

AGENDA
BELVEDERE TIBURON LIBRARY AGENCY
Regular Meeting of Monday, *June 19, 2023*, 6:15pm
Belvedere Tiburon Library
1501 Tiburon Blvd, Tiburon, California

PUBLIC NOTICE

This meeting will be held in person in the Library Founders Room and televised live on Zoom. Members of the public have the option of participating in-person or remotely via Zoom at:

<https://us02web.zoom.us/j/81017429591?pwd=YVhUNjUUL0FwYWgyNjVldUpUdFA0UT09>

Meeting ID: 810 1742 9591 Password: 798611

Please be advised that those participating in the meeting remotely via Zoom do so at their own risk. The Agency meeting will not be cancelled if any technical problems arise during the meeting.

CALL TO ORDER AND ROLL CALL

OPEN FORUM

This is an opportunity for any citizen to briefly address the Board of Trustees on any matter that does not appear on this agenda. Upon being recognized by the Chair, please state your name, address, and limit your oral statement to no more than three minutes. Matters that appear to warrant a lengthier presentation or Board consideration may be placed on the agenda for further discussion at a later meeting.

STAFF BOARD AND COMMITTEE REPORTS

1. Chair's Report – Ken Weil, Agency Chair (2 minutes)
2. Library Director's Report, - Crystal Duran, Library Director (10 minutes)
3. Expansion Update – Glenn Isaacson, Project Manager (5 minutes)
4. Belvedere Tiburon Library Foundation Report, Kelly Lauber, (5 minutes)
5. Financial Report for May, 2023, Kristin Johnson, Clerk, (5 minutes)
6. Committee Reports (5 minutes)

CONSENT CALENDAR – 5-10 MINUTES

The purpose of the Consent Calendar is to group items together which generally do not require discussion and which will probably be approved by one motion unless separate action is required on a particular item. Any member of the Agency may request removal of an item for discussion.

7. Approval of Agency Meeting Minutes of May 15, 2023
8. Approval of Agency Warrants month of May, 2023

AGENDA CONTINUES ON PAGE 2

AGENDA (continued)
BELVEDERE TIBURON LIBRARY AGENCY
Regular Meeting of Monday, June 19, 2023, 6:15pm
Belvedere Tiburon Library
1501 Tiburon Blvd, Tiburon, California

TRUSTEE CONSIDERATIONS

9. Consideration of One-Time Vacation Buyback Program.
10. Consideration of **Approval of FY2023-2024 Budget.**
11. Consideration of **RESOLUTION No. 292-2023 AUTHORIZING THE USE OF REMAINING EXPANSION FUNDS OF \$600,000 FOR LINE OF CREDIT PRINCIPAL REPAYMENT.**
12. Consideration of **RESOLUTION No. 293-2023 ADOPTING THE 2023/2024 AGENCY GANN APPROPRIATIONS LIMIT.**
13. Consideration of **RESOLUTION No. 294-2023 ADOPTING THE 2023/2024 CFD 1995-1 GANN APPROPRIATIONS LIMIT.**
14. Consideration of **RESOLUTION 295-2023 HONORING VICE CHAIR MAUREEN JOHNSON.**

COMMUNICATIONS & ANNOUNCEMENTS

15. Schedule of 2023 Meeting Dates

NOTICE: WHERE TO VIEW AGENDA MATERIALS

Meeting minutes and other Agenda items are available at <https://www.beltibrary.org/about-us/board-meetings>. Please note that packet items may not yet be posted at this location exactly at the same time as Agenda posting.

NOTICE: AMERICANS WITH DISABILITIES ACT

The following accommodations will be provided, upon request, to persons with a disability: agendas and/or agenda packet materials in alternate formats; special assistance needed to attend or participate in this meeting. Please make your request at the office of the Administrative Assistant or by calling (415) 789-2660. Whenever possible, please make your request three days in advance.



Belvedere
Tiburon
Library

DATE: June 19, 2023

TO: Library Board of Trustees

FROM: Crystal Duran, Library Director

SUBJECT: Library Director's Report

Library Programs and Services

Lasting Images: A Photography Exhibit is the latest addition to the art gallery on display through August 10. The exhibit features 55 images of wildlife, street life, still life, landscape, and more from 40 photographers. A presentation by wildlife photographer Amos Nachoum on August 2 will complement the exhibit.

There are several activities planned for the children's summer reading program. Each week will feature a premier event, including an interactive music show, a reptile petting zoo, circus acts, and puppet shows. Children are encouraged to read throughout the summer and earn prizes each week. The program ends on August 3. Besides the summer reading program, we'll continue hosting toddler and preschool storytimes, crafternoons, Lego club, and more.

In the Teen department, we're starting a new 6-week session of Reading Buddies, which pairs middle and high school students with K-5 readers. The program encourages young readers to gain confidence in reading and comprehension skills and provides older students with leadership and mentoring opportunities. In the teen patio, several teen volunteers were instrumental in preparing the patio, installing the garden boxes, and planting seeds. Teens will continue to tend the garden and participate in related activities.

For adults, our rebranded Digi Lab (previously Memory Lab) is in beta launch. Patrons can make an appointment through our online system to digitize film, old photographs, and video and audio formats. During their first appointment, patrons receive an orientation to use the equipment and software, and staff periodically check on them. We will formally announce and promote the new service in August, but use has already begun. Programming for adults on technology, discussion groups, and lectures will continue through the summer. Staff are planning a premier speaker series in the fall and winter months to complement the popular POP UP 94920 program hosted by the Foundation.

Lastly, our website has a new calendar feature that makes finding programming and activities of interest easier. The calendar allows you to search by audience or program type and create a customizable brochure based on your interests. When you select an event, you can save the information to your online calendar on Google, Outlook, or Yahoo and send event information to others by email or social media. The calendar feature is part of a suite of applications through

our Communico software, including our digital displays, room reservations, and program offerings and reservations.

Personnel

In July, we will fill three part-time positions supporting the circulation and technical services departments. All positions were budgeted in the current and next fiscal year. We will wait to recruit the last part-time Library Assistant position so our Access Services Manager can evaluate our internal workflows and better understand our business needs.

We are requesting costs from vendors for a classification and compensation study. A study will inform whether our pay rates and benefits are comparable with other local jurisdictions so we can attract and retain talent. The study will also inform succession planning for critical positions. We anticipate updating the Employee Handbook in the coming months.

We are thrilled to share that Ivan Silva, Technology and Learning Initiatives Librarian, was selected as a Library Makers Ambassador through an inaugural program funded by the Institute for Museum and Library Services. The Library Makers program is a nationwide initiative to develop and distribute a toolkit for library makerspaces. As an ambassador, Ivan will help create and disseminate content, provide feedback on processes, and, most importantly, build the library makerspace community.

Outreach and Community Connections

Staff conducted outreach to promote our summer reading program at local schools. We will also be at the Juneteenth event in town to promote programs and resources. Earlier in the month, we hosted the Painted Bins exhibit featuring student artwork that will adorn new compost bins throughout Tiburon and Belvedere. We displayed 75 posters and hosted approximately 150 people during the one-night showing. The artwork on compost bins will be changed throughout the year, and we anticipate hosting this event annually in collaboration with the Painted Bins project and the Chamber of Commerce.

Administration

The RFP for a strategic planning consultant is under review by our counsel and a member of the Long-Range Planning Committee. The RFP will be posted on our website on June 21 and distributed through our regional networks and listservs.

Below is the RFP schedule:

RFP Issue Date	June 21, 2023
Deadline to submit requests for clarification	June 30, 2023, 5:00 pm
Responses to clarification posted online	July 5, 2023
Proposals due	July 20, 2023, 4:00 pm
Proposal review and selection	July 28, 2023
Contract award	August 2023

The Long-Range Planning Committee and select staff will review and score proposals. The Committee will make a final recommendation to enter into a contract with a chosen proposer at the August Board meeting. The anticipated project timeline is August 2023 through January 2024.

We are starting to learn more about the user experience and our workflows in our new and larger building. Our internal and external signage is problematic but getting addressed. Interior signage will include above-door signage indicating room names and wayfinding signage for hard-to-find areas such as the Makerspace and Local Authors Room. We're also considering shifting our holds pickup and Bestsellers collections to create a more welcoming entry and lounge-like area for guests. We are working with our project manager and furniture vendor for options. Similarly, we've found the need to create a space to meet our tween needs. We are working with the Foundation's Bookmarks group to discuss options and gather ideas for the children's library. Children and adults alike seem to enjoy the flexible seating options found in the Teen Room, so we are considering like options.

Lastly, our MARINet consortium has hired a consultant team to review workflows, staffing, organization, and our cost-sharing model. All the consortium directors and select staff will participate in in-depth information-gathering and strategic planning sessions. We anticipate completing the process by October and will have tangible recommendations to address financial sustainability.

**BELVEDERE TIBURON LIBRARY AGENCY
CONSOLIDATED BUDGET VS ACTUAL
11 MONTHS ENDED
MAY 31, 2023**

	FY 2022-23			FY 2021-22			FY 2018-2019		
	FY23 ANNUAL BUDGET	May, 2023 OF YEAR TO DATE	92% OF BUDGET	FY22 ANNUAL BUDGET	May, 2022 OF YEAR TO DATE	92% OF BUDGET	FY19 ANNUAL BUDGET	May, 2019 OF YEAR TO DATE	92% OF BUDGET
GENERAL FUND									
Basic Library Tax (1)	\$ 2,300,639	\$ 2,229,550	96.9%	\$ 2,159,580	\$ 2,091,616	96.9%	\$ 1,875,872	\$ 1,813,681	96.7%
Parcel Tax (1)	275,000	263,751	95.9%	275,000	239,696	87.2%	275,000	263,620	95.9%
ERAF (2)	525,000	361,818	68.9%	523,000	564,247	107.9%	346,035	444,689	128.5%
Grants (3)	145,000	114,888	79.2%	60,000	-	0.0%	211,653	104,173	49.2%
Desk Revenue Sales & Fines	1,500	2,532	168.8%	7,000	389	5.6%	22,988	17,263	75.1%
Misc. Other Revenue	4,000	283	7.1%	2,930	21	0.7%	4,418	3,960	89.6%
Interest Income	5,547	46,920	845.9%	19,966	7,106	35.6%	23,240	54,309	233.7%
TOTAL GENERAL FUND	\$ 3,256,686	\$ 3,019,742	92.7%	\$ 3,047,476	\$ 2,903,075	95.3%	\$ 2,759,206	\$ 2,701,695	97.9%
ORIGINAL CFD BOND DEBT SERVICE (4)									
Original Bond Principal	(90,000)	(90,000)	100.0%	(85,000)	(85,000)	100.0%	(70,000)	(70,000)	100.0%
Original Bond Interest	(27,300)	(27,300)	100.0%	(32,550)	(32,550)	100.0%	(46,500)	(46,500)	100.0%
Fiscal Agent Fees	(12,500)	(14,805)	118.4%	(12,500)	(7,315)	58.5%	(11,000)	(10,878)	98.9%
TOTAL CFD DEBT SERVICE	\$ (129,800)	\$ (132,105)	101.8%	\$ (130,050)	\$ (124,865)	96.0%	\$ (127,500)	\$ (127,378)	99.9%
TOTAL REVENUE AFTER	\$ 3,126,886	\$ 2,887,637	92.3%	\$ 2,917,426	\$ 2,778,210	95.2%	\$ 2,631,706	\$ 2,574,317	97.8%
(1) Basic and Parcel Tax Revenue	55% of tax revenue is received in December 45% of tax revenue is received in April								
(2) ERAF	54% of ERAF revenue is received in January 46% of ERAF revenue is received in June								
(3) Grants	Foundation and Other Library Program Grants								
(4) Original CFD Bonds will be paid off in FY2026-2027. They are funded by the Parcel Tax									

