

AGENDA
BELVEDERE TIBURON LIBRARY AGENCY
Regular Meeting of Monday, June 15, 2026 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.

CLOSED SESSION

1. **PUBLIC COMMENT ON CLOSED SESSION**
2. **CLOSED SESSION – CONFERENCE WITH LABOR NEGOTIATOR:** Agency-designated representative and Unrepresented employee: Library Director, (California Government Code Section 54957.6)
3. **REPORT FROM CLOSED SESSION**

PUBLIC HEARING

1. **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.

STAFF BOARD AND COMMITTEE REPORTS

1. Chair's Report – Katherine Sutton, Vice Chair (2 minutes)
2. Library Director's Report, - Crystal Duran, Library Director (10 minutes)
3. Belvedere Tiburon Library Foundation Report –Brenda Bottum, Foundation Director (5 minutes)
4. Financial Statements, May, 2026 - Kristin Johnson, Board Clerk (5 minutes)
5. Committee Reports (5 minutes)

AGENDA CONTINUES ON PAGE 2

AGENDA (Continued)
BELVEDERE TIBURON LIBRARY AGENCY
Regular Meeting of Monday, June 15, 2026 at 6:15pm
Belvedere Tiburon Library
1501 Tiburon Blvd, Tiburon, California

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 May 18, 2026.
7. Approval of Agency Warrants, May, 2026.

TRUSTEE CONSIDERATIONS

8. Consideration and Approval of Updated Accounting Policy and Procedures.
9. Consideration and Approval of FY25-26 Reauthorization of Vacation Buy-Back Program.
10. Consideration and Approval of Agency Budget for FY26-27.
11. Consideration and Approval of Use of Reserve Funds to Purchase Tables.
12. Consideration and Approval of Transition to Action Minutes Beginning FY26-27.
13. Election of Officers and Committee Appointments for FY26-27.
14. Consideration and Approval of an Employment Agreement with Director Crystal Duran.
15. Consideration and Approval of Resolution No. 313-2026 Honoring Trustee Jeff Slavitz.

COMMUNICATIONS & ANNOUNCEMENTS

16. Schedule of 2026/2027 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.



DATE: June 15, 2026

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. Additionally, bargaining units must be allowed to present at the hearing. AB 2561 took effect on January 1, 2025.

Staff Vacancies

The Library is currently 100% staffed, per budgeted positions, and has no vacancies. The Library does not have employees represented by any bargaining unit. As a result, the Library is not required to implement policy or procedural changes to address vacancies per AB 2561.

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 on June 4, meeting the 10-day posting period. Staff recommends opening the public hearing for comments and accepting the report.



DATE: June 15, 2026

TO: Library Board Trustees

FROM: Crystal Duran, Library Director

SUBJECT: Director's Report

Programs and Services

This month, the Library distributed 598 new library cards to Reed Union School District students through our Student Success Card initiative. All students also received informational packets about Library resources and services. This was a big lift, so special thanks to Adam for assembling the welcome packets, Joey for supporting the data and records transfer, and Alicia, Kristin H., and Rebecca for coordinating distribution at the school sites.

Looking ahead, Librarians Jen and Ivan will begin outreach at Cecilia Place, the affordable senior housing community in Tiburon. Staff are exploring a partnership to offer at least one program each month focused on education, entertainment, or community connection. For the introductory event, staff plan to bring a selection of Library of Things items—including the croquet set and ukuleles—to encourage outdoor activity and showcase what the Library offers.

Personnel

Recruitment for the Administrative Services Supervisor position is underway, and interviews have begun. We hope to make a selection before the end of the month. Muchmore Than Consulting has provided valuable support throughout the recruitment. Thank you to the interview panelists—both internal staff and external subject matter experts—for the significant time and expertise they have given to the selection process.

We are pleased to welcome Anne, a new part-time Library Assistant, who joins the circulation team and fills a longstanding vacancy. The Library is also hosting a library school intern this summer, who will support Children's Services and contribute to department projects and programs.

Several professional development efforts are in the works. Staff are developing content for the Customer Service Foundations training scheduled for July, and two staff members are coordinating planning for the August All Staff Development Day. The Library will also hold its biennial Harassment Prevention Training in October.

Administration

Staff expect to bring the Employee Handbook to the Board in August for its annual review and adoption. No substantive policy changes are anticipated.

As we prepare for Kristin J.'s retirement, I want to thank her for the tremendous work she has put into documenting procedures, creating reference materials, and preparing detailed transition notes for her successor. Her diligence and institutional knowledge will serve the Library well long after she leaves.

I also want to recognize the Trustee Development Ad Hoc Committee—Trustees Richards, Weil, and Sutton—for developing the new Trustee Onboarding Guide. It will help orient future trustees to the Library's governance structure, finances, policies, and strategic priorities.

BELVEDERE TIBURON LIBRARY AGENCY			
MAY 2026 NOTES: DETAIL BUDGET VS ACTUAL			
REVENUES			
	92% of Budget Year		
(1)	5010,5020,5025 Tax Revenue	\$ 3,416,606	97% of Total Budgeted Taxes
(2)	5032 Foundation Grants	\$ 150,000	Received from BTLF for FY2026 in June, 2025
(3B)	5099-Interest	\$ 55,877	Wealth Mgmt Funds were Transferred to LAIF 10-1-2025 LAIF is currently earning about 3.8% on \$2.54 million
No other Significant Revenue at this point in the year.			
EXPENDITURES			
	92% of Budget Year		
(4)	7000's - 7200's Personnel at 85%	On Par, front-end CalPERS Pension UAL Funding Lower costs to date in Part Time Staffing	
(5)	7100-7115 Benefits at 89% average	On Par, CalPERS UAL retirement payment front-loaded	
(6)	7600's Circulation Materials at 85%	On Par, Magazine, digital subscriptions and MARINet are front-loaded	
(7)	8000's Technology at 90%	On Par with budget	
(8)	8200's Program Services at 115%	due to vigorous Adult, Teen, and Makerspace Programming	
(9)	8400-8500's Building at 90%	On Par, Insurance is front-loaded, Electricity/Gas costs are also up \$5,000	
(10)	8800's Admin at 177%	Due to legal expenses	
(11)	GENERAL FUND EXPENDITURES IN TOTAL at 89% , on par with budget		
Net Operating Revenue is indicated for the first time in fiscal year, projected year end surplus \$ 104,793			
Annual Expenditure Budget FY26:			
		\$ 3,621,000	
Monthly Operational Cost:			
	July-May	\$3,236,789	front-loaded Insurance, CalPERS UAL, MariNET, and Subscriptions
		\$384,211	
		\$3,621,000	
		\$384,211	Average monthly expenditure available for remaining fiscal year
CASH			
(12)	Cash by Fund		
	TOTAL Cash:	OPER Reserve:	
	\$ 2,906,550	\$ 2,222,236	at June 30, 2025
	\$ 3,242,468	\$ 2,559,085	at May 31, 2026
	90%	71%	% of Operating Budget at May 31, 2026
	\$ 1,624,160	\$ 1,051,420	Last Low Point November, 2025
	45%	29%	Low Point % of Operating Budget FY26

**BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
11 MONTHS ENDED
MAY 31, 2026**

			FY 2025-26 May, 2026 92% OF YEAR	% OF BUDGET	BUDGET REMAINING	FY 2024-25 May, 2025 92% OF YEAR	% OF BUDGET		
	ACCOUNT	FY26 ANNUAL BUDGET	TO DATE CASH BASIS			FY25 ANNUAL BUDGET	TO DATE CASH BASIS		
GENERAL FUND REVENUE									
Revenue									
	Basic Library Tax (1)	5010	\$ 2,662,684	\$ 2,557,627	96%	\$ 105,057	\$ 2,556,925	\$ 2,446,070	96%
	Parcel Tax (1)	5020	277,000	\$ 263,438	95%	13,562	275,000	\$ 265,827	97%
	ERAF (1)	5025	575,000	\$ 595,841	104%	(20,841)	530,000	\$ 591,949	112%
	BTLF Grants (2)	5032	150,000	\$ 150,000	100%	0	70,000	\$ 57,000	81%
	Program Grants (3)	5033	11,000	\$ 8,714	79%	2,286	80,400	\$ 74,865	93%
	Book Fines and Reserves	5040	500	\$ 2,715	543%	(2,215)	500	\$ 1,826	365%
	Reference Desk Income	5065	50	\$ 39	78%	11	50	\$ 506	1012%
	Copier Fees	5070	380	\$ 716	188%	(336)	380	\$ 572	151%
	Other Revenue (includes EV)	5090	15,808	\$ 11,723	74%	4,085	9,303	\$ 15,809	170%
	Interest Income (3B)	5099	58,000	\$ 55,877	96%	2,123	50,000	\$ 72,920	146%
	Total Revenue		\$ 3,750,422	\$ 3,646,690	97%	\$ 103,732	\$ 3,572,558	\$ 3,527,344	99%
Bond Debt Service via Parcel Tax									
	Bond Debt Service - Interest	8910	(9,750)	(9,750)	100%	0	(15,900)	(15,900)	100%
	Bond Debt Service - Principal	8915	(105,000)	(105,000)	100%	0	(100,000)	(100,000)	100%
	Bond Fiscal Agent Fees	8920	(14,424)	(14,208)	99%	(216)	(14,000)	(14,005)	100%
	Total Bond Debt Service		(129,174)	(128,958)	100%	(216)	(129,900)	(129,905)	100%
	Total Revenue after Bond Service		\$3,621,248	\$ 3,517,732	97%	\$ 103,516	\$3,442,658	\$3,397,439	99%
GENERAL FUND EXPENDITURES									
	Personnel (4) & (5)								
	Salaries & Wages	7010	1,518,267	1,311,632	86%	206,635	1,409,856	1,257,293	89%
	Medical Reimbursement	7015	21,747	20,048	92%	1,699	21,600	19,406	90%
	Part Time Salaries & Wages	7020	245,772	173,926	71%	71,846	303,834	206,290	68%
	PERS Retirement Benefits	7100	299,977	290,573	97%	9,404	277,377	235,609	85%
	115 Trust	7105	0	0	0%	0	25,000	0	0%
	PERS Insurance Benefits	7110	331,249	267,910	81%	63,339	258,499	226,739	88%
	PERS OPEB Benefits	7115	10,654	10,039	94%	615	10,200	9,864	97%
	Workers Comp Insurance	7120	9,308	8,087	87%	1,221	8,038	8,628	107%
	Employment Practice Insurance	7125	5,718	5,718	100%	0	5,400	5,400	100%
	Payroll Tax Expense	7130	40,816	32,351	79%	8,465	43,686	26,496	61%
	HR Cost Sharing with Town of Tiburon	7135	37,500	0	0%	37,500	0	0	0%
	Unemployment	7140	8,500	6,437	76%	2,063	0	5,017	0%
	Professional Development	7200	13,728	12,971	94%	757	10,000	11,693	117%
	Staffing Recruitment	7210	500	12,373	2475%	(11,873)	500	1,836	367%
	Total Personnel		\$ 2,543,736	2,152,065	85%	391,671	\$ 2,373,990	\$ 2,014,271	85%

BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
11 MONTHS ENDED
MAY 31, 2026

			May, 2026 92% OF YEAR				May, 2025		
	<u>ACCOUNT</u>	<u>FY26 ANNUAL BUDGET</u>	<u>TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>	<u>BUDGET REMAINING</u>		<u>FY25 ANNUAL BUDGET</u>	<u>92% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>
Circulation Materials & Data	(6)								
Books and other Materials	7601	100,000	85,912	86%	14,088		100,000	90,555	91%
Vendor Processing Costs	7602	25,000	3,397	14%	21,603		7,000	16,095	230%
Supplies for Processing	7603	2,000	3,816	191%	(1,816)		3,000	1,597	53%
Digital Collection	7606	80,000	69,097	86%	10,903		80,000	73,018	91%
Library of Things	7608	5,000	1,511	30%	3,489		0	0	
MARINet	7607	115,000	113,635	99%	1,365		112,000	106,203	95%
Total Circulation Materials & Data		\$ 327,000	277,368	85%	49,632		\$ 302,000	\$ 287,468	95%
Technology Services	(7)								
Staff Digital Subscriptions	8020	15,200	8,149	54%	7,051		12,276	14,125	115%
Computers & Peripherals	8035	14,250	11,445	80%	2,805		14,250	6,166	43%
Technical Support	8040	39,732	27,611	69%	12,121		39,732	34,653	87%
IT Infrastructure	8070	35,100	41,630	119%	(6,530)		31,200	39,260	126%
Website Maintenance	8071	10,200	14,725	144%	(4,525)		10,000	7,157	72%
Total Technology Services		\$ 114,482	103,560	90%	10,922		\$ 107,458	\$ 101,361	94%
Program Services & Supplies	(8)								
Copier Expense	8210	16,600	17,689	107%	(1,089)		15,520	17,244	111%
Postage Freight	8220	4,000	4,012	100%	(12)		3,500	3,628	104%
Public Relations	8225	34,000	34,160	100%	(160)		34,000	11,508	34%
Office Supplies	8230	7,000	9,646	138%	(2,646)		7,000	8,874	127%
Adult Programs	8240	20,000	36,093	180%	(16,093)		31,900	26,487	83%
Children's Program Supplies	8250	20,000	15,432	77%	4,568		20,000	17,766	89%
Young Adult Programs	8251	6,000	10,657	178%	(4,657)		6,000	6,657	111%
Telephone	8260	15,000	15,198	101%	(198)		14,600	15,244	104%
A/V Equipment & Peripherals	8270	5,000	49	1%	4,951		5,000	3,514	70%
Maker Space Programs	8280	10,000	13,133	131%	(3,133)		15,000	7,589	51%
Technology Training Program	8290	4,800	7,775	162%	(2,975)		4,000	5,050	126%
Total Program Services & Supplies		\$ 142,400	163,844	115%	(21,444)		\$ 156,520	\$ 123,561	79%

BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
11 MONTHS ENDED
MAY 31, 2026

			May, 2026				May, 2025		
	<u>ACCOUNT</u>	<u>FY26 ANNUAL BUDGET</u>	<u>92% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>	<u>BUDGET REMAINING</u>	<u>FY25 ANNUAL BUDGET</u>	<u>92% OF YEAR TO DATE CASH BASIS</u>	<u>% OF BUDGET</u>	
Building Expenses	(9)								
Building & Contents Insur.	8410	138,826	126,818	91%	12,008	125,000	128,032	102%	
Building Maintenance	8430	10,000	29,995	300%	(19,995)	17,500	24,253	139%	
Grounds Maintenance	8440	18,000	9,048	50%	8,952	18,000	8,613	48%	
Janitorial Expense	8450	65,000	54,093	83%	10,907	60,000	53,244	89%	
Custodial Supplies	8460	9,000	5,867	65%	3,133	9,000	6,355	71%	
Trash	8480	5,628	3,619	64%	2,009	5,360	3,563	66%	
Electricity & Gas	8490	87,857	78,043	89%	9,814	80,000	73,340	92%	
Parking	8491	6,240	6,240	100%	0	6,240	6,240	100%	
Maintenance Contracts	8492	15,000	13,997	93%	1,003	13,000	13,872	107%	
EV Public Charging Stations	8493	13,295	7,552	57%	5,743	9,600	16,798	175%	
Water	8500	13,164	7,448	57%	5,716	7,500	9,967	133%	
Furniture & Fixtures	8501	0	0	0%	0	0	0	0%	
Total Building Expenses		\$ 382,010	342,720	90%	39,290	\$ 351,200	\$ 344,277	98%	
Agency Administration	(10)								
Bank Charges	8810	500	253	51%	247	500	180	36%	
Credit Card Fees	8815	800	99	12%	701	800	484	61%	
Cash Over/(Under)	8820	120	0	0%	120	120	(7)	-6%	
Membership and Dues	8825	4,500	1,618	36%	2,882	4,455	4,456	100%	
Accounting	8830	8,200	12,761	156%	(4,561)	8,000	6,786	85%	
Auditing	8835	34,500	14,070	41%	20,430	33,350	21,412	64%	
Legal & Consulting Services	8840	58,000	162,666	280%	(104,666)	50,000	149,235	298%	
Staff, Vol, Board	8850	5,000	5,765	115%	(765)	5,000	4,074	81%	
Contribution to Reserves	8890	0	0	0%	0	34,427	0	0%	
Total Agency Administration		\$ 111,620	197,232	177%	(85,612)	\$ 136,652	\$ 186,620	137%	
Total GENERAL FUND EXPENDITURES		\$ 3,621,248	\$ 3,236,789	89%	\$ 384,459	\$ 3,427,820	\$ 3,057,558	89%	
NET OPERATING REVENUE/(LOSS)		\$ -	\$ 280,943		\$ 280,943	\$ 14,838	\$ 339,881		

