

AGENDA
BELVEDERE TIBURON LIBRARY AGENCY
Regular Meeting of Monday, May 19, 2025 at 6:15pm
Belvedere Tiburon Library
1501 Tiburon Blvd, Tiburon, California

PUBLIC NOTICE

This meeting will be held in person in the Founders' Room at the Library.

CALL TO ORDER AND ROLL CALL

PUBLIC COMMENT

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 – Anthony Hooker, Agency Chair
2. Library Director's Report, - Crystal Duran, Library Director
3. Belvedere Tiburon Library Foundation Report, Lucy Churton, Foundation Director
4. Financial Statements – April 30, 2025 - Kristin Johnson, Board Clerk
5. Committee Reports

CONSENT CALENDAR

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.

6. Approval of Agency Regular Meeting Minutes of April 21, 2025
7. Approval of Agency Warrants for the Month of April, 2025.

PUBLIC HEARING-AB2561-VACANCIES, 6:45pm

8. Hold Public Hearing for Assembly Bill 2561 (AB 2561) (Gov. Code § 3502.3.) to present the status of job position vacancies and recruitment and retention efforts. Hearing not to begin before 6:45pm.

TRUSTEE CONSIDERATIONS

9. Review of Draft Agency Budget for Fiscal 2026.
10. Consideration of Financial Reserve Policy

AGENDA CONTINUES ON PAGE 2

AGENDA (CONTINUED)
BELVEDERE TIBURON LIBRARY AGENCY
Regular Meeting of Monday, *May 19, 2025* at 6:15pm
Belvedere Tiburon Library
1501 Tiburon Blvd, Tiburon, California

COMMUNICATIONS & ANNOUNCEMENTS

11. Schedule of 2025 Meeting Dates

NOTICE: WHERE TO VIEW AGENDA MATERIALS

Meeting minutes and other Agenda items are available at <https://www.beltiblibrary.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.



DATE: May 19, 2025

TO: Library Board Trustees

FROM: Crystal Duran, Library Director

SUBJECT: Director's Report

Programs and Services

We've seen strong community engagement with a series of recent events. Our author talk with Alka Joshi, New York Times bestselling author of *The Henna Artist*, drew an enthusiastic crowd and sparked thoughtful discussions about culture, storytelling, and the writing process. Our Life-Saving Skills Class, led by Dr. Tom Cromwell, offered participants hands-on training in CPR and emergency response techniques. The session was well-received, with attendees expressing appreciation for the practical, empowering knowledge gained. Additionally, our special screening of *Free for All: The Public Library* at the Cinelounge in Tiburon was a full-house success. The evening featured a Q&A with the filmmakers, which I had the pleasure of moderating, providing guests an opportunity to reflect on the critical role of public libraries in a democratic society.

The Belvedere Homemade Film Festival kicked off in early May with a screening of last year's winners and informational presentations on film production. As a program partner, the Library will continue to host filmmaking workshops through August, supporting aspiring local filmmakers. At the end of April, we hosted *Coffee with a Cop* in partnership with the Belvedere and Tiburon police departments. This community event is part of our resilience initiatives, fostering connections between residents and local safety personnel. The event received a warm response, with the Tiburon police chief expressing interest in making it a regular occurrence. One couple, new to Tiburon, shared that they appreciated the opportunity to learn more about local safety measures and meet other residents.

Outreach and engagement

Library staff actively engaged in community outreach at several recent events, including the Town of Tiburon Earth Day celebration, where they promoted sustainability resources and library programs, and the AAPI Festival, where they highlighted cultural collections and the Library of Things. Staff also participated in the Ranch's 50th Anniversary Trivia Night, where a team of six staff members secured second place, showcasing team spirit and community involvement. Additionally, staff joined the Belvedere Community Chat on safety, listening to residents' concerns about emergency preparedness. These outreach efforts demonstrate our ongoing commitment to connecting with residents and strengthening our role as a trusted community resource.

Administration

Library Trustee Katie Sutton recently delivered the Library's annual presentation to the Reed Union School District, highlighting our programs and services that support students and families. We are also preparing to present an update on the progress of our Strategic Plan at the June Board meeting.

Additionally, the Library is actively planning the development of a Community Resilience Center at the Town Hall and Library complex, guided by input from local stakeholders and tailored to community needs. BayREN will provide technical assistance for this initiative at no cost to the Library, ensuring expert support without financial impact.

BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
10 MONTHS ENDED
APRIL 30, 2025

	<u>ACCOUNT</u>	<u>FY25 ANNUAL BUDGET</u>	<u>April 2025 83% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>	<u>BUDGET REMAINING</u>	<u>FY24 ANNUAL BUDGET</u>	<u>APRIL 2024 83% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>
GENERAL FUND REVENUE								
Revenue								
Basic Library Tax (1)	5010	\$ 2,556,925	2,118,939	83%	437,986	\$ 2,435,052	\$ 1,360,131	56%
Parcel Tax (1)	5020	275,000	242,206	88%	32,794	275,000	\$ 151,241	55%
ERAF (1)	5025	530,000	514,499	97%	15,501	530,000	\$ 318,247	60%
BTLF Grants (2)	5032	70,000	73,000	104%	(3,000)	175,000	\$ 250,000	143%
Program Grants (3)	5033	80,400	74,865	93%	5,535	15,000	\$ 8,850	59%
Book Fines and Reserves	5040	500	1,625	325%	(1,125)	500	\$ 1,889	378%
Reference Desk Income	5065	50	497	994%	(447)	250	\$ 89	36%
Copier Fees	5070	380	504	133%	(124)	500	\$ 621	124%
Other Revenue (includes EV)	5090	9,303	10,969	118%	(1,666)	7,200	\$ 7,106	99%
Interest Income	5099	50,000	65,810	132%	(15,810)	50,000	\$ 83,504	167%
Total Revenue		\$ 3,572,558	3,102,914	87%	469,644	\$ 3,488,502	\$ 2,181,678	63%
Bond Debt Service via Parcel Tax								
Bond Debt Service - Interest	8910	(15,900)	(15,900)	100%	0	(21,750)	(21,750)	100%
Bond Debt Service - Principal	8915	(100,000)	(100,000)	100%	0	(95,000)	(95,000)	100%
Bond Fiscal Agent Fees	8920	(14,000)	(11,005)	79%	(2,995)	(12,500)	(10,592)	85%
Total Bond Debt Service		(129,900)	(126,905)	98%	(2,995)	(129,250)	(127,342)	99%
Total Revenue after Bond Service		\$3,442,658	2,976,009	86%	466,649	\$3,359,252	\$2,054,336	61%

BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
10 MONTHS ENDED
APRIL 30, 2025

	<u>ACCOUNT</u>	<u>FY25 ANNUAL BUDGET</u>	<u>April 2025 83% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>	<u>BUDGET REMAINING</u>	<u>FY24 ANNUAL BUDGET</u>	<u>APRIL 2024 83% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>
GENERAL FUND EXPENDITURES								
Personnel (4) (5)								
Salaries & Wages	7010	1,409,856	1,140,858	81%	268,998	1,364,051	1,045,184	77%
Medical Reimbursement	7015	21,600	17,606	82%	3,994	21,600	16,425	76%
Part Time Salaries & Wages	7020	303,834	192,529	63%	111,305	344,113	173,522	50%
PERS Retirement Benefits	7100	277,377	224,156	81%	53,221	240,299	189,622	79%
115 Trust	7105	25,000	0	0%	25,000	25,000	0	0%
PERS Insurance Benefits	7110	258,499	206,102	80%	52,397	222,540	174,270	78%
PERS OPEB Benefits	7115	10,200	9,074	89%	1,126	9,060	8,298	92%
Workers Comp Insurance	7120	8,038	8,628	107%	(590)	8,014	7,789	97%
Employment Practice Insurance	7125	5,400	5,400	100%	0	5,400	5,400	100%
Payroll Tax Expense	7130	43,686	23,751	54%	19,935	46,103	30,871	67%
Unemployment	7140	0.00	3,932	N/A	(3,932)		0	
Professional Development	7200	10,000	10,893	109%	(893)	15,200	1,403	9%
Staffing Recruitment	7210	500	1,836	367%	(1,336)	500	968	194%
Total Personnel		\$ 2,373,990	1,844,765	78%	529,225	\$ 2,301,880	\$ 1,653,752	72%

BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
10 MONTHS ENDED
APRIL 30, 2025