**BELVEDERE TIBURON LIBRARY AGENCY
CONSOLIDATED BUDGET VS ACTUAL
11 MONTHS ENDED
MAY 31, 2023**

	FY 2022-23			FY 2021-22				FY 2018-2019		
	FY23 ANNUAL BUDGET	May, 2023	% OF BUDGET	FY22 ANNUAL BUDGET	May, 2022	% OF BUDGET	FY19 ANNUAL BUDGET	May, 2019	% OF BUDGET	
		OF YEAR TO DATE			OF YEAR TO DATE			OF YEAR TO DATE		
GENERAL FUND										
Personnel (4)	\$ 2,236,509	\$ 1,686,999	75%	\$ 2,065,293	\$ 1,991,962	96%	\$ 1,831,488	\$ 1,587,300	87%	
Circulation Materials & Data (5)	267,000	238,998	90%	284,510	239,257	84%	285,528	231,598	81%	
Technology Services (6)	121,424	114,243	94%	106,500	87,524	82%	87,582	70,049	80%	
Program Services & Supplies (7)	132,584	93,944	71%	125,800	60,164	48%	102,100	92,205	90%	
Building Expenses (8)	297,177	274,502	92%	254,205	234,449	92%	164,291	114,333	70%	
Agency Administration	72,039	42,241	59%	63,120	51,868	82%	61,882	64,440	104%	
TOTAL GENERAL FUND	\$ 3,126,733	\$ 2,450,927	78%	\$ 2,899,428	\$ 2,665,224	92%	\$ 2,532,871	\$ 2,159,925	85%	
NET OPERATING REVENUE	\$ 153	\$ 436,710		\$ 17,998	\$ 112,986		\$ 98,835	\$ 414,392		
USES OF RESERVES										
Transfer to Bldg Maintenance Res							69,556	69,556	100%	
Use Building Reserve Tech & Equip	35,750	35,753								
Use Building Reserve Furn & Fixt	55,000	38,528								
Expansion LOC Principal & Interest	160,000	150,868	94%	112,231	-	0%				
Use Operating Reserve Misc.	15,000	-	0%	1,000,000	1,000,000	100%				
TOTAL USES OF RESERVES	\$ 265,750	\$ 225,149		\$ 1,112,231	\$ 1,000,000		\$ 69,556	\$ 69,556		
EXPANSION ACTIVITY										
Expansion Grants & Contributions		300,000		3,054,161	2,675,000	88%		758,716		
Expansion Reserve from Operations				1,000,000	1,000,000	100%				
Expansion Line of Credit Inflow	2,200,000	2,000,000	91%	2,992,837	500,000	17%				
Total Expansion Inflows	2,200,000	2,300,000	105%	7,046,998	4,175,000	59%	-	758,716		
Less: Expansion Expenditures	2,200,000	1,692,028	77%	7,046,998	4,188,102	59%	-	768,860		
NET EXPANSION ACTIVITY (9)	\$ -	\$ 607,972		\$ -	\$ (13,102)		\$ -	\$ (10,144)		
(4) Personnel	CalPERS Unfunded Accrued Liability Payment is made in July. In 2022, Retiree Vacation Payouts increased this line.									
(5) Circulation Materials & Data	Most of the Digital Resource and Platform Support Subscriptions are paid in July.									
	Annual MARINet charge is paid in July.									
(6) Technology Services	Includes background infrastructure for Patron Support by Staff.									
(7) Program Services & Supplies	Marketing Costs and Supplies for Library Programs.									
	Includes Children's, Teen, Maker Space, and Technology Training.									
(8) Building Expenses	Building and Liability insurance is paid in July.									
	Includes Storage costs during Expansion.									

**BELVEDERE TIBURON LIBRARY AGENCY
 DETAIL BUDGET VS ACTUAL FY 2023
 11 MONTHS ENDED
 MAY 31, 2023**

		FY 2022-23				FY 2021-22			
		FY23	May, 2023		BUDGET	FY22	May, 2022		
		ANNUAL	92% OF	% OF	REMAINING	ANNUAL	92% OF	% OF	
		BUDGET	YEAR TO	BUDGET		BUDGET	YEAR TO	BUDGET	
			DATE				DATE		
GENERAL FUND REVENUE									
Revenue									
Basic Library Tax (1)	5010	\$ 2,300,639	\$ 2,229,550	97%	\$ 71,089	\$ 2,159,580	\$ 2,091,616	97%	
Parcel Tax (1)	5020	275,000	\$ 263,751	96%	11,249	275,000	239,696	87%	
ERAF (1)	5025	525,000	\$ 361,818	69%	163,182	523,000	564,247	108%	
BTLF Grants (2)	5032	125,000	\$ 54,000	43%	71,000	60,000	0	0%	
Program Grants (3)	5033	20,000	\$ 60,888	304%	(40,888)	0	0	0%	
Book Fines and Reserves	5040	500	\$ 1,654	331%	(1,154)	2,000	220	11%	
Book Sales	5050	0	\$ 823		(823)	5,000	59	1%	
Reference Desk Income	5065	1,000	\$ 55	6%	945	2,000	110	6%	
Copier Fees	5070	1,000	\$ 269	27%	731	900	15	2%	
E-Scrip Revenue	5090	3,000	\$ 14	0%	2,986	30	6	20%	
Interest Income	5099	5,547	\$ 46,920	846%	(41,373)	19,966	7,106	36%	
Total Revenue		\$ 3,256,686	\$ 3,019,742	93%	\$ 236,944	\$ 3,047,476	\$ 2,903,075	95%	
Bond Debt Service via Parcel Tax									
Bond Debt Service - Interest	8910	(\$27,300)	(\$27,300)	100%	\$0	(\$32,550)	(\$32,550)	100%	
Bond Debt Service - Principal	8915	(\$90,000)	(\$90,000)	100%	\$0	(\$85,000)	(\$85,000)	100%	
Bond Fiscal Agent Fees	8920	(\$12,500)	(\$14,805)	118%	\$2,305	(\$12,500)	(\$7,315)	59%	
Total Bond Debt Service		(\$129,800)	(\$132,105)	102%	\$2,305	(\$130,050)	(\$124,865)	96%	
Total Revenue after Bond Service		\$3,126,886	\$2,887,637	92%	\$239,249	\$2,917,426	\$2,778,210	95%	
GENERAL FUND EXPENDITURES									
Personnel									
Salaries & Wages (4)	7010	1,382,477	1,146,922	83%	235,555	1,431,595	1,480,502	103%	
Medical Reimbursement (4)	7015	24,300	19,931	82%	4,369	29,287	23,269	79%	
Part Time Salaries & Wages (4)	7020	285,992	90,408	32%	195,584	96,217	46,038	48%	
PERS Retirement Benefits (5)	7100	240,118	213,036	89%	27,082	237,742	216,897	91%	
PERS Insurance Benefits (4)	7110	222,790	163,746	73%	59,044	203,795	169,493	83%	
PERS OPEB Benefits	7115	9,000	8,245	92%	755	0	8,195	0%	
Workers Comp Insurance	7120	7,508	6,141	82%	1,367	6,838	0	0%	
Employment Practice Insurance	7125	5,400	5,400	100%	-	5,400	0	0%	
Payroll Tax Expense (4)	7130	41,924	24,267	58%	17,657	28,119	25,253	90%	
Unemployment		0	0		-	4,500	818	18%	
Professional Development	7200	17,000	6,949	41%	10,051	2,800	1,000	36%	
Staffing Recruitment	7210	0	1,954		(1,954)	19,000	20,497	108%	
Total Personnel		\$ 2,236,509	\$ 1,686,999	75%	\$ 549,510	\$ 2,065,293	\$ 1,991,962	96%	
Circulation Materials & Data									
Books and other Materials (6)	7601	100,000	96,498	96%	3,502	120,000	93,030	78%	
Vendor Processing Costs	7602	7,000	5,954	85%	1,046	7,000	5,949	85%	
Supplies for Processing	7603	3,000	1,431	48%	1,569	3,000	4,769	159%	
Digital Resources & Content (7)	7606	57,000	39,895	70%	17,105	57,000	50,511	89%	
MARINet (6)	7607	100,000	95,220	95%	4,780	97,510	84,998	87%	
Total Circulation Materials & Data		\$ 267,000	\$ 238,998	90%	\$ 28,002	\$ 284,510	\$ 239,257	84%	

**BELVEDERE TIBURON LIBRARY AGENCY
 DETAIL BUDGET VS ACTUAL FY 2023
 11 MONTHS ENDED
 MAY 31, 2023**

		FY23 ANNUAL BUDGET	May, 2023 92% OF YEAR TO DATE	% OF BUDGET	BUDGET REMAINING	FY22 ANNUAL BUDGET	May, 2022 92% OF YEAR TO DATE	% OF BUDGET
Technology Services								
Online Services (6)	8020	10,000	13,128	131%	(3,128)	10,000	10,264	103%
Computers & Peripherals	8035	5,000	3,252	65%	1,748	32,500	5,354	16%
Technical Support	8040	66,924	45,805	68%	21,119	27,000	43,339	161%
IT Infrastructure (8)	8070	18,000	32,670	182%	(14,670)	17,000	14,212	84%
Website Maintenance	8071	21,500	19,388	90%	2,112	20,000	14,355	72%
Total Technology Services		\$ 121,424	\$ 114,243	94%	\$ 7,181	\$ 106,500	\$ 87,524	82%
Program Services & Supplies								
Copier Expense	8210	19,284	12,345	64%	6,939	18,000	14,339	80%
Postage Freight	8220	7,000	4,117	59%	2,883	7,000	5,207	74%
Public Relations	8225	25,000	9,576	38%	15,424	23,500	7,233	31%
Office Supplies	8230	10,000	7,593	76%	2,407	10,000	10,502	105%
Library Programs & Materials	8240	12,000	19,935	166%	(7,935)	7,000	846	12%
Children's Program Supplies	8250	16,000	15,274	95%	726	16,000	6,740	42%
Young Adult Programs	8251	12,000	8,649	72%	3,351	7,000	2,921	42%
Telephone	8260	12,500	12,387	99%	113	12,500	11,823	95%
A/V Equipment & Peripherals	8270	5,000	0	0%	5,000	11,000	0	0%
Maker Space Programs (9)	8280	9,000	1,518	17%	7,482	9,000	553	6%
Technology Training Program (9)	8290	4,800	2,550	53%	2,250	4,800	0	0%
Total Program Services &		\$ 132,584	\$ 93,944	71%	\$ 38,640	\$ 125,800	\$ 60,164	48%
Building Expenses								
Building & Contents Insur. (10)	8410	95,980	84,917	88%	11,063	95,980	69,869	73%
Building Maintenance (11)	8430	24,800	31,707	128%	(6,907)	16,500	94,896	575%
Grounds Maintenance (9)	8440	11,100	6,500	59%	4,600	15,000	4,715	31%
Janitorial Expense (12)	8450	80,000	64,649	81%	15,351	54,200	38,657	71%
Custodial Supplies	8460	11,931	3,760	32%	8,171	7,865	2,112	27%
Trash	8480	4,430	3,823	86%	607	4,027	2,865	71%
Electricity & Gas (13)	8490	36,996	59,397	161%	(22,401)	33,633	3,934	12%
Parking	8491	11,040	7,680	70%	3,360	10,000	8,280	83%
Maintenance Contracts	8492	8,000	7,506	94%	494	8,000	2,803	35%
EV Public Charging Stations (9)	8493	3,000	0	0%	3,000	0	0	0%
Water	8500	9,900	4,563	46%	5,337	9,000	4,452	49%
Small Furniture & Fixtures	8501	0	0		-	0	1,866	0%
Total Building Expenses		\$ 297,177	\$ 274,502	92%	\$ 22,675	\$ 254,205	\$ 234,449	92%
Agency Administration								
Bank Charges	8810	1,000	24	2%	976	1,000	137	14%
Credit Card Fees	8815	2,000	582	29%	1,418	2,000	960	48%
Cash (over/under)	8820	120	(9)	-8%	129	120	0	0%
Accounting	8830	10,300	8,184	79%	2,116	10,300	8,730	85%
Auditing	8835	33,619	10,435	31%	23,184	29,700	24,640	83%
Legal Services	8840	20,000	3,493	17%	16,507	15,000	15,594	104%
Office Expenses	8850	5,000	2,483	50%	2,517	5,000	1,807	36%
Grand Opening	8870	0	17,049		(17,049)	0	0	
Total Agency Administration		\$ 72,039	\$ 42,241	59%	\$ 29,798	\$ 63,120	\$ 51,868	82%
Total GENERAL FUND		\$ 3,126,733	\$ 2,450,927	78%	\$ 675,806	\$ 2,899,428	\$ 2,665,224	92%
NET OPERATING REVENUE/(LOSS)		\$ 153	\$ 436,710		\$ 436,557	\$ 17,998	\$ 112,986	