**BELVEDERE TIBURON LIBRARY AGENCY
 DETAIL BUDGET VS ACTUAL
 11 MONTHS ENDED
 MAY 31, 2026**

	<u>ACCOUNT</u>	FY26 ANNUAL BUDGET	May, 2026 92% OF YEAR TO DATE CASH BASIS	% OF BUDGET	BUDGET REMAINING	FY25 ANNUAL BUDGET	May, 2025 92% OF YEAR TO DATE CASH BASIS	% OF BUDGET
ACTUAL BEGINNING CASH - ALL FUNDS	6/30/2025	\$ 2,918,013	\$ 2,906,550		\$ (11,463)			
NET OPERATING REVENUE/(LOSS)		-	280,943		280,943			
NON-OPERATING TRANSFERS &								
Technology & Equip	9010	0	(61,156)		(61,156)			
Furniture & Fixtures	9020	0	(43,222)		(43,222)			
Building Repairs & Improvements	9022	0	(3,576)		(3,576)			
Grounds Improvements	9025	0	(1,915)		(1,915)			
Total USES OF RESERVES		0	(109,868)		(109,868)			
BALANCE SHEET ACTIVITY		0	265,403		265,403			
RESTRICTED FUND ACTIVITY								
Capital Project Foundation Grants	5978		14,850		14,850			
Restricted Fund Receipts	5500	5,821	3,581	62%	(2,240)			
Restricted Fund Expenditures	9500	(5,821)	(4,895)	84%	926			
Net RESTRICTED FUND ACTIVITY		0	13,536		13,536			
ENDING CASH - ALL FUNDS	5/31/2026	\$ 2,918,013	\$ 3,356,563		\$ 438,550			
CASH BY FUND (12)		<u>% of Budgeted Operating Expenses</u>		<u>% of Budgeted Operating</u>	CURRENT YEAR LOW POINT			
Cash with Fiscal Agent - CFD 1995-1 Bond Service			114,157		1,441			
Restricted Funds	Fund 320,351		15,348		17,421			
Insurance and Building Reserves	2720 & 2730	15%	553,878	15%	553,878			
Operating Reserve		71%	2,559,085	29%	1,051,420			
TOTAL ENDING CASH - ALL FUNDS		5/31/2026	3,242,468	11/30/2025	1,624,160			
CASH BY BANK ACCOUNT		<u>% of Total Cash</u>		<u>% of Total Cash</u>				
Mechanics Operating Checking/Petty Cash			587,610		393,727			
US Bank Fiscal Agent for CFD-1995-1 Bonds			114,157		1,441			
LAIF		78%	2,540,701	76%	1,228,992			
TOTAL ENDING CASH - ALL ACCOUNTS		5/31/2026	3,242,468	11/30/2025	1,624,160			

DRAFT FOR AGENCY REVIEW

REGULAR Meeting
BELVEDERE-TIBURON LIBRARY AGENCY
Belvedere-Tiburon Library, Tiburon, California
May 18, 2026

Roll Call, Present: Treasurer Jeff Slavitz, Pamela Goldman, Roxanne Richards, Kenneth Weil.

Members Absent: Chair Emily Poplawski, Vice Chair Katherine Sutton, Anthony Hooker

Also Present: Crystal Duran, Joey Della Santina, Ivan Silva, Kristin Johnson, Shirley Young (BTLF)

CALL TO ORDER: Treasurer Slavitz called the meeting to order at 6:15pm

OPEN Forum:

Treasurer Slavitz opened the floor to comments or questions from the public. There were none.

STAFF BOARD AND COMMITTEE REPORTS

1. Chair's Report

There was not Chair's report.

2. Library Director's Report

Director Duran reported that Library Staff are processing 598 new library card holders, local students, under the Student Success Card initiative. This is on top of 449 students who were already subscribe. Around 22 families opted out of the program offering. Staff are preparing packets to be distributed during the last 2 weeks of the school year. Packets include information on using the Library and a Library card on a carabiner.

Treasurer Slavitz asked about Library statistics on how many of the student cards are used. Director Duran said that, currently Staff can only determine which cards are active versus expired. Assistant Director Joey Della Santina added that Staff check for renewal every 5 years to assure that cards still active and the contact/subscriber information is correct.

Director Duran said that recruitment for the Administrative Supervisor closes on May 28th. Staff will schedule two rounds of interviews with one Trustee participating on one full day in June.

The Joint Agency/Foundation Retreat will be held at the Town of Tiburon Hall on May 29, beginning at noon. The In the Stacks spring newsletter has been distributed in the community.

Staff and some patron computers have been replaced with laptops, under the Reserve use for Technology Improvement approved earlier in the year. The cost-to-date is about \$55,500.

Director Duran is working with Town of Tiburon Manager Greg Chanis to research a possible grant for the joint Community Resilience project. State Proposition 4 Climate Bond total monies of \$54M are available for solar, with \$1M to \$10M available per project applicant.

The Children's Shade is scheduled for installation in June. Once it is installed, a ribbon-cutting ceremony will be scheduled in July or August, with story time, snacks, and activities.

3. Belvedere Tiburon Library Foundation Report

Foundation Director Shirley Young reported that a grant of \$165,000 is being transferred from the Foundation to the Library for Fiscal Year 2027.

The Gallery's next show, The Meaning of Home, with 57 pieces by 31 photographers will open with a reception on May 21.

Corner Books sales are averaging about \$4,000 per month. The Foundation is looking for more volunteers to enable the store to be open on Sundays.

The Annual Fund drive end in June. The Fundraising Committee is developing some event plans for the year.

4. Financial Statements, April, 2026

Clerk Johnson reported that, with 83% of the Budget year passed, Revenues are at 80% of budget, on par with expectations and prior year experience. Tax Revenues are at 84% (as of May 18) of Budget, as expected.

Total Expenditures are at 82% of Budget, on par.

Salaries are at 78% of Budget, Benefits at 83% of Budget (due to CalPERS UAL payment early in the year), and overall Personnel Costs are at 77% of Budget.

Circulation Materials are at 84%, Technology at 76%, and Program Services at 99% of Budget due to successful expansion of Adult and Children's Programs this year.

Building costs are at 86% of Budget, due to up-front Property and Liability Insurance payment in July each year, and to needed Maintenance in HVAC and plumbing, and to increasing Electricity and Gas costs.

Administration is at 174% of Budget, due to Legal Costs and to a new Accounting Cloud Software Subscription. Overall, due to savings in other Departments, Total Expenditures are on par with Budget.

Cash is at \$2.97 million, or 82% of annual Operating Budget, with Operating Reserve at \$2.29 million, or 63% of annual Operating Budget.

Long-term Debt includes \$80,000 in Accrued Vacation, \$113,000 in CFD-Bond Obligations (to be paid in full in September, 2026), and \$2.13 million in Pension and OPEB Liabilities.

5. Committee Reports

The Trustee Onboarding Committee has submitted an outline for Trustee orientation to Director Duran, which will be included in the June meeting Packet.

The Compensation Committee has met, and has no report at this time.

CONSENT CALENDAR

6/7. Motion to approve the Minutes of April 20, 2026 and the Warrants for the Month of March, 2026, made by Treasurer Slavitz, seconded by Trustee Goldman.

Ayes: All in favor.

Absent: Chair Emily Poplawski, Vice Chair Katherine Sutton, Anthony Hooker

Noes: None

All in Favor. Motion Passed.

TRUSTEE CONSIDERATIONS:

8. Presentation on Makerspace by Technology and Learning Initiatives Librarian Ivan Silva.

Technology and Learning Initiatives Librarian Ivan Silva expressed appreciation for interest and support from the Agency and patrons. He said that he receives many compliments from regarding wonderful and innovative Makerspace. Librarian Silva and part-time Librarian Birgitta Danielson provide maker services and hands on interaction with patrons. It is challenging to provide all of the requested services and open hours with 1.8 FTE.

Examples of exciting Makerspace use by patrons include a writer who narrated a book using the Sound Room. The book was a hit with the publisher and the patron now has a career as a voice narrator.

Another patron with the mind of a designer created dog leash with a bag attachment.

A young student who also participated in a “hackathon” in San Jose built a self-playing violin at the Library and won 2nd place at the hackathon. The student also organized a hackathon for teenagers, and wants to help out at the Library.

These examples speak to the strong innovation support available to patrons who use the Library’s Makerspace.

Services which Librarian’s Silva and Danielson offer are:

One on one support with any of the available tools, Sound Room, Digi Lab, 3-D printer, and Sewing Machine.

Group Beginner Classes.

Drop-in help. Drop-ins are mostly young students.

To provide these services, the Makerspace needs to be well staffed. The Makerspace is currently closed on Mondays due to staffing.

Supplies are also provided for a fee. The Makerspace charges patrons for consumables for general printing materials, printing stickers, flash drives, and other substantial items. The fees are kept below market, however, there is room to increase prices to balance accessibility with reasonable fee.

Most of the Makerspace expenses in Fiscal Year 2026 were equipment replacements, supplies/consumables, and vendors hired for events and trainings.

One large donation was received for an embroidery machine. The space currently has no more room to add equipment. Also, Staff need to maintain portfolio which is manageable.

The services at our Library complement the offerings of other local libraries such as woodworking.

The Makerspace sponsored a Tiburon Artisan Market and invited vendors to participate for a below-market fee. The event gleaned \$1,000. Librarian Silva would love to collaborate with the Town of Tiburon for local draw and economic benefit and to improve the event in the future.

Makerspace Staff participated in a recent local Maker Faire, the largest in world, and represented Bel-Tib as the only Library in attendance. The event founder made note of that and is recruiting other libraries to attend future events.

Makerspace Staff also participated in a Marin Campfire hackathon. This is a global event, and the Library provided the sole Marin County location. The events also draw parents to the Town for the day, which is an economic opportunity.

The Makerspace Staff also support the Belvedere Homemade Film Festival. The second annual event will be held this year, and Makerspace staff support budding filmmakers with equipment and workshops.

Current Makerspace Goals are:

Train additional Library Staff to help support patrons in the Makerspace.

An Intergenerational storytelling project: A series of local history shorts in collaboration with the Landmarks Society.

An AI Literacy partnership with Playlab to test a new tutoring application tool.

Community popups, to bring the Makerspace outside for more community visibility.

“Right to Repair” fix-it clinics to encourage re-use for sustainability.

The Makerspace is very convenient to western San Francisco residents, and does attract visitors from outside the community.

Trustee Richards asked how pressured the Makerspace Staff are, and whether the current space is adequate for patrons and programs. Librarian Silva said that the space is quickly crowded when all offerings are in use. His is considering the option of issuing time-limited

passes for the space. Trustee Richards asked what proportion of Makerspace users are local. Librarian Silva said that most users are local.

The Makerspace Staff serve patrons who make Appointments between 10am and 6pm. These hours of service are longer than a normal staff workday.

Trustee Richards asked how the Makerspace receives payment for materials used. Librarian Silva said that cash and credit cards are accepted and tracked through the Library's Square application. Trustee Richards asked whether the cost of materials is substantially more than the fees. Librarian Siva affirmed, noting that stickers, heat press materials, paper, and ink are the largest costs.

Librarian Silva noted that hired technology trainers/speakers cost between \$100 and \$400 per class. Programs are well attended, and repeat sessions are offered. Trustee Richards suggested that Staff track usage versus cost on these programs.

Assistant Director Della Santina added that Staff have added a database for attendees in the Library's scheduling software.

Treasurer Slavitz asked whether the Makerspace could use volunteers to help with the services offered. Librarian Silva said that would be helpful.

Trustee Goldman asked what the percentage of usage by teens versus adults is. Librarian Silva said that it is mostly teens. Adults need to be convinced that the Makerspace is for them, also.

Library Silva has developed a Badge Program for the Makerspace: Badge candidates must attend trainings and learn how to use the makerspace in steps, which include 3 interfaces with web/AI, and 3 activities in each Maker station. He is planning on creating a training with these steps for Library Staff and Volunteers.

Director Duran said that she and Librarian Silva have applied to present an AI learning model at the American Library Association meeting in Riverside.

9. Consideration of Ad Hoc Committee for Strategic Planning

Director Duran said that the last Library Strategic Plan was adopted in 2024. The plan needs to be updated, as it will expire in 2026. The first Plan was very comprehensive, and some goals have not yet been met.

Director Duran asked the Trustees to appoint an ad hoc committee to plan for the shape of the next Strategic Planning process. The Process should be scheduled for Fall, 2026, so that Plan will be drafted by early 2027.

The prior Strategic Planning Committee included Library Staff, Trustees, and Foundation members.

It was discussed and agreed that the appointments for the Strategic Planning Committee should be delayed until the full Board is present at a meeting.

Motion tabled for June meeting.

10. Discussion of FY26-27 Budget Draft

DRAFT FOR AGENCY REVIEW

Director Duran said that a Budget draft had been reviewed by the Finance Committee and that the Agency review tonight would be an initial overview. The budget may be adjusted before presentation and final approval in June

Revenue:

The proposed Fiscal Year 2026-2027 Budget includes a 4.4% increase. In addition to county-projected tax revenue increases, the ERAF has been budgeted closer to actual recent years receipts as opposed to conservatively, as in prior year, and the Foundation ask has been increased to \$165,000 over the prior year's \$150,000.

CFD 1995-1 Bond Service payments will be completed in September this year. This will allow additional useable revenue of \$125,000 for capital projects annually going forward.

Expenditures:

Budgeted **Salaries and Wages** are based 3.8% COLA and Step Increases. The COLA is based on the recently updated Consumer Price Index, per Library policy. In the past, an average of the Town of Tiburon and City of Belvedere planned COLA was used to determine the Library's proposed COLA.

Treasurer Slavitz asked about the HR Cost Sharing Budget line at zero for Fiscal Year 2027. Director Duran said that the Tiburon Staff is not available for Library support at this time. The prior staffing study indicated that the Finance, HR, and Administrative Manager should be replaced with 3 positions: Administrative Supervisor, Accounting Technician, and Administrative Assistant. Director Duran does not plan on hiring an Administrative Assistant at this time. The Library Staff will rely on the services of Muchmore for Human Resource issues. The cost of Muchmore's services in Fiscal Year 2026 to date has been \$14,000. Muchmore has assisted with recruitment and policy questions. Trustee Weil how Muchmore charges. Director Duran said the fee was hourly and varied by staff grade used. Trustee Weil asked, since Muchmore's fee is not related to internal salary staff rates, how it would be determined whether their rate is a good one. Director Duran said that bids could be solicited in the future to compare market rates for HR services, depending on the skills that the new Administrative Supervisor brings.

