REGULAR Meeting
BELVEDERE-TIBURON LIBRARY AGENCY
Belvedere-Tiburon Library, Tiburon, California
January 26, 2026

AS APPROVED ON FEBRUARY 23, 2026

Roll Call, Present: Chair Emily Poplawski, Vice Chair Katherine Sutton, Pamela Goldman, Anthony Hooker, Kenneth Weil

Members Absent: Roxanne Richards, Treasurer Jeff Slavitz

Also Present: Crystal Duran, Kristin Johnson, BTLF Liaison Aviva Boedecker, Maze and Associates Audit Partner Whitney Crockett

CALL TO ORDER: **Chair Poplawski called the meeting to order at 6:19 pm**

OPEN Forum:

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

STAFF BOARD AND COMMITTEE REPORTS

1. **Chair's Report**
   There was no Chair's Report

2. **Library Director's Report**
   Director Duran reported that the Student Success Card initiative MOU with Reed School has been approved by both boards and is underway, with registration at the school starting now, and information distribution/outreach planned. Trustee Hooker asked how student success would be tracked. Director Duran said that indicators tracked with the school District would include the number of student cards issued, the number of school staff cards issued, email openings, checkouts by card type, and opt-out rate.

   The Library's newsletter, In the Stacks, has been released, and includes a Library Foundation Annual Report. The newsletter is Printed on 100% recycled paper in line with the Library's Sustainability goals. Key events for this coming year include an author talk with Anne Lamott, a Senior Fair in collaboration with The Ranch which will offer Tiburon peninsula senior resources with information, demonstrations, and music both indoors and outside, a Trivia Night series offered monthly, and a Shakespeare performance of Julius Caesar in Zelinsky Park.

   Assistant Director Joey Della Santina and his wife welcomed a new baby boy in January, and he is on leave for parental bonding time.

   The Children's Library welcomes a new Full Time Children's Librarian (filling a vacated position) and a new Part-Time bilingual Children's Librarian. The full staffing of the Children's Library will allow for program expansion, and help with succession planning.

Regarding the planned shared Human Resources (HR) position with the Town of Tiburon, this has not yet been realized, as the Town does not yet have the capacity to share their new hire. The share is still an option for the future, possibly next fiscal year. As a result, Director Duran may ask the board to enter into a new contract with Muchmore Consulting in order to access needed HR support.

The Computer Replacement Project is in process. Staff solicited 3 bids, and the selected vendor is coming in at about $11,000 below the previous spending estimate. Trustee Weil asked what would be done with the old computers and laptops which have been replaced. Director Duran said that Technology and Learning Initiatives Librarian Ivan Silva will repurpose laptops for Library computer classes. Items not used for this purpose with be recycled as e-waste. Trustee Weil suggested refurbishing items for public use.

Shelving in the Library Nave was moved in December. Assistant Director Joey Della Santina and Head of Circulation Adam Sasso led the project. Staff have received positive feedback from patrons, and noted more browsing in the inviting space. Staff also closed out storage units which had been in place for the Library Expansion.

Town Manager Greg Chanis and Director Duran have prepared a presentation on the BayREN project, and will present this to the Agency in the near future.

3. Belvedere Tiburon Library Foundation Report

Foundation Director Aviva Boedecker reported that 26th Annual Teddy Bear Tea will be held on March 21st, with three seating's and a picnic theme. The current volunteer organizers will train a new group, hopefully for the next few years.

The Annual Fund Drive has raised about $113,000.

The Children's Shade Structure is in the final process.

Corner Books now has over 50 volunteers, and is looking to expand the number even more, in order to be open longer hours. Corner Books is doing very well financially.

The Library Art Gallery is featuring Abstracts in Nature until March 11th. Over 150 artists and guests attended the reception for this show. An Art talk on the Abstracts with David Maisel will be held on February 19th.

4. **Quarterly Treasurers Report and Financial Statements December, 2025**

   Clerk Johnson reported that Cash is at $2.4 million, with operating reserve at $1.87 million (52% of Budgeted Operating Expenses). All excess funds are currently held at the Local Agency Investment Fund (LAIF). Year-to-date interest earned is $23,300 at December 31. Another $13,000 was received in January. LAIF funds are currently earning about 4.2%.

   Overall Expenditures are at 53%, with 50% of the Budget Year passed. Larger expenses paid early in the year include CalPERS Pension UAL funding, Magazine and Digital subscriptions, and Property and Liability Insurance. Administration costs are at 80% of budget, due to legal expenses.

   Long-term Debt includes Compensated absences of about $80,000, Bond Principal and Interest of $116,600, and Pension/OPEB Liabilities of $2.13 million at the current CalPERS discount rate of 6.9% and actuarial OPEB discount rate of 3.54%.

   The bulk of December Tax Revenue was received in early January, bringing total Tax Revenue to 56% of budget, exactly as expected.

5. **Committee Reports**

   Vice Chair Sutton reported that Diane Green is now the Chair of the Library Art Committee. The group and gallery will have a new name, “The Gallery,” and a new logo.