**BELVEDERE TIBURON LIBRARY AGENCY
 DETAIL BUDGET VS ACTUAL FY 2023
 11 MONTHS ENDED
 MAY 31, 2023**

		FY23 ANNUAL BUDGET	May, 2023 92% OF YEAR TO DATE	% OF BUDGET	BUDGET REMAINING	FY22 ANNUAL BUDGET	May, 2022 92% OF YEAR TO DATE	% OF BUDGET
ACTUAL BEGINNING CASH - ALL	6/30/2022	\$ 4,518,696	\$ 4,518,696		\$ -			
NET OPERATING REVENUE/(LOSS)		\$ 153	\$ 436,710		\$ 436,557			
NON-OPERATING TRANSFERS & USES OF RESERVES								
Building Reserve - Technology & Equip	9010	(35,750)	(35,753)	100%	(3)			
Building Reserve - Furniture & Fixtures	9020	(55,000)	(38,528)	70%	16,472			
Expansion Line of Credit Interest	8930	(106,845)	(118,835)	111%	(11,990)			
Expansion Line of Credit Principal	8935/2460	(53,155)	(32,033)	60%	21,122			
Operating Reserve		(15,000)	0	0%	15,000			
Total USES OF RESERVES		\$ (265,750)	\$ (225,149)		\$ 40,601			
EXPANSION ACTIVITY								
Expansion Grants from Foundation	200-5978	0	300,000		300,000			
Expansion Line of Credit Borrowing		2,200,000	2,000,000	91%	(200,000)			
Expansion Expenditures	9041-9051	(2,200,000)	(1,692,027)	77%	507,973			
Total EXPANSION ACTIVITY		\$ -	\$ 607,973		\$ 607,973			
BALANCE SHEET ACTIVITY		\$ (70,000)	\$ (148,384)		\$ (78,384)			
DESIGNATED FUND ACTIVITY								
Designated Fund Receipts		26,314	5,860	22%	(20,454)			
Designated Fund Expenditures		(30,278)	(20,746)	69%	9,532			
Net DESIGNATED FUND ACTIVITY		\$ (3,964)	\$ (14,886)		\$ (10,922)			
ENDING CASH - ALL FUNDS	5/31/2023	\$ 4,179,135	\$ 5,174,960		\$ 995,825			
CASH BY FUND								
Insurance and Building Reserves			566,794					
Expansion Funds - Restricted for Project Costs			840,662					
Cash with Fiscal Agent - Restricted for Bond Service			108,328					
Funds Restricted by Source			21,784					
Operating Reserve			3,637,392	***				
ENDING CASH - ALL FUNDS		5/31/2023	\$ 5,174,960					
***Fiscal Year 2023 low point for Operating Reserve was \$1,971,025 on December 31, 2022								
CASH BY BANK ACCOUNT								
Mechanics Operating Checking Plus Petty Cash			49,796					
Mechanics Expansion Checking			217,662					
Mechanics Money Market			202,543					
US Bank Fiscal Agent for CFD-1995-1 Bonds			108,328					
LAIF			4,596,631					
ENDING CASH - ALL ACCOUNTS		5/31/2023	\$ 5,174,960					
EXPANSION LINE OF CREDIT								
Expansion Line of Credit Borrowings Fiscal Year 2022			1,000,000					
Expansion Line of Credit Borrowings Fiscal Year 2023			2,000,000					
TOTAL EXPANSION LINE OF CREDIT BORROWING			\$ 3,000,000					
Principal Payments to date			32,033					
EXPANSION LINE OF CREDIT PRINCIPAL BALAN		5/31/2023	\$ 2,967,967					
Interest Payments this Fiscal Year		5/31/2023	118,835					
Prior Year Interest Payments		6/30/2022	750					
Total Interest Payments to Date			\$ 119,585					

**BELVEDERE TIBURON LIBRARY AGENCY
MAY 2023 NOTES TO FINANCIAL STATEMENTS**

Page 5-3 | 92% of Budget Year

- (1) **5010, 5020, 5025**, Revenue % is par for this time of year, comparable to prior periods
Approximately \$300,000 in additional tax revenue is projected.
- (2) **5032** Bookmarks Grant of \$54,000. Foundation has given to the Expansion Project
- (3) **5033** Program Grants from the CA State Library and other sources have exceeded expectations.
- (4) **7000's - 7200's** Personnel low due to departures and staffing up process
- (5) **7100** Retirement Benefits high due to unfunded payment in July, 2022
- (6) **7600's** Circulation Materials high due to front-end subscription and MARINet payments
Page 5-4 8020 Online Services (staff tools to support patrons) High due to front-end subscription payments
- (7) **7606** Digital Resources low purchasing due to staff capacity

Page 5-4 | 92% of Budget Year

- (8) **8070** IT Infrastructure High due to purchase of meeting room scheduling software
- (9) **8200's** Programs low due to startup 3 months after fiscal year began
8440 Grounds Maintenance also low for this reason
- (10) **8410** Building insurance paid in full July 2022
There may be an additional Fiscal Year assessment giving the building completion
- (11) **8430** Building Maintenance includes expansion storage costs
- (12) **8450** Janitorial Expense lowered through new contract
- (13) **8490** Utilities costs higher due to both larger space and rates

Net Operating Revenue is projected at approximately \$500,000 at Fiscal Year-End

**BELVEDERE TIBURON LIBRARY AGENCY
MAY 2023 NOTES TO FINANCIAL STATEMENTS**

Page 5-5 **92% of Budget Year**

9010/9020 Equipment and Furniture purchases post-opening for new programs, some under grant

200-5978 Foundation Expansion Grants Received in FY2023 **\$ 300,000**

Cash by Fund

Expansion Funds include:

\$217,662	Mechanics Expansion Checking
\$623,000	LAIF

Operating Reserve:

\$3.6 million	at May 31, 2023
\$1.9 million	low point in November/December each year

Expansion LOC Balance and Funding:

	<u>FY2023</u>	<u>Total To Date</u>
Total Borrowed	\$ 2,000,000	\$ 3,000,000
Total Payments	\$ 150,868	\$ 151,618
Interest Paid	\$ 118,835	\$ 119,585
Principal Payments	\$ 32,033	\$ 32,033
5/31/2023 Principal Balance		\$ 2,967,967

DRAFT FOR AGENCY REVIEW

REGULAR Meeting
BELVEDERE-TIBURON LIBRARY AGENCY
Belvedere-Tiburon Library, Tiburon, California
May 15, 2023

Roll Call, Present: Chair Ken Weil, Vice Chair Maureen Johnson, Treasurer Jeff Slavitz, Niran Amir, Anthony Hooker, Roxanne Richards (remote)

Members Absent: Lawrence Drew

Also Present: Crystal Duran, Deirdre McCrohan, Kristin Johnson

CALL TO ORDER: Chair Weil called the meeting to order at 6:17 pm

OPEN Forum:

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

STAFF, BOARD, AND COMMITTEE REPORTS

1. Chair's Report

Chair Weil reported that Green Week activities were a great success at the library. The staff and invited exhibitors were professional, warm, and welcoming. Exhibitors and presenters included the local Green Team, Jim Wood, Mill Valley Refuse, Ground, and Anne Marie Bonneau (Zero Waste Chef). Marketing was excellent in The Ark and the Marin IJ. This was a well-attended event and provided much community visibility for the Library.

2. Library Director's Report

Director Duran reported that several Trustees and Foundation members attended and helped with the Green Week Activities. Staff noted that many individual patrons attended more than one of the offered Green Week activities on different days. Corner Books set up outdoor sales for the Saturday Fair and took in over \$500 (normal sales are about \$1,000 per month). The visibility of the event on the Tiburon Boulevard patio drew additional visitors.

Patron use of the Maker Space is increasing. A local Opera performer/fan is one of the many patrons using the Sound Booth. Local authors can also use the Sound Booth to record audio books.

Staff hosted a Library table at Hilarita School for National Library Week and registered 13 new cardholders (a normal 1-week average for Library Card signups). Librarian Ivan Silva offered a multi-generational live Virtual Reality (VR) experience. Some of the teens who tried the VR later visited the library to check out the Maker Space because of their experience at the apartment complex.

The EV charging stations are well used every day. Chair Weil asked if it is possible to tally the zip codes of users. Director Duran said that zip code tracking has not yet been explored, and added that, even if users come from other areas, many are probably visiting the Library and the Town, so the stations are a good draw for community. Treasurer Slavitz added that commercial electricity is cheaper than private electricity, so many users would naturally want to charge their vehicle at the Library's stations versus at home. Director Duran said that the heavy usage of the EV stations indicates the potential for future revenue, while the original setup and current usage status are cost neutral.

The Library has the capacity to add another station, and could consider making that addition a dual station. In addition, an increase of the per kW charge rate (the rate of charge is currently 7 kW per hour) could be considered. Trustee Richards noted that the budget includes a \$3,000 per year maintenance cost, so the income should be monitored to determine the point in time of breakeven. Director Duran suggested reviewing the data in 6 months.

Trustee Hooker inquired about the Library's summer films, which will be held in the Founders Room, Zelinsky Park, and/or the Tiburon Boulevard Patio. He asked what outdoor common areas are shared with the Town of Tiburon. Director Duran said that the Patio belongs to the Library, and all other areas outside the perimeter of the Library are shared in common with the Town.

Trustee Amir asked about staff recruitment. Director Duran said that staff recruitment is continuing, and that she expects staff capacity to allow an increase Library open hours by the fall.

3. Expansion Update

There was no expansion update.

4. Belvedere Tiburon Library Foundation Report

Foundation President Suzannah Scully reported that the Foundation has two new board members: Lucy Churtin and Sylvia Singh. The Foundation team is currently focused on donor recognition. They have commissioned a photo display of the tiles previously located in the old Children's Library seating area. There are 500 tiles in total, which the photographer is documenting for display in the new Children's Room. The Foundation continues to work with donors to confirm names & spaces for the donor wall, the book spines, and each of rooms that have been named.

The Art Committee is busy planning and rotating shows, and is preparing for a Gently Used Art Auction for fall or winter.

The Library Giving Day in April raised \$1,700. An Annual Appeal will be made in late fall or winter. A Popup fundraiser will be held in the fall. Most Foundation fundraising is

planned for the second half of the year. The summer has been reserved for Donor Recognition. Trustee Richards asked whether there would be another campaign for more donor wall contributors. President Scully said that no additional campaigning is planned for the donor wall. The confirmation of name listings for inside the building must be completed and coordinated for final production. Because of cost/benefit analysis, no future Blackie's Hay Day is planned, and there is currently no Bookmarks group.

Deirdre McCrohan of the Ark Newspaper asked when the donor names would be released for the different parts of the Library. President Scully said that names would be released at the end of summer when the plaques are placed. There will be no release of names prior to that event.