Director Duran said that **Circulation Material and Data** includes a decrease in Processing Costs due to the loss of services from Baker & Taylor. Staff are currently processing the books in-house, with a related in Supplies for Processing. There will be a decrease in Library of Things, as only purchasing of replacement items is planned for the coming year.

Trustee Richards asked with the increase in Books and Other Materials. Director Duran said this is based on increasing costs and on selection processes. Staff are buying more high interest items that will circulate more frequently. In addition, Staff are not buying for super robust collection of widely varied and obscure items. Assistant Director Della Santina said that Staff use selection formulas based on the number of holds on new and popular books. Staff also identify what's meaningful to the community. Trustee Richards asked if Staff are getting better at coordinating with MARINet. Director Duran said that formulas have been revised. Also, Staff can source and create book club collections from previously popular titles when multiples of a title have been purchased to expedite holds. Trustee Weil asked whether other libraries are also shifting what they are buying so that the more esoteric titles are being filled less and less. He asked who fills the gap of those less-requested items. Director Duran said that most libraries offer the Zip Books program where

patrons can request the purchase of desired books. These books, when returned are considered for possible addition to the collection. This fulfills niche patron needs. We also share collections with other libraries through MARINet. Assistant Director Della Santana added that staff do check the pulse of what's selling locally. Print materials stabilized and digital use is growing. The Library physical collections are comprised of 66% Adult 28% Children and 6% Young Adult.

Technology Infrastructure has been increased by 3%, with no significant changes.

Program Services and Supplies have been increased, mostly in Adult Programs. Staff now have good experience with what draws attendees, and more offerings are being made available to the community. For Fiscal Year 2027, the Technology Training Programs have been consolidated with Adult Programs. Staff will offer two higher-cost but well-received Adult programs per year, such as the outdoor Shakespeare event. Programs will increase in both quantity and quality.

The Children's department is adding new French and Mandarin programs based on community interest.

Young Adult programs will see a slight increase.

Treasurer Slavitz asked why the Makerspace budget was not increased more. Director Duran said that several items related to online subscriptions and staff development have been moved the appropriate line items.

Office Supplies have been increased to a more realistic budget.

Building Expenses are budgeted based on recent experience.

Agency Administration Legal expenses are projected at a normal operating level of \$50,000 and HR outsourcing will continue at \$14,000.

12. Meeting Dates

The Next Regular meeting is scheduled for June 15, 2026.

A Joint Agency/Foundation Special Meeting/Board Retreat is scheduled for May 29. A Closed Session will follow.

Treasurer Slavitz adjourned the meeting at 7:50 pm

Respectfully Submitted,

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

BELVEDERE TIBURON LIBRARY AGENCY							
WARRANTS							
May 2026							
Check Date	Check Number	Payee	Fund Code	GL Code	GL Title	Expenses	Check Total
OPERATING EFT'S							
5/1/2026	ACH	Mechanics Credit Card	100	2080	Credit Card Clearing	\$ -	\$ -
	EFT	CalPERS Retire CLASSIC	100	7100	CalPERS Retirement Benefit	\$ 10,386.48	\$ 10,386.48
	EFT	CalPERS Retire PEPPRA	100	7100	CalPERS Retirement Benefit	\$ 11,105.07	\$ 11,105.07
	EFT	CalPERS Health EE	100	7110	CalPERS Insurance Benefits	\$ 25,088.40	\$ 25,088.40
	EFT	CalPERS Health OPEB	100	7115	CalPERS OPEB	\$ 810.00	\$ 810.00
	EFT	Delta Dental APRIL	100	7110	CalPERS Insurance Benefits	\$ 1,433.50	\$ 1,433.50
	ACH	PG&E	100	8490	Power	\$ 4,554.49	\$ 4,554.49
	ACH	PITNEY BOWES	100	8220	Copier Expense	\$ -	\$ -
	EFT	Reliance LTD & LIFE APRIL	100	7110	CalPERS Insurance Benefits	\$ 1,966.39	\$ 1,966.39
	ACH	USBANK EQUIP FINANCE	100	8210	Copier Expense	\$ 1,405.91	\$ 1,405.91
	ACH	ADP Payroll	100	Various	Library Wages & Payroll Taxes	\$ 64,151.74	\$ 64,151.74
	ACH	Connect Your Care	100	7110	CalPERS Insurance Benefits	\$ 5.18	\$ 5.18
	ACH	Ameriflex Admin Fee	100	7110	CalPERS Insurance Benefits	\$ 75.00	\$ 75.00
	ACH	MARIN WATER	100	8500	Water (BI-MONTHLY)	\$ 951.38	\$ 951.38
	VOID	CSDA CK # 102930	100	8210	Insurance	\$ -	\$ -
	EFT	Amazon	100	Various	Amazon Account Charges	\$ 12,492.89	\$ 12,492.89
	ACH	ADP Payroll Fee	100	8830	Accounting	\$ 663.20	\$ 663.20
	ACH	ADP Payroll	100	Various	Library Wages & Payroll Taxes	\$ 64,514.84	\$ 64,514.84
	ACH	Ameriflex FSA	100	Various	FSA/LSA DCA	\$ 652.24	\$ 652.24
MAY TOTAL EFT / ACH						\$ 200,256.71	\$ 200,256.71
OPERATING HAND CHECKS							
5/1/2026	751	SDRMA	100	8410	Property & Liability Insurance	\$ 47.50	\$ 47.50
5/4/2026	752	Janet Lee Benjamin	100	8240	Adult Program and Supplies	\$ 50.00	\$ 50.00
5/15/2026	753	B'S Building Service	200	9020	Furniture	\$ 15,563.40	\$ 15,563.40
5/29/2026	774	US Bank, Fiscal Agent CFD 1995-1	100	1020	Cash with Fiscal Agent	\$ 112,406.00	\$ 112,406.00
MAY TOTAL HAND CHECKS						\$ 128,066.90	\$ 128,066.90

BELVEDERE TIBURON LIBRARY AGENCY							
WARRANTS							
May 2026							
Check Date	Check Number	Payee	Fund Code	GL Code	GL Title	Expenses	Check Total
OPERATING ACCOUNTS PAYABLE BATCHES							
5/20/2026	754	A&PMOVINGCOMPANY	100	8430	Building Maintenance Incidental	\$ 100.00	
5/20/2026	754	A&PMOVINGCOMPANY	100	8430	Building Maintenance Incidental	\$ 100.00	
5/20/2026	754	A&PMOVINGCOMPANY	100	8430	Building Maintenance Incidental	\$ 100.00	\$ 300.00
5/20/2026	755	BLACKSTONEPUBLISHING	100	7601	Books and other Materials	\$ 102.74	\$ 102.74
5/20/2026	756	BURKELLPLUMBING	100	8492	Building Maintenance Contracts	\$ 300.00	\$ 300.00
5/20/2026	757	CALIFAGROUP	100	7601	Books and other Materials	\$ 1,124.55	\$ 1,124.55
5/20/2026	758	CINTAS	100	8230	Office Supplies	\$ 284.78	\$ 284.78
5/20/2026	759	EMPLOYMENTDEVELOPMENT	100	7140	Unemployment	\$ 289.00	\$ 289.00
5/20/2026	760	ENVISIONWAREINC	100	8070	IT Infrastructure	\$ 75.00	\$ 75.00
5/20/2026	761	HEARTPATH ENTERPRISES	100	8250	Children's Program Supplies	\$ 520.00	\$ 520.00
5/20/2026	762	INGRAMLIBRARYSERVICES	100	7601	Books and other Materials	\$ 268.76	\$ 268.76
5/20/2026	763	ITHAKA	100	1300	Prepaid Expenses	\$ 1,323.00	\$ 1,323.00
5/20/2026	764	MARINITINC	100	8040	Technical Support	\$ 2,513.50	
5/20/2026	764	MARINITINC	100	8070	IT Infrastructure	\$ 85.50	
5/20/2026	764	MARINITINC	100	8070	IT Infrastructure	\$ 1,311.00	
5/20/2026	764	MARINITINC	100	8070	IT Infrastructure	\$ 196.00	
5/20/2026	764	MARINITINC	100	8070	IT Infrastructure	\$ 400.00	
5/20/2026	764	MARINITINC	100	8070	IT Infrastructure	\$ 220.50	
5/20/2026	764	MARINITINC	100	8070	IT Infrastructure	\$ 88.00	
5/20/2026	764	MARINITINC	100	8040	Technical Support	\$ 72.50	
5/20/2026	764	MARINITINC	100	8040	Technical Support	\$ 1,703.75	
5/20/2026	764	MARINITINC	100	8035	Computers & Peripherals	\$ 122.83	
5/20/2026	764	MARINITINC	100	8035	Computers & Peripherals	\$ 692.73	
5/20/2026	764	MARINITINC	100	8035	Computers & Peripherals	\$ 4,997.96	
5/20/2026	764	MARINITINC	100	8035	Computers & Peripherals	\$ 530.25	
5/20/2026	764	MARINITINC	100	8035	Computers & Peripherals	\$ 1,235.32	
5/20/2026	764	MARINITINC	100	8035	Computers & Peripherals	\$ 1,179.52	
5/20/2026	764	MARINITINC	100	8040	Technical Support	\$ 700.00	\$ 16,049.36
5/20/2026	765	MILLVALLEYREFUSE	100	8480	Trash	\$ 304.87	\$ 304.87
5/20/2026	766	MISSIONSQUARE	100	2040	Deferred Comp Deductions	\$ 2,212.50	\$ 2,212.50
5/20/2026	767	MSLITHO	100	8225	Public Relations	\$ 13,032.08	\$ 13,032.08
5/20/2026	768	MUCHMORE	100	7210	Staffing Recruitment	\$ 3,141.20	
5/20/2026	768	MUCHMORE	100	7210	Staffing Recruitment	\$ 535.55	\$ 3,676.75
5/20/2026	769	OPTIONCLICKCONSULTING	100	8290	Technology Training Program	\$ 220.00	
5/20/2026	769	OPTIONCLICKCONSULTING	100	8290	Technology Training Program	\$ 220.00	\$ 440.00
5/20/2026	770	REDWOODBUILDINGMAINT	100	8450	Janitorial Expense	\$ 4,659.00	\$ 4,659.00
5/20/2026	771	TERMINIXPROCESSINGCENTE	100	8492	Building Maintenance Contracts	\$ 134.00	\$ 134.00
5/20/2026	772	TPXCOMMUNICATIONS	100	8260	Telephone	\$ 1,436.53	\$ 1,436.53
5/20/2026	773	USBANK	310	8920	Bond Fiscal Agent Fees	\$ 3,000.00	\$ 3,000.00
				5/14/2026	ACCOUNTS PAYABLE BATCH	\$ 49,532.92	\$ 49,532.92
5/30/2026	775	BELLPRODUCTS	100	8492	Building Maintenance Contracts	\$ 4,021.95	\$ 4,021.95
5/30/2026	776	CINTAS	100	8230	Office Supplies	\$ 350.43	\$ 350.43
5/30/2026	777	MILLVALLEYMUSIC	320	9500	Snelling Trust Expenses	\$ 232.16	\$ 232.16
5/30/2026	778	REDWOODBUILDINGMAINT	100	8460	Custodial Supplies	\$ 691.09	\$ 691.09
5/30/2026	779	RWGLAW	100	8840	Legal & Consulting Services	\$ 2,590.00	\$ 2,590.00
5/30/2026	780	SHOWCASES	100	7603	Supplies for Processing	\$ 384.48	\$ 384.48
5/30/2026	781	SPANISHPUBLISHERSLLC	100	7601	Books and other Materials	\$ 58.24	\$ 58.24
5/30/2026	782	TERREPASSERO	100	8240	Adult Programs	\$ 300.00	\$ 300.00
				5/30/2026	ACCOUNTS PAYABLE BATCH	\$ 8,628.35	\$ 8,628.35
				MAY	TOTAL WARRANTS	\$ 386,484.88	\$ 386,484.88



DATE: June 15, 2026

TO: Board of Trustees

FROM: Crystal Duran, Library Director

SUBJECT: Approval of Updated Accounting Policy and Procedures

Staff requests that the Board approve the updated Accounting Policy and Procedures (April 2026 draft). The policy was last updated July 12, 2023. The Finance Committee reviewed the proposed update at its April 2026 meeting and supported bringing it to the full Board for approval. The update began with the Capital Expenditures section, but the 2026 draft also brings the full document current with the staffing, systems, and practices in place since 2023. This policy is more detailed than other Board-approved policies because it combines policy with the step-by-step accounting procedures staff follow in daily operations.

Capital Expenditures Changes

- A. **Capitalization threshold raised from \$1,000 to \$5,000.** Any single or integral group of items totaling more than \$5,000 will be capitalized into a Fixed Asset Account; items of \$4,999 or less will be expensed.
- B. **Capital budgeting clarified.** Planned capital purchases are budgeted separately in 200-fund expense accounts and capitalized to fixed asset accounts at year-end.
- C. **Depreciation practice documented.** Depreciation is not entered in the MIP accounting system; the Library Finance Manager maintains a spreadsheet of capital assets, disposals, and depreciation and submits it to the audit firm annually.
- D. **Asset controls added.** Capital assets will be controlled by numbered property stickers, an annual physical inventory against the schedule before audit, and Department Supervisor monitoring. Disposals require Director authorization and are tracked and booked at year-end.

Other Procedures Detailed

- A. **Standards.** The policy now explicitly conforms to GASB pronouncements in addition to GAAP.
- B. **Transparency and reporting.** A new section formalizes monthly and quarterly reporting, adds a Mid-Year Review (generally presented at the January meeting).

- C. **Audit timeline.** Under the 2023 policy, the audit was reviewed and approved by the Agency at its November meeting. Under the updated policy, the Finance Committee conducts an in-depth review of the draft audit reports first, with final approval by the full Board at a subsequent meeting.
- D. **Procurement.** Vendor-solicitation language is replaced by a reference to the Library's separate Purchase and Procurement Policy.
- E. **Staffing and roles.** The Accounts Payable Clerk and Payroll Clerk roles are consolidated under the Accounting Technician title, with duties updated throughout.
- F. **Disbursements.** The policy now covers online and ACH payments, eliminates the separate "hand check" sequence (single check-number sequence as of 2026), and replaces paper filing/shredding with electronic (PDF) archiving.
- G. **1099 preparation** moves from the City of Belvedere Finance Director to the Library Finance Manager via AATRIX/MIP.
- H. **Bank accounts and reconciliations.** Accounts are reduced to three (Mechanics Operating Checking, LAIF, US Bank Fiscal Agent); the Expansion checking account is eliminated. The parallel reconciliation by the City of Belvedere Finance Director is replaced by internal Finance Manager reconciliation in MIP with Library Director approval.
- I. **Cash sales.** Updated to reflect Square at service points (including the Makerspace), monthly Finance Manager audits of Square data, and in-bank deposits made through the Foundation's Director of Operations.
- J. **Payroll and hiring.** Adds pre-offer background checks, the DE-4 form, semi-annual signed employee Benefits Statements, separate I-9 filing, and a post-processing payroll packet reviewed and signed by the Library Director.
- K. **CFD 1995-1 bonds.** Notes that December 1, 2026 will be the final bond compliance reporting date, as the bonds will be paid off in September 2026.