CONSENT CALENDAR

6/7. Motion to approve the Minutes of November 17, 2025, made by Trustee Hooker, seconded by Chair Poplawski.

Motion to approve the Warrants for the Months of November and December, 2025, made by Vice Chair Sutton, seconded by Trustee Weil.

Ayes: all present in favor

Absent: Roxanne Richards, Treasurer Jeff Slavitz
Noes: None
All in Favor. Motion Passed.

TRUSTEE CONSIDERATIONS:

8. First Review of BTLA Audit Draft for the Fiscal Year Ended June 30, 2025.

Maze and Associates Audit Partner Whitney Crockett discussed the audit procedures and the results of the audit.

Ms. Crockett referred to the audit opinion on Page 8-9, which is unmodified. This is the highest level of assurance that auditors can provide in an audit opinion.

Beginning on Page 8-11, Management's discussion presents a high-level overview of the audited financial statements. This section is prepared by management, as required by reporting standards.

Following Management's discussion are the Basic Financial Statements.

The Gann Limits opinion for the Library and the CFD-1995-1 is reported on pages 8-56 and 8-57. Auditors recalculated the Gann limits and found no exceptions to management's calculations.

Following the Gann opinion is the Auditor's report on the Library's Internal Control and Schedule of Other Matters. The auditors found no significant deficiencies in the Library's Internal Control. Other matters reported on were GASB 103 on Financial Reporting Improvements and GASB 104 on Disclosure of Certain Capital Assets.

Trustee Weil asked Ms. Crockett to elaborate on internal control. Ms. Crockett said that the auditors look at the internal control structure of the Agency by reviewing staff duties, and policies. They then, test transaction cycles in light of policies and confirm balances with outside banks. They are ensuring segregation of duties, i.e., that those who have access to the assets shouldn't be able to modify the records unless there is a secondary person involved in some way. Segregation of duties is relevant to the maintenance and presentation of financial data.

If deficiencies in process/internal control had been found, recommendations would have been made in the Auditor's report on Internal Control. No such deficiencies were noted.

Trustee Weil asked how transactions were tested. Ms. Crockett said that the auditors complete a risk assessment to determine transaction population to select. The also use a sampling guidance rubric from the AICPA for a certain level of comfort.

The next report, Required Communications, delineates whether significant estimates were used in the accounting process, whether difficulties were encountered in the audit process, if there were disagreements with management, and if management consulted with another auditor. During the audit of the Library, none of these situations occurred.

The Required Communications also includes upcoming GASB Statements that will be effective soon. GASB 101 on Compensated Absences does not impact Library, reporting, as Accrued Vacation is already reported, and Accrued Sick time does not required disclosure, as it is not paid out on termination.

GASB 102 Risk requires disclosures of heavy reliance on one source of income which may pose a risk. There is no impact on Library reporting, as the Library's main source of income, property tax, is not considered a risky income source.

Clerk Johnson reported on the content of the Financial Statements and Management's Discussion, with key points being the difference between Government-Wide (includes Capital Assets and Long-Term Debt) and Governmental Funds (Operations) Statements.

Overall, the Library's net position has decreased by $345,000 (mainly due to depreciation on Capital Assets of $610,000).

Operations-wise the Library activities yielded a net increase in Fund Balances of $265,000. Operations Excess of Revenues over Expenditures before Capital Asset purchases was $453,000.

Pension and OPEB Liabilities totaling $2,134,000 at the current CalPERS and OPEB actuarial discount rates of 6.9% and 3.93%, respectively remain a concern, although the Library is more highly funded than many Agencies at 73.6% (as of the June 30, 2023 measurement date). The Library has not established a 115 Trust related to Pension and OPEB Liabilities.

Director Duran said that the Agency Finance Committee will review the Audit in more depth before final Agency presentation for approval at the February meeting.

Trustee Weill asked what the difference would be between accepting receipt of an audit versus approving the audit. Ms. Crockett said that different Agencies use either of the practices, and that there are no official requirements as to which.

Chair Poplawski asked how much time the audit requires. Ms. Crockett said that one week in June for preliminary testing of internal controls and determination of the review process and one week in September for final testing each require 2-3 staff. Subsequent to the "fieldwork," a compilation of the financials and a high-level review is performed by senior staff.

11. Meeting Dates

The Next Regular meeting is scheduled for February 23, 2026.

CLOSED SESSION: Public Employee Performance Evaluation Pursuant to Government Code Section 54957

PUBLIC COMMENT ON CLOSED SESSION

Chair Poplawski called for Public Comment on the Closed Session. There was none.

ADJOURNMENT TO CLOSED SESSION

Chair Poplawski adjourned the meeting for CLOSED SESSION at 7:10 pm.

CLOSED SESSION

RETURN FROM CLOSED SESSION

Chair Poplawski re-opened the meeting at 10:20 pm and announced that no action was taken by the Agency in the CLOSED SESSION.

Chair Poplawski adjourned the meeting at 10:20 pm.

Respectfully Submitted,

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