5. Financial Report

Clerk Johnson reported that, with 83% of the budget year passed, revenues are at 58% of budget and expenses are at 72% of budget. Most of the Library's revenue is property tax, the largest of which is the Basic Tax. About 45% of the annual tax revenue is received in April or May, and is still outstanding at the end of April.

On the expense side, Circulation Materials and Data appear high due to beginning-of-year subscription payments. Building expenses are high due to beginning-of-year insurance payment in full and to some peripheral costs related to the building expansion such as storage. Personnel, Programs, and Administration are somewhat low due to a short year in full operations after the Grand Opening in September. Staff are currently recruiting to bring the staffing roster back to pre-COVID and construction levels.

A net Operating Loss is normal at this time of year, as 45% of tax revenues are yet to arrive.

The Library Foundation contributed \$300,000 toward the building expansion so far this fiscal year. The Agency borrowed a total of \$3,000,000 from the building expansion line of credit to complete the project: \$1,000,000 in fiscal year 2022, and \$2,000,000 this fiscal year, 2023. Expansion cash stands at around \$850,000 at this time, with an estimate of \$250,000 left to pay on project costs, leaving approximately \$600,000 available to make an additional principal payment on the line of credit. Normal annual payments on the line of credit are \$192,000 including both principal and interest. Payments to date total \$144,347, including \$28,426 toward principal. The current LOC balance is \$2,971,574.

Committee Reports

There were no additional committee reports.

CONSENT CALENDAR**7/8. Motion to approve the Minutes of April. 15, 2023, and the warrants for the Month of April 2023 made by Trustee Amir, Seconded by Treasurer Slavitz.****Roll Call Vote:**

Ayes: Ken Weil, Maureen Johnson, Jeff Slavitz, Niran Amir, Anthony Hooker, Roxanne Richards.

Absent: Lawrence Drew.

Noes: None.

Motion Passed.

TRUSTEE CONSIDERATIONS:**9. Consideration of allocating funds to develop a strategic plan in FY2023-2024**

Trustee Richards reported that the Long Range Planning Committee is asking the Agency to approve funds to facilitate a strategic planning process for library. The Library is at a crossroads, and the Committee has determined that the expertise of a consultant will be needed for creating a vision, renewed mission, and priorities by engaging the community stakeholders in the process. This will help Library Trustees and staff understand what the community wants and apply this as guideline for future decisions. The process will energize the community and staff, and inform next year's budget process. The Committee would like to select a consultant no later than August for a process to begin in September, with estimated completion in January or February.

Trustee Amir asked whether the consultants hired would be retained beyond the next year. Director Duran said that the process would provide guidance for a 3-year plan, with a goal of review after that period. A budget placeholder of \$40,000 has been added to the Fiscal Year 2024 Budget.

Chair Weil expressed the viewpoint that the contract should be handled in the same way that our attorney was retained and should come back to the Agency for final approval. Director Duran affirmed that the contract would be presented to the Agency for final approval.

Trustee Amir asked what other libraries are doing. Director Duran said that the Marin County Library is currently going out to bid on a much larger scale. Similar sized Libraries in California are also hiring consultants for long-range planning. The scope and price of each project depends on the number of stakeholders. The \$40,000 range includes an all-encompassing scope. This is the high end of the range, which would include an approximate \$30,000 contract, plus expenses.

Treasurer Slavitz asked whether the Agency would be required to accept the lowest bid. Director Duran said that the Agency could create a scoring rubric including price and additional factors.

MOTION TO allocate up to \$40,000 in funds to develop a strategic plan in FY2023-2024 made by Vice Chair Johnson, seconded by Treasurer Slavitz.

Roll Call Vote:

Ayes: Ken Weil, Maureen Johnson, Jeff Slavitz, Niran Amir, Anthony Hooker, Roxanne Richards.

Absent: Lawrence Drew.

Noes: None.

Motion Passed.

10. First Review of Draft FY2023-2024 Budget

Director Duran said that the budget draft is mostly status quo with some increase in Programs. All expenditures are within the range of projected revenue. The Personnel line is similar to the prior year because of staff turnover, vacant positions to be filled, and hiring up to pre-COVID and construction levels to allow for maximum Library business hours.

Trustee Richards asked whether the budgeted number of full-time positions would be equivalent to prior years, and whether total FTE's were increased from prior years. Director Duran said that all Library Full Time positions have been filled. The FTE's budgeted are equivalent to typical levels held prior to the pandemic and construction project. Some positions have been changed in order to consolidate work. Staffing needs have been evaluated given the new space, and will continue to be monitored going forward.

Trustee Richards asked whether benefits have changed for the Full Time positions. Director Duran said that neither the number of full time positions nor benefits offered have changed.

Trustee Richards asked about the cost of Maker Space supplies, and whether patrons should be contributing to the cost of products taken home. Director Duran said that Librarian Ivan Silva, who is in charge of the Maker Space and its programs, does not yet have enough data to determine 3-D printing costs, and will continue to monitor costs and usage as activity in the Maker Space evolves. Planned programs for the Maker Space comprise the current budget. Chair Weil added that everything all services and materials provided by the Library, including staffing, have a cost. The current standard of services provided in libraries is evolving in order to meet the needs and interests of the public. Library Staff will continue to monitor costs in relation to activities offered.

Director Duran added that the Fiscal Year 2024 Programs budget has increased over the prior year due to a full 12 months of operation, compared to 9 months of operation in the prior year.

Trustee Amir asked whether the Library staff could identify users who are benefitting more, and if it would be appropriate to develop a funding strategy targeting the heavy users. She suggested that funding could be treated as a donation or grant.

Trustee Hooker suggested that Staff consider charging for study and meeting rooms reserved by patrons. Treasurer Slavitz added that it is part of the purpose of public libraries to provide free services. Director Duran said that the free services offered should be prioritized. Trustee Amir said that charging for services creates value, and that value could

be tied to fundraising. Chair Weill added that community values should be determined and supported.

11. Consideration of Resolution No. 291-2023 AUTHORIZING THE GRANT APPLICATIONS, ACCEPTANCE, AND EXECUTION OF THE GRANT FUNDS FROM THE STATE OF CALIFORNIA

Director Duran said that this grant would be for photovoltaic (PV) (solar) and a backup battery system. The grant application requires a Library Agency resolution. The grant award will be determined by need, and by rank of project type. The grant would provide a dollar-to-dollar match for half of a \$550,000 to \$600,000 project. The awards will be announced in September.

MOTION TO adopt Resolution No. 291-2023 made by Trustee Hooker, seconded by Vice Chair Johnson.

Roll Call Vote:

Ayes: Ken Weil, Maureen Johnson, Jeff Slavitz, Niran Amir, Anthony Hooker, Roxanne Richards.

Absent: Lawrence Drew.

Noes: None.

Motion Passed.

12. Schedule of 2023 meeting Dates

The next Regular BTLA meeting is scheduled for June 19, 2023 (Juneteenth Holiday).

Chair Weil adjourned the meeting at 7:38 pm.

Respectfully Submitted,

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

BELVEDERE TIBURON LIBRARY AGENCY
 OPERATING WARRANTS
 MAY 15, 2023

Check Date	Check Number	Payee	Fund Code	GL Code	GL Title	Expenses	Check Total
OPERATING HAND CHECKS							
	000517	VOID				\$ -	\$ -
	000518	DIANA MARIE ESTEY	100	8240	Library Programs	\$ 300.00	\$ 300.00
					Total	\$ 300.00	\$ 300.00
OPERATING PRINTED CHECKS							
5/15/2023	101818	A&PMOVINGCOMPANY	100	8430	Building Maintenance	\$ 100.00	\$ 100.00
5/15/2023	101819	ARAMARK	100	8492	Maintenance Contracts	\$ 58.00	\$ 58.00
5/15/2023	101820	BRODARTCO	100	7601	Books and other Materials	\$ 225.53	
		BRODARTCO	100	7602	Vendor Processing Costs	\$ 10.31	\$ 235.84
5/15/2023	101821	CINTAS	100	8230	Office Supplies	\$ 48.71	\$ 48.71
5/15/2023	101822	GLAVERCIFUENTES	100	8450	Janitorial Expense	\$ 5,602.50	\$ 5,602.50
5/15/2023	101823	GOVERNMENTJOBS	100	7210	Staffing Recruitment	\$ 800.00	\$ 800.00
5/15/2023	101824	INGRAMLIBRARYSERVICES	100	7601	Books and other Materials	\$ 5,471.99	
		INGRAMLIBRARYSERVICES	100	7602	Vendor Processing Costs	\$ 375.21	\$ 5,847.20
5/15/2023	101825	LINDABENNETT	100	8240	Library Services Materials	\$ 55.63	\$ 55.63
5/15/2023	101826	MARINITINC	100	8020	Online Services	\$ 400.00	\$ 400.00
5/15/2023	101827	MILKSTREET	100	7601	Books and other Materials	\$ 29.95	\$ 29.95
5/15/2023	101828	MISSION SQUARE	100	2040	Deffered Comp Deductions	\$ 1,751.38	\$ 1,751.38
5/15/2023	101829	PROJECT6DESIGNINC	100	8071	Website Maintenance	\$ 1,953.60	\$ 1,953.60
5/15/2023	101830	REDWOODBUILDINGMAINT	100	8450	Janitorial Expense	\$ 4,437.00	\$ 4,437.00
5/15/2023	101831	ROBERTHALF	100	7020	Part Time Salaries & Wages	\$ 989.55	\$ 989.55
5/15/2023	101832	TPXCOMMUNICATIONS	100	8260	Telephone	\$ 1,090.18	\$ 1,090.18
5/15/2023	101833	USBANK	100	8920	Bond Fiscal Agent Fees	\$ 2,470.00	\$ 2,470.00
						\$ 25,869.54	\$ 25,869.54
					TOTAL May 15 Warrants	\$ 26,169.54	\$ 26,169.54