	<u>ACCOUNT</u>	<u>FY25 ANNUAL BUDGET</u>	<u>April 2025 83% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>	<u>BUDGET REMAINING</u>	<u>FY24 ANNUAL BUDGET</u>	<u>APRIL 2024 83% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>
Circulation Materials & Data (6)								
Books and other Materials	7601	100,000	82,663	83%	17,337	125,000	83,356	67%
Vendor Processing Costs	7602	7,000	15,564	222%	(8,564)	7,000	8,570	122%
Supplies for Processing	7603	3,000	1,388	46%	1,612	3,000	3,174	106%
Digital Collection	7606	80,000	70,675	88%	9,325	60,000	55,979	93%
MARINet	7607	112,000	106,203	95%	5,797	100,000	103,955	104%
Total Circulation Materials & Data		\$ 302,000	276,493	92%	25,507	\$ 295,000	\$ 255,034	86%
Technology Services (7)								
Staff Digital Subscriptions	8020	12,276	13,802	112%	(1,526)	10,000	4,194	42%
Computers & Peripherals	8035	14,250	5,676	40%	8,574	5,000	6,815	136%
Technical Support	8040	39,732	32,139	81%	7,593	66,924	27,697	41%
IT Infrastructure	8070	31,200	35,755	115%	(4,555)	18,000	30,594	170%
Website Maintenance	8071	10,000	6,457	65%	3,543	21,500	5,089	24%
Total Technology Services		\$ 107,458	93,829	87%	13,629	\$ 121,424	\$ 74,389	61%
Program Services & Supplies (8)								
Copier Expense	8210	15,520	16,194	104%	(674)	19,284	13,525	70%
Postage Freight	8220	3,500	3,017	86%	483	7,000	2,635	38%
Public Relations	8225	34,000	11,508	34%	22,492	30,000	17,391	58%
Office Supplies	8230	7,000	7,564	108%	(564)	10,000	5,662	57%
Adult Programs	8240	31,900	22,076	69%	9,824	17,000	15,453	91%
Children's Program Supplies	8250	20,000	16,245	81%	3,755	19,450	11,871	61%
Young Adult Programs	8251	6,000	5,730	96%	270	9,500	5,016	53%
Telephone	8260	14,600	12,639	87%	1,961	14,600	11,312	77%
A/V Equipment & Peripherals	8270	5,000	3,514	70%	1,486	5,000	0	0%
Maker Space Programs	8280	15,000	6,616	44%	8,384	18,000	17,212	96%
Technology Training Program	8290	4,000	4,100	103%	(100)	7,000	2,850	41%
Total Program Services & Supplies		\$ 156,520	109,203	70%	47,317	\$ 156,834	\$ 102,927	66%

BELVEDERE TIBURON LIBRARY AGENCY

DETAIL BUDGET VS ACTUAL

10 MONTHS ENDED

APRIL 30, 2025

	ACCOUNT	FY25 ANNUAL BUDGET	April 2025 83% OF YEAR TO DATE CASH BASIS	% OF BUDGET	BUDGET REMAINING	FY24 ANNUAL BUDGET	APRIL 2024 83% OF YEAR TO DATE CASH BASIS	% OF BUDGET
Building Expenses (9)								
Building & Contents Insur.	8410	125,000	128,032	102%	(3,032)	140,000	112,975	81%
Building Maintenance	8430	17,500	21,670	124%	(4,170)	24,800	36,687	148%
Grounds Maintenance	8440	18,000	8,613	48%	9,387	11,100	1,920	17%
Janitorial Expense	8450	60,000	44,370	74%	15,630	60,000	45,535	76%
Custodial Supplies	8460	9,000	3,560	40%	5,440	9,000	3,405	38%
Trash	8480	5,360	2,969	55%	2,391	4,873	2,777	57%
Electricity & Gas	8490	80,000	68,666	86%	11,334	80,000	52,218	65%
Parking	8491	6,240	6,240	100%	0	11,040	6,727	61%
Maintenance Contracts	8492	13,000	8,579	66%	4,421	8,400	7,297	87%
EV Public Charging Stations	8493	9,600	9,071	94%	529	3,000	11,380	0%
Water	8500	7,500	9,967	133%	(2,467)	9,900	3,729	38%
Furniture & Fixtures	8501	0	0		0	0	0	
Total Building Expenses		\$ 351,200	311,737	89%	39,463	\$ 362,113	\$ 284,650	79%
Agency Administration (10)								
Bank Charges	8810	500	180	36%	320	1,000	51	5%
Credit Card Fees	8815	800	484	61%	316	2,000	675	34%
Cash Over/(Under)	8820	120	(7)	-6%	127	120	(5)	-4%
Membership and Dues	8825	4,455	4,456	100%	(1)	0	0	0%
Accounting	8830	8,000	6,216	78%	1,784	10,300	6,543	64%
Auditing	8835	33,350	21,412	64%	11,938	34,000	22,760	67%
Legal & Consulting Services	8840	50,000	143,500	287%	(93,500)	65,000	84,618	130%
Staff, Vol, Board	8850	5,000	4,074	81%	926	5,000	6,543	131%
Contribution to Reserves	8890	34,427	0	0%	34,427	0	0	
Total Agency Administration		\$ 136,652	180,315	132%	(43,663)	\$ 117,420	\$ 121,185	103%
Total GENERAL FUND EXPENDITURES		\$ 3,427,820	2,816,342	82%	611,478	\$ 3,354,671	\$ 2,491,937	74%
NET OPERATING REVENUE/(LOSS)		\$ 14,838	159,667		144,829	\$ 4,581	\$ (437,601)	

BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
10 MONTHS ENDED
APRIL 30, 2025

	<u>ACCOUNT</u>	<u>FY25 ANNUAL BUDGET</u>	<u>April 2025 83% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>	<u>BUDGET REMAINING</u>	<u>FY24 ANNUAL BUDGET</u>	<u>APRIL 2024 83% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>
ACTUAL BEGINNING CASH - ALL FUNDS	6/30/2024	\$ 2,770,523	2,586,355		(184,168)			
NET OPERATING REVENUE/(LOSS)		\$ 14,838	159,667		144,829			
NON-OPERATING TRANSFERS & USES OF RESERVES								
Building Reserve - Technology & Equip	9010	0	0		0			
Expansion Reserve - Furniture & Fixtures	9020	0	(39,427)		(39,427)			
Building Repairs & Improvements	9022		(15,697)		(15,697)			
Expansion Reserve - Children's Patio	9045	0	0		0			
Operating Reserve - Grounds	9025	0	(41,375)		(41,375)			
Total USES OF RESERVES		0	(96,499)		(96,499)			
BALANCE SHEET ACTIVITY		(70,000)	320,630		390,630			
RESTRICTED FUND ACTIVITY								
Restricted Fund Receipts		10,000	6,132	61%	(3,868)			
Restricted Fund Expenditures		(20,000)	(4,152)	21%	15,848			
Net RESTRICTED FUND ACTIVITY		(10,000)	1,980	(0)	11,980			
ENDING CASH - ALL FUNDS	4/30/2025	2,788,537	2,972,133		266,772			

BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
10 MONTHS ENDED
APRIL 30, 2025

	<u>ACCOUNT</u>	<u>FY25 ANNUAL BUDGET</u>	<u>April 2025 83% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>	<u>BUDGET REMAINING</u>	<u>FY24 ANNUAL BUDGET</u>	<u>APRIL 2024 83% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>
					LOW POINT			
CASH BY FUND		<u>% of Budgeted Operating Expenses</u>		<u>% of Budgeted Operating</u>	<u>Mid-December</u>			
Cash with Fiscal Agent - CFD 1995-1 Bond Service			112,192		112,192			
Restricted Funds			23,147		23,147			
Expansion Funds reserved for current projects			4,636		50,000			
Insurance and Building Reserves	2720 & 2730	16%	553,878	16%	553,878			
Operating Reserve		66%	2,278,279	13%	447,408			
TOTAL ENDING CASH - ALL FUNDS		4/30/2025	2,972,133	12/15/2025	1,186,625			
(1) Fiscal Year 2025 Low Point Actual								
(2) Fiscal Year 2024 Low Point Actual								
					LOW POINT			
CASH BY BANK ACCOUNT		<u>% of Total Cash</u>		<u>% of Total Cash</u>	<u>Mid-December</u>			
Mechanics Operating Checking/Petty Cash			423,580		296,409			
US Bank Fiscal Agent for CFD-1995-1 Bonds			112,192		2,739			
LAIF		17%	517,603	30%	357,733			
Mechanics Wealth Management Fed Treas		65%	1,918,758	45%	529,744			
TOTAL ENDING CASH - ALL ACCOUNTS		4/30/2025	2,972,133	12/15/2025	1,186,625			