Recommended Action

That the Board approve the updated Accounting Policy and Procedures (April 2026), as reviewed and recommended by the Finance Committee.

ACCOUNTING POLICY AND PROCEDURES

DRAFT APRIL 2026

PURPOSE

The Accounting Policy and Procedures of the Belvedere Tiburon Library Agency (BTLA) are designed to be a reference for all Library employees in performing ongoing duties within the boundaries of best standard practices, and to provide integrity, transparency, and prudent fiscal stewardship of public funds.

STANDARDS

The accounting procedures used by BTLA are established in conformance with Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) pronouncements. Monthly accounting and reporting during the fiscal year are performed on a Cash Basis. At the end of the fiscal year, in conjunction with the annual audit, financial statements are adjusted to Accrual Basis.

TRANSPARENCY: MONTHLY AND QUARTERLY REPORTING AND ANNUAL AUDIT

Monthly Cash Basis Income Statements and Cash Balances are reported at the Regular Meetings of the BTLA. Quarterly, Cash Basis Treasurer's Reports include an additional Statement of Changes in Cash and detail budget analysis. A Mid-Year Review follows a detail review of all general ledger accounts and any necessary corrections/adjustments and is generally presented at the January Regular BTLA Meeting for discussion of Budget and spending adjustments for the remainder of the year.

The Annual Audit is performed by a Certified Public Accounting Firm, with interim internal control and transaction testing performed in May or June, and final testing, analysis, and financial statement preparation performed in September or October, producing the following reports:

- Opinion and Financial Statements, Including Management's Discussion and Analysis
- Opinion on Gann Limit Calculations
- Management Report
- Memorandum on Internal Control

The reports are prepared by the Audit Firm, with the Management's Discussion and Analysis portion of the Financial Statements prepared by Library staff.

Draft Audit Reports are reviewed by the Finance Committee, then reviewed by the Agency Board, generally at the Regular May meeting, then finally approved by the Agency Board, generally at the June meeting.

After approval, reports are distributed to:

- County of Marin
- Library's CFD-1995 Bonds Fiscal Agent
- Library's Website

PURCHASES AND ACCOUNTS PAYABLE

All purchases require the approval of the Library Director or a Department Supervisor designated by the Library Director. Please see the Library's Purchase and Procurement Policy.

CASH DISBURSEMENT PROCEDURES

The Library Finance Manager opens the mail, reviews invoices, assigns a budget fund and account code, and forwards invoices to the Accounting Technician. The Accounting Technician can also assign account codes for the Finance Manager's later review.

Twice per month, the Accounting Technician reviews the Payables files, organizes the invoices, and enters the data into the MIP accounting system. The Finance Manager reviews the data input and either makes changes or directs any changes to the Accounting Technician, depending on timing and scheduling. The Finance Manager approves the final account coding and reviews an Accounts Payable pending MIP report for accuracy of vendors, account codes, and amounts.

The Library Finance Manager prints the checks and/or makes online payments. The checks are archived in PDF files by the Accounting Technician along with the invoice and any other backup documents. Checks are reviewed and signed by the Library Director. Checks in the amount of \$10,000 or greater require a second signature from an authorized Agency Trustee.

Checks are mailed by the Accounting Technician.

The procuring Department Supervisor and/or the Library Finance Manager shall obtain W-9's from any vendor or subcontractor that is not incorporated and is expected to be paid over \$600 during any calendar year. The Library Finance Manager will prepare all 1099's through AATRIX / MIP for said vendors and subcontractors.

CASH RECEIPTS/DEPOSIT PROCEDURES

The Library Finance Manager opens the mail, endorses and scans all checks received and prepares to deposit to the bank by Panini scan, clearly identifying the source of the check and the proper account code, and ensuring a copy is archived. Deposit documents are provided to the Accounting Technician for monthly filing/scanning. The Accounting Technician records all income and contributions (donations, grants, reimbursements, etc.) in the in-house Checkbook register. The Checkbook register is used to enter both Cash Receipts and Cash Disbursements (non-system Checks, etc.) in MIP each month-end and to reconcile the Checking Account.

CASH SALES AT SERVICE POINTS

The Circulation staff shall begin each count period with a \$30 bank of money. The staff will enter in Square as *sales, fines, rentals, lost books and reference desk income*. Makerspace staff also enter sales in Square. Items sold at these locations include thumb drives and paper and other materials for printing.

Monthly, the Finance Manager audits the Service Point Square Data and collects excess cash for deposit to Mechanics Bank. Checks are scanned to archives, deposit-stamped, and clearly listed on the deposit slip. Deposits are given to the Foundation's Director of Operations for an in-bank deposit on a regular schedule. The Foundation Director of Operations provides a stamped deposit slip to the Finance Manager. The Accounting Technician downloads a Square Sales report,

records, and codes the Service Point credit card transactions in the Checkbook Register. The Checkbook Register is the basis for month-end Cash Receipts and Cash Disbursements data entry into MIP and for the Bank Reconciliation. The Accounting Technician reconciles the total Square Sales Report to Credit Card, Check, and Cash deposits in the Checkbook Register/Bank Statement.

PETTY CASH

A Petty Cash fund of \$100 in small bills will be maintained for the purpose of reimbursement of staff for smaller local purchases. A *Petty Cash Receipt* is completed and signed by the purchaser when cash is removed. The purchaser returns change and a receipt/invoice. The Library Finance Manager, and Library Director are the only employees with the authority to approve reimbursements and remove money from the bag. The value of the bag should always be \$100, made up of either cash or receipts or both. When the remaining cash in the bag is reduced to about \$10, the Library Finance Manager collates the receipts for an Accounts Payable batch. The petty cash reimbursement check is written to the Finance Manager, who cashes the check and returns the funds with a receipt to the Petty Cash Bag. Whenever possible the Library Director will approve a staff member to use the Library credit card for purchases to avoid the necessity of handling petty cash.

CHECKS and ELECTRONIC DISBURSEMENTS

The Library Finance Manager Posts Accounts Payable Batch data in the MIP accounting system and prints checks on Library check stock, in addition to paying some bills manually online. The Library processes several types of payments: Checks, AUTO ACH, and Manual Online vendor website payments. The type of disbursement is clearly noted on the Checkbook Register. The Library has eliminated a separate check sequence for "hand checks" in 2026. All Accounts Payable check and hand check processing in MIP will include the same check number sequence. Proper sequencing and accounting for checks is assured through the creation of a Warrants spreadsheet which is presented for review and approval each month by the Agency at Regular public meetings

Authorized check signers are: Library Director, current Chair, Vice-Chair, and Treasurer of the Belvedere-Tiburon Library Agency Board. When presented for signature, support documents are attached or an archive file is made available online for the signer's review. Check signers may not sign a check made out to themselves. Two signatures are required for disbursements of \$10,000 or more. After the necessary signatures have been obtained, the Accounting Technician mails checks and supporting documentation to the appropriate vendors and assures that documents are archived.

BANK RECONCILIATIONS

The Library currently maintains 3 bank accounts: Mechanics Bank Operating Checking, LAIF, and USBank Fiscal Agent CFD-1995-1 Account.

On or near the 1st day of each month, the Library Finance Manager Downloads bank statements for Mechanics Bank Checking and LAIF accounts and forwards them to the Accounting Technician. The US Bank Fiscal Agent Statement is received by mail and opened by the Library Finance Manager. The Finance Manager archives the US Bank Statement and forwards electronic and paper copy to the Accounting Technician. Reconciliations are also prepared for LAIF and USBank if there are any transfers in transit. A journal entry is prepared in March and September for USBank payments of CFD 1995-1 Bond Principal and Interest Payments. The Finance Manager maintains an additional separate archive of all bank statements.

The Accounting Technician updates the Checkbook Register and prepares an offline bank reconciliation spreadsheet for the Checking Account. Quarterly LAIF interest is booked as received. Bank Reconciliations and Statements, Checkbook Register, Warrants, and Square Sales Documentation are compiled for a signature packet which is reviewed by the Finance Manager. The Finance Manager then reconciles all bank accounts in the MIP Accounting System, assuring that they match the Accounting Technician's Bank Reconciliation spreadsheet, the Checkbook Register and the General Ledger, and archives these system reconciliations. The system reconciliations are added to the signature packet for Library Director Approval.

All Bank Reconciliations will include:

- Comparison of cleared checks with Warrants and Checkbook Register spreadsheets as to amount, date, and payee.
- Examination of cleared checks as printed on bank statement for authorized signature.
- Examination of cleared checks as printed on bank statement for irregular endorsements.
- Examination of cleared checks as printed on bank statement for alterations.
- Comparison of date and amount of deposits on bank statements to Checkbook Register.
- Review of interbank transfers to determine that both sides of the transaction have been recorded.

After bank reconciliation, posting, and review by the Finance Manager, the Accounting Technician downloads a General Ledger, a Balance Sheet by Fund, and an Income Statement by Fund and a Monthly Budget report from MIP and prepares a preliminary monthly "Budget to Actual" spreadsheet for presentation to the Agency. The Finance Manager reviews the statements, prepares notes, and any additional spreadsheet statements such as Changes in Cash) for Mid-Year Review and Quarterly Treasurer's reports. The Finance Manager creates any journal entries for reclassifications identified during the investigation of line-item account variances from the budget. Journal entries are approved by the Library Director. Reports are re-run as necessary if Journal entries are made. The financial statements are generally presented to the Agency Board at Regular monthly meetings. Quarterly, a detailed Treasurer's report, including Cash and Fund Balances, and a Statement of Changes in Cash is presented and signed by the Library Agency Treasurer.

GENERAL LEDGER

The General Ledger is produced by the Accounting Technician and/or the Library Finance Manager through the City of Belvedere's MIP accounting system. The Library Finance Manager reviews the general ledger on a quarterly basis and analyzes line items for variances between budget and actual amounts, and creates journal entries for any reclassifications that are required. The Finance Manager also reviews the General Ledger, Balance Sheet, and Revenue, and Expense Accounts in preparation for Budgeting and year-end Audit.

PAYROLL

Hiring

The Library Director oversees the hiring of all supervisory employees and the Department Supervisors manage the hiring of their subordinates. The Library Finance Manager assures completion of background checks prior to job offers and onboarding paperwork prior to the employee's start of work. Paperwork to be completed includes a *New Employee Memo*, *Welcome Letter*, *New Employee Information Survey*, W4, DE-4, I-9 with appropriate personal

documentation, *Notice of Exclusion from CalPERS* statement (for those employed less than 20 hours per week), *Direct Deposit Authorization*, *Emergency Information Sheet*, *Employee Handbook with signed acknowledgement of receipt*, a *MariNET Statement of Confidentiality*, and *CalPERS Member Reciprocal Self-Certification Form* (for prior CalPERS members and new over 20 hours hires). Benefits packages for CalPERS employees (over 20 hours) are offered to the new hires. The Library Finance Manager ensures proper onboarding documentation and benefits sign-ups, and creates a personnel file, which is kept in a locked, fire-safe file drawer in the Finance Manager's office. Online personnel archives have not been created as of April 2026.

The Finance Manager enters the relevant data into the ADP payroll system, the CalPERS system, and all other benefits systems. Each employee is provided with a copy of the Employee Handbook and, for a CalPERS new hire, a copy of CalPERS membership information and cafeteria plan/benefits information. Employees sign off semi-annually on a Statement of Benefits, which is also kept in the personnel file. I-9 documents are kept in a single, all-employee file, separate from personnel files.

W-4, DE-4, I-9 and Form DE34

A new employee must submit Forms W-4, DE-4, and Form I-9 by the first day of work. ADP files Form DE-34 with the EDD within 20 days of the start date. If the employee claims exempt or fourteen or more exemptions, the Library Finance Manager will send a copy of the W-4 to the Internal Revenue Service in accordance with tax laws. Form W-4 and DE-4 are updated by the employee whenever their exemption status changes.

Pay Dates

Pay periods end semi-monthly on dates determined by the Library Finance Manager and the Accounting Technician. Pay dates are on the 15th and last day of each month (or closest weekday preceding those dates).

Time Sheet Preparation

Time sheets are managed via the ADP system. For full time employees, only "exceptions," i.e., time off, are entered into ADP. Part-time employees enter all hours into ADP. Each employee's time must be electronically approved by his or her supervisor in ADP. A System Time Sheets Summary Approval is generated and collated with the Payroll Packet for review and sign-off by the Library Director each pay period.

The Accounting Technician sends a semi-monthly email to all employees, noting the deadline for timesheet data entry for the current pay period. If an employee or supervisor is absent and did not enter or approve data, the Library Director or the Library Finance Manager may enter and approve the data. However, the supervisor or employee must sign a printed time sheet as soon as he/she returns to work.

Administrative Payroll Preparation, Processing, and Recording

The Accounting Technician ensures all data and approvals are in the system and prepares payroll in ADP. A draft Payroll Register is provided to the Library Finance Manager, who reviews it for proper pay rates, deductions, pay and deduction changes, expense reimbursements, time off taken as approved by Supervisors, and for comparison with the prior Payroll Register. The Library Finance Manager then signs the Payroll Approval Sheet and notifies the Accounting Technician that payroll has been approved for processing. After the payroll is processed, a Payroll packet including Payroll Register, Timesheet Approval Report, Personnel Status change documentation, and Employee Expense reports is provided to the

Library Director for Review and Signature. After Director approval, Payroll Approval packages are reviewed and scanned for complete archiving.

Employee time-off data and balances are displayed on each employee's pay stub and are tracked in the ADP system.

Each pay period, the Library Finance Manager prepares an invoice for Accounts Payable processing for the forwarding of 457(b) plan employee Payroll deductions to the plan manager, Mission Square, and enters the deferred compensation information into the Mission Square website. The Library Finance Manager also assures that the check is mailed only after the data has been entered into the Mission system.

The Accounting Technician downloads all ADP reports to Library Payroll Files each Pay Period. The Accounting Technician uses the ADP Statistical Summary Report to record the payroll in the Checkbook Register and uses the ADP Payroll Summary Reports to prepare a semi-monthly journal entry for input into MIP.

The Library's Mechanics Checking account is directly charged through ACH for the Payroll and related Taxes.

The Library Finance Manager runs a custom CalPERS deduction/contribution report in the ADP system and uses it to enter all employee contributions on the CalPERS website for processing. The Finance Manager double-checks all employee withholding and employer contribution percentages and calculations on the ADP CalPERS report. The Finance Manager initiates payments in the CalPERS system, and the Library's Mechanics Checking Account is then charged by ACH for the CalPERS Contributions.

Payroll upon Termination

An employee who is terminated will receive his/her final paycheck at the close of business on the same day as termination. The Finance Manager will prepare a "quick calc" on the ADP system and use this information to prepare the requisite hand checks in the MIP system: one check for vacation balance payout, one check for regular pay, and one check for severance pay, if applicable. If the terminating employee is not at work, she/he/they can pick up the check between the hours of 10:00 a.m. and 6:00 p.m. Monday through Friday at the Library, or have it mailed to another location upon written request.

Withholding

Standard withholdings include Federal and State income tax, Social Security/Medicare (for non-CalPERS employees), State Disability Insurance (SDI), the CalPERS Survivor Benefit, and the CalPERS Employee Contribution deduction (in lieu of Social Security for CalPERS employees).