BELVEDERE TIBURON LIBRARY AGENCY
OPERATING WARRANTS
MAY 31, 2023

Check Date	Check Number	Payee	Fund Code	GL Code	GL Title	Expenses	Check Total
OPERATING HAND CHECKS							
5/23/2023	000519	Lincoln National Life Insurance - LIFE	100	7110	PERS Insurance Benefits	\$ 2.54	\$ 2.54
5/23/2023	000520	Lincoln National Life Insurance - LTD	100	7110	PERS Insurance Benefits	\$ 1,160.70	\$ 1,160.70
5/25/2023	000521	Debbie Mazzolini	100	7115	OPEB Insurance Benefits	\$ 758.09	\$ 758.09
5/31/2023	000522	OverDrive	100	7606	Digital Resources & Content	\$ 3,168.08	\$ 3,168.08
					Total	\$ 5,089.41	\$ 5,089.41
OPERATING PRINTED CHECKS							
5/31/2023	101834	ANNMARIEBONNEAU	100	8240	Library Services Materials	\$ 2,000.00	\$ 2,000.00
5/31/2023	101835	BLACKSTONEPUBLISHING	100	7601	Books and other Materials	\$ 139.80	\$ -
		BLACKSTONEPUBLISHING	100	7601	Books and other Materials	\$ 80.00	\$ 219.80
5/31/2023	101836	CITYOFBELVEDERE	100	8830	Accounting	\$ 2,100.00	\$ 2,100.00
5/31/2023	101837	COTTONCANDYEXPRESS	100	8250	Children's Program Supplies	\$ 650.00	\$ 650.00
5/31/2023	101838	DEMCOINC	100	7603	Supplies for Processing	\$ 170.12	\$ 170.12
5/31/2023	101839	DIEGOSGARDENS	100	8440	Grounds Maintenance	\$ 620.00	\$ -
		DIEGOSGARDENS	100	8440	Grounds Maintenance	\$ 620.00	\$ -
		DIEGOSGARDENS	100	8440	Grounds Maintenance	\$ 620.00	\$ 1,860.00
5/31/2023	101840	DYNAMITEDIGITAL	100	8230	Office Supplies	\$ 427.99	\$ 427.99
5/31/2023	101841	EBSCOINDUSTRIES	100	1300	Prepaid Expenses	\$ 4,466.00	\$ 4,466.00
5/31/2023	101842	KRISTINJOHNSON	100	8230	Office Supplies	\$ 13.10	\$ -
		KRISTINJOHNSON	100	8240	Library Services Materials	\$ 54.10	\$ -
		KRISTINJOHNSON	100	8820	Cash (over/under)	\$ (0.10)	\$ 67.10
5/31/2023	101843	LIBRARYIDEASLLC	100	7606	Digital Resources & Content	\$ 32.00	\$ 32.00
5/31/2023	101844	MARINCOUNTYFREELIBRARY	100	8070	IT Infrastructure	\$ 1,158.97	\$ 1,158.97
5/31/2023	101845	MARINITINC	100	8020	Online Services	\$ 400.00	\$ -
		MARINITINC	100	8040	Technical Support	\$ 253.75	\$ -
		MARINITINC	100	8020	Online Services	\$ 297.50	\$ -
		MARINITINC	100	8040	Technical Support	\$ 3,256.00	\$ 4,207.25
5/31/2023	101846	MEGANSCHOENBOHM	100	8250	Children's Program Supplies	\$ 600.00	\$ 600.00
5/31/2023	101847	MIDWESTTAPE	100	7606	Digital Resources & Content	\$ 1,670.00	\$ -
		MIDWESTTAPE	100	1300	Prepaid Expenses	\$ 8,330.00	\$ 10,000.00
5/31/2023	101848	MILLVALLEYREFUSE	100	8480	Trash	\$ 590.54	\$ 590.54
5/31/2023	101849	MISSIONSQUARE	100	2040	Deferred Comp Deductions	\$ 1,731.40	\$ 1,731.40
5/31/2023	101850	MOTIONPICTURELICENSING	100	8020	Online Services	\$ 215.32	\$ 215.32
5/31/2023	101851	OPTIONCLICKCONSULTING	100	8290	Technology Training Program	\$ 180.00	\$ 180.00
5/31/2023	101852	OWENMAERCKS	100	8250	Children's Program Supplies	\$ 405.00	\$ 405.00
5/31/2023	101853	PACIFICGASELECTRIC	100	8490	Electricity & Gas	\$ 5,120.90	\$ 5,120.90
5/31/2023	101854	REBECCAJUNG	100	8251	Young Adult Programs	\$ 118.32	\$ 118.32
5/31/2023	101855	REDWOODBUILDINGMAINT	100	8460	Custodial Supplies	\$ 338.02	\$ 338.02
5/31/2023	101856	REDWOODSECURITYSYSTEMS	100	8492	Maintenance Contracts	\$ 318.00	\$ 318.00
5/31/2023	101857	ROBERTHALF	100	7020	Part Time Salaries & Wages	\$ 989.55	\$ -
		ROBERTHALF	100	7020	Part Time Salaries & Wages	\$ 989.55	\$ -
		ROBERTHALF	100	7020	Part Time Salaries & Wages	\$ 989.55	\$ 2,968.65
5/31/2023	101858	SCHOLASTICLIBRARYPUBLIS	100	8240	Library Services Materials	\$ 428.68	\$ 428.68
5/31/2023	101859	SHOWCASES	100	7603	Supplies for Processing	\$ 85.32	\$ 85.32
5/31/2023	101860	SPECIALDISTRICTMANAGEMENT	100	8410	Building & Contents Insurance	\$ 397.53	\$ 397.53
5/31/2023	101861	SUSANNORTON	360	9850	Art Committee Expenses	\$ 234.82	\$ 234.82
5/31/2023	101862	TMOBILE	100	7606	Digital Resources & Content	\$ 157.08	\$ 157.08
5/31/2023	101863	USBANKEQUIPPIN	100	8210	Copier Expense	\$ 1,209.19	\$ 1,209.19
						\$ 42,458.00	\$ 42,458.00
					TOTAL May 31 Warrants	\$ 47,547.41	\$ 47,547.41

BELVEDERE TIBURON LIBRARY AGENCY

EXPANSION WARRANTS

MONTH OF MAY, 2023

Check Date	Check Number	Payee	Fund Code	GL Code	GL Title	Expenses	Check Total
EXPANSION - HAND CHECKS							
5/2/2023	000406	Bananas at Large	200	9047	Furniture	2,986.69	2,986.69
5/22/2023	000407	MB Contract Furniture	200	9047	Furniture	14,648.39	14,648.39
5/22/2023	000408	Alten Construction	200	9045	Site Work	13,558.77	13,558.77
5/22/2023	000409	Cori Van Allen	200	9048	Project Management	1,170.67	1,170.67
					TOTAL	\$ 32,364.52	\$ 32,364.52



DATE: June 19, 2023

TO: Library Board of Trustees

FROM: Crystal Duran, Library Director

SUBJECT: One-Time Vacation Buy-Back Program

Vacation buy-back means eligible employees may receive payment at their regular salary rate in exchange for unused vacation leave hours. The benefits of a vacation buy-back program include boosting staff morale, increasing productivity, helping staff retention, and reducing the library's accrued vacation liability. The Library does not currently offer a vacation buy-back program and should consider a one-time program in the interim while a comprehensive benefits review occurs.

Per the Employee Handbook:

All full-time employees are entitled to 2 weeks paid vacation each year. Part-time employees working 20 hours per week or more, are entitled to 2 weeks paid vacation each year prorated, based on the average number of hours worked per week. After 5 years continuous employment employees are entitled to 3 weeks paid vacation. After 10 years, continuous employment employees are entitled to 4 weeks paid vacation.

Total accumulated vacation for any employee may not exceed twice the employee's annual rate of accrual. Once an employee has accrued vacation that is equal to twice the employee's annual rate of accrual, he or she stops accruing vacation until he or she takes a vacation day. Vacation time does not accrue, and will not be retroactively applied, during the time in which the employee's accrued vacation is equal to twice the annual rate of accrual.

Vacation Accrual Rates	Vacation Accrual Limits
0-4 years employment = 2 weeks 5-9 years employment = 3 weeks 10+ years employment = 4 weeks	0-4 years = 4 weeks (150 hrs) 5-9 years = 6 weeks (225 hrs) 10+ years = 8 weeks (300 hrs)

Five full-time employees are no longer accruing vacation. Unfortunately, staff have limited taking vacation time because of our staffing shortage since reopening the larger building. Additionally, the rising inflation and cost of living are impacting staff. Implementing a one-time vacation buy-back program is timely and would provide the abovementioned benefits to participating staff.

Locally, vacation buy-back programs vary by jurisdiction and respective bargaining units. The benefits noted below would apply to most library staff at Belvedere Tiburon, excluding management, who typically receive higher benefits.

Jurisdiction	Buy-back Program	Vacation Accrual Rates	Vacation Accrual Limits
City of Larkspur	Once each fiscal year by June 1, employees may apply to convert up to forty (40) hrs of accrued vacation leave to wages provided the employee has already used a minimum of sixty (60) hrs of vacation leave during that fiscal year.	0-5 years = 10 days 6-10 years = 15 days 11-19 years = 20 days 20+ years = 25 days	30 days
City of Sausalito	One-time policy in October 2019: Employees may elect to cash out vacation balances over 200 hrs. One-time only. Effective December 2020 and thereafter: Employees can cash in up to 80 hrs of vacation time as long as they have 40 hrs remaining in their bank of vacation hours at the time they cashed in the vacation. Applies annually in December.	0-5 years = 120 hrs 5-9 years = 136 hrs 10-19 years = 160 hrs 20+ years = 176 hrs	240 hrs
City of Mill Valley	No benefit	0-4 years = 2 weeks 5-9 years = 3 weeks 10-14 years = 4 weeks 15+ years = 5 weeks	0-4 years = 4 weeks Over 5 years = 10 weeks
City of San Rafael	An employee who has taken at least ten (10) days of vacation in the preceding twelve (12) months may request in any fiscal year that accrued vacation, not to exceed seven (7) days, be converted to cash payments, and the request may be granted at the discretion of the City Manager. Employees cannot cash in more than seven (7) days of vacation in	0-3 years = 75 hrs 4+ years = increases annually by one day	250 hrs

	any one twelve (12) month period.		
San Anselmo	<p>Employees may receive cash for vacation days accrued over 20 days, up to a maximum of 5 days cash payment, once each year. Employees with 20+ years of service can cash out an additional 2.5 days.</p> <p>Employees using less sick leave in a year than accrued can transfer 25% of excess sick leave to their vacation accrual.</p>	<p>1-3 years = 11 days 4-7 years = 15 days 8-12 years = 18 days 13-15 years = 20 days 16+ years = 25 days</p>	30 days
County of Marin	No benefit	<p>0-2 years = 10 days 3-9 years = 15 days 10-19 years = 20 days 20-29 years = 25 days 30+ years = 30 days</p>	300 hrs
City of Belvedere	<p>Sick buy-back program</p> <p>Eligible employees must have used less than 48 hrs of sick leave during the preceding calendar year.</p> <p>Employees who have not used any sick leave can buy back up to 40 hrs; must have a min. 80 hrs of combined leave.</p> <p>Employees who have used less than 24 hrs of sick leave can buy back up to 24 hrs.</p> <p>Employees who used more than 24 but less than 48 hrs. sick leave can buy back up to 15 hrs.</p>	<p>0-3 years = 2 weeks 3-5 years = 3 weeks 5+ years = increases annually by one day</p>	Not to exceed twice the employee's annual rate of accrual. Should an employee accumulate vacation hours above the max. allowed at the end of calendar year, the employee shall be paid for any excess hours.
Town of Tiburon	Sick buy-back program offered to employees hired before 2011. No current buy-back benefit available.	<p>0-5 years = 12 days 5-10 years = 18 days 10-15 years = 20 days 20+ years = 21 days</p>	<p>0-5 years = 20 days 5+ years = 30 days</p>

There are a few options to consider implementing a one-time vacation buy-back. BTLA can consider allowing eligible staff to cash out up to half their annual accrual. With this option,

Option A

- Employees earning two (2) weeks of paid vacation annually can elect to receive payment for up to 37.5 hours of vacation per fiscal year
- Employees earning three (3) weeks of paid vacation annually can elect to receive payment up to 56 hours of vacation per fiscal year
- Employees earning four (4) weeks of paid vacation annually can elect to receive payment up to 75 hours of vacation per fiscal year

Alternatively, eligible staff could cash out up to a quarter of their annual accrual. Meaning,

Option B

- Employees earning two (2) weeks of paid vacation annually can elect to receive payment for up to 18.75 hours of vacation per fiscal year
- Employees earning three (3) weeks of paid vacation annually can elect to receive payment up to 28 hours of vacation per fiscal year
- Employees earning four (4) weeks of paid vacation annually can elect to receive payment up to 37.5 hours of vacation per fiscal year

Another consideration is to allow eligible employees to cash out one week of vacation, regardless of accrual rate.

Option C

- Any eligible employee earning paid vacation annually can elect to receive payment for up to 37.5 hours of vacation per fiscal year

Eligibility for any option would be limited to regular full-time and part-time employees with at least 18 months of consecutive employment in good standing. Ten employees could participate in the proposed one-time vacation buy-back program if approved for either option. The library’s current vacation liability is \$131,500. The costs indicated below assume all eligible employees buy back the total amount available.

Buy-back program	Maximum Cost to Implement	Remaining Vacation Liability
Option A - Half of accrual rate	> \$40,000	> \$90,000
Option B - Quarter of accrual rate	> \$20,000	> \$111,500
Option C - Flat rate 37.5 hrs	> \$22,000	> \$106,000

Counsel has reviewed the attached draft policy should BTLA approve implementing a one-time vacation buy-back program.