BELVEDERE TIBURON LIBRARY AGENCY					
APRIL 2025 NOTES: DETAIL BUDGET VS ACTUAL					
	83% of Budget Year				
(1)	5010, 5020, 5025,				
	Basic Tax is at 83%, exact for this time of year.				
	Parcel Tax is at 88%, exact for this time of year.				
	ERAF is at 97%, above average for this time of year.				
	Overall revenues at 87%, normal for this time of year.				
(2)	5032 BTLF Grant for Children's Patio \$58,000				
	Art Committee Grant of \$15,000				
(3)	5033 Sustainability Phase Grant \$72,440, ZipBooks, \$2,200				
(3A)	5090 EV Connect \$10,969, \$4,800 received in may \$ 15,769				
	(compared to line 8493 EV cost-to-date of \$9,071)				
(3B)	5099 Interest rates on the Wealth Management Account have been favorable at 5.2% through October				
	Wealth Management is currently in Federal Funds Money Market, yielding 4.17%.				
(4)	7000's - 7200's Personnel closer to budget than prior year with a full staff, at 78% on par.				
(5)	7100-7115 Benefits CalPERS UAL retirement payment front-loaded, health benefits increased 11% in January				
(6)	7600's Circulation Materials at 92%, Magazine, digital subscriptions and MARINet are front-loaded				
	Processing Costs with Baker & Taylor added this year.				
	83% of Budget Year				
(7)	8000's Technology at 87% Online Services and IT Infrastructure are front-loaded				
(8)	8200's Program Services at 70%, increased budges and increased activity this year over prior year.				
(9)	8400-8500's Building at 89% Insurance is front-loaded, with a \$16K increase from the prior year.				
	Electricity costs are also up \$11,000 Year-to-Date				
(10)	8800's Admin at 132% Unanticipated Legal costs along with Benefits Study and Staff Coaching				
	have added to this area.				
	GENERAL FUND EXPENDITURES IN TOTAL at 82%	Very close to par of 83%.			
	83% of Budget Year				
9010/9020	Equipment and Furniture: (Expansion Reserve Use)	\$7,300 Signage, \$25,000 Furniture, \$8,800 Patio			
9025	Grounds Improvements (FDN Grant & Operating Reserve Use)	Gardners Guild \$38,836, Land Culture \$2,539			

BELVEDERE TIBURON LIBRARY AGENCY							
APRIL 2025 NOTES: DETAIL BUDGET VS ACTUAL							
	Cash by Fund						
	Expansion Designated Fund Balance has been Reserved				Original Reserve	\$50,000	
		for the Project Refresh Furniture			Signage	(7,255)	
		and the Children's Patio Expenses			Interior Furniture	(23,374)	
		and Signage			Patio Furniture	(8,798)	
					Building Repairs	(5,937)	
					Balance 4/30/2025	\$4,636	
		TOTAL Cash:		OPER Reserve:			
		\$ 2,590,000	\$ 1,840,000	at June 30, 2024			
		\$ 2,972,133	\$ 2,278,279	at April 30, 2025			
		87%	66%	YTD % of Operating Budget FY25			
		\$ 1,186,625	\$ 447,408	Low Point mid-December 2024			
		35%	13%	Low Point % of Operating Budget FY25			
		Annual Expenditure Budget FY25:					
			\$ 3,428,000				
		Monthly Operational Cost:					
		July	\$608,000	front-loaded Insurance, CalPERS UAL, MariNET, and Subscriptions			
		August	\$228,000				
		September	\$257,000				
		October	\$261,000				
		November	\$266,000				
		December	\$243,000				
		January	\$214,000				
		February	\$255,000				
		March	\$214,000				
		April	\$270,000	\$2,816,000			
		Thereafter	\$306,000	Average monthly available in budget for remaining 2 months			

DRAFT FOR AGENCY REVIEW

REGULAR Meeting
BELVEDERE-TIBURON LIBRARY AGENCY
Belvedere-Tiburon Library, Tiburon, California
April 21, 2025

Roll Call, Present: Chair Anthony Hooker, Vice Chair Emily Poplawski, Treasurer Jeff Slavitz, Pamela Goldman, Roxanne Richards, Kenneth Weil

Members Absent: Katherine Sutton

Also Present: Crystal Duran, Kristin Johnson, Lucy Churton, Joey Della Santina

CALL TO ORDER: **Chair Hooker called the meeting to order at 6:13 pm**

OPEN Forum:

Chair Hooker opened the floor to comments or questions from the public.

Rick Grossman, long-time resident of Tiburon, Library fan and user, speaker at a Library series, and trial attorney, said that he was speaking on behalf of major donors in the community to express their extreme concern about the legal fees the Library is incurring related to the current employment dispute. He noted that the Library's financial report shows an overage in the legal line item of 200% over budget at this time.

Mr. Grossman recommended that the Library consider a nonbinding arbitration for the dispute. Mr. Grossman recently sent an email to the Agency Trustees regarding the available services of his legal nonprofit. He offered to provide a facility whereby the parties can jointly choose an employment expert to decide the case with a binding decision in less than half the time at less than half the cost of the other attorneys.

Victoria Fong, Tiburon resident who has been engaged with the Library since its post office days said that she was speaking to support Mr. Grossman's offer to take care of the legal matter. She encouraged the Agency Trustees not to fester in a decision, and she supports and reiterates Jeanette Carr's statement at the April meeting that a prolonged process will be divisive in the community, and that the Agency's legacy should not be a costly delayed and dragged out decision.

Violet Marshall, resident of Belvedere-Tiburon for 60 years, said that she has never seen anything like this in the community. She asked that the Agency consider Mr. Grossman's offer to ensure that the conflict is quickly settled with minimal cost and further damage to the community and to the Agency's legacy. She asked for common sense and for consideration in use of the taxpayers' money.

Chair Hooker closed the public comment at 6:28 pm.

STAFF BOARD AND COMMITTEE REPORTS

1. Chair's Report

Chair Hooker reported on the Library's progress in three areas of focus: Programs and Services, Finance, and Library Director Achievements. He thanked Vice Chair Poplawski for her support in this reporting:

In the Programs and Services area, The Belvedere Tiburon Library is currently open more hours per week than any other library in Marin County. Staff and Agency are

DRAFT FOR AGENCY REVIEW

doing everything possible to listen to and serve the community, to consider requests and needs, and to respond appropriately.

The Art Committee's latest exhibit, Artist Narratives, opened 2 weeks ago, with high attendance, high quality art, and great community goodwill. General Program attendance is up 50% from last year.

In addition to a number of teen volunteers at the Library, Corner Books is managed by Foundation Director/Volunteer Heather Lobdell and is staffed by 43 volunteers. The Foundation is ramping up volunteer activity management. At the Library, the meeting rooms are booked most of the time.

In the Finance area, the Library budget is \$3.5 million now, we are no longer a small library. The Library is staffed with 25 staff, at 18 Full-Time Equivalents. By nature of libraries, staffing is the largest budget item at 66% of the total budget.

The Agency is proud to have paid off the Library Expansion debt last fiscal year. The Library agency and staff are working hard with the Foundation as equal partners in fundraising for program development and support, and volunteer program development. The Foundation is actively involved in furniture improvements and children's play area improvements. Director Crystal Duran has been instrumental in championing Library needs with the Strategic Plan, community input, and collaboration with the Foundation.

Director Duran has also initiated collaborations with the local Rotary Club, the Town of Tiburon, and local schools. She has dedicated time and committee exploration to improve compensation plans and policies, employee benefits, and the employee manual, and launched employee development programs including coaching. She has also procured a \$72,000 Sustainability Grant and organized staff to develop "Green Takeover" Sustainability Programs.

Library and Foundation staff and volunteers are on the same track, working well together and getting the word out via the quarterly In the Stacks publication and the Ark Newspaper. Chair Hooker encouraged all present to read the newsletters and the posters in the Library to learn about upcoming programs, including art talks, digital resource and device training, makerspace creativity, and children's and teen programs.

The Agency continues to work with staff and the Foundation to re-emphasize the Library's vision, mission, and values we cherish through policies and programs alike. From a small library in the old post office building, the Library has evolved to be central, in the heart of the community.

Trustee Richards added that the Agency feels strongly about the work accomplished and Director Duran's leadership and contributions. She also expressed appreciation for the volunteer architect and interior designer Jean Fair and Jennifer Hull, who have donated their time for the Library Project Refresh.

2. Library Director's Report

Director Duran reported that the Green Takeover Group is planning a Green Fair on Saturday, June 21. Volunteers will be doing 80% of the work, alongside staff, to prepare for the Fair.

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Library Staff are planning to host a summer art exhibit. The Art Committee has also finalized the 2026 Art Show Lineup.

