand Total
<b>Salem Church</b>	Librarian I	3.00	0.10	3.10
	Librarian II	3.00	0.00	3.00
	Librarian III	1.00	0.00	1.00
	Library Assistant I	0.00	0.50	0.50
	Library Assistant II	2.00	4.38	6.38
	Library Assistant III	1.00	0.00	1.00
	Library Clerk I	0.00	2.76	2.76
	Library Clerk II	1.00	0.21	1.21
	Page	0.00	1.78	1.78
	<b>Salem Church Total</b>		<b>10.00</b>	<b>9.72</b>
<b>Snow</b>	Library Assistant II	1.00	1.34	2.34
	Library Assistant III	1.00	0.00	1.00
	Library Clerk I	0.00	2.65	2.65
	Page	0.00	0.40	0.40
<b>Snow Total</b>		<b>2.00</b>	<b>4.39</b>	<b>6.39</b>
<b>STC</b>	Library Assistant II	1.00	0.30	1.30
	Library Assistant III	1.00	0.00	1.00
	Library Clerk I	0.00	1.22	1.22
<b>STC Total</b>		<b>2.00</b>	<b>1.52</b>	<b>3.52</b>

# Appendix E-3 - Stafford FTE

Branch	Pay Grade	Full-Time	Part-Time	Grand Total
<b>Porter</b>	Librarian I	3.00	0.00	3.00
	Librarian II	2.00	0.00	2.00
	Librarian III	1.00	0.00	1.00
	Library Assistant II	3.00	4.94	7.94
	Library Assistant III	1.00	0.00	1.00
	Library Clerk I	0.00	4.31	4.31
	Library Clerk II	1.00	0.21	1.21
	Page	0.00	1.78	1.78
	<b>Porter Total</b>		<b>11.00</b>	<b>11.24</b>
<b>Howell</b>	Librarian I	3.00	0.00	3.00
	Librarian II	2.00	0.00	2.00
	Librarian III	1.00	0.00	1.00
	Library Assistant II	3.00	3.22	6.22
	Library Assistant III	1.00	0.00	1.00
	Library Clerk I	0.00	1.94	1.94
	Library Clerk II	1.00	0.20	1.20
	Page	0.00	1.18	1.18
	<b>Howell Total</b>		<b>11.00</b>	<b>6.54</b>

# Appendix E-4 - Westmoreland FTE

Branch	Pay Grade	Full-Time	Part-Time	Grand Total
<b>Cooper</b>	Library Assistant II	0.00	0.63	0.63
	Library Clerk I	0.00	0.77	0.77
<b>Cooper Total</b>		<b>0.00</b>	<b>1.40</b>	<b>1.40</b>
<b>Montross</b>	Library Assistant II	0.00	0.64	0.64
	Library Clerk I	0.00	0.82	0.82
<b>Montross Total</b>		<b>0.00</b>	<b>1.46</b>	<b>1.46</b>
<b>Newton</b>	Library Assistant III	1.00	0.00	1
	Library Assistant II	0.00	1.21	1.21
	Library Clerk I	0.00	0.57	0.57
<b>Newton Total</b>		<b>1.00</b>	<b>1.78</b>	<b>2.78</b>
<b>CRRL Grand Total</b>		<b>90.00</b>	<b>56.04</b>	<b>147.04</b>



# Appendix F-1 - Years of Service Full-Time

Years of Svs	Pay Grade	FX	SP			ST		WM	System-Wide	Total
		FX	SC	SN	STC	HW	PO	Newton		
0-4	Librarian I	2	2			2	1		2	9
	Librarian II						1		1	2
	Library Assistant II	1			1				3	5
	Library Assistant III				1				3	4
	Library Assistant IV								1	1
5-9	Librarian I					1			1	2
	Librarian II	1	1				1			3
	Librarian IV								1	1
	Library Assistant II		1	1		1	1		3	7
	Library Assistant III	1				1				2
	Library Clerk I								1	1
	Library Clerk II	1							1	2
10+	Director								1	1
	Deputy Director								1	1
	Assistant Director								1	1
	Librarian I	1	1				2			4
	Librarian II	1	1			2			2	6
	Librarian III	1	1			1	1		1	5
	Librarian IV								3	3
	Library Assistant I								2	2
	Library Assistant II	2	1			2	2		5	12
	Library Assistant III		1	1				1	4	8
	Library Assistant IV								4	4
	Library Clerk II		1			1	1		1	4
<b>Total</b>		<b>11</b>	<b>10</b>	<b>2</b>	<b>2</b>	<b>11</b>	<b>11</b>	<b>1</b>	<b>42</b>	<b>90</b>

# Appendix F-2 - Years of Service Part-Time

Years of Svs	Pay Grade	FX	SP			ST		SM			System - Wide	Total
		FX	SC	SN	STC	HW	PO	CB	MT	NW		
0-4	Library Assistant II	7	9			5	7		1		7	36
	Library Clerk I	10	6	4	1	4	4	3	4	1	3	40
	Library Clerk II	3				1						4
	Page		3			2	5				1	11
5-9	Library Assistant I		1									1
	Library Assistant II	6		2		1	2					11
	Library Clerk I		1	3		2	4		1	1	1	13
	Page	2	2			2	1					7
10+	Librarian I		1									1
	Library Assistant II		2	2		5	1	1		1		12
	Library Clerk I	3	2				2	1		1	2	11
	Library Clerk II	1										1
	Page	1		1								2
<b>Total</b>		<b>35</b>	<b>27</b>	<b>12</b>	<b>1</b>	<b>24</b>	<b>26</b>	<b>5</b>	<b>6</b>	<b>4</b>	<b>14</b>	<b>150</b>