

**REGULAR Meeting
BELVEDERE-TIBURON LIBRARY AGENCY
FINANCE COMMITTEE
Belvedere-Tiburon Library, Tiburon, California
April 28, 2026**

Roll Call, Present: Chair Emily Poplawski, Treasurer Jeff Slavitz, Pamela Goldman

Members Absent: None.

Also Present: Toni Lee, BTLF Treasurer; Kenneth Weil; Crystal Duran, Library Director;
Kristin Johnson, Finance Manager

CALL TO ORDER: Treasurer Slavitz called the meeting to order at 11:05 am.

OPEN Forum:

Treasurer Slavitz opened the floor to comments or questions from the public.

There were none.

STAFF BOARD AND COMMITTEE REPORTS

- 1. Motion to approve the Finance Committee Minutes of February 5, 2026 made by Treasurer Slavitz, Seconded by Trustee Goldman.**

Ayes: All in favor

Absent: None

Noes: None

Motion passed.

- 2. Discussion of the development of the FY26-27 budget**

Director Duran discussed the draft budget items:

Line 5025, ERAF Revenue, has been budgeted higher than in past years based on actual experience. In the past few years, Staff have budgeted this line conservatively.

Finance Manager Johnson added that **Line 5010, Basic Library Tax**, would increase from the draft number by \$8,000 based on recent estimate from Marin County.

Line 5032, BTLF Grants has also been budgeted higher based on Director Duran's request to the Foundation.

Line 5050, Makerspace Fees, has been added for more detailed tracking of Makerspace intake versus materials costs.

Chair Poplawski suggested that, in addition to the Square Credit Card and Cash collections for Makerspace Fees, a QR code be available for donations be posted in the Makerspace.

Toni Lee, Foundation Director, said that the Foundation also has plans for a donation QR code in the nave/checkout desk area. This would not conflict with the Makerspace donations.

Treasurer Slavitz encouraged a clear distinction between Makerspace Fees, Makerspace/Library Donations, and Foundation Donations, and posting the Makerspace fee schedule nearby. Trustee Goldman suggested messaging for the Makerspace: “contribute toward supplies used.”

Lines 310-8915, 8910 and 8920, CFD Bond Service include only one last Principal and Interest payment in September, 2026, and several fewer Fiscal Agent payments. These payments are drawn from

Line 5020 Parcel Tax, which will continue after the Bonds are fully paid.

Line 7010, Salaries and Wages, is for CalPERS employees, and the 1.6% increase includes a 3% COLA and some step increases of 5%. The CPI range is 2.7% to 3.2%. It is the Library’s policy to refer to January and May market data.

Line 7020 Part-Time Wages shows a 25.9% increase, due to full staffing, 3% COLA, and some step increases of 5%.

Compared to the prior year, **FTE’s** have **decreased by .2 for Line 7010** and **increased by .4 for Line 7020**.

Line 7135, HR Sharing Costs have not been included in this year’s budget, which is a savings, but **Line 7210 Staff Recruitment costs** have been budgeted to include Muchmore consultants in the case of turnover-based recruiting needs.

Chair Poplawski asked whether more HR/Admin costs could be carried by the Town or City. Director Duran said that, because the Library is a JPA, staffing needs in the area are higher, as all HR/Admin needs are handled within the Library itself.

Line 7601 Books and Other Materials represents the physical collection, along with **Line 7608 Library of Things**. The budget for Books has been increased by \$15,000, based on savings in other areas. The Library of Things is updated for the most part, so the budget in that area is smaller this year.

Treasurer Slavitz asked whether the \$15,000 should be used toward the Digital Collection rather than the Physical Collection. Director Duran said that the additional funds for the physical collection were important in terms of allowing for replacements of damaged and lost items, especially in the Children’s Library.

Line 7602 Processing Costs and Fees has been decreased due to the loss of Baker & Taylor as a book vendor, and the return to Ingram, which does not yet have the desired processing support up to par.

Line 7603 Supplies for Processing has been increased in lieu of the decrease in **Line 7602**. A Library Volunteer supports internal processing.

Lines 80XX Technology Infrastructure has increased due to needs for back-end licenses, IT support, and website maintenance. If the Library moves to a strictly Google-based platform, these costs will probably decrease. Microsoft products are needed for only the Administrative/Financial tasks.

Treasurer Slavitz stressed that privacy concerns should be addressed with any platform changes.