Employees must authorize all additional deductions in writing (usually through their signature on their semi-annual Benefits Summary and through written Direct Deposit Authorization Forms). CalPERS employees must also sign an acknowledgment that, as a CalPERS employee, they will not be contributing to Social Security.

The only exception to employee written approval for deductions is garnishments as ordered by appropriate government agencies.

Taxing Agency Deposits (other than CalPERS) are made by ADP and charged to the Library as part of the payroll ACH.

EMPLOYEE BUSINESS EXPENSE REIMBURSEMENT

Employees will be reimbursed for business expenses approved by their supervisor or the Library Director. Adequate documentation and receipts will be required of the employee prior to issuance of reimbursement. A cover sheet form is completed to summarize the receipts and mileage. Normally, employee expenses are reimbursed as part of the semi-monthly Payroll process.

EMPLOYEE BENEFIT ISSUES

The Library Finance Manager, as part of the annual budgeting process, prepares a Benefits spreadsheet by Employee (within the Budget file) to project CalPERS employee benefit costs. This sheet is also used to determine whether the employee will receive "medical pay" for unused cafeteria benefits allowance (up to \$225 per month) or will need to pay (as a payroll deduction) part of the premiums due to excess cost over cafeteria benefits allowance. Each employee is provided with a Benefits Statement on January 1 and July 1, which they sign in acknowledgment of their subscribed and their Agency-paid benefits. These Benefits Statements are then used to enter pay or deduction data into each employee's profile in the ADP payroll system. Updates for both January 1 and July 1 are necessary, as CalPERS Health Rates are updated on January 1 each year.

FINANCIAL, AGENCY LEGAL, and TAX REPORTING

Monthly financial reports are presented to the Agency Board. These reports include current-month and year-to-date financial statements, compared to budget and prior-year activity, with a written explanation of significant variances. The reports are compiled by the Accounting Technician and reviewed by the Finance Manager. The Finance manager prepares notes, variance explanations, and additional reports as necessary, and presents the financials to the Agency Board.

The Library Finance Manager uses this data, CalPERS contribution data, and ADP payroll data to prepare and/or archive annual Government filings and other reports as follows:

- January 31 Employee W-2's for the prior calendar year. W-2's are sent directly to employees by ADP.
- January 15, April 15, July 15, October 1, Federal and State Quarterly and Annual payroll reports (941 and DE3) prepared and filed by ADP.
- January Property & Liability, Earthquake, and Workers' Comp Insurance Renewals and/or request for bids.
- January 31 Vendor 1099's for the prior calendar year. Prepared by Library Finance Manager through AATRIX within the MIP system. AATRIX distributes the 1099's directly to the vendors and sends an electronic copy to the Finance Manager.

- January 31 CA State Controller's Financial Transactions Report for the prior June 30 Fiscal Year End. Notice with password is sent by the State to the Finance Manager in December.
- February 28 Form 700 for Trustees, Library Director, Library Counsel, and Library Finance Manager. Library Conflict of Interest Policy designates the Finance Manager as keeper of the records. They are not filed with the State.
- April 30 CA State Controller's Compensation Report due April 20 for the prior Calendar Year ended December 31. Notice is sent by the State to the Finance Manager in January. This report must be posted or linked on the Library's website. This report with Employee Names added must also be forwarded to Transparent California (standing public records request).
- April 30 Social Security report to CalPERS. CalPERS email reminder, CalPERS website direct entry.
- April 30 Workers Compensation Insurance renewal report to SDRMA.
- April 10 Property and Liability Insurance renewal report to SDRMA.
- September 30 Secretary of State SF-405 Roster of Public Agencies to Secretary of State and to Marin County.
- September 30 Conflict of Interest Declaration and Policy Update by Agency (biannually, even years).
- December 1 Annual CFD 1995-1 Bond Compliance Reporting, usually initially with draft audit, then forward final audit provided when it becomes available. December 1, 2026 will be the last reporting date, as the Bonds will be paid off in September, 2026.

The Belvedere-Tiburon Library Agency periodically updates its engagement with an audit firm, which will annually perform an independent audit. The audit will be conducted in accordance with generally accepted accounting principles. The audit draft will normally be reviewed by the Agency at the November or January meeting, and approved after a second review at the subsequent meeting. Approved audit will be posted on the Library website and provided to:

CFD 1995-1 Fiscal Agent

Mechanics Bank

County of Marin

CAPITAL EXPENDITURES

Generally accepted accounting principles require that purchased fixed assets be recorded at cost and that donated fixed assets be recorded at the fair market value at the date of donation.

Any single or integral group of items totaling more than **\$5,000** shall be capitalized into a Fixed Asset Account. Any item or items of \$4,999 or less shall be recorded in the appropriate Expense Account. Expenditures over \$10,000 require Agency approval. **Planned Capital**

purchases are budgeted separately in 200-fund budgeted expense accounts and capitalized to fixed asset accounts at year-end. All General Ledger Accounts are reviewed annually by the Library Finance Manager for additional capitalization and a detail Fixed Assets Schedule is prepared prior to the audit.

Depreciation will be recorded annually in conjunction with the audit. Depreciation will be computed using the straight-line method over the estimated useful lives of the related assets in accordance with funding agency requirements. Depreciation is not entered in the MIP accounting system, in following the practice of the City of Belvedere. The Library Finance Manager maintains a spreadsheet detailing capital assets, disposals, and depreciation, and submits it to the audit firm each year for reporting.

Capital Assets will be controlled by numbered Property Stickers, annual inventory versus spreadsheet schedule before audit, and Department Supervisor monitoring. Disposals of capitalized items must be authorized by the Director. Disposals will be tracked in Excel and booked at year-end by the Finance Manager.

BUDGETING PROCESS

The Library Finance Manager shall prepare an annual Fiscal Year Budget workbook with Line Item detail on sub-sheets for major accounts for review by the Library Director in March/April. The Library Director will meet with Department Heads to gather budget input and direct the Finance Manager in fine-tuning the worksheet for presentation to the Agency Finance Committee in April for any further refinements. A Draft Budget will be presented for Agency review at the May Agency meeting. A Final Budget will be presented for approval by a quorum of the Agency Board at the June Agency meeting, prior to the beginning of the new fiscal year on July 1st.

The Library Finance Manager shall maintain a Cash Flow Projection spreadsheet for the current fiscal year as backup support for discussion of the Budget worksheet and to support preparation of the Quarterly Statement of Changes in Cash and other reports included in the Mid-Year Review and Quarterly Treasurer's Reports, presented at Agency meetings.

CHART OF ACCOUNTS

Following is the Chart of Accounts currently in use by the Belvedere-Tiburon Library Agency. The Library Director must approve changes to the Chart of Accounts.

DISTRIBUTION OF POLICY

This policy will be available for review by all employees. Department Supervisors will directly receive a copy and will be required to sign a document stating they have read and understand the procedures.



DATE: June 15, 2026

TO: Library Board of Trustees

FROM: Crystal Duran, Library Director

SUBJECT: Vacation Buy-Back Program - FY25-26 Reauthorization

Staff requests Board reauthorization of the one-time vacation buy-back program for FY25-26, at a maximum cost of \$45,000 funded from the anticipated budget surplus.

Vacation buy-back allows eligible employees to receive payment at their regular salary rate in exchange for unused vacation leave. The benefits of offering a vacation buy-back program include:

- Supporting staff morale by giving employees a way to convert unused leave to pay
- Supporting retention efforts
- Reducing the Library's accrued vacation liability

In June 2023, the Board adopted the Employee Vacation Buy-Back Policy and authorized a program for that year; four employees participated, resulting in \$17,685 in payouts. Most recently, in June 2025, the Board reauthorized the program for FY24-25; four employees participated, with a total expense of \$22,115. Each program produced a corresponding reduction in the Library's vacation liability that year.

Current Liability and Participation Interest

As of the pay period ending May 25, 2026:

- Fifteen employees have an accrued vacation balance, totaling approximately \$113,000 in liability.
- Thirteen employees meet eligibility for participation under the Employee Vacation Buy-Back Policy adopted June 2023, provided the Board approves a buy-back option before the end of FY25-26.
- Of the eligible employees, six may cash out at the maximum rate of 75 hours, two at 56 hours, and five at 37.5 hours.
- If all eligible employees participate and buy back the full amount of vacation available to them under the policy, the total cashout would be \$44,128.
- A May 2026 survey of eligible employees identified three who would likely participate if the program is approved; however, not all eligible employees responded.

- If only the three employees who expressed interest participated at their maximum eligible amounts, the estimated cashout would be approximately \$14,000.
- Any payouts would proportionally reduce the Library's vacation liability.

Adopted Policy Parameters

The Employee Vacation Buy-Back Policy, adopted by the Board in June 2023 and used for the prior programs in 2023 and 2025, provides:

- Employees earning 2 weeks/year: up to 37.5 hours eligible for buy-back
- Employees earning 3 weeks/year: up to 56 hours eligible for buy-back
- Employees earning 4 weeks/year: up to 75 hours eligible for buy-back

To participate, employees must be in regular full-time or part-time status, have at least 18 months of continuous service, be in good standing, and have sufficient vacation balance at the time of participation.

Under the adopted policy, the Board may authorize a buy-back program each fiscal year; participation is limited to once per fiscal year, and the Library Director retains discretion to approve requests based on the Library's needs and resources. No changes to the adopted policy are proposed; staff is requesting reauthorization of the program for FY25-26 under the existing policy.

Legal Review

Counsel reviewed the Employee Vacation Buy-Back Policy before its adoption in June 2023 and confirmed that it is appropriate for Board consideration. The adopted policy is attached for reference.

Recommendation

Staff recommends that the Board reauthorize a one-time vacation buy-back program for FY25-26 under the Employee Vacation Buy-Back Policy adopted June 2023, funded from the anticipated FY25-26 budget surplus. Based on projected remaining expenditures and anticipated higher tax receipts, staff projects an FY25-26 surplus of approximately \$167,000, enough to fully fund the program even if all eligible employees participate at maximum levels (\$44,128). Board approval is requested by June 30, 2026, so that eligible employees may participate within the current fiscal year before cost-of-living adjustments take effect.

Board Action Options

The Board may consider the following options:

1. **Approve staff recommendation** - Direct staff to authorize a one-time buy-back program for FY25-26
2. **Take no action** - Vacation balances remain accrued and the liability carries forward.



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 employee or regular part-time employee
- 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 Library Administration. Requests to cash out leave must be made by the deadline indicated on the cash out request form. Requests 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.

2026-2027 BUDGET

Nurture Curiosity, Spark Connections
& Foster Lifelong Learning



Belvedere
Tiburon
Library

THE YEAR AHEAD

The FY 2026–2027 Budget reflects the Belvedere Tiburon Library's continued commitment to providing responsive, innovative, and high-quality services that enrich the lives of residents and advance the Library's mission to **nurture curiosity, spark connections, and foster lifelong learning**. Developed in alignment with the Library's 2024–2026 Strategic Plan, this budget balances responsible stewardship of public resources with strategic investments that strengthen community impact and organizational resilience.

Acknowledgements

The budget was developed through the collaborative efforts of Library staff, the Finance Committee, the Board of Trustees, and the Belvedere Tiburon Library Foundation. The Library appreciates the time, expertise, and thoughtful input provided throughout the budget process. We are also grateful for the continued support of our residents, volunteers, donors, and community partners, whose investment in the Library helps advance our **vision of a community where every person feels included and inspired**.

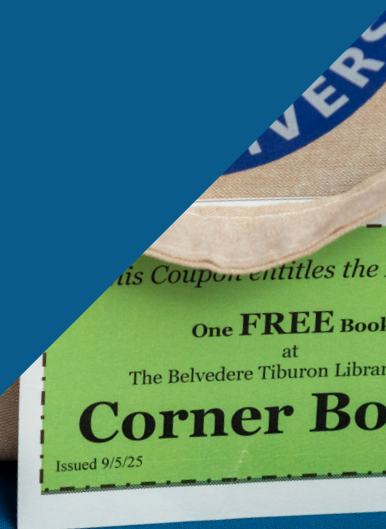
FY 25-26

ACCOMPLISHMENTS

During FY 25–26, the Library continued to experience strong community engagement, welcoming nearly 139,000 visitors, facilitating more than 20,000 program attendances, supporting over 3,600 room reservations, and circulating nearly 95,000 physical materials.

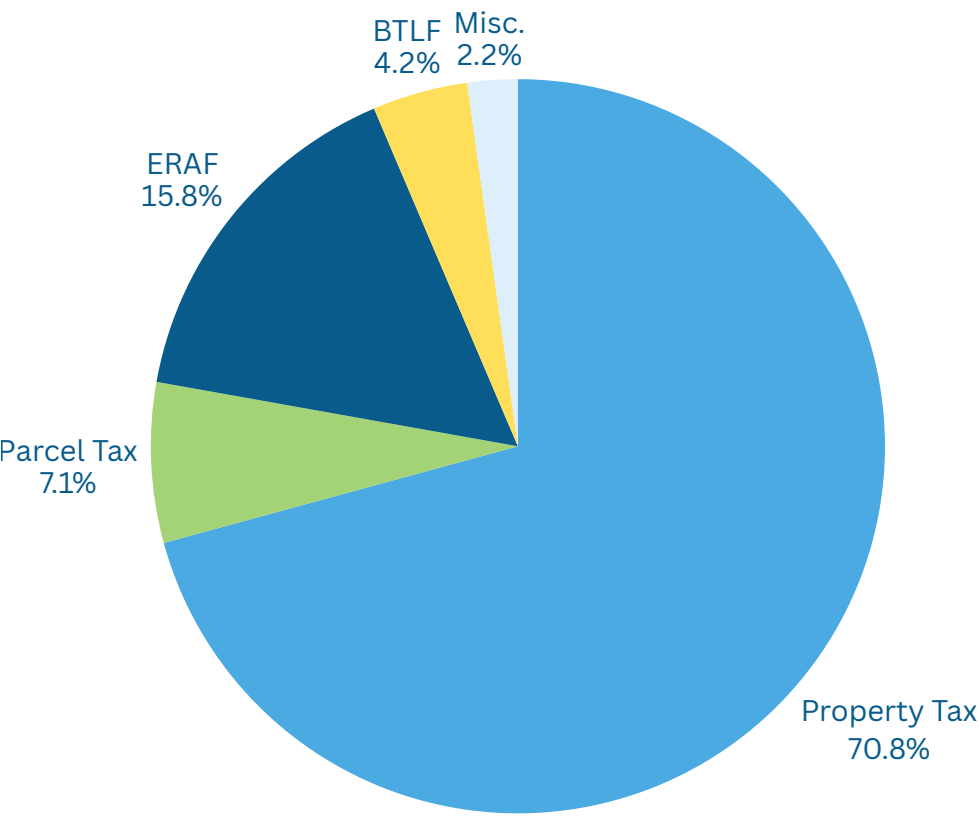
Notable FY 25–26 accomplishments include:

- Enrolled 598 new student cardholders and distributed library information to 450 existing student cardholders through a partnership with the Reed Union School District;
- Reconfigured shelving and tables in the nave for improved wayfinding and space utilization;
- Activated outdoor spaces with programming, including Shakespeare in the Park, Artisan Market, and blood drive;
- Advanced sustainability efforts to approximately 75% completion toward Sustainable Library Certification;
- Fostered growth in digital resource use, including a 16% increase in OverDrive circulation and a 43% increase in Hoopla usage; and
- Celebrated the Library's 30th Anniversary.