Staff are developing a local author series, with authors grouped for mini ted-talk type events with presentations and Q&A. This is in response to community feedback toward the Library's Strategic Plan.

Upcoming programs include Coffee with a Cop at the Library (part of the Sustainability plan related to community connections), a behind the scenes tour of the Marine Mammal Center by Foundation Director and Center Volunteer, Brenda Bottum, and a presentation by author Alka Joshi.

The Agency Compensation Committee has been meeting for several months to review benefits for staff. In December the Library launched a low-cost Flexible Spending Account (FSA) program, which provides pretax health cost savings for employees. In June, the Library's Long-Term Disability (LTD) and (improved) Life Insurance programs will be consolidated with Reliance Matrix, along with the new additions of Vision (per the October employee survey) and an Employee Assistance Program (EAP). The additional cost to offer all these programs under this provider is modest.

Director Duran has successfully applied for Library Participation in BayREN Energy Roadmapping Project, which provides public assistance for greening building operations. This will help to addresses goals identified in the Library's Strategic plan, which include being able to continue Library operations during power outages and offering the Library as a central hub in the case of disaster.

3. Belvedere Tiburon Library Foundation Report

Foundation Director Lucy Churton reported that Library Donors will be honored at a celebration on Thursday, April 24th from 5-to-7pm with the Library's Hootenany Group performing, and the Makerspace open for tours and demos.

The Children's patio covering has been poured, which makes the ground surface safer for toddlers. Phase 2 of this project will provide shade coverings, and Phase 3 will provide greenery and warmth.

The Foundation will be supporting the Coffee with a Cop event next week.

In October, a Legacy celebration for the Library's 30th anniversary is planned to thank the community shapers of the Library.

The Annual Fund has been very successful, with \$170,000 raised.

The Volunteer Task Force is still in the works for fall, with goals of organizing volunteers through a database, and creating a system for signup and work projects.

The current Art Gallery show, "Artist Narratives" has sold 4 pieces.

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Vice Chair Poplawski asked about Teen Volunteers. Director Duran said that there are weekly opportunities for teens to sign up to help with Library Operations and Events. On May 15, there will be a youth-focused Art & Literature event which teens will help with.

4. Financial Statements and Quarterly Treasurer's Report, March, 2025

Clerk Johnson reported that cash reserves are at \$2.3 million, compared to a December low point of \$1.2 million, and operating reserves are at \$1.6 million, compared to a December low point of \$500,000. About \$45,000 of the \$50,000 Expansion Reserve carried forward has been used for Library furniture and building repairs and improvements, and \$42,000 has been spent on grounds from the operating reserve. A portion of the grounds improvement will be covered by the garden donor.

1995 Bond Debt Service has been paid for the year, and 3 payments of principal and interest remain through September 2026, a debt balance of \$228,050. Pension and OPEB liabilities total about \$2 million as of the end of last fiscal year.

Most of the Spring property taxes have been received with total revenues at 60%, normal for this time of year. Total Expenditures are at 74% of budget, par at the 75% marker of the fiscal year.

Director Duran added that the Finance Committee has reviewed a draft reserve policy for possible action at the next Agency meeting, along with draft budget.

5. Committee Reports

There were no committee reports.

CONSENT CALENDAR

- 6/7. Motion to approve the Minutes of March 17, 2024 and the Warrants for the Month of March, 2025. Made by Trustee Richards, Seconded by Treasurer Slavitz.**

Ayes: All present in favor

Absent: Katherine Sutton

Noes: None

All in Favor. Motion Passed.

TRUSTEE CONSIDERATIONS:

8. Presentation on the Library Collection and Usage

Librarian Joey Della Santina presented statistics on what is moving in the Library's collection as support to explain how Librarians select items for circulation. He explained that Collection Development is basically managing the Library's large inventory of items available for checkout and responding to patrons' needs. Purchasing can be based on circulation-items that move the most, the number of holds (requests) and resources at Belvedere Tiburon, and the number of holds and resources at other libraries. Staff use Library review journals, newspapers, magazines, bookstores and museums, and Library

programs and discussion groups to research desired additions to the collection. Patrons can request Library purchases through 5 different methods.

Current cataloging practices are evolving more and more to “Inclusive Cataloging” methods, which target an unbiased approach to labeling and grouping, and physical placement. Some of the groupings in the Belvedere Tiburon Library include Classics, Poetry, Library of Things, Green Collection, and Local Area Information.

Library Collection Items are “weeded” periodically, to make room for the new. Deaccession practice is currently to “weed” all items that have not circulated within the most recent 2 years (1 year for DVDs).

Current strategies for the Collection include having a Bestseller collection (currently popular items which can have as many as 200-300 holds), use resources to collect more usage data, buy Overdrive items with hold waits, and continue to develop specialty areas and program support items.

Checkouts of physical items peaked in 2023 after the pandemic, and were expected to decline after 2023, but have continued to increase. Between 2023 and 2024 Belvedere Tiburon Library Circulations increased by 8%, Holds by 17%, and Holds Filled (by BTL as opposed to elsewhere in the consortium) by 13%. Highest circulating items were J Picture books, followed by Movie DVDs and J Non-Fiction. Circulation can be affected by where items are placed in the Library.

Digital Resource item checkouts increased by 19% for Overdrive (e-books, audiobooks, magazines), 20% for Kanopy (movies) and 1.5% for Hoopla (all formats).

Overdrive is mostly used by adults (85%).

Treasurer Slavitz asked whether e-book Bestsellers work the same way as physical Bestseller. Librarian Della Santina said that Libby offers “skip the line” checkouts. He added that e-book purchases are managed through the MARINet consortium. Overdrive can be used to determine volume of holds by Belvedere-Tiburon patrons and purchase the desired books, but the books will be part of the entire consortium. So, the availability to local patrons is diluted for e-books in that sense.

Director Duran added that e-book hold times are now down to 39 days for best sellers (the wait time used to be months). In addition, the MARINet consortium is collectively buying more. She introduced the idea in the consortium that all libraries in the consortium use their allotment to by “skip the line” titles. She added that the need to be collectively spending more on e-books is a current concern.

E-book and audiobook usage have jumped substantially over the last 5 years in 2025.

Trustee Richards asked about trends in print books. Director Duran said that new popular books are kept in the collection for shorter times than in the past, but, in terms of availability, e-books are available in the same way as physical books, in that they can only be checked out 1 copy to one person at a time, so patrons wouldn’t necessarily be able to get the book faster digitally.

Trustee Richards asked how the composition of the collection has changed based on popularity of titles. Librarian Della Santina said that librarians will continue to balance title popularity versus breadth of information. Treasurer Slavitz asked whether being a

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member of MARINet makes a difference in that balancing act. Director Duran said that patrons can get books in other local libraries or request a purchase through Zip Books. Belvedere Tiburon Library has been purchasing more of the high demand items.

Patrons can ask for books feedback through a biblio-commons request, Libby “notify me,” in person at library service points, by email to the Library info desk, and through Zip Books. Requests are limited to 5 per month per patron. Director Duran said that, since Zip Books is funded by state grants, it is not yet known if the program will be impacted in the near future.

9. Consideration of adding one dual EV charging station

Director Duran said that the 3 EV charging stations (1 dual station and 1 accessible single station) which the Library added in 2023 have been very popular, and that there are only 2 other locations in the area with public EV chargers: City of Belvedere City Hall and Tiburon Lodge. Library chargers are currently available from 6 am to 10 pm, and generate about \$7.14 per charging session at about 151 charging sessions per month, or \$13,000 annually.

Installation costs was zero net cost due to available rebates. The life of the units is about 10 years. The installation/equipment cost before rebates was \$16,000.

Last year the Library increased the charging fee from 38 to 40 cents per kWh. Pricing has not yet been tiered based on peak hours. Gross revenue this year is about \$11,000 to-date, and is expected to be about \$16,000 for this fiscal year.

The Library subscribes to service support, currently \$5,000 over 3-years (expected to be lower in the future with 5-year contracts), in addition to incurring the PG&E cost of the stations, currently at \$12,000 per year, and expected to increase 10% annually.

The Town of Tiburon has a goal to increase public access to charging stations and has asked if the Library would add another station. The Town will pay for the cost of the new unit installation and service contract, so out of pocket to library would only be utilities, which is expected to be offset by the revenue.

The Library stations are currently at level 2. Increasing delivery speed would require additional investment.

Motion to approve adding one dual EV charging station Made by, Treasurer Slavitz, seconded by Trustee Weil.