EMPLOYEE VACATION BUY-BACK POLICY

Adopted June 2023

Purpose

The purpose of this policy is to explain the procedure for a one-time vacation buy-back program. Vacation buy-back is an optional benefit for employees who convert accrued vacation leave into a cash value. Each fiscal year, BTLA may authorize an Employee Vacation Buy-Back Program, and the Library Director will notify employees of the opportunity to participate.

Leave buy-back means eligible employees may receive payment at their regular salary rate in exchange for unused accrued vacation leave hours. Vacation leave is accrued on a pro-rata basis throughout the year. Total accumulated vacation for any employee may not exceed twice the employee's annual rate of accrual. Vacation time does not accrue, and will not be retroactively applied, during the time in which the employee's accrued vacation is greater than twice the annual rate of accrual. Once an employee has accrued vacation that is equal to twice the employee's annual rate of accrual, he or she stops accruing vacation until he or she takes a vacation day. This policy applies only to unused vacation hours that are considered accrued.

Eligibility Criteria

- Classified as regular full-time employees or regular part-time employees
- Must have worked a minimum of 18 months concurrently and be in good standing
- Employees earning two (2) weeks of paid vacation annually can elect to receive payment for up to 37.5 hours of vacation per fiscal year
- Employees earning three (3) weeks of paid vacation annually can elect to receive payment up to 56 hours of vacation per fiscal year
- Employees earning four (4) weeks of paid vacation annually can elect to receive payment up to 75 hours of vacation per fiscal year

Procedures

Employees eligible to participate in the vacation buy-back program will receive a notice stating their total accrued vacation time, rate of pay, and the amount of vacation time eligible for buy-back. Employees who elect to participate must complete the form and indicate the number of hours they intend to cash out. Vacation buy-back request forms must be submitted by email or in person to the Library Director. Request to cash out leave must be made by the first day of the final pay period of the fiscal year. Request for cash out must be made in half-hour increments. All vacation buy-back requests will be processed in the payroll cycle following the date the request was approved. Vacation buy-back requests will be granted based on the needs and resources of the Library and the Library Director retains discretion whether or not to accept such requests.

The rate of cash-out pay is based on the current fiscal year rate of pay that the program was approved. Participation is limited to one time per fiscal year and only when approved by BTLA. Once approved, the hours will be deducted from the employees' available vacation leave, and a check will be issued. For tax purposes, payments will be ordinary income in the month the payment is made and are subject to state and federal taxes and Medicare; no CalPERS deductions/contributions are made from lump-sum payouts.

DRAFT



DATE: June 19, 2023

TO: Library Board of Trustees

FROM: Crystal Duran, Library Director

SUBJECT: Proposed FY23-24 Budget

FY 23-24 represents the first full fiscal year that the Belvedere Tiburon Library will be in operation since the expansion. The proposed budget assumes revenues at a conservative value based on the previous FY and maximum expenses for each category. The library is open seven days a week for 57 business hours, with plans to increase hours by fall 2023.

Below are highlights of the proposed FY 23-24 Budget:

- Personnel includes 12 full-time and 13 part-time staff or 18.5 FTE. We don't anticipate any new full-time positions in the FY. Part-time positions for FY23-24 are equivalent to part-time positions budgeted in the previous FY.
- An Unfunded Accrued Liability (UAL) payment of \$25K is included in Personnel costs not included in the previous FY.
- Program costs for adults, children, Makerspace, and digital literacy are increasing to offer more high-quality programs for the community.
- Public Relations costs are increasing for additional planned outreach and marketing, including promotional materials and collateral, paid advertising and signage, and print mailers to all residents.
- Increases in Building Expenses are mainly due to property and liability insurance and utilities for the expanded building.
- Line of credit repayment will include the annual \$192K plus an additional \$600K payment.

**Belvedere-Tiburon Library Agency
CONSOLIDATED BUDGET PLAN
YEAR ENDING JUNE 30, 2024**

	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Proposed Budget
GENERAL FUND REVENUES		5%	5%	5%	4%	7%	13%
Basic Library Tax	\$ 1,785,700	\$ 1,875,872	\$ 1,967,372	\$ 2,067,703	\$ 2,159,580	\$ 2,300,639	\$ 2,435,052
Parcel Tax	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000
ERAF	\$ 346,035	\$ 346,035	\$ 400,000	\$ 400,000	\$ 523,000	\$ 525,000	\$ 530,000
BTLF Grants	\$ 210,412	\$ 211,653	\$ 202,194	\$ 62,820	\$ 60,000	\$ 125,000	\$ 175,000
Program Grants					\$ -	\$ 20,000	\$ 15,000
Desk Revenue Sales & Fines	\$ 22,810	\$ 25,889	\$ 23,589	\$ 9,076	\$ 7,000	\$ 1,500	\$ 750
Misc. Other Revenue	\$ 1,756	\$ 1,522	\$ 1,414	\$ 784	\$ 2,930	\$ 4,000	\$ 7,700
Interest Income	\$ 17,706	\$ 26,235	\$ 54,300	\$ 31,329	\$ 19,966	\$ 5,547	\$ 50,000
TOTAL GENERAL FUND REVENUE	\$ 2,659,419	\$ 2,762,206	\$ 2,923,869	\$ 2,846,712	\$ 3,047,476	\$ 3,256,686	\$ 3,488,502
ORIGINAL CFD BOND DEBT SERVICE							
Original Bond Principal	\$ (65,000)	\$ (70,000)	\$ (75,000)	\$ (80,000)	\$ (85,000)	\$ (90,000)	\$ (95,000)
Original Bond Interest	\$ (50,550)	\$ (46,500)	\$ (42,150)	\$ (37,500)	\$ (32,550)	\$ (27,300)	\$ (21,750)
Fiscal Agent Fees	\$ (11,000)	\$ (11,000)	\$ (11,000)	\$ (12,500)	\$ (12,500)	\$ (12,500)	\$ (12,500)
TOTAL CFD DEBT SERVICE	\$ (126,550)	\$ (127,500)	\$ (128,150)	\$ (130,000)	\$ (130,050)	\$ (129,800)	\$ (129,250)
TOTAL REVENUE AFTER DEBT SERVICE	\$ 2,532,869	\$ 2,634,706	\$ 2,795,719	\$ 2,716,712	\$ 2,917,426	\$ 3,126,886	\$ 3,359,252
GENERAL FUND EXPENDITURES		5%	5%	2%	5%	8%	11%
Personnel	\$ 1,739,549	\$ 1,827,645	\$ 1,926,703	\$ 1,964,336	\$ 2,065,293	\$ 2,236,509	\$ 2,301,880
Circulation Materials & Data	\$ 279,025	\$ 285,528	\$ 286,029	\$ 289,670	\$ 284,510	\$ 267,000	\$ 295,000
Technology Infrastructure	\$ 114,700	\$ 98,382	\$ 113,922	\$ 111,300	\$ 106,500	\$ 121,424	\$ 121,424
Program Services & Supplies	\$ 89,300	\$ 91,300	\$ 103,300	\$ 105,500	\$ 125,800	\$ 132,584	\$ 156,834
Building Expenses	\$ 162,145	\$ 164,291	\$ 148,330	\$ 158,909	\$ 254,204	\$ 297,177	\$ 362,113
Agency Administration	\$ 55,920	\$ 61,882	\$ 55,164	\$ 61,420	\$ 63,120	\$ 72,039	\$ 117,420
TOTAL GENERAL FUND EXPENDITURES	\$ 2,440,639	\$ 2,529,028	\$ 2,633,448	\$ 2,691,135	\$ 2,899,427	\$ 3,126,733	\$ 3,354,671
NET OPERATING REVENUE	\$ 92,230	\$ 105,678	\$ 162,271	\$ 25,577	\$ 17,999	\$ 153	\$ 4,581
USE OF RESERVES							
Technology & Equipment	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 35,750	\$ -
Building Furniture & Fixtures	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 55,000	\$ -
Expansion Line of Credit Prin & Int				\$ 24,750	\$ 112,231	\$ 160,000	\$ 192,000
Operating Reserve for Grand Opening						\$ 15,000	
Expansion Funds for for LOC Repayment							\$ 600,000
TOTAL USE OF RESERVES	\$ 28,000	\$ 28,000	\$ 18,000	\$ 42,750	\$ 130,231	\$ 265,750	\$ 792,000
Transfer to Bldg Maintenance Res	\$ 67,531	\$ 69,556	\$ -	\$ -	\$ -	\$ -	\$ -
Use Building Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Use of Expansion Reserve	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000		\$ -
TOTAL NON-OPERATING EXP	\$ 67,531	\$ 69,556	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
Expansion Funds Income			\$ 7,000,000	\$ 13,000,000	\$ 3,054,161	\$ 300,000	\$ -
Expansion Reserve from Operations					\$ 1,000,000	\$ -	\$ -
Expansion LOC Borrowing					\$ 2,992,837	\$ 2,200,000	\$ -
Less: Expansion Expenditures			\$ 7,000,000	\$ 13,000,000	\$ 7,046,998	\$ 2,200,000	\$ -
NET EXPANSION ACTIVITY (9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -

BELVEDERE TIBURON LIBRARY AGENCY
 DRAFT BUDGET
 FISCAL YEAR 2022/2023

		2022/2023	May-23	2023/2024	% Change	
		Approved	FY2022/2023	Proposed	over FY23	
		Budget	Projection	Budget	Budget	Account Description Detail:
OPERATING REVENUES:						
5010	Basic Library Tax*	2,300,639	2,357,555	2,435,052	6%	Per County Estimates
5020	Parcel Tax	275,000	274,920	275,000	0%	Library Original 1996 Bond Tax of \$66 per Parcel
5025	ERAF	525,000	536,084	530,000	1%	Prior Year Amounts for Initial Review
5032	BTLF Grants	125,000	54,000	175,000	40%	Foundation fundraising
5033	Program Grants	20,000	60,888	15,000	-25%	Grants for specific projects - TPF, State Library, NorthNet
5040	Book Fines & Reserves	500	1,654	500	0%	Hold/Damages Fees
5050	Book Sales	-	823	-		In-Library sales of donated books
5065	Reference Desk Income	1,000	55	250	-75%	Use of Print Management, Sales of Marin Books, Cards, Thumb Drives
5070	Commission on Copier	1,000	294	500	-50%	Funds from Public Copiers
5090	Other Revenue	3,000	1,213	7,200	140%	EV Charging Stations
5099	Interest Income	5,547	51,919	50,000	801%	LAIF and Mechanics Savings
	Total Operating Revenue	3,256,686	3,339,405	3,488,502	7%	
8915	Principal Repayment	(90,000)	(90,000)	(95,000)	6%	From Bond Amortization Schedule
8910	Bond Interest	(27,300)	(27,300)	(21,750)	-20%	From Bond Amortization Schedule
8920	Fiscal Agent Fees	(12,500)	(14,805)	(12,500)	0%	Four NBS Payments of approx \$2.5K plus One USBank Payment of \$2.5K
	Total Operating Debt Service	(129,800)	(132,105)	(129,250)	0%	
	Total Revenue after Debt Serv	3,126,886	3,207,300	3,359,252	7%	Grant and Operational Revenues were lower in 2022 due to COVID and Expansion Efforts
OPERATING EXPENDITURES:						
Personnel:						
7010	Salaries & Wages	1,382,477	1,262,582	1,364,051	-1%	3% COLA for 9, 4.25% Step and Track for 4
7015	Medical Reimbursement	24,300	22,131	21,600	-11%	Up to \$225 per month for CalPERS employees if maximum Health Premium Allowance is not used
7020	Part-Time Wages	285,992	109,698	344,113	20%	Staffing back up to Normal
	Subtotal Salaries & Wages	1,692,769	1,394,411	1,729,764	2%	18.5 FTE (12 FT staff, 13 PT staff)
7100	PERS Retirement Benefits	240,118	223,236	240,299	0%	CalPERS FY24 normal %'s + required Unfunded Accrued Liability pymt of \$105,382
7110	PERS Health Benefits	223,888	178,946	222,540	-1%	Health, Dental, LTD, Life for Active Employees
7115	OBEP Health Obligation	7,902	9,245	34,060	331%	\$151 per month for 5 Retirees plus OPEB Unfunded Accrued Liability payment of \$25,000
7120	Worker's Comp Insurance	7,508	7,041	8,014	7%	Based on all Clerical Salaries
7125	Employment Practices Insurance	5,400	5,400	5,400	0%	Insurance Coverage through SDRMA included in total package
7130	Payroll Tax Expense	41,924	28,266	46,103	10%	Medicare (All EE's) and Social Security (Part-Time EE's), Based on Salaries & Wages
7140	Unemployment	-	0	-		
7200	Professional Development	17,000	8,949	15,200	-11%	\$400 per FT, \$200 per PT, additional for conferences/training
7210	Staffing Recruitment	0	2,454	500		Ads for Staffing
	Total Personnel	2,236,509	1,857,948	2,301,880	3%	
		69%	56%	66%		Personnel % of Total Revenue