FY 26-27 REVENUES

The Library enters the new fiscal year from a position of financial stability, supported by continued growth in property tax revenues, ERAF distributions, and philanthropic support from the Belvedere Tiburon Library Foundation. Strong community engagement and usage, combined with prudent fiscal management and healthy reserves, position the Library to invest in strategic priorities while maintaining long-term financial sustainability.



Revenue Source	FY25-26	FY26-27
Property Tax	\$2,662,684	\$2,779,784
Parcel Tax	\$277,000	\$277,000
ERAF	\$575,000	\$620,000
BTLF	\$150,000	\$165,000
Misc.	\$85,738	\$86,838
TOTAL	\$3,750,422	\$3,928,622

Revenue Highlights

- Property tax estimates provided by the County in June 2026 represent a 4.4% projected increase from FY25-26
- ERAF estimates are aligned with actuals received in previous years
- Increased grant of \$165K from the Library Foundation
- Miscellaneous revenue includes EV charging usage fees and interest income generated from account holdings

FY 26-27 EXPENDITURES

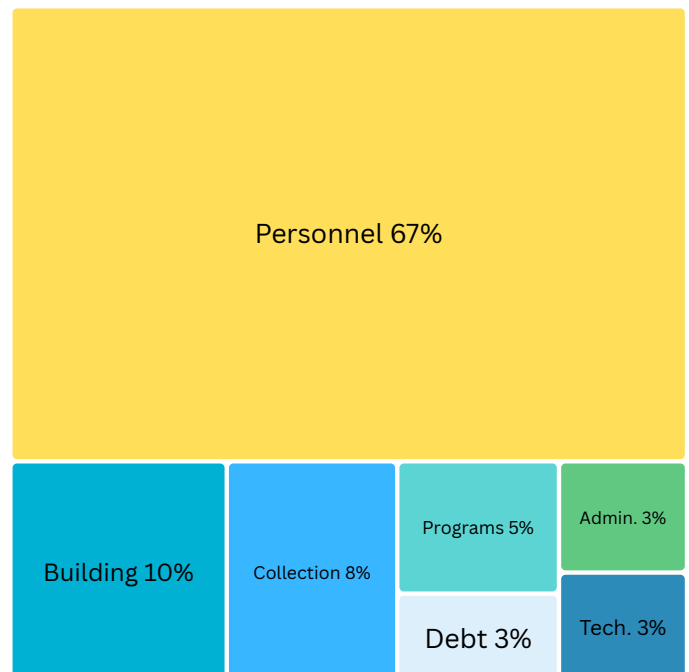
The FY 26–27 budget prioritizes investments that strengthen service delivery, organizational capacity, and community impact. Personnel expenditures support 18.6 full-time equivalent positions and reflect the Library's commitment to attracting, developing, and retaining a skilled workforce. The budget also expands funding for adult, youth, and teen programming and for digital materials. Together, these investments support the Library's ability to deliver high-quality services, adapt to evolving community needs, and advance the goals of the Strategic Plan.

With operating expenditures of approximately \$3.8M, excluding debt service, the FY 26–27 budget represents an investment of approximately \$349 per resident. The Library's per-capita expenditure is the highest among public libraries in Marin County, reflecting the scope of services provided to the community, including extensive operating hours, diverse collections, technology access, educational programming, cultural offerings, and community gathering spaces.

Expenditure	FY25-26	FY26-27
Personnel	\$2,543,736	\$2,649,386
Collection	\$327,000	\$319,000
Technology	\$114,482	\$118,162
Programs	\$142,400	\$189,700
Building	\$382,010	\$406,237
Admin.	\$111,620	\$121,620
Debt	\$129,174	\$122,300
TOTAL	\$3,621,248	\$3,926,405

Expenditure Highlights

- Final payment towards the 1995 Library Bond
- Program expenditures increased by 31%



See the detailed budget sheet for a breakdown of expenditures.



STRATEGIC FOCUS

The FY 26–27 Goals are derived from the Library's Strategic Plan, which is organized around four Cornerstones of Connection: **Each Other, Your Library, Community, and Culture.**

The goals outlined for the coming fiscal year represent the strategic priorities that continue to require attention and advancement. Some goals are recurring efforts that support ongoing operations and continuous improvement, while others are one-time initiatives designed to advance specific objectives. By aligning expenditures with the Strategic Plan, the Library remains responsive to community needs and focused on delivering services, programs, and projects that strengthen connections and reflect community priorities.

EACH OTHER

The Library is a warm, welcoming space for neighbors to connect.

FY26-27 Goals

Consolidate the Information Desk and Checkout Desk to a single service point to foster a more welcoming and user-friendly entry

Encourage learning through play in the Children's Room by expanding toy lending and creating a playful environment both indoors and on the patio



FY25-26 Progress

Children's patio shade installed and additional patio furniture under consideration

Convenience items added for public use include headphones, wobble seat cushions, and phone charging cords

Activated outdoor spaces with Shakespeare in the Park, Artisan Market, blood drive, and Senior Expo

Replaced 25% of old furniture by purchasing new chairs for the nave

YOUR LIBRARY

The Library delivers responsive services to the community.

FY26-27 Goals	FY25-26 Progress
Explore partnership opportunities for a delivery model for those unable to visit the Library	Partnered with Reed Union School District to enroll 598 students with a public library card
Pilot a customer feedback loop to continuously improve programs and services	
Support Agency and Foundation members with an onboarding process and quarterly presentations from staff	Partnered with the Richardson Bay Audubon Center for a StoryWalk at the Audubon and bird walk-and-talk at Tiburon Lagoon
Increase digital literacy opportunities by launching a Maker Badge curriculum for students and all makers	



COMMUNITY

The Library partners with organizations to leverage resources.

FY26-27 Goals

Attain Sustainable Library Certification

Make the Library building available for emergency and disaster relief services by entering MoU with key stakeholders



FY25-26 Progress

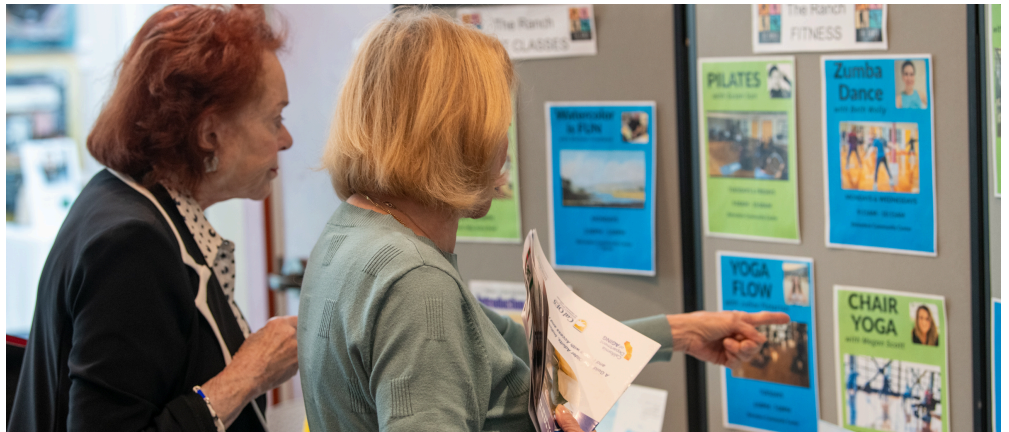
Worked with partners to develop over 45 age-friendly programs that addressed social isolation, physical activity, and preventative health, including mindfulness meditation, qigong, Aging Well with AI tools, Preventing Falls, and Reversing Diabetes, and the hootenanny

Partnered with BayREN to conduct an energy audit and recommend infrastructure for solar panels and backup battery energy storage system

CULTURE

The Library connects community members to resources, expertise, and opportunities.

FY26-27 Goals	FY25-26 Progress
<p>Capitalize on intergenerational storytelling in the Makerspace by encouraging digilab users to contribute to a digital community archive</p>	<p>Implemented experimental opportunities in the gallery with an educational exhibit on new citizens, featuring an interactive US citizenship test</p>
<p>Improve discoverability of the collection through themed lists, displays, personalized recommendations, and training on the online catalog interface, and increase circulation by 20%</p>	<p>Worked to increase the Library's world language holdings by adding Spanish materials to the Children's collection</p> <hr/> <p>Met the demand for high-circulating digital titles by increasing OverDrive checkouts by 16% for BelTib cardholders. Consortium-wide wait times decreased from 42.3 days to new low of 23.63 days</p>



MAJOR INITIATIVES

In addition to ongoing services and strategic goals, the Library will focus on four major initiatives in the coming year:

Project Refresh

Continuing phased improvements to furniture, lighting and public-use outlets, enhancements to the Children's Patio and Teen Patio, and consolidation to a single point of service in the main entry to support a better user experience.

Internal Systems Improvement

Consolidate the internal technology stack and digital systems utilized by staff to improve workflows, efficiency, and cost savings.

Staff Development

Implement a robust staff development program to support consistent, high-quality public service and organizational effectiveness.

Strategic Plan Assessment

Evaluate progress toward the 2024-2026 Strategic Plan and develop recommendations for future strategic direction.

RESERVES

In June 2025, the Board adopted a Financial Reserve Policy to strengthen long-term financial sustainability, improve fiscal resilience, and establish clear guidelines for the use and management of reserves. As a result, reserves are organized into several designated categories, each serving a distinct purpose:

Operating Reserve, Insurance Reserve, Pension Liability Reserve, Capital and Maintenance Reserve, Strategic Initiative Reserve, and Restricted Funds.

Together, these reserves provide financial stability, reduce risk exposure, and ensure the Library is well-positioned to address current needs and future opportunities while maintaining responsible stewardship of public resources. As of June 2026, the Library maintains approximately \$2.8 million in reserves. Based on the available balances, each reserve category is fully funded at or above its established target. The remaining reserve balance provides the Board with flexibility to further strengthen the Operating Reserve, Pension Liability Reserve, and Capital and Maintenance Reserve, helping to address future economic uncertainty, pension cost volatility, facility needs, and other long-term organizational priorities.



DETAILED BUDGET


On Following Pages

FY26-27 SALARY SCHEDULE

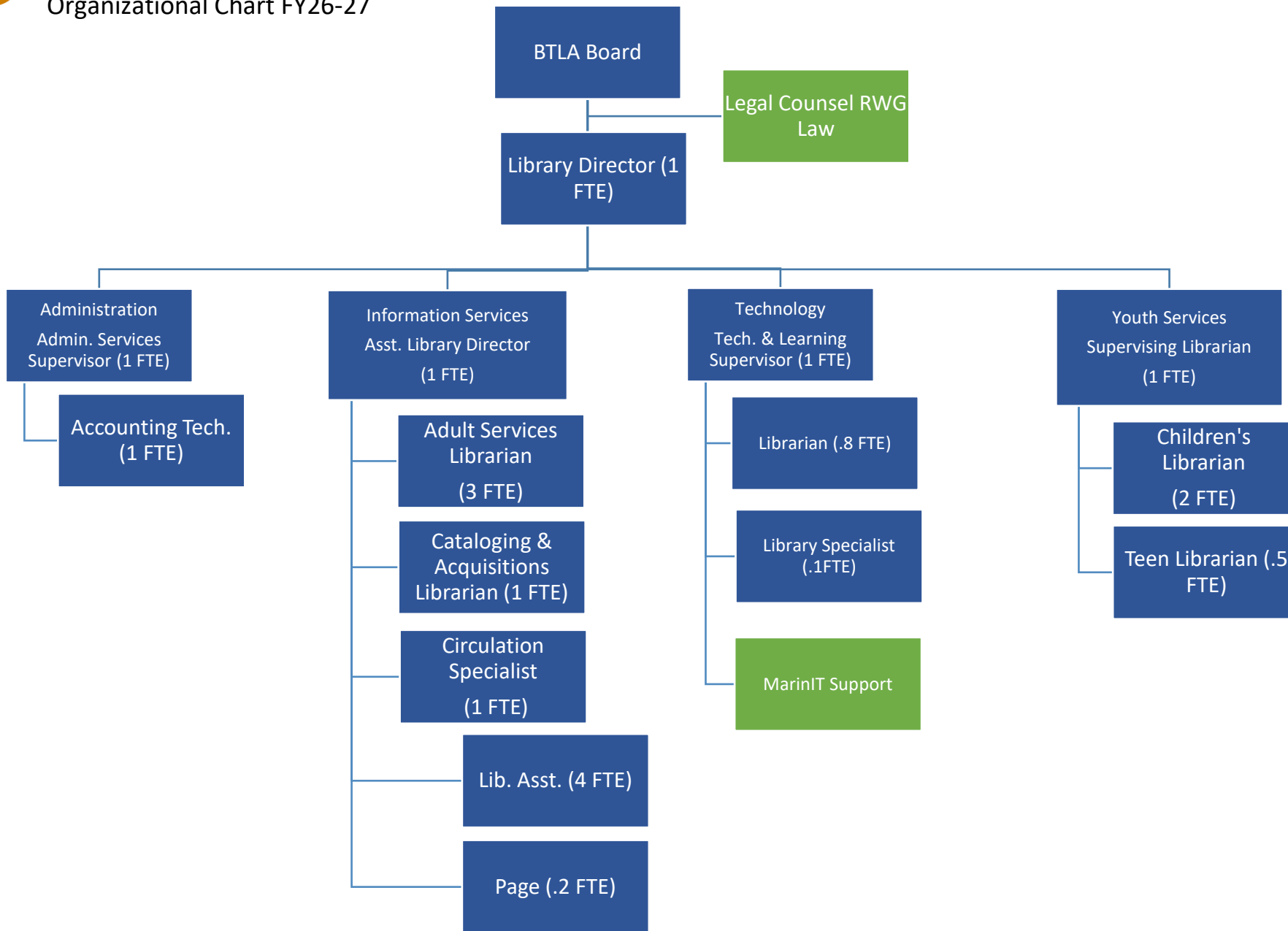
CLASSIFICATIONS	SALARY STEPS					
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
ADMINISTRATION CLASSIFICATIONS						
Library Director	\$84.67	\$88.92	\$93.36	\$98.03	\$102.93	\$108.08
Library Director (monthly)	\$13,758.82	\$14,448.70	\$15,170.63	\$15,930.30	\$16,726.38	\$17,562.63
Library Director (annual)	\$165,105.84	\$173,384.41	\$182,047.55	\$191,163.59	\$200,716.54	\$210,751.53
Library Services Manager	\$59.28	\$62.25	\$65.36	\$68.63	\$72.06	\$75.65
Library Services Manager (monthly)	\$9,633.25	\$10,115.09	\$10,621.36	\$11,152.08	\$11,708.99	\$12,293.83
Library Services Manager (annual)	\$115,598.98	\$121,381.03	\$127,456.36	\$133,824.99	\$140,507.86	\$147,525.92
Administrative Services Supv	\$51.44	\$54.01	\$56.71	\$59.54	\$62.51	\$65.64
Administrative Services Supv (monthly)	\$8,359.00	\$8,776.63	\$9,215.38	\$9,675.25	\$10,157.88	\$10,666.50
Administrative Services Supv (annual)	\$100,308.00	\$105,319.50	\$110,584.50	\$116,103.00	\$121,894.50	\$127,998.00
Accounting Technician	\$40.74	\$42.78	\$44.92	\$47.16	\$49.53	\$52.01
Accounting Technician (monthly)	\$6,620.02	\$6,951.72	\$7,299.13	\$7,664.00	\$8,048.07	\$8,451.35
Accounting Technician (annual)	\$79,440.26	\$83,420.65	\$87,589.59	\$91,968.02	\$96,576.90	\$101,416.21
Administrative Assistant	\$34.64	\$36.37	\$38.18	\$40.09	\$42.10	\$44.21
Administrative Assistant (monthly)	\$5,628.41	\$5,909.49	\$6,204.52	\$6,515.27	\$6,841.74	\$7,183.91
Administrative Assistant (annual)	\$67,540.98	\$70,913.84	\$74,454.29	\$78,183.29	\$82,100.84	\$86,206.93