Ayes: Chair Anthony Hooker, Vice Chair Emily Poplawski, Treasurer Jeff Slavitz, Pamela Goldman, Roxanne Richards, Kenneth Weil

Absent: Katherine Sutton

Noes: None

Motion Passed.

10. Discussion of possible uses of Bonnie Spiesberger Gift for Capital Expenditures

Director Duran said that Bonnie Spiesberger, former Foundation President and Agency Chair, and longtime contributor to the Library, had made an estate gift to the library. The

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gift is restricted to capital projects or an endowment fund. Director Duran and Foundation leadership have discussed using \$100,000 of the gift to complete Project Refresh.

The Foundation will meet in May to discuss the gift, and Director Duran would like to take a proposal for this use of funds to their meeting. She is asking the Agency for direction and feedback.

Community member Victoria Fong suggested a first-aid kit accessible to program attendance.

Trustee Poplawski asked about prioritization of desired projects, and whether Director Duran might consider using the portion of the gift toward solar rather than toward Phase 2 of Project Refresh. Director Duran said that she plans to suggest a reserve plan for the solar project, and that the Library Nave layout is important right now for the community to be able to find things and use the space.

11. Consideration of Sculpture addition to I'Lee Hooker Memorial Garden

Chair Hooker recused himself for the Sculpture consideration.

Trustees discussed the issues of setting precedents with donors adding items after the fact to previously promised naming, and about the problem of upkeep and care of the sculptures, and of possible attraction to children crossing into the retention basins.

Motion to deny the proposal Made by Trustee Poplawski, seconded by Treasurer Slavitz.

Ayes: Vice Chair Emily Poplawski, Treasurer Jeff Slavitz, Pamela Goldman, Roxanne Richards, Kenneth Weil

Absent: Katherine Sutton

Noes: None

Motion Passed.

12. Meeting Dates

The next Regular meeting of the Agency is scheduled for May 19, 2025.

Chair Hooker adjourned the meeting at 8:33 pm

Respectfully Submitted,

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

BELVEDERE TIBURON LIBRARY AGENCY

WARRANTS

APRIL 2025

Check Date	Check Number	Payee	Fund Code	GL Code	GL Title	Expenses	Check Total
OPERATING EFT'S							
	ACH	Mechanics Credit Card	100	Various	Credit Card Clearing	\$ 4,990.29	\$ 4,990.29
	ACH	Pitney Bowes	100	8220	Postage	\$ 200.00	\$ 200.00
	EFT	CalPERS Retire CLASSIC MARCH	100	7100	CalPERS Retirement Benefit	10,235.49	
	EFT	CalPERS Retire PEPRA MARCH	100	7100	CalPERS Retirement Benefit	9,210.61	19,446.10
	EFT	CalPERS Health EE APRIL	100	7110	CalPERS Insurance Benefits	22,293.97	
	EFT	CalPERS Health OPEB APRIL	100	7115	OPEB Insurance Benefits	790.00	23,083.97
	EFT	Lincoln Life	100	7110	CalPERS Insurance Benefits	121.70	121.70
	EFT	Delta Dental - April	100	7110	CalPERS Insurance Benefits	1,242.28	1,242.28
	ACH	Mechanics Credit Card	100	Various	Credit Card Clearing	16,015.13	16,015.13
	ACH	Mechanics Analysis Fee	100	8810	Bank Charges	9.38	
	ACH	ADP Payroll	100	Various	Library Wages & Payroll Taxes	60,565.67	60,565.67
	ACH	Connect Your Care	100	7110	CalPERS Insurance Benefits	5.18	5.18
	EFT	Reliance LTD	100	7110	CalPERS Insurance Benefits	546.56	546.56
	ACH	Ameriflex FSA	100		3 New Accounts	730.54	730.54
	ACH	Ameriflex Admin Fee	100	7110	CalPERS Insurance Benefits	75.00	75.00
	ACH	ADP Payroll Fee	100	8830	Accounting	613.87	613.87
	ACH	PG&E	100	8490	Power	5,280.82	5,280.82
	ACH	ADP Payroll	100	Various	Library Wages & Payroll Taxes	58,885.38	58,885.38
				APRIL	TOTAL EFT / ACH	\$ 191,811.87	\$ 191,802.49
OPERATING HAND CHECKS							
4/7/2025	000644	Jeffrey Thomas Leong	100	8240	Adult Programs and Supplies	\$ 300.00	\$ 300.00
4/16/2025	000645	Diana Marie Estey	100	8240	Adult Programs and Supplies	525.00	525.00
4/24/2025	000646	MISSION SQUARE	100	2040	Deferred Comp Deductions	2,000.00	2,000.00
4/25/2025	000647	ERICHUMPHREY	100	8251	Young Adult Programs	200.00	200.00
				APRIL	TOTAL HAND CHECKS	\$ 3,025.00	\$ 3,025.00
OPERATING ACCOUNTS PAYABLE BATCHES							
4/15/2025	102601	A&PMOVINGCOMPANY	100	8430	Building Maintenance Incidental	\$ 100.00	\$ 100.00
4/15/2025	102602	BAKER	100	7601	Books and other Materials	2,778.85	
		BAKER	100	7602	Processing Costs & Fees	745.25	\$ 3,524.10
4/15/2025	102603	BOUCHER LAW, PC	200	9035	Extraordinary Professional Fees	6,815.00	6,815.00
4/15/2025	102604	BRODARTCO	100	7601	Books and other Materials	76.03	76.03
4/15/2025	102605	BURKELLPLUMBING	100	8430	Building Maintenance Incidental	410.00	410.00
4/15/2025	102606	CALIFORNIA CHAMBER OF COM	100	8825	Memberships and Dues	549.00	549.00
4/15/2025	102607	CINTAS	100	8230	Office Supplies	270.67	270.67
4/15/2025	102608	DEMCO INC	100	8230	Office Supplies	272.03	272.03
4/15/2025	102609	ERICHUMPHREY	100	8251	Young Adult Programs	200.00	200.00
4/15/2025	102610	INGRAM LIBRARY SERVICES	100	7601	Books and other Materials	887.00	
		INGRAM LIBRARY SERVICES	100	7602	Processing Costs & Fees	57.68	944.68
4/15/2025	102611	KRISTIN JOHNSON	100	8230	Office Supplies	22.18	
		KRISTIN JOHNSON	100	8240	Adult Programs	36.76	
		KRISTIN JOHNSON	100	8280	Maker Space Programs	40.00	
		KRISTIN JOHNSON	100	8820	Cash (over/under)	(6.69)	
		KRISTIN JOHNSON	100	8850	Staff, Vol, Board Recognition	4.69	
		KRISTIN JOHNSON	100	8850	Staff, Vol, Board Recognition	9.12	106.06
4/15/2025	102612	LIBRARY IDEAS LLC	100	7606	Digital Collection	2.50	2.50
4/15/2025	102613	MALINKY	100	8250	Children's Program Supplies	2,000.00	2,000.00
4/15/2025	102614	MARINIT INC	100	8040	Technical Support	3,586.00	
		MARINIT INC	100	8070	IT Infrastructure	697.50	4,283.50
4/15/2025	102615	MIDWEST TAPE	100	7606	Digital Collection	9,000.00	9,000.00
4/15/2025	102616	MILL VALLEY MUSIC	350	9500	Snelling Trust Expenses	1,170.40	1,170.40
4/15/2025	102617	MILL VALLEY REFUSE	100	8480	Trash	296.91	296.91
4/15/2025	102618	MISSIONS SQUARE	100	2040	Deferred Comp Deductions	2,000.00	2,000.00
4/15/2025	102619	MUCHMORE	100	8840	Legal & Consulting Services	175.00	
4/15/2025	102619	MUCHMORE	100	8840	Legal & Consulting Services	3,108.10	3,283.10
4/15/2025	102620	NBS	310	8920	Bond Fiscal Agent Fees	2,776.32	2,776.32
4/15/2025	102621	NORTHSTAR DIGITAL LITERACY	100	7606	Digital Collection	500.00	500.00
4/15/2025	102622	OPTIONCLICK CONSULTING	100	8290	Technology Training Program	200.00	
		OPTIONCLICK CONSULTING	100	8290	Technology Training Program	200.00	400.00
4/15/2025	102623	PACIFIC GASELECTRIC	100	8493	EV Public Charging Stations	950.86	950.86