BELVEDERE TIBURON LIBRARY AGENCY
 DRAFT BUDGET
 FISCAL YEAR 2022/2023

		2022/2023	May-23	2023/2024	% Change	
		Approved	FY2022/2023	Proposed	over FY23	
		Budget	Projection	Budget	Budget	Account Description Detail:
Circulation Materials & Data						
7601	Books & Other Materials	100,000	106,898	125,000	25%	Print and other Physical Media (cost per title increasing for processing fees)
7602	Processing Costs & Fees	7,000	6,554	7,000	0%	Book and Media covering, labeling, taping, and repair
7603	Supplies-Processing	3,000	1,630	3,000	0%	Tape, Cases, Covers for processing and repair in library
7606	Digital content	57,000	50,395	60,000	5%	e-Book purchases, Database subscriptions, and Platform subscriptions
7607	MARINet/NN Annual Cost	100,000	95,220	100,000	0%	\$92K Marinet + \$8K courier service
	Total Circulation Materials & Data	267,000	260,697	295,000	10%	
		8%	8%	8%		Circulation Materials & Data % of Total Revenue
Technology Infrastructure:						
8020	Online Services	10,000	14,327	10,000	0%	Marin IT monthly backups , Movie Licensing, OCLC Cataloging + ILL - Staff Use/IT Software
8030	Equipment Maintenance & Rep	-	0	-		Reduced to \$0, moved \$5K to 8035
8035	Computers & Equipment	5,000	3,552	5,000	0%	Updated self-check system
8040	Technical Support	66,924	49,806	66,924	0%	Marin IT Contract \$5,577 monthly
8050	Telecommunications	-	0	-		CENIC now superceded and/or included in MARINet
8070	IT Infrastructure	18,000	35,669	18,000	0%	Back Office Technology Support (Separated from 7606 and 8020)
8071	Website maintenance	21,500	25,989	21,500	0%	Project 6 Website Updates and Support Plus Domain
	Total Technology Infrastructure	121,424	129,343	121,424	0%	
		4%	4%	3%		Technology Infrastructure % of Total Revenue
Program Services & Supplies:						
8210	Copier Expenses	19,284	13,845	19,284	0%	New Lease \$1,357 plus annual overage of \$3,000 based on experience
8220	Postage & Freight	7,000	4,716	7,000	0%	Includes Postage on Print Newsletter
8225	Public Relations	25,000	10,276	30,000	20%	Marketing materials, advertisements, collateral
8230	Office Supplies	10,000	8,593	10,000	0%	Toner, paper, and general office supplies
8240	Adult Programs	12,000	19,985	17,000	42%	Program supplies, speaker/vendor fees, premier programming
8250	Children's Programs	16,000	15,924	19,450	22%	Program supplies, performers, summer reading program
8251	Young Adult Programs	12,000	9,649	9,500	-21%	Teen Arts, Reading, Programs
8260	Telephone	12,500	14,634	14,600	17%	TPX Services
8270	AV Equipment & Peripherals	5,000	0	5,000	0%	Founders and Conference Rooms Audio Visual Updates & Maintenance
8280	Maker Space Programs	9,000	2,713	18,000	100%	Robotics, Virtual Reality, 3D printing, presenters and program supplies
8290	Technology Training Programs	4,800	3,570	7,000	46%	Digital literacy presenters and program supplies
	Total Program Services & Supplies	132,584	103,905	156,834	18%	
		4%	3%	4%		Program Services & Supplies % of Total Revenue

BELVEDERE TIBURON LIBRARY AGENCY
 DRAFT BUDGET
 FISCAL YEAR 2022/2023

		2022/2023	May-23	2023/2024	% Change	
		Approved	FY2022/2023	Proposed	over FY23	
		Budget	Projection	Budget	Budget	Account Description Detail:
Building Expenses:						
8410	Insurance	95,980	84,917	140,000	46%	Property and Liability: Including Earthquake and New Building Based on SDRMA Estimates 1/26/23
8430	Building Maintenance	24,800	35,708	24,800	0%	Ongoing plumbing, electrical, etc.
8440	Grounds Maintenance	11,100	7,740	11,100	0%	Diego's Gardens \$600 monthly and Town of Tiburon quarterly
8450	Janitorial Expense	80,000	70,695	60,000	-25%	Daily Cleaning, COVID Sanitizing, and Annual Deep Clean - Vendor contract
8460	Custodial Supplies	11,931	4,759	9,000	-25%	Hagel Janitorial Supplies
8480	Trash	4,430	4,118	4,873	10%	Mill Valley Refuse
8490	Electricity/Gas	36,996	65,958	80,000	116%	PG&E
8491	Parking	11,040	9,240	11,040	0%	Staff Parking
8492	Maintenance Contracts	8,000	8,206	8,400	5%	Mat Service, Security, HVAC, Pest Control, Fire Extg & First Aid, Backflow Testing
8493	EV Public Charging Stations	3,000	3,000	3,000	0%	Annual subscription service for management/TA
8500	Water	9,900	5,249	9,900	0%	MMWD
8501	Furniture & Fixtures	-	-	-		
	Total Building Expense	297,177	299,590	362,113	22%	
		9%	9%	10%		Building Expense % of Total Revenue
Agency Administration:						
8810	Bank Charges	1,000	36	1,000	0%	LAIF Wire Fees, Bank Charge for Audit Confirms
8815	Credit Card Charges	2,000	680	2,000	0%	Visa and AMEX and Square use and discount fees for patron fees paid by credit card
8820	Cash Short/(Over)	120	4	120	0%	Weekly Cash Register Count Variance
8830	Accounting	10,300	9,684	10,300	0%	City of Belvedere (Accounts Payable & Financials) Contract, ADP Payroll
8835	Auditing	33,619	18,435	34,000	1%	Maze Associates audit; GASB 78 plus actuarial serv: Bartel & Co. & PERS
8840	Legal & Consulting Services	20,000	8,493	65,000	225%	Consultant services for legal, HR, policy issues, strategic planning
8850	Staff, Volunteer & Board Recognition	5,000	2,682	5,000	0%	Agency, Staff, and Volunteer appreciation activities
	Total Agency Administration	72,039	40,014	117,420	63%	
		2%	1%	3%		Agency Administration % of Total Revenue
	Total Operating Expenses	3,126,733	2,691,497	3,354,671	7%	
		96%	81%	96%		Total Operating Expenses % of Total Revenue
	Net Operating Revenue (Loss)	153	515,803	4,581		

BELVEDERE TIBURON LIBRARY AGENCY
 DRAFT BUDGET
 FISCAL YEAR 2022/2023

		2022/2023	May-23	2023/2024	% Change	
		Approved	FY2022/2023	Proposed	over FY23	
		Budget	Projection	Budget	Budget	Account Description Detail:
Beginning Cash Balance - All Funds		\$ 3,914,596	\$ 3,914,596	\$ 4,430,077		Projected & Budgeted / Actual / Projected
Net Operating Revenue (Loss) from above		153	515,803	4,581		Net Inflow (outflow): Outflow will use Operating Reserve
Non-Operating Transfers & Expenses:						
Transfer from General Fund to Building Reserve						
Res	Transfer from Oper to Bldg Res	0		0		No Amount in 2022 due to expansion (normally from Reserve Analysis recommendation 5/8/2013)
	Transfer from OPER to Insurance Res	0		0		(not included in total cash below - this is a transfer between funds)
Uses of Reserves						
9010	Bldg Res - Technology & Equipment		(35,753)			
9020	Bldg Res - Furniture & Fixtures		(22,056)			
8930/5	Oper Res -Expansion LOC Prin & Int	(160,000)	(166,868)	(192,000)		12 monthly payments of \$16,000
8935	Expansion Funds - LOC Prin			(600,000)		Additional Principal payment from Expansion Funds
	Total use of Reserves	(265,750)	(224,677)	(792,000)		Net Outflow
Expansion Activity						
	Projected Grants		300,000			
	Use of Agency Reserve	-		-		
	Projected Borrowing	2,200,000	2,000,000			
	Expansion Expenditures	(2,200,000)	(1,909,663)			
	Total Expansion Activity	0	390,337	0		
NOTE	Balance Sheet Activity (for cash)	(70,000)	(153,140)	(70,000)		Year End Accruals which change the timing of the effect of expenses on cash
Designated Fund Activity						
	Receipts	26,314	7,904	10,000		Excludes Art Shows, as they are now Foundation for FY24
	Expenditures	(30,278)	(20,746)	(20,000)		Excludes Art Shows, as they are now Foundation for FY24
	Net Designated Fund In(Out)Flow	(3,964)	(12,842)	(10,000)		
Rounding						
Projected Ending Cash Balance - All Funds		\$ 3,575,035	\$ 4,430,077	\$ 3,562,658		Note: These are June 30 All Funds Cash Balances. Some restricted, and funds drop much lower in Nov. Low point FY23 (Dec 2022) without Expansion funds was \$2,569,292, with \$1,971,025 unrestricted.

