

**Special meeting**  
**BELVEDERE-TIBURON LIBRARY AGENCY**  
**Belvedere-Tiburon Library, Tiburon, California**  
**November 16, 2020**  
**As approved on January 11, 2021**

**Roll Call, Present:** Chair William Smith, Vice Chair Niran Amir, Treasurer Jeff Slavitz, Thomas Cromwell, Lawrence Drew, Maureen Johnson, Ken Weil

**Members Absent:** None

**Also Present:** Glenn Isaacson, Vikki Rodriguez (Maze & Associates), Deborah Mazzolini, Rachael Ong, Nancy Kemnitzer, Deirdre McCrohan, Kristin Johnson

**CALL TO ORDER:** Chair Smith called the meeting to order at 6:24 pm

**OPEN Forum:**

Chair Smith opened the floor to comments or questions from the public. There were none.

**1. Chair's Report**

Chair Smith toured the construction site again, and is inviting Belvedere Council members for a tour.

**2. Library Director's Report**

Director Mazzolini reported that Marin County has tightened up with additional COVID restrictions again from orange to red designation. MARINet will meet on Thursday to discuss the next step for libraries. As long as library staff are allowed in the building, we can continue with curbside service.

In the meantime, the Library Staff continue to offer curbside service and have extended hours until 4pm on Monday and Tuesday, and until 3pm on Wednesday. Thursday and Friday hours remain from 10am until 2pm, and Saturday has been added, also from 10am until 2pm.

Trustee Johnson asked how the curbside would be handled during rain. Director Mazzolini said that patrons will be allowed to walk up the ramp to the patio and return books and/or wait under an outdoor tent for Library Staff to hand over their books and other materials.

Library staff have been hard at work weeding books that have not been circulating in the past year in order to reduce inventory for the construction-related migration within the building in February.

Patron Jillian Hochstetler presented the Library Staff with "hero" plaques for continuing to serve patrons during the COVID crisis.

Trustee Cromwell said that Chuck Auerbach had passed away, and added that the Library should place plaques recognizing Mr. Auerbach's and Rita Fink's contributions to the Library in the new building. Director Mazzolini added that she has been talking with the Auerbach and Fink families about such recognition.

### **3. Expansion Update**

Project Manager Glenn Isaacson said that the new roofing had been completed before Friday's rain and held up solidly. This week more weatherproofing both permanent and temporary will be completed, including finalizing all roof shingles and covering window openings.

Indoors, sprinklers, electrical work, and plumbing have been substantially completed. HVAC equipment arrived for installation today. Some drywall is complete, allowing for good visuals of the interior spaces. Electricity underground conduits passed PG&E inspection last week. The location for the new main switch has been located and approved. The new master switch gear and transformer can now be placed on new concrete pads. The new electrical room is 50% complete.

The building of exterior bio-swale retention basins has taken more time than anticipated. The excavation and formation of the basins is quite complex, and while the subcontractor has supplied adequate staff, the work is proceeding slowly. Under current codes, rainwater can no longer be funneled to storm drains, and must be filtered in basins filled with gravel and plants which filter out any undesirable elements from the rainwater. Bio-swales or bio-retention basins also prevent excess flow in to storm drains. They discharge water into storm drains only when the water level reaches a certain height. This prevents surges which cause flooding and overwhelm of local storm-water stations. Two bio swales are situated in the space between Tiburon Town Hall and the Library and a third is near Mar West Street. They will be visible and appear as a planted gravel expression.

Exterior siding shingles will arrive in the next few weeks.

Windows are being manufactured, and should arrive in January.

The Project remains within the \$17,000,000 budget and on schedule for completion in summer of 2021.

### **4. Foundation Report**

Foundation President Rachael Ong reported that Foundation Board and Staff are extremely busy with three digital events upcoming:

On December 1<sup>st</sup> at 11am, the Literary Zoom Book Passage Luncheon featuring Elaine Petrocelli will be held for its 31<sup>st</sup> year. Tickets went live 2 weeks ago, and sales have been good.

From November 30<sup>th</sup> through December 4<sup>th</sup>, the Online Wreath Auction will be held, to benefit the Children's and Teens' Libraries. Foundation Officers Whitney Lee and Pamela Goldman are planning the Wreath Auction. Shoppers will be able to bid or buy online for this event.

In addition, thanks to Foundation Vice President Ann Aylwin and store owner Lisa Lori, the Foundation will be offering a new event in partnership with the downtown Tiburon shop, The Perfect Provenance, on Ark Row. Ann Aylwin worked with shop owner, Lisa Lori, to facilitate this event. On December 10<sup>th</sup> through 13<sup>th</sup>, 15% of all purchases will be donated to the Library Foundation.

Jenna Ervice and Rachael Ong have created a video presentation with technical and creative assistance from Librarian Ivan Silva. Thanks to Trustee Amir, the video will be shown at the Reed Union School District meeting tomorrow. The video presentation illustrates how the student community can benefit from the new library, and will be a lead-in to introduce the idea of fundraising together with the RUSD for the Community Donor Wall. Roxanne Richards is collaborating with Director Mazzolini and Project Manager Glenn Isaacson regarding the Community Donor Wall. The Foundation Board of Directors will start to solicit donors of \$2,000 and above for the Community Donor Wall campaign.