BELVEDERE TIBURON LIBRARY AGENCY
WARRANTS
APRIL 2025

Check Date	Check Number	Payee	Fund Code	GL Code	GL Title	Expenses	Check Total
4/15/2025	102624	REDWOODBUILDINGMAINT	100	8460	Custodial Supplies	367.24	
		REDWOODBUILDINGMAINT	100	8450	Janitorial Expense	4,437.00	4,804.24
4/15/2025	102625	RWGLAW	200	9035	Extraordinary Professional Fees	21,420.00	21,420.00
4/15/2025	102626	TOWNOFTIBURON	100	8440	Grounds Maintenance	8,613.00	8,613.00
4/15/2025	102627	TPXCOMMUNICATIONS	100	8260	Telephone	1,304.45	1,304.45
4/15/2025	102628	WILLIAMKAUFMANN	100	8240	Adult Programs	1,000.00	1,000.00
4/15/2025	102629	XRLIBRARIESINC	100	8240	Adult Programs	400.00	400.00
				4/15/2025	ACCOUNTS PAYABLE BATCH	\$ 77,472.85	\$ 77,472.85
4/30/2025	102630	BAKER	100	7601	Books and other Materials	578.21	
		BAKER	100	7602	Processing Costs & Fees	141.25	719.46
4/30/2025	102631	BLACKSTONEPUBLISHING	100	7601	Books and other Materials	84.35	84.35
4/30/2025	102632	CCHINCORPORATED	100	7601	Books and other Materials	350.42	350.42
4/30/2025	102633	CINTAS	100	8230	Office Supplies	125.33	125.33
4/30/2025	102634	DEMCOINC	100	7603	Supplies for Processing	189.44	
4/30/2025	102634	DEMCOINC	100	7603	Supplies for Processing	46.45	235.89
4/30/2025	102635	VOID				-	-
4/30/2025	102636	INGRAMLIBRARYSERVICES	100	7601	Books and other Materials	974.82	
		INGRAMLIBRARYSERVICES	100	7602	Processing Costs & Fees	70.56	1,045.38
4/30/2025	102637	MARINWATER	100	8500	Water	51.75	51.75
4/30/2025	102538	OVERDRIVEINC	100	7606	Digital Collection	818.40	
		OVERDRIVEINC	100	7606	Digital Collection	730.16	1,548.56
4/30/2025	102639	RWGLAW	100	8840	Legal & Consulting Services	5,900.69	5,900.69
4/30/2025	102640	USBANKEQUIPFIN	100	8210	Copier Expense	1,209.19	1,209.19
				4/30/2025	ACCOUNTS PAYABLE BATCH	\$ 11,271.02	\$ 11,271.02
				APRIL	TOTAL ACCOUNTS PAYABLE BATCHES	\$ 88,743.87	\$ 88,743.87
				APRIL	TOTAL WARRANTS	\$ 283,580.74	\$ 283,571.36



DATE: May 19, 2025

TO: Library Board Trustees

FROM: Crystal Duran, Library Director

SUBJECT: AB 2561 Staff Vacancies Report

Background

In September 2024, the California Legislature passed AB 2561, which requires local public agencies to present the status of vacancies at a public hearing before adopting the final budget for the subsequent year. If the vacancy rate is 20% or higher, the Library must also identify any changes to policies, procedures, or recruitment efforts to reduce vacancies. AB 2561 took effect on January 1, 2025.

Staff Vacancies

The Library currently has two vacancies for part-time Library Assistants. Recruitment for both positions began in mid-March, and final interviews took place last week. Tentative offers have been sent, and this recruitment is expected to fill both positions.

Action

This report and public hearing meet the requirements for AB 2561. To comply with the public hearing requirements of Government Code Section 65090, notice was posted in the Marin IJ for at least 10 days before the hearing. Staff recommends opening the public hearing for comments and accepting the report.



DATE: May 19, 2025

TO: Library Board of Trustees

FROM: Crystal Duran, Library Director

SUBJECT: Draft FY25-26 Budget

FY24-25 was a successful year for the Library, marked by significant progress toward strategic plan activities and the library's pursuit of Sustainable Library Certification. Internal work focused on enhancing the employee experience with coaching, small group facilitation, and enhanced benefit offerings.

FY25-26 builds on the previous year's success. The proposed budget assumes revenues at a conservative value based on estimates from the County and previous FY trends. Expenses were evaluated based on previous years' spending and consideration of any new activities. The budget will include a narrative section that outlines strategic plan progress and planned activities in the new FY, an updated organizational chart, and a salary schedule.

FY25-26 Highlights

- Property tax estimates provided by the County in March 2025 represent a 4.1% projected increase from FY24-25.
- ERAF actuals for previous fiscal years have been notably higher than anticipated. Our estimate reflects the average of actuals received for the past five years.
- Federal and state grants will be limited for the foreseeable future, resulting in a significant reduction in line 5033 Program Grants from the previous FY. However, the Library Foundation remains a strong local fundraising partner and commits \$150K for the new year.
- Total Revenue of \$3,745,782 and \$3,616,608 operating revenue after bond repayment obligations. Total Operating Expenditures of \$3,612,221.
- Personnel expenditures account for 18.2 FTE, including cost-sharing with the Town of Tiburon for an HR Manager at approximately .25 FTE. Overall, Personnel costs remain under 70% of the budget.
- Costs for other categories remain relatively consistent with the previous fiscal year: Personnel is 68%, Materials is 9%, Technology is 3%, Programs and Services is 4%, Building is 10%, and Administration is 3%.

The Finance Committee reviewed a preliminary draft in April and provided feedback. The final budget will be presented for adoption at the June Board meeting.

BELVEDERE TIBURON LIBRARY AGENCY

DRAFT BUDGET

FISCAL YEAR 2024-2025

		FY2024-2025	FY2024-2025	FY2025-2026	FY26 % Change	
		Approved	@ 3/31/2025	Proposed	over FY25	
		Budget	Projection	Budget	Budget	Account Description Detail:
OPERATING REVENUES						
5010	Basic Library Tax*	2,556,925	2,556,931	2,662,684	4.1%	Based on County Estimates
5020	Parcel Tax	275,000	278,852	277,000	0.7%	Library Original 1996 Bond Tax of \$66 per Parcel
5025	ERAF	530,000	591,950	575,000	8.5%	ERAF - Estimate based on County estimate and previous actuals
5032	BTLF Grants	70,000	57,000	150,000	114.3%	Per Foundation
5033	Program Grants	80,400	74,865	11,000	-86.3%	Grants for specific projects
5040	Book Fines & Reserves	500	467	500	0.0%	Hold/Damages Fees and Lost Books
5050	Book Sales	-	0	-		In-Library sales of donated books
5065	Reference Desk Income	50	322	50	0.0%	Misc. supplies
5070	Commission on Copier	380	608	380	0.0%	Funds from Public Copiers
5090	Other Revenue	9,303	11,168	11,168	20.0%	EV Charging Stations
5099	Interest Income	50,000	75,584	58,000	16.0%	LAIF and Mechanics Wealth Mgmt projected balances X 3%
	Total Operating Revenue	3,572,558	3,647,747	3,745,782	4.8%	
310-8915	Principal Repayment	(100,000)	(100,000)	(105,000)	5.0%	From Bond Amortization Schedule
310-8910	Bond Interest	(15,900)	(15,900)	(9,750)	-38.7%	From Bond Amortization Schedule
310-8920	Fiscal Agent Fees	(14,000)	(14,004)	(14,424)	3.0%	Four NBS Payments of approx \$2.9K plus One USBank Payment of \$2.8K
	Total Operating Debt Service	(129,900)	(129,904)	(129,174)	-0.6%	
	Total Revenue after Debt Serv	3,442,658	3,517,843	3,616,608	5.1%	
OPERATING EXPENDITURES						
Personnel						363,615.74
7010	Salaries & Wages	1,409,856	1,387,998	1,512,472	7.3%	14.2 FTE
7015	Medical Reimbursement	21,600	21,600	21,747	0.7%	Up to \$225 per month for CalPERS EE's if Health Premium Allowance is not fully used
7020	Part-Time Wages	303,834	248,098	247,687	-18.5%	4 FTE
	Subtotal Salaries & Wages	1,735,290	1,657,696	1,781,906	2.7%	18.2 FTE
7100	PERS Retirement Benefits	277,377	253,186	299,520	8.0%	CalPERS FY26 normal %'s + required Unfunded Accrued Liability pymt of \$153,800
7105	115 Trust	25,000	25,000	-	-100.0%	OPEB UAL additional payment
7110	PERS Health Benefits	258,499	248,235	331,249	28.1%	Health, Dental, LTD, Life for Active Employees (assumed another 10% increase health)
7115	OPEB Health Obligation	10,200	10,620	10,620	4.1%	\$158/month for 5 Retirees plus additional \$99/month former director contract
7120	Worker's Comp Insurance	8,038	8,629	9,308	15.8%	Based on all Clerical Salaries
7125	Employment Practices Insurance	5,400	5,400	5,718	5.9%	Insurance Coverage through SDRMA, is included in total package
7130	Payroll Tax Expense	43,686	39,747	40,879	-6.4%	Medicare (All EE's) and Social Security (Part-Time EE's), Based on S&W Subtotal
7135	HR Cost Sharing with Town of Tiburon			37,500		Anticipated Beginning October 2025
7140	Unemployment	-	8,478	8,500		Max Benefit for one employee
7200	Professional Development	10,000	15,136	10,000	0.0%	Approx. three conferences, memberships, local and virtual workshops
7210	Staffing Recruitment	500	2,178	500		Advertisements, posts
	Total Personnel	2,373,990	2,274,305	2,535,698	6.8%	
		66%	62%	68%		Personnel % of Total Revenue