Fiscal Year 2024							COLA:3%
Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Beyond Step 6
Jr. page	\$ 15.50	\$ 16.16	\$ 16.85	\$ 17.56	\$ 18.31	\$ 19.09	COLA/Budget
Sr. page	\$ 16.25	\$ 16.94	\$ 17.66	\$ 18.41	\$ 19.19	\$ 20.01	COLA/Budget
Jr. Library Assistant	\$ 17.00	\$ 17.72	\$ 18.48	\$ 19.26	\$ 20.08	\$ 20.93	COLA/Budget
LA 1	\$ 22.77	\$ 23.74	\$ 24.75	\$ 25.80	\$ 26.89	\$ 28.04	COLA/Budget
LA 1 (annual)	\$ 44,401.50	\$ 46,288.56	\$ 48,255.83	\$ 50,306.70	\$ 52,444.74	\$ 54,673.64	COLA/Budget
LA 1 (monthly)	\$ 3,700.13	\$ 3,857.38	\$ 4,021.32	\$ 4,192.23	\$ 4,370.39	\$ 4,556.14	COLA/Budget
LA 2	\$ 26.11	\$ 27.22	\$ 28.38	\$ 29.58	\$ 30.84	\$ 32.15	COLA/Budget
LA 2 (annual)	\$ 50,914.50	\$ 53,078.37	\$ 55,334.20	\$ 57,685.90	\$ 60,137.55	\$ 62,693.40	COLA/Budget
LA 2 (monthly)	\$ 4,242.88	\$ 4,423.20	\$ 4,611.18	\$ 4,807.16	\$ 5,011.46	\$ 5,224.45	COLA/Budget
Para-professional/Library Specialist	\$ 32.36	\$ 33.74	\$ 35.17	\$ 36.66	\$ 38.22	\$ 39.85	COLA/Budget
Para-professional (annual)	\$ 63,102.00	\$ 65,783.84	\$ 68,579.65	\$ 71,494.28	\$ 74,532.79	\$ 77,700.43	COLA/Budget
Para-professional (monthly)	\$ 5,258.50	\$ 5,481.99	\$ 5,714.97	\$ 5,957.86	\$ 6,211.07	\$ 6,475.04	COLA/Budget
Librarian	\$ 34.16	\$ 35.61	\$ 37.13	\$ 38.70	\$ 40.35	\$ 42.06	COLA/Budget
Librarian (annual)	\$ 66,612.00	\$ 69,443.01	\$ 72,394.34	\$ 75,471.10	\$ 78,678.62	\$ 82,022.46	COLA/Budget
Librarian (monthly)	\$ 5,551.00	\$ 5,786.92	\$ 6,032.86	\$ 6,289.26	\$ 6,556.55	\$ 6,835.21	COLA/Budget
Librarian-Experienced	\$ 39.79	\$ 41.48	\$ 43.24	\$ 45.08	\$ 47.00	\$ 49.00	COLA/Budget
Librarian-Experienced (annual)	\$ 77,590.50	\$ 80,888.10	\$ 84,325.84	\$ 87,909.69	\$ 91,645.85	\$ 95,540.80	COLA/Budget
Librarian-Experienced (monthly)	\$ 6,465.88	\$ 6,740.67	\$ 7,027.15	\$ 7,325.81	\$ 7,637.15	\$ 7,961.73	COLA/Budget
Library Manager	\$ 42.02	\$ 43.81	\$ 45.67	\$ 47.61	\$ 49.63	\$ 51.74	COLA/Budget
Library Manager (annual)	\$ 81,939.00	\$ 85,421.41	\$ 89,051.82	\$ 92,836.52	\$ 96,782.07	\$ 100,895.31	COLA/Budget
Library Manager (monthly)	\$ 6,828.25	\$ 7,118.45	\$ 7,420.98	\$ 7,736.38	\$ 8,065.17	\$ 8,407.94	COLA/Budget
Assistants to the Director	\$ 47.01	\$ 49.01	\$ 51.09	\$ 53.26	\$ 55.53	\$ 57.89	COLA/Budget
Assistants to the Director (annual)	\$ 91,669.50	\$ 95,565.45	\$ 99,626.99	\$ 103,861.13	\$ 108,275.23	\$ 112,876.93	COLA/Budget
Assistants to the Director (monthly)	\$ 7,639.13	\$ 7,963.79	\$ 8,302.25	\$ 8,655.09	\$ 9,022.94	\$ 9,406.41	COLA/Budget
Library Director	\$ 77.05	\$ 80.32	\$ 83.74	\$ 87.29	\$ 91.00	\$ 94.87	COLA/Budget
Library Director (annual)	\$ 150,242.63	\$ 156,627.94	\$ 163,284.62	\$ 170,224.22	\$ 177,458.75	\$ 185,000.75	COLA/Budget
Library Director (monthly)	\$ 12,520.22	\$ 13,052.33	\$ 13,607.05	\$ 14,185.35	\$ 14,788.23	\$ 15,416.73	COLA/Budget

Notes: Library Operations Manager Position was discontinued after FY2022.

Staff hired after 2022 will receive Step and COLA increases in their anniversary work month.

All prior employees receive Step and COLA increaes on FY calendar.

BUDGET DRAFT FOR AGENCY APPROVAL				
7/1/2023	Compliance With Gann Limits FY 2024	Agency & CFD	Agency 63%	CFD 37%
	Total Proposed Expenditures	3,354,671		
	Less: BTLF & other Grants	(190,000)		
	Debt Service	(129,250)		
	PERS - Retirement Benefits	(240,299)		
	Workers Comp. Insurance	(8,014)		
	Payroll Tax	(46,103)		
	Spending Subject to Limits	2,741,005	1,726,833	1,014,172
	Fiscal 2024 Appropriation Limits	2,992,608	1,894,964	1,097,644
	Available Room in Limits	251,603	168,131	83,472
	Calculation of Gann Appropriation Limits	Total Limit	Agency	CFD
***	Fiscal 2023 Gann Limits	2,922,072	1,850,300	1,071,773
"A"	California Per Capita Income change		1.0444	1.0444
"B"	Greater of Co. or District population growth		0.9806	0.9806
	Annual Combined Escalator - A x B		1.0241	1.0241
	Fiscal 2024 Appropriation Limits	2,992,608	1,894,964	1,097,644
		1/1/2022	1/1/2023	Change
	Marin County Population	252,012	249,348	-1.06%
	Belvedere Population	2,078	2,045	-1.59%
	Tiburon Population	8,903	8,798	-1.18%
	Total District Population	11,036	10,843	-1.75%
	Source: Dept. of Finance Letter, St. of Calif., May, 2023			
***	Resolutions 293-2023 and 294-2023			
Source:	http://www.dof.ca.gov/Forecasting/Demographics/Estimates/Population			



Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

May 2023

Dear Fiscal Officer:

Subject: Price Factor and Population Information**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2023-24 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2023.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE SPEPHENSHAW
Director
By:

Erika Li
Chief Deputy Director

Attachment

May 2023

Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2023-24 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

2023-24:

Per Capita Cost of Living Change = 4.44 percent
 Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio: $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24: $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023

County City	Percent Change 2022-2023	--- Population Minus Exclusions ---		Total Population
		1-1-22	1-1-23	1-1-2023
Marin				
Belvedere	-1.59	2,078	2,045	2,045
Corte Madera	-0.82	9,967	9,885	9,885
Fairfax	-0.76	7,410	7,354	7,354
Larkspur	-1.23	12,728	12,571	12,571
Mill Valley	-1.11	13,817	13,664	13,664
Novato	-1.05	51,648	51,104	51,392
Ross	-0.57	2,280	2,267	2,267
San Anselmo	-0.88	12,515	12,405	12,405
San Rafael	-0.92	60,237	59,681	59,681
Sausalito	-1.29	6,955	6,865	6,865
Tiburon	-1.18	8,903	8,798	8,798
Unincorporated	-1.21	63,474	62,709	66,032
County Total	-1.06	252,012	249,348	252,959

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023

County	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>	
	2022-23	1-1-22	1-1-23
Los Angeles			
Incorporated	-0.72	8,819,609	8,755,840
County Total	-0.75	9,826,563	9,753,247
Madera			
Incorporated	0.14	79,099	79,209
County Total	0.66	151,964	152,973
Marin			
Incorporated	-1.01	188,538	186,639
County Total	-1.06	252,012	249,348
Mariposa			
Incorporated	0.00	0	0
County Total	-0.26	16,923	16,879
Mendocino			
Incorporated	-0.85	28,482	28,240
County Total	-0.53	89,581	89,102
Merced			
Incorporated	0.82	193,147	194,723
County Total	0.40	283,103	284,225
Modoc			
Incorporated	-1.01	2,678	2,651
County Total	-0.54	8,573	8,527
Mono			
Incorporated	0.08	7,267	7,273
County Total	-0.03	13,028	13,024
Monterey			
Incorporated	0.28	313,148	314,031
County Total	0.08	417,472	417,816

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



RESOLUTION NO. 292-2023

**A RESOLUTION OF THE BELVEDERE-TIBURON LIBRARY AGENCY
 AUTHORIZING THE USE OF AVAILABLE EXPANSION FUNDS FOR A PAYMENT
 OF \$600,000 TOWARD THE MECHANICS BANK EXPANSION LINE OF CREDIT**

WHEREAS, The Belvedere-Tiburon Library Agency borrowed a total of \$3,000,000 on the Mechanics Bank Expansion Line of Credit as of August 2022 to complete the Library Expansion Project.

WHEREAS, The Library Expansion Project has been substantially completed as of May 31, 2023.

WHEREAS, The Library Expansion Cash on Hand as of May 31, 2023 is \$840,662.

WHEREAS, The projected remaining cost for final completion of the Expansion Project as of May 31, 2023 is estimated to be \$240,662 or less, leaving a remainder of \$600,000.

WHEREAS, The Belvedere-Tiburon Library Agency has determined that it would be prudent and financially beneficial to use the \$600,000 remainder of the Expansion Funds to reduce the Mechanics Bank Expansion Line of Credit Principal Balance.

NOW, THEREFORE, be it resolved by the Belvedere-Tiburon Library Agency

1. That the Library Director is hereby authorized to transfer \$600,000 of the Expansion Funds for payment toward reduction of the Mechanics Bank Expansion Line of Credit Principal Balance.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees of the Belvedere Tiburon Library Agency on the 19th day of June 2023.

AYES: TRUSTEES:

NOES: TRUSTEES:

ABSENT: TRUSTEES:

 Kenneth Weil, Library Agency Chair

ATTEST:

 Kristin Johnson, Clerk of the Board



Belvedere
Tiburon
Library

RESOLUTION NO. 293-2023

**RESOLUTION OF THE BELVEDERE TIBURON LIBRARY AGENCY
ADOPTING THE 2023/2024
GANN APPROPRIATIONS LIMIT**

WHEREAS, Article XIII B of the Constitution of the State of California requires governmental jurisdictions to establish appropriations limits each fiscal year; and

WHEREAS, the Belvedere Tiburon Library Agency has calculated that limit for the 2023/2024 fiscal year to be \$1,894,964 and

WHEREAS, said Agency also calculates the amount of the proceeds of taxes that are subject to the appropriation limit to be \$1,726,833 for the 2023/2024 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Belvedere Tiburon Library Agency that the sum of \$1,894,964 is hereby established as the appropriations limit for the Belvedere Tiburon Library Agency for the 2023/2024 fiscal year.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees of the Belvedere Tiburon Library Agency on the 19th day of June 2023.

AYES: TRUSTEES:

NOES: TRUSTEES:

ABSENT: TRUSTEES:

Kenneth Weil, Library Agency Chair

ATTEST:

Kristin Johnson, Clerk of the Board



Belvedere
Tiburon
Library

RESOLUTION NO. 294-2023

**RESOLUTION OF THE BELVEDERE-TIBURON LIBRARY AGENCY
ADOPTING THE 2023/2024 GANN APPROPRIATIONS LIMIT
FOR THE BELVEDERE-TIBURON LIBRARY AGENCY
COMMUNITY FACILITIES DISTRICT NO. 1995-1**

WHEREAS, Article XIII B of the Constitution of the State of California requires governmental jurisdictions to establish appropriations limits each fiscal year; and

WHEREAS, the Belvedere-Tiburon Library Agency has calculated the said Community Facilities District No. 1995-1 limit for the 2023/2024 fiscal year as \$1,097,644 and

WHEREAS, said Agency also recalculates the amount of the proceeds of taxes that are subject to the appropriation limit to be \$1,014,172 for the 2022/2023 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Belvedere-Tiburon Library Agency that the sum of \$1,097,644 is hereby established as the appropriations limit for the Belvedere-Tiburon Library Agency Community Facilities District No. 1995-1 for the 2023/2024 fiscal year.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees of the Belvedere-Tiburon Library Agency on the 19th day of June 2023.

AYES: TRUSTEES:

NOES: TRUSTEES:

ABSENT: TRUSTEES:

Kenneth Weil, Library Agency Chair

ATTEST:

Kristin Johnson, Clerk of the Board

Belvedere-Tiburon Library Agency Future Meeting Dates

July 2023 meeting not yet determined

August 21, 2023

September 18, 2023

October 16, 2023

November 20, 2023

No Meeting in December unless necessary (**December 18, 2023**)

January 8, 2024 (2nd Monday due to MLK Holiday)

February 12, 2024 (2nd Monday due to Presidents Holiday)

March 18, 2024

April 15, 2024

May 20, 2024

June 17, 2024

**All meetings are held on Mondays at 6:15 pm IN PERSON in the Library
Founder's Room.**