LIBRARY CLASSIFICATIONS						
Supervising Librarian	\$53.35	\$56.02	\$58.82	\$61.76	\$64.85	\$68.09
Supervising Librarian	\$8,669.57	\$9,102.53	\$9,558.18	\$10,036.53	\$10,537.57	\$11,064.79
Supervising Librarian	\$104,034.89	\$109,230.35	\$114,698.16	\$120,438.30	\$126,450.79	\$132,777.52
Experienced Librarian	\$42.67	\$44.81	\$47.06	\$49.41	\$51.88	\$54.47
Experienced Librarian (monthly)	\$6,934.26	\$7,281.67	\$7,646.54	\$8,028.87	\$8,430.40	\$8,851.14
Experienced Librarian (annual)	\$83,211.16	\$87,380.09	\$91,758.53	\$96,346.45	\$101,164.82	\$106,213.64
Librarian	\$38.41	\$40.33	\$42.35	\$44.47	\$46.69	\$49.02
Librarian (monthly)	\$6,241.19	\$6,553.68	\$6,881.89	\$7,225.81	\$7,587.19	\$7,966.02
Librarian (annual)	\$74,894.23	\$78,644.18	\$82,582.67	\$86,709.71	\$91,046.24	\$95,592.27
Library Specialist	\$32.64	\$34.27	\$35.99	\$37.79	\$39.69	\$41.67
Library Specialist (monthly)	\$5,303.70	\$5,569.06	\$5,848.38	\$6,141.68	\$6,448.93	\$6,771.90
Library Specialist (annual)	\$63,644.38	\$66,828.70	\$70,180.61	\$73,700.11	\$77,387.21	\$81,262.86
Library Assistant II	\$29.38	\$30.85	\$32.40	\$34.02	\$35.72	\$37.50
Library Assistant II (monthly)	\$4,774.73	\$5,013.90	\$5,265.29	\$5,528.91	\$5,804.74	\$6,094.54
Library Assistant II (annual)	\$57,296.70	\$60,166.78	\$63,183.50	\$66,346.86	\$69,656.87	\$73,134.48
Library Assistant I	\$26.45	\$27.77	\$29.16	\$30.62	\$32.15	\$33.76
Library Assistant I (monthly)	\$4,298.13	\$4,512.86	\$4,738.06	\$4,975.49	\$5,225.14	\$5,485.26
Library Assistant I (annual)	\$51,577.51	\$54,154.29	\$56,856.77	\$59,705.89	\$62,701.66	\$65,823.12
Library Page	\$18.65	\$19.58	\$20.55	\$21.58	\$22.66	\$24.51

Y-RATED SALARIES	Y-RATE
Finance HR and Administrative Manager	\$70.26
Finance HR and Administrative Mgr. (monthly)	\$11,417.00
Finance HR and Administrative Mgr. (annual)	\$137,007.00
Experienced Librarian (1)	\$60.16
Experienced Librarian (monthly)	\$9,776.00
Experienced Librarian (annual)	\$117,312.00
Experienced Librarian (1)	\$57.74
Experienced Librarian (monthly)	\$9,383.00
Experienced Librarian (annual)	\$112,593.00
Library Specialist - part time	\$52.00
Library Specialist (monthly) part time	\$4,507.00
Library Specialist (annual) part time	\$54,080.00
Supervising Librarian - Youth Srvs	\$67.97
Supervising Librarian - YS (monthly)	\$11,045.13
Supervising Librarian - YS (annual)	\$132,541.50
Experienced Librarian (1) - Part-Time	\$55.85
Experienced Librarian (monthly)	\$4,244.60
Experienced Librarian (annual)	\$55,179.80



Belvedere Tiburon Library
Organizational Chart FY26-27



Green = Vendor

General Tasks

BTLA Board – Sets policy, develops and oversees budget and expenditures, oversees Library Director. Appointed by and reports to Town and City Councils.

Legal Counsel – Represents BTLA and provides legal counsel to BTLA and Library Director on issues of governance, HR and personnel issues, contracts, etc. Retained by BTLA.

Library Director – Oversight and administration of the library and public services, including developing long-range plans and policies, overseeing personnel, budget expenditures, programming, collection development, and customer services. Reports to BTLA Board.

Administrative Services Supervisor – Formerly Finance, HR, and Administrative Manager – Oversees and coordinates the work of admin. staff, including fiscal and accounting functions, human resources, and complex administrative functions. Serves as Board clerk and assists the Library Director. Reports to the Library Director.

Accounting Technician – Responsible for accounting and fiscal activities and systems including payroll, accounts payable, and contract administration. Reports to the Admin. Services Supervisor.

Asst. Library Director – Assists in the daily management of the library, including staffing for service points, adult programming, digital resources, and facility operations. Oversees collection development and maintenance. Assists with special projects and grants. Provides oversight to volunteer operations of the Art Gallery and Corner Books. Reports to the Library Director.

Adult Services Librarian — Plan educational and recreational activities and programs for adults. Support the functions of the Information Desk, including providing one-on-one patron assistance, readers' advisory, and technical support. Assist with developing reading lists, topic guides, displays, and collection development as assigned. Acts as Librarian-in-Charge during weekend and evening hours. Reports to Asst. Library Director.

Circulation Specialist – Responsible for daily operation and personnel management of circulation staff. Assigns tasks in support of access services, troubleshoots problems, and manages meeting room usage. Reports to the Asst. Library Director.

Cataloging and Acquisitions Librarian — Selects, orders, catalogs, and processes library materials. Liaises with other departments to ensure the collection is current and relevant. Supports the functions of the Information Desk and plans and implements programs as assigned. Reports to the Library Services Manager.

Library Assistant– Supports the operation and activities of a service point, including staffing the Circulation Desk, preparing materials for circulation, and providing customer support. Reports to the Circulation Specialist.

Page – Sorts, shelves, and retrieves library materials. Assists with materials processing and functions of the Circulation Desk, as assigned. Supports special programs and activities as assigned. Reports to the Circulation Specialist.

Supervising Librarian for Youth Services – Oversees the daily operations and personnel for the children's and teens' service areas, including materials selection, programming, and outreach. Reports to the Library Director.

Children's Librarian – Provides reference, readers' advisory, programming, and materials selection for children ages 0-12. Staffs the Children's Library and supervises volunteers and interns, as assigned. Reports to the Supervising Librarian for Youth Services.

Teen Librarian – Provides reference, readers' advisory, programming, and materials selection for children 12-18. Staffs the Teen Library and supervises volunteers and interns as assigned. Reports to the Supervising Librarian for Youth Services.

Technology and Learning Supervisor – Oversees the Makerspace and related resources and programming. Leads the development and deployment of library-wide technologies, including external IT support. Reports to the Library Director.

Librarian (Makerspace) - Supports the operations of the Makerspace, including preparing program materials, sorting and organizing materials, and instructing patrons in equipment use. Reports to the Technology and Learning Librarian.

BELVEDERE TIBURON LIBRARY AGENCY

DRAFT BUDGET

FISCAL YEAR 2026-2027

		FY2025-2026	FY2025-2026	FY2026-2027	FY27 % Change	
		Approved	Projected	Proposed	over FY26	
		Budget	Results	Budget	Budget	Account Description Detail:
OPERATING REVENUES						
5010	Basic Library Tax*	2,662,684	2,672,533	2,779,784	4.4%	Based on County Estimates
5020	Parcel Tax	277,000	274,604	277,000	0.0%	Library Original 1996 Bond Tax of \$66 per Parcel
5025	ERAF	575,000	604,086	620,000	7.8%	ERAF - Estimate based on County estimate and previous actuals
5032	BTLF Grants	150,000	150,000	165,000	10.0%	Per Foundation
5033	Program Grants	11,000	8,714	5,000	-54.5%	Grants for specific projects
5040	Book Fines & Reserves	500	2,815	1,000	100.0%	Hold/Damages Fees and Lost Books
5050	Makerspace Fees	-	280	1,000	0.0%	Fees for Supplies used in Makerspace patron projects
5065	Reference Desk Income	50	45	50	0.0%	Misc. supplies
5070	Copier Fees	380	781	380	0.0%	Funds from Public Copiers
5090	Other Revenue	15,808	11,722	15,808	0.0%	EV Charging Stations
5099	Interest Income	58,000	65,875	63,600	9.7%	LAIF projected balances X 3%
	Total Operating Revenue	3,750,422	3,791,455	3,928,622	4.8%	
310-8915	Principal Repayment	(105,000)	(105,000)	(110,000)	4.8%	From Bond Amortization Schedule - Final Payment in FY2027
310-8910	Bond Interest	(9,750)	(9,750)	(3,300)	-66.2%	From Bond Amortization Schedule - Final Payment in FY2027
310-8920	Fiscal Agent Fees	(14,424)	(14,209)	(9,000)	-37.6%	2 NBS Payments of approx \$3K plus One USBank Payment of \$3K
	Total Operating Debt Service	(129,174)	(128,959)	(122,300)	-5.3%	
	Total Revenue after Debt Serv	3,621,248	3,662,496	3,806,322	5.1%	
OPERATING EXPENDITURES						
Personnel						
7010	Salaries & Wages	1,518,267	1,439,185	1,551,112	2.2%	14.1 FTE
7015	Medical Reimbursement	21,747	21,980	23,816	9.5%	Up to \$225 per month for CalPERS EE's if Health Premium Allowance is not fully used
7020	Part-Time Wages	245,772	192,526	309,275	25.8%	4.3 FTE
	Subtotal Salaries & Wages	1,785,786	1,653,691	1,884,203	5.5%	18.4 FTE
7100	PERS Retirement Benefits	299,977	304,075	332,732	10.9%	CalPERS FY26 normal %'s + required Unfunded Accrued Liability pymt of \$153,800
7105	115 Trust	-	-	-		OPEB UAL additional payment, Trust to be set up for future contributions
7110	PERS Health Benefits	331,249	293,910	334,287	0.9%	Health, Dental, LTD, Life for Active Employees (10% Jan 2027 increase)
7115	OPEB Health Obligation	10,654	10,851	10,987	3.1%	\$162/month for 5 Retirees plus additional \$106/month former director contract
7120	Worker's Comp Insurance	9,308	8,087	9,969	7.1%	Based on SDRMA Estimate of 4-15-2026
7125	Employment Practices Insurance	5,718	5,718	6,257	9.4%	Insurance Coverage through SDRMA, is included in total package/SDRMA Letter 4-15-2026
7130	Payroll Tax Expense	40,816	35,789	46,151	13.1%	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	-	-	-100.0%	Town Staff not yet available for Library support
7140	Unemployment	8,500	6,437	5,000	-41.2%	Contingency for Attrition
7200	Professional Development	13,728	15,971	16,200	18.0%	Approx. three conferences, memberships, local and virtual workshops
7210	Staffing Recruitment	500	17,373	3,600	620.0%	Advertisements, posts, HR Muchmore Assistance
	Total Personnel	2,543,736	2,351,902	2,649,386	4.2%	
		68%	62%	67%		Personnel % of Total Revenue

**BELVEDERE TIBURON LIBRARY AGENCY
DRAFT BUDGET
FISCAL YEAR 2026-2027**

		FY2025-2026	FY2025-2026	FY2026-2027	FY27 % Change	
		Approved	Projected	Proposed	over FY26	
		Budget	Results	Budget	Budget	Account Description Detail:
Circulation Materials & Data						
7601	Books & Other Materials	100,000	94,912	100,000	0.0%	Print and other Physical Media
7602	Processing Costs & Fees	25,000	4,147	10,000	-60.0%	Vendor pre-processing costs
7603	Supplies-Processing	2,000	5,817	5,000	150.0%	Tape, Cases, Covers for processing and repair in library
7605	Digital Collection			34,000	100.0%	Ebooks, Eaudio, Streaming Services
7606	Databases	80,000	79,098	53,000	-33.8%	Database subscriptions, and Platform subscriptions for Patron Use
7607	Consortium Costs	115,000	113,635	115,000	0.0%	Marinet + Northnet
7608	Library of Things	5,000	5,011	2,000	-60.0%	LOT Collection is updated
Total Circulation Materials & Data		327,000	302,620	319,000	-2.4%	
		9%	8%	8%		Circulation Materials & Data % of Total Revenue
Technology Infrastructure						
8020	Staff Digital Subscriptions	15,200	13,149	15,000	-1.3%	Support Use
8035	Computers & Equipment	14,250	14,245	3,000	-78.9%	Updated self-check system, meeting room remote equipment
8040	Technical Support	39,732	30,128	30,162	-24.1%	Marin IT Contract - Onsite Services
8070	IT Infrastructure	35,100	49,699	55,000	56.7%	Back Office Technology Support (Separated from 7606 and 8020)
8071	Website maintenance	10,200	15,075	15,000	47.1%	Project 6 Website Updates and Support Plus Domain
Total Technology Infrastructure		114,482	122,296	118,162	3.2%	
		3%	3%	3%		Technology Infrastructure % of Total Revenue
Program Services & Supplies						
8210	Copier Expenses	16,600	19,389	16,600	0.0%	Monthly Lease \$1,300 plus annual copy coverage allowance of \$1,000
8220	Postage & Freight	4,000	5,013	4,000	0.0%	Postage Meter Lease, Inter-Library Loan and Misc Postage
8225	Public Relations	34,000	34,160	39,000	14.7%	Residential Mailers, Ark Advertising, Banners
8230	Office Supplies	7,000	10,597	12,000	71.4%	Toner, paper, and general office supplies
8240	Adult Programs and Supplies	20,000	39,093	43,700	118.5%	All Adult Programs, including Technology Training
8250	Children's Programs	20,000	16,930	29,000	45.0%	Program supplies, performers, summer reading program
8251	Young Adult Programs	6,000	11,756	10,000	66.7%	Teen Arts, Reading, Programs
8260	Telephone	15,000	16,678	17,000	13.3%	TPX Services
8270	AV Equipment & Peripherals	5,000	49	8,000	60.0%	Conference Rooms Audio Visual Updates & Maintenance, Makerspace Computers
8280	Maker Space Programs & Supplies	10,000	14,385	10,400	4.0%	Robotics, Virtual Reality, 3D printing, presenters and program supplies
8290	Technology Training Programs	4,800	9,300	-	-100.0%	Incorporated into Adult Programs 8240
Total Program Services & Supplies		142,400	177,350	189,700	33.2%	
		4%	5%	5%		Program Services & Supplies % of Total Revenue