BELVEDERE TIBURON LIBRARY AGENCY

DRAFT BUDGET

FISCAL YEAR 2024-2025

		FY2024-2025	FY2024-2025	FY2025-2026	FY26 % Change	
		Approved	@ 3/31/2025	Proposed	over FY25	
		Budget	Projection	Budget	Budget	Account Description Detail:
Circulation Materials & Data						
7601	Books & Other Materials	100,000	100,796	100,000	0.0%	Print and other Physical Media
7602	Processing Costs & Fees	7,000	22,257	25,000	257.1%	Vendor pre-processing costs
7603	Supplies-Processing	3,000	1,561	2,000	-33.3%	Tape, Cases, Covers for processing and repair in library
7606	Digital content	80,000	82,738	80,000	0.0%	e-Book purchases, Database subscriptions, and Platform subscriptions for Patron Use
7607	Consortium Costs	112,000	112,834	115,000	2.7%	Marinet + Northnet
7608	Library of Things			5,000		
	Total Circulation Materials & Data	302,000	320,186	327,000	8.3%	
		8%	9%	9%		Circulation Materials & Data % of Total Revenue
Technology Infrastructure						
8020	Online Services	12,276	12,598	15,200	23.8%	Marin IT monthly backups , Movie Licensing, OCLC Cataloging + ILL, IT Software for Staff Support Use
8035	Computers & Equipment	14,250	14,338	14,250	0.0%	Updated self-check system, meeting room remote equipment
8040	Technical Support	39,732	41,907	39,732	0.0%	Marin IT Contract \$3,311 monthly
8070	IT Infrastructure	31,200	30,890	35,100	12.5%	Back Office Technology Support (Separated from 7606 and 8020)
8071	Website maintenance	10,000	8,048	10,200	2.0%	Project 6 Website Updates and Support Plus Domain
	Total Technology Infrastructure	107,458	107,781	114,482	6.5%	
		3%	3%	3%		Technology Infrastructure % of Total Revenue
Program Services & Supplies						
8210	Copier Expenses	15,520	15,433	16,600	7.0%	Monthly Lease \$1,300 plus annual copy overage allowance of \$1,000
8220	Postage & Freight	3,500	3,792	4,000	14.3%	Postage Meter Lease, Inter-Library Loan and Misc Postage
8225	Public Relations	34,000	31,064	34,000	0.0%	Marketing materials, advertisements, collateral
8230	Office Supplies	7,000	8,101	7,000	0.0%	Toner, paper, and general office supplies
8240	Adult Programs and Supplies	31,900	29,227	20,000	-37.3%	Note: Prior Year additional amount was funded by state grant
8250	Children's Programs	20,000	18,854	20,000	0.0%	Program supplies, performers, summer reading program
8251	Young Adult Programs	6,000	5,636	6,000	0.0%	Teen Arts, Reading, Programs
8260	Telephone	14,600	15,019	15,000	2.7%	TPX Services
8270	AV Equipment & Peripherals	5,000	5,014	5,000	0.0%	Conference Rooms Audio Visual Updates & Maintenance
8280	Maker Space Programs	15,000	13,036	10,000	-33.3%	Robotics, Virtual Reality, 3D printing, presenters and program supplies
8290	Technology Training Programs	4,000	4,800	4,800	20.0%	Digital literacy presenters and program supplies
	Total Program Services & Supplies	156,520	149,976	142,400	-9.0%	
		4%	4%	4%		Program Services & Supplies % of Total Revenue

BELVEDERE TIBURON LIBRARY AGENCY

DRAFT BUDGET

FISCAL YEAR 2024-2025

		FY2024-2025	FY2024-2025	FY2025-2026	FY26 % Change	
		Approved	@ 3/31/2025	Proposed	over FY25	
		Budget	Projection	Budget	Budget	Account Description Detail:
Building Expenses						
8410	Insurance	125,000	128,032	138,826	11.1%	Property and Liability: Including Earthquake
8430	Building Maintenance Incidental	17,500	19,649	10,000	-42.9%	Incidental Maintenance and Repair (Regular Maintenance Contracts on Line 8492), Holiday Lighting
8440	Grounds Maintenance	18,000	18,292	18,000	0.0%	Town of Tiburon Agreement
8450	Janitorial Expense	60,000	68,318	65,000	8.3%	Contract \$4,437 monthly plus special requests
8460	Custodial Supplies	9,000	6,399	9,000	0.0%	Janitorial Supplies
8480	Trash	5,360	4,970	5,628	5.0%	Mill Valley Refuse
8490	Electricity/Gas	80,000	83,286	86,867	8.6%	PG&E - Building
8491	Parking	6,240	6,240	6,240	0.0%	Staff Parking \$1,560 per Quarter
8492	Building Maintenance Contracts	13,000	15,813	15,000	15.4%	Mat Service, Security, HVAC maint, Pest Control, Fire Extg & First Aid, Backflow Testing, Gutter Maint
8493	EV Public Charging Stations	9,600	12,086	13,295	38.5%	PG&E Cost for EV plus EV subscription (Prior year included \$5,000 3-year subscription)
8500	Water	7,500	12,537	13,164	75.5%	MMWD - assuming a 5% increase from FY25 actual
8501	Furniture & Fixtures	-	0	-		Storage/filing cabinets, shelving, work table/desk, misc.
	Total Building Expense	351,200	375,622	381,020	8.5%	
		10%	10%	10%		Building Expense % of Total Revenue
Agency Administration						
8810	Bank Charges	500	181	500	0.0%	LAIF Wire Fees, Bank Charge for Audit Confirms
8815	Credit Card Charges	800	1,001	800	0.0%	Visa and AMEX and Square use and discount fees for patron fees paid by credit card
8820	Cash Short/(Over)	120	0	120	0.0%	Weekly Cash Register Count Variance
8825	Membership and Dues	4,455	4,500	4,500	1.0%	Institutional memberships for various resources (CLA, CalChamber, etc.)
8830	Accounting	8,000	8,333	8,200	2.5%	ADP \$600/Month, COB \$1000
8835	Auditing	33,350	31,401	34,500	3.4%	Maze Associates Audit; Foster & Foster OPEB Actuarial, CalPERS Pension Actuarial
8840	Consulting and Legal Services	50,000	140,216	58,000	16.0%	Consultant services for legal, HR, and policy issues
8850	Staff, Volunteer & Board Recognition	5,000	4,729	5,000	0.0%	Agency, Staff, and Volunteer appreciation activities and supplies
8890	Contribution to Reserves	34,427	34,427	-	-100.0%	Reserves for Insurance, Building, and Pension/OPEB (1% of Rev after Debt Service)
	Total Agency Administration	136,652	224,788	111,620	-18.3%	
		4%	6%	3%		Agency Administration % of Total Revenue
	Total Operating Expenses	3,427,820	3,452,658	3,612,221	5.4%	
		96%	95%	96%		Total Operating Expenses % of Total Revenue
	Net Operating Revenue (Loss)	14,838	65,185	4,387		

BELVEDERE TIBURON LIBRARY AGENCY
DRAFT BUDGET
FISCAL YEAR 2024-2025

		FY2024-2025	FY2024-2025	FY2025-2026	FY26 % Change	
		Approved	@ 3/31/2025	Proposed	over FY25	
		Budget	Projection	Budget	Budget	Account Description Detail:
Beginning Cash Balance - All Funds		\$ 2,770,523	\$ 2,586,355	\$ 2,858,845		Projected & Budgeted / Actual / Projected
Net Operating Revenue (Loss) from above		14,838	65,185	4,387		Net Inflow (outflow): Outflow will use Operating Reserve
Non-Operating Transfers & Expenses						
Transfer from General Fund to Reserves						
Res	Transfer from Oper to Bldg Res	0		0		
	Transfer from OPER to Insurance Res	0		0		
200-Uses of Reserves						
200-9010	Bldg Res - Technology & Equipment					
200-9020	Bldg Res - Furniture & Fixtures		(39,426)			
200-9022	Building Repairs & Improvements		(5,937)			
200-9025	Grounds Improvements		(41,375)			
Total use of Reserves		-	(86,738)	-		Net Outflow
NOTE Balance Sheet Activity (for cash)			318,543			Year End Accruals which change the timing of the effect of expenses on cash
Designated Fund Activity						
	Receipts	8,176	8,176	8,176		Restricted Funds
	Expenditures	(5,000)	(32,676)	(8,176)		Restricted Funds
Net Designated Fund In(Out)Flow		3,176	(24,500)	-		Special Catchup on Donor Restricted Circulation Materials Purchases in FY25
Projected Ending Cash Balance - All Funds		\$ 2,788,537	\$ 2,858,845	\$ 2,863,232		Note: These are June 30 All Funds Cash Balances. Some are restricted, and funds drop much lower in Nov.
						Low point FY25 (Dec 2024) without Expansion funds was \$1,186,625 with \$455,688 unrestricted.