Line 8210 Copier Costs include the Copier Lease, which includes toner. Paper costs are currently included in **Line 8230 Office Supplies**. The copiers are tied to the Envisionware/Microsoft programs which are used throughout the County. Since the Library stopped charging for copies, patron use has increased, and copier/paper costs have increased.

Treasurer Slavitz asked about charging for copies, or limiting patrons to a specified cost per year. Director Duran said that the Library's previous system for tracking copies and receiving payment (coin boxes) was not reliable and required excessive Staff attention and vendor maintenance.

It was generally agreed that paper costs should be moved from 8230 Office Supplies to Line 8210 Copier Costs for more clear evaluation of patron and staff copying and printing costs.

Line 8240 Adult Programs has doubled in budget for:

1. Consolidating **Line 8290 Technology Training Programs** into Adult Programs.
2. Increasing Staff dedication and the number and quality of Adult Programs: the budget includes 2 outdoor performances, 2 premium authors, a shredding event, and docent lectures. The experience of the current fiscal year has provided feedback and cost history for the Adult Program Budget going forward.

Line 8250 Children's Programs has increased due to more bi-lingual program offerings including story times in French and Mandarin, and to additional story times in general.

Line 8430 Building Maintenance Incidental has been increased over the prior budget based on the experience of the past year regarding repairs, and also includes a decrease from the prior year actual cost for discontinued storage costs.

Line 8480 Trash has been increased for increased charges and for a composting subscription.

Line 8493 EV Charging Station Cost includes PG&E costs and any needed maintenance. This line has been increased for the addition of new stations.

Director Duran continues to work with the Town of Tiburon more for assistance from Public Works with Library Building and Grounds Maintenance issues. For a recent backflow upgrade required by the Water District, Public Works staff were asked to review vendor quotes.

Treasurer Slavitz supports this as a support for future staffing and succession considerations.

Line 8840 Consulting and Legal Services includes \$50,000 for Legal and \$14,000 for an HR consultant.

Line 8850 Staff, Volunteer, & Board Recognition has been increased for Volunteer Appreciation party and for Board development requirements for fiscal training.

Total Operating Expenses show a budget increase of 4.6%.

Treasurer Slavitz noted the healthy bottom line for the current fiscal year in comparison to the budget. Director Duran said that was mostly due to tax receipts.

3. Discussion of updated Accounting Policy and Procedures

Finance Manager Johnson said that the policy has been updated, and that it is detailed in process description due to the needs of the auditors. The main change is the capitalization level for fixed assets has been changed from \$1,000 to \$5,000.

The committee unanimously moved to forward the policy to the Agency for approval.

4. Discussion of major projects and reserve funds

The Agency approved a Financial Reserve Policy in June, 2025. Target reserves included:

Operating: 20% of annual expenditures, currently about **\$754,000**

Insurance: Minimum Balance of **\$550,000**

Pension Liability: 7% of annual full-time payroll, initial amount of **\$105,000**

Capital Maintenance: Initial contribution of \$70,000, added to current balance of \$53,878 = **\$123,878**

Strategic Initiative: Initial **\$500,000**

Total Target: **\$2,032,878**

Recent Low-point balances were:

Operating: **\$1,051,420**

Insurance: **\$500,000**

Capital Maintenance: **\$53,878**

Total: **\$1,605,298**

Director Duran presented a number of projects to be prioritized:

Finishing Phase 2 of Project Refresh \$85,000 - replace Nave tables, enhance lighting, add electrical access

From the BayREN evaluation:

- Replace Gas Fireplace **\$4,000 to \$5,000**
- Exterior Lighting Upgrade **\$4,000**
- Solar (Combined project with Town of Tiburon) **up to \$2,450,000**

Convert the Information Desk area to shelving for Library of Things

Children's area projects: completion of shade structure , child-friendly furniture for the patio, replace/fill area of disposed computer carrels

Options:

- Couches
- Wall manipulatives
- Computer tables

Makerspace expansion – long-term fundraising.

Founders Room Storage Space

Treasurer Slavitz encouraged consideration for payback period on the BayREN projects and prioritization of projects. Director Duran said that sustainability is also a priority which would affect payback period considerations, and that projects would be prioritized at the upcoming joint Agency-Foundation retreat in May.

Director Duran will obtain project cost estimates to present to the Agency.

Treasurer Slavitz adjourned the meeting at 12:40 pm.

Drafted by Kristin M. Johnson, Retired Clerk of the Belvedere-Tiburon Library Agency Board and respectfully submitted by Diane Gasson, Clerk of the Belvedere-Tiburon Library Agency Board