A visual fundraising thermometer, which will be displayed in front of the Library, is under production. The thermometer will illustrate, via a stack of books, that \$1.6million is still needed to complete the Library Expansion. Five Foundation committees are working on closing the gap with an associated campaign. Trustee Amir added that President Ong did a fabulous job on the video. Many parents have been attending the RUSD board meetings. President Ong extended her thanks to Director Mazzolini and Librarian Silva.

Chair Smith thanked President Ong for her efforts on the video and for re-energizing the Foundation Board. He encouraged everyone to get the word out nationally and internationally for the Book Passage Luncheon, and mentioned that the auction wreaths will be on display in community businesses.

Director Mazzolini reported that Corner books will be closing its doors soon. There will be a book sale to clear remaining inventory this coming Friday and Saturday

Donor walkthroughs have been active in the daylight hours. Saturday walkthroughs are being considered, depending on COVID issues and edicts.

## **5. Agency Financial Statements October, 2020**

Clerk Johnson reported that, with 33% of the year passed, revenues are at 6% of budget and expenses are at 36% of budget. This is normal, as 55% of tax revenue will be received in December and, expense-wise, insurance, CalPERS retirement funding, and digital subscriptions are mostly paid early in the fiscal year. Both revenues and expenses are on par with the prior year.

## **6. Committee Reports**

Director Mazzolini reported that the Art Committee and Program Committee are now planning for the new Library opening in terms of installations and programs. The new Gallery will be filled with art, special pieces will also be placed in other interior and exterior spaces around the building.

Trustee Drew asked whether the Library is insured for art items. Director Mazzolini affirmed.

## **CONSENT CALENDAR**

**7/8. Motion to approve the Minutes of October 19, and the Warrants dated October, 2020, made by Treasurer Slavitz, seconded by, Trustee Cromwell, all in favor, passed.**

## **TRUSTEE CONSIDERATIONS:**

### **9. Consideration of Approval of Audit Draft for the fiscal year ended June 30, 2020**

Maze and Associates Audit Partner Vikki Rodriguez, addressed the board. The auditors completed interim testing in May, looking at internal control, procedures and sample transaction testing. Final testing was done in late September, including account balances, actuarial reports, bank, insurance, and debt confirmations, and financial statement preparation.

The audit found no issues with internal control nor any material weaknesses nor deficiency in procedures nor noncompliance with laws and regulations. Overall the audit went very smoothly. Timely and accurate documentation was provided by the Library Staff. There were no issues to preclude the unmodified opinion provided by Maze. The Agency has received the cleanest opinion possible.

There were no new accounting pronouncements which impacted the report or caused any significant changes from the prior year's reporting.

Partner Rodriguez suggested that Trustees focus on Management's discussion and analysis at the beginning of the report for summarized highlights of the year's results.

The greatest financial change and activity over the prior year was related to the Library Expansion: The Library Agency received \$2.9million from the Foundation, and Construction-In-Progress increased by \$2.8million.

The Statements on pages 9-14 and 9-15, reflect the long-term. position of the Agency. General Fund Statements on 9-16 and 9-18 reflect the specific fund levels and short-term budget perspective. A comparison of budget to actual is shown on page 9-41. Variances are due to COVID closures and to the Library Expansion activities.

The last step will be for Library Management to sign the annual standard representation letter before Maze releases the final report.

It was noted by Treasurer Slavitz that the combined unfunded liability for pension and OPEB is \$1.4million.

Trustee Weil asked for an explanation of Deferred Inflows and Outflows on page 9-9. Partner Rodriguez explained that they relate to Net Liabilities as presented on the Balance Sheet. The Income Statement presents a year to year perspective. Actuarial estimates are made every 2 years based on changes in assumptions of interest rates, mortality rates, etc.

These actuarial changes are presented as an Income Statement effect to account for these changes in actuarial assumptions and projections. Deferred Outflows are more like Prepaid Expenses; Deferred Inflows are more like Short Term Liabilities. Deferred Inflows and Deferred Outflows are items that impact the Long-Term Net Liabilities (Pension and OPEB), but are being amortized over several years in order to smooth the impact on the income statement via Pension Expense.

Trustee Drew asked who is thoroughly reviewing the audit reports? Chair Smith said that, with a clean opinion, and no criticism of internal controls, the report is considered reliable, having been tested by the auditors. Trustee Cromwell added that the Agency would rely on its financially oriented members, along with the auditors. Partner Rodriguez added that she felt confident in Library Staff's understanding of the report.

Treasurer Slavitz added that it is the Agency's responsibility to make decisions based on the reported information, and suggested that the Agency look at funding the pension and OPEB liabilities to save on interest costs.

Chair Smith asked for a motion to approve the Audit Draft, as there were no further questions.

**Motion to approve the Audit Draft presented for June 30, 2020 made by Treasurer Slavitz, seconded by, Trustee Johnson. Roll call vote: Ayes: Vice Chair Amir, Treasurer Slavitz, Trustee Cromwell, Trustee Drew, Trustee Johnson, Trustee Weil, Trustee Smith. Noes: none. Passed.**

### **Meeting Dates**

The next Agency Meeting is scheduled for Monday, January 11, 2020, at 6:15pm via Zoom.

**Chair Smith adjourned the meeting at 7:16 pm**

Respectfully Submitted,

Kristin M. Johnson, Clerk of the Belvedere-Tiburon Library Agency Board

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