DATE: May 19, 2025

TO: Library Board Trustees

FROM: Crystal Duran, Library Director

SUBJECT: Financial Reserve Policy

The attached Reserve Policy establishes a formal framework for how the Library manages its financial reserves, including their intended purposes, target levels, and oversight. It reflects the Library's commitment to long-term financial sustainability, strategic investment, and responsible stewardship of public and private funds. Adopting a Financial Reserve Policy is also essential in the Sustainable Library Certification program, highlighting the importance of economic feasibility and resiliency.

While the Library has historically maintained healthy reserves, this will be the first formal reserve policy adopted by the Library. The Board reviewed a draft version in October 2023 but postponed adoption to prioritize repayment of the building line of credit. As of January 2024, the Library has fully paid off the line of credit, eliminating all capital debt. With that financial obligation resolved, the Board can adopt a policy supporting risk management and strategic growth. The attached policy was discussed at the Finance Committee meeting in April 2025 with a recommendation to bring it to the full board for review and adoption.

The new policy defines six reserve categories with clearly stated purposes and targets:

- Operating Reserve – To support continuity of operations during emergencies or revenue shortfalls
- Insurance Reserve – To cover insurance deductibles and urgent uninsured expenses
- Capital & Maintenance Reserve – To ensure long-term care of building systems and infrastructure
- Pension Liability Reserve – To offset future increases in employer pension contributions
- Strategic Initiative Reserve – To fund non-recurring special projects and innovation efforts
- Restricted Funds Reserve – To track and preserve legally or contractually restricted funding

Establishing this policy is a proactive step toward strengthening the Library's financial infrastructure and ensuring its effective response to challenges and opportunities in the years ahead.



FINANCIAL RESERVE POLICY

May 2025

Purpose

This policy establishes clear guidelines for maintaining financial reserves that safeguard the Belvedere Tiburon Library's long-term sustainability. Reserves may be accessed in the event of emergencies, unexpected costs, strategic projects, or revenue shortfalls, while also supporting long-term liabilities. The objective is to ensure the Library's financial resilience, reduce financial risk, and support investments in critical infrastructure, including sustainability and resiliency initiatives.

Definition of Revenue

Total revenue encompasses all sources of income generated by the Library, including but not limited to:

- Tax revenues
- Donations and grants
- Fines and fees
- Fundraising proceeds
- Investment income
- Other income sources specific to the library

Categories of Reserve Funds

A. Operating Reserve

Maintained to provide liquidity in case of temporary revenue shortfalls or unanticipated expenditures.

Target: 30% of annual operating expenditures, equivalent to approximately 4 months of operating costs.

Typical Use: Emergency operations, major facility repairs, urgent legal or compliance-related costs, and staffing and service continuity.

B. Insurance Reserve

Dedicated to covering insurance deductibles, legal settlements, or costs not covered by insurance.

Target: Minimum Balance of \$550,000

Typical Use: Disaster recovery, claims deductibles, and liability-related expenditures.

C. Pension Liability Reserve

Designated to help stabilize future employer pension costs and reduce exposure to unfunded liabilities.

Target: Initial 7% of annual full-time payroll, with an initial benchmark of \$105,000. Target to increase to 10% in subsequent years.

Typical Use: Offset unanticipated increases in CalPERS employer contribution rates, to make additional discretionary payments (ADPs) toward unfunded liabilities, and reduce volatility in long-term financial planning and budgeting.

D. Capital and Maintenance Reserve

Supports ongoing facilities maintenance and future capital repairs for the Library's physical assets.

Target: A phased, conservative approach to include:

- Initial contribution of \$70,000 or 0.5% of the building's estimated replacement value (currently \$14M)
- Approaching year 5, increase an annual target contribution to 1.0% of replacement value, acknowledging that maintenance demands typically rise as systems age.

Typical Use: Preventative and routine maintenance of building systems, IT and security infrastructure, accessibility-related upgrades, and general repairs.

E. Strategic Initiative Reserve

This reserve supports non-recurring, strategic projects that advance the Library's mission and long-term goals. These initiatives often fall outside the scope of regular operating or capital budgets and may arise opportunistically or in response to emerging community needs. Special projects include sustainability or resiliency initiatives, pilot programs and feasibility studies, professional services for special initiatives, and matching funds for major grant opportunities. The Library will fund this reserve when feasible through year-end surpluses, designated gifts, and Board-authorized fund transfers.

Target: Initial \$300,000 balance, scalable based on project scope

Typical Use: Projects that align with the Library's Strategic Plan including infrastructure investments, grant matching funds, technical assessments, or pilot projects.

F. Restricted Funds

Restricted funds are resources received by the Library with legal or contractual limitations on their use. These funds must be tracked separately from general operating or board-designated reserves and may not be used for any purpose other than that specified by the donor, grantor, or governing agreement.

Target: No specific dollar target is set for this reserve, as balances will vary depending on active restricted funding sources.

Typical Use: Restricted to purpose(s) specified by the donor, grantor, or legal agreement.

Allocation, Investment, and Management of Reserves

Funds allocated to each reserve category shall be held in designated accounts or investment vehicles consistent with their intended purpose and liquidity needs. All reserve funds shall be managed in accordance with the Library's adopted Investment Policy, which governs how surplus funds are invested. The primary objectives are preservation of capital, liquidity, and a reasonable rate of return.

The Board of Trustees, through the Library Director and Finance Committee, shall oversee the management and reporting of all reserves. On a monthly basis, any approved use of reserves will be recorded in Non-Operating Fund Expenses with planned transfers to and from reserve accounts to typically occur twice annually mid-fiscal year (on or around December 31) and fiscal

year closeout (on or around June 30). These scheduled transfer points ensure transparency and alignment with financial review and planning cycles.

Funding and Replenishment Strategy

The Library recognizes that not all reserves may initially meet their designated targets. When a reserve fund falls below its target level, the Library will:

- Develop a targeted replenishment plan within six months
- Prioritize restoration of Operating and Insurance Reserves
- Identify funding sources such as surpluses, gifts, or Board-approved transfers
- Aim to restore reserves within a 2–5 year period, depending on financial conditions

Reserve statuses and replenishment plans shall be included in the annual budget process and reported quarterly to the Board.

Use of Reserve Funds

Reserve funds may be accessed with Board approval for these purposes and are not limited to:

- A. Emergency repairs or disaster response
- B. Revenue shortfalls and economic downturns
- C. Capital improvements and resiliency infrastructure and community safety investments
- D. Pension liability stabilization or reduction
- E. Professional services and special projects

In an emergency, the Library Director may authorize the use of Reserve Funds up to \$30,000 without prior Board approval. All other uses of Reserve Funds shall require formal approval by the Board of Trustees.

Reporting and Accountability

The Library shall provide quarterly financial reports to include:

- Reserve fund balances and activities
- Any transfers, draws, or additions
- Progress toward reserve targets
- Pension liability update

Reports shall be provided to the Board and made available to the public as part of the Library's commitment to transparency.

Review and Amendment

This policy shall be reviewed every two years to ensure its continued relevance and effectiveness. Library management or the Board of Trustees may propose amendments, which shall be subject to approval by the same governing body.

Belvedere-Tiburon Library Agency Future Meeting Dates

June 16, 2025

No meeting in July unless necessary (July 21, 2025)

August 18, 2025

September 15, 2025

October 20, 2025

November 17, 2024

No meeting in December unless necessary (December 15, 2025)

January 26, 2026

February 23, 2026

March 16, 2026

April 20, 2026

May 18, 2026

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