BELVEDERE TIBURON LIBRARY AGENCY

DRAFT BUDGET

FISCAL YEAR 2026-2027

		FY2025-2026	FY2025-2026	FY2026-2027	FY27 % Change	
		Approved	Projected	Proposed	over FY26	
		Budget	Results	Budget	Budget	Account Description Detail:
Building Expenses						
8410	Insurance	138,826	126,819	148,148	6.7%	Property and Liability w/Earthquake & CSDA Membership based on SDRMA projections
8430	Building Maintenance Incidental	10,000	31,994	25,800	158.0%	Incidental Maintenance and Repair (Regular Maint Contracts on Line 8492), Holiday Lighting
8440	Grounds Maintenance	18,000	18,096	18,000	0.0%	Town of Tiburon Agreement
8450	Janitorial Expense	65,000	63,411	65,000	0.0%	Contract \$4,659 monthly plus special requests
8460	Custodial Supplies	9,000	6,567	9,000	0.0%	Janitorial Supplies
8480	Trash	5,628	4,152	7,000	24.4%	Mill Valley Refuse and Composting
8490	Electricity/Gas	87,857	88,717	90,491	3.0%	PG&E - Building
8491	Parking	6,240	6,240	6,240	0.0%	Full-Time Staff Parking at Town Hall Lot, \$1,560 per Quarter
8492	Building Maintenance Contracts	15,000	14,497	15,750	5.0%	Security, HVAC maint, Pest Control, Fire Extg, Fire Alarm/Sprinklers, Backflow, Gutter
8493	EV Public Charging Stations	13,295	9,371	10,308	-22.5%	PG&E Cost for EV annually (plus EV subscription paid every 5 years)
8500	Water	13,164	8,298	10,500	-20.2%	MMWD - assuming a 5% increase from FY25 actual
	Total Building Expense	382,010	378,162	406,237	6.3%	
		10%	10%	10%		Building Expense % of Total Revenue
Agency Administration						
8810	Bank Charges	500	273	500	0.0%	LAIF Wire Fees, Bank Charge for Audit Confirms
8815	Credit Card Charges	800	139	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	4,500	2,068	4,500	0.0%	Institutional memberships for various resources (CLA, CalChamber, etc.)
8830	Accounting	8,200	13,463	9,200	12.2%	ADP Payroll \$600/Month, MIP Cloud Software
8835	Auditing	34,500	34,500	34,500	0.0%	Maze Associates Audit; Foster & Foster OPEB Actuarial, CalPERS Pension Actuarial
8840	Consulting and Legal Services	58,000	167,165	64,000	10.3%	Consultant services for legal, HR, and policy issues
8850	Staff, Volunteer & Board Recognition	5,000	7,765	8,000	60.0%	Agency, Staff, and Volunteer appreciation activities and Board Development
8890	Contribution to Reserves	-	-	-	-	Reserves for Insurance, Building, and Pension/OPEB (1% of Rev after Debt Service)
	Total Agency Administration	111,620	225,373	121,620	9.0%	
		3%	6%	3%		Agency Administration % of Total Revenue
	Total Operating Expenses	3,621,248	3,557,703	3,804,106	5.0%	
		97%	94%	97%		Total Operating Expenses % of Total Revenue
	Net Operating Revenue (Loss)	0	104,793	2,216		

**BELVEDERE TIBURON LIBRARY AGENCY
DRAFT BUDGET
FISCAL YEAR 2026-2027**

		FY2025-2026	FY2025-2026	FY2026-2027	FY27 % Change	
		Approved	Projected	Proposed	over FY26	
		Budget	Results	Budget	Budget	Account Description Detail:
Beginning Cash Balance - All Funds		\$ 2,918,013	\$ 2,586,355	\$ 2,582,206		Projected & Budgeted / Actual / Projected
Net Operating Revenue (Loss) from above		-	104,793	2,216		Net Inflow (outflow): Outflow will use Operating Reserve
Non-Operating Transfers & Expenses						
Transfer from General Fund Cash/Operating Results to Reserves				Reserve Balance		
	Operating Reserve					Based on Reserve Request/Board Auth
	Insurance Reserve					Based on Reserve Request/Board Auth
	Capital and Maintenance Reserve					Based on Reserve Request/Board Auth
	Pension Liability Reserve					Based on Reserve Request/Board Auth
	Strategic Initiative Reserve					Based on Reserve Request/Board Auth
						Based on Reserve Request/Board Auth
200-Uses of Reserves						
200-9010	Bldg Res - Technology & Equipment		(61,155)			Budget Capital Purchases Here
200-9020	Bldg Res - Furniture & Fixtures		(43,223)			Budget Capital Purchases Here
200-9022	Building Repairs & Improvements		(3,575)			Budget Capital Purchases Here
200-9025	Grounds Improvements		(1,915)			Budget Capital Purchases Here
	Total use of Reserves	-	(109,868)	-		Net Outflow
NOTE Balance Sheet Activity (for cash)						
Designated Fund Activity						Year End Accruals which change the timing of the effect of revenues/expenses on cash
	Receipts	5,821	5,821	5,821		Restricted Funds
	Expenditures	(5,821)	(4,895)	(5,821)		Restricted Funds
	Net Designated Fund In(Out)Flow	-	926	-		Special Catchup on Donor Restricted Circulation Materials Purchases in FY25
Projected Ending Cash Balance - All Funds		\$ 2,918,013	\$ 2,582,206	\$ 2,584,422		Note: These are June 30 All Funds Cash Balances. Some are restricted, and funds drop much lower in Nov.
Low point FY26 (11/30/25) was \$1,624,160 with \$1,051,420 unrestricted.						



DATE: June 15, 2026

TO: Library Board of Trustees

FROM: Crystal Duran, Library Director

SUBJECT: Request for One-Time Use of Reserves - Purchase of New Tables (Project Refresh)

Request

Staff requests Board approval of a one-time use of reserves, not to exceed \$30,000, to purchase eight new tables for the Main Nave. The purchase is part of Project Refresh, the Library's space improvement initiative launched in 2024 as a direct outcome of the strategic planning process.

Background

Through strategic planning, the community expressed a strong desire for the Library to be a warm, welcoming space where neighbors can connect, with improved usability, comfort, and wayfinding. In 2024, the Library launched Project Refresh to implement these priorities in phases. Phase One improvements—including reconfigured shelving, expanded public-use rooms, new display areas, and improved browsing layouts—are complete and have been well received by patrons and staff.

Phase Two focuses on strengthening the Nave as a functional, flexible workspace. A central element of this phase is replacing the existing Nave tables with models that better support how patrons use the Library today, including laptop use and device charging.

Proposed Purchase

Library staff have been working with a volunteer commercial architect and a volunteer interior designer to evaluate tables suited to the Nave. After reviewing several options, staff recommends purchasing eight Haworth tables, which include:

- Integrated electrical access for device connection and charging
- Built-in wire management
- Design, durability, and finishes that complement the existing Library aesthetic

The tables were quoted at \$23,994, with a 50% deposit required to place the order. The quote expires within 30 days, and the vendor may adjust prices for taxes, customs, duties, tariffs, and other government levies. Because tariffs are assessed when goods clear customs, these charges can apply to orders already in progress and may appear on the invoice even though they are not part of the approved estimate. Staff therefore requests authorization of up to \$30,000 to cover these potential additional costs at purchase and delivery.

Procurement Policy Compliance

Under the Library's Purchase and Procurement Policy (March 2026), purchases above \$20,000 require at least three price quotes when practicable and Agency Board approval. In support of this request:

- Project staff sourced costs for similar table options (Herman Miller, Agati, Action Laminates, Haworth), ranging from \$21,000 to \$90,000, confirming that the recommended tables are competitively priced.
- The recommended Haworth tables are available through only one provider. Consistent with the policy's provisions for limited vendor availability, staff will document this sole-source circumstance in writing and retain it with the procurement records.
- The selection reflects the policy's guiding principles of lifecycle value, durability, and efficiency.

Fiscal Impact and Reserve Availability

This request is for a one-time use of reserves not to exceed \$30,000. No ongoing operational costs are anticipated beyond routine maintenance.

As of June 2026, the Library maintains approximately \$2.8 million in reserves. Based on the available balances, each reserve category is fully funded at or above its established target. Under the Library's Financial Reserve Policy (June 2025), reserve funds may be accessed with Board approval for special projects, and the Strategic Initiative Reserve is specifically designated to support non-recurring projects that advance the Library's Strategic Plan—the category under which Project Refresh falls. This one-time draw would not reduce any reserve category below its established target, and consistent with the policy, the approved use will be recorded in Non-Operating Fund Expenses and reflected in quarterly reserve reporting to the Board.

The use of reserves for special projects was discussed at the April 28, 2026 Finance Committee meeting under its agenda item on major projects and reserve funds. The Finance Committee was generally supportive of anticipated one-time expenditures of approximately \$106,000 for capital improvements, including approximately \$75,000 for Project Refresh Phase Two. The table purchase requested in this memo falls within the Phase Two expenditures reviewed by the Committee.

Recommendation

Staff recommends that the Board approve a one-time use of reserves in an amount not to exceed \$30,000 for the purchase of eight Haworth tables for the Main Nave as part of Project Refresh Phase Two.



DATE: June 15, 2026

TO: Library Board Trustees

FROM: Crystal Duran, Library Director

SUBJECT: Consideration of Transitioning to Action Minutes Beginning FY26-27

Purpose and Background

This memo asks the Board to consider moving from detailed summary minutes to Action Minutes beginning in FY26-27, and requests Board direction.

Neither the Brown Act nor the California Public Records Act requires minutes to follow a particular format. The law requires only that the record show the actions the Board took and how each member voted or abstained. Approved minutes are public records under either format.

The Library has historically prepared detailed summary minutes that document Board discussion and actions. Action Minutes record the motions, votes, and actions without a narrative of the discussion. This would be a change in practice for the Library, but it is the standard approach for cities, special districts, and JPAs throughout California. Legal counsel has confirmed that Action Minutes meet all legal requirements, and the California City Clerks Association recommends keeping minutes focused on actions taken rather than detailed accounts of discussion.

Timing also matters here. Under Resolution No. 312-2026 (March 2026), the Library will begin video participation and meeting recordings in August 2026. The recordings will preserve a full record of Board discussion and will be retained under the Library's records retention policy, so moving to Action Minutes changes the format of the discussion record rather than eliminating it. Sample Action Minutes from the Town of Tiburon and the Sonoma County Library JPA are attached.

Considerations

Benefits of Action Minutes

- Keeps the official record focused on actions, motions, and votes.
- Reduces staff time spent preparing and finalizing minutes.
- Removes the need to summarize discussion, and with it the risk of disputes over how a trustee's comments were characterized.
- Produces a consistent record that does not depend on the drafter's judgment about what to include.
- Aligns the Library with standard practice among comparable California public agencies.

Drawbacks

- Provides less written detail of Board discussion and deliberation, creating a less detailed written historical record.
- Trustees absent from a meeting would need to rely on agenda materials, recordings, or staff for discussion context.

Under either format, agenda packets, staff reports, and resolutions continue to provide the context behind Board decisions.

Recommendation

Staff recommends adopting Action Minutes effective July 1, 2026. Combined with the Library's agenda packets, staff reports, and video recordings beginning in August 2026, Action Minutes would satisfy all legal requirements for the public record while reducing staff preparation time.

Board Action Options

The Board may consider the following options:

1. **Approve staff recommendation** - Direct staff to transition to Action Minutes effective July 1, 2026.
2. **Provide alternative direction** - Direct staff regarding the format, content, or implementation timeline for meeting minutes, and staff will return with a revised proposal for consideration.
3. **Take no action** - Continue the current practice of detailed summary minutes.

**TOWN COUNCIL
REGULAR MEETING
DRAFT MINUTES**

CC-1

Mayor Thier called the regular meeting of the Tiburon Town Council to order at 6:30 p.m. on Wednesday, December 3, 2025, in Town Council Chambers, 1505 Tiburon Boulevard, Tiburon, California.

ROLL CALL

PRESENT:	COUNCILMEMBERS:	Fredericks, Nikfar, Thier, Welner
ABSENT:	COUNCILMEMBERS:	Ryan
PRESENT:	EX OFFICIO:	Town Manager Chanis, Town Attorney Stock, Interim Director of Community Development Toft, Building Official Haight, Town Clerk Dilena

ORAL COMMUNICATIONS

None.

CONSENT CALENDAR

CC-1. Town Council Minutes – Adopt minutes for the November 19, 2025 town Council meeting (Office of the Town Clerk)

CC-2. Annual Appointments List – Adopt annual list of appointments made by the Town Council in 2025 (Office of the Town Clerk)

CC-3. Budget Amendments – Approve 4 FY2025-26 budget amendments, totaling \$202,000, to fund various projects (Office of the Town Manager)

CC-4. Town Manager Employment Agreement – Authorize amendment to Town Manager’s Employment Agreement (Office of the Town Attorney)

Town Manager Chanis pulled Consent Calendar Item No. 3 and Town Attorney Stock reviewed the summary of the proposed amendment to the Town Manager’s Employment Agreement (Consent Calendar Item No. 4).

MOTION: To adopt Consent Calendar Items No. 1-2 & 4, as written.

Moved: Fredericks, seconded by Nikfar

VOTE: AYES: Fredericks, Nikfar, Thier, Welner

ABSENT: Ryan

CC-3. Budget Amendments – Approve 4 FY2025-26 budget amendments, totaling \$202,000, to fund various projects (Office of the Town Manager)

Town Manager Chanis said one of the four requested budget amendments was no longer necessary, so staff is requesting approval of budget amendments #2-4, as listed in the staff report, only.

MOTION: To adopt Consent Calendar Item No. 3, as amended.
 Moved: Fredericks, seconded by Nikfar
 VOTE: AYES: Fredericks, Nikfar, Thier, Welner
 ABSENT: Ryan

PUBLIC HEARINGS

PH-1. Municipal Code Amendments – Hold public hearing and consider adoption of amendments to Chapter 13 of the Tiburon Municipal Code that would incorporate the 2025 California Building Standards Code and the Fire Codes from the Southern Marin Fire Protection District and the Tiburon Fire Protection District (Community Development Department)

MOTION: To adopt the ordinance by reference and with modifications to the latest state authorized construction and fire codes, and to ratify the Southern Marin Fire District’s and Tiburon Fire Protection District’s adoption of the fire codes.
 Moved: Thier, seconded by Fredericks
 VOTE: AYES: Fredericks, Nikfar, Thier, Welner
 ABSENT: Ryan

ACTION ITEMS

AI-1. Building Permit Extension – Consider granting a building permit extension for Building Permit No. BR22-205, located at 4916 Ranch Road (Community Development Department)

Public comment was received by:

- Jacqui Bos, project applicant, spoke of the impacts of the storms on the permit and requested a full fee waiver.

MOTION: To grant a permit extension and waive the associated 5x permit fees.
 Moved: Thier, seconded by Fredericks
 VOTE: AYES: Fredericks, Nikfar, Thier, Welner
 ABSENT: Ryan

AI-2. Election of Mayor – Outgoing Mayor Thier is invited to share any comments and will entertain nominations for the Office of Mayor and conduct the election (Mayor Thier)

MOTION: To appoint Jon Welner to the office of Mayor for a one-year term.
 Moved: Nikfar, seconded by Fredericks
 VOTE: AYES: Fredericks, Nikfar, Thier, Welner
 ABSENT: Ryan

AI-3. Election of Vice Mayor – The Mayor-elect will conduct the election for the Office of Vice Mayor (Mayor-elect)

MOTION: To appoint Isaac Nikfar to the office of Vice Mayor for a one-year term.
 Moved: Fredericks, seconded by Thier
 VOTE: AYES: Fredericks, Nikfar, Thier, Welner
 ABSENT: Ryan

TOWN COUNCIL REPORTS

TOWN MANAGER REPORT

Town Manager Chanis reported that the Town’s new Director of Community Development would begin work on Monday, and thanked Interim Director Toft for his time in working with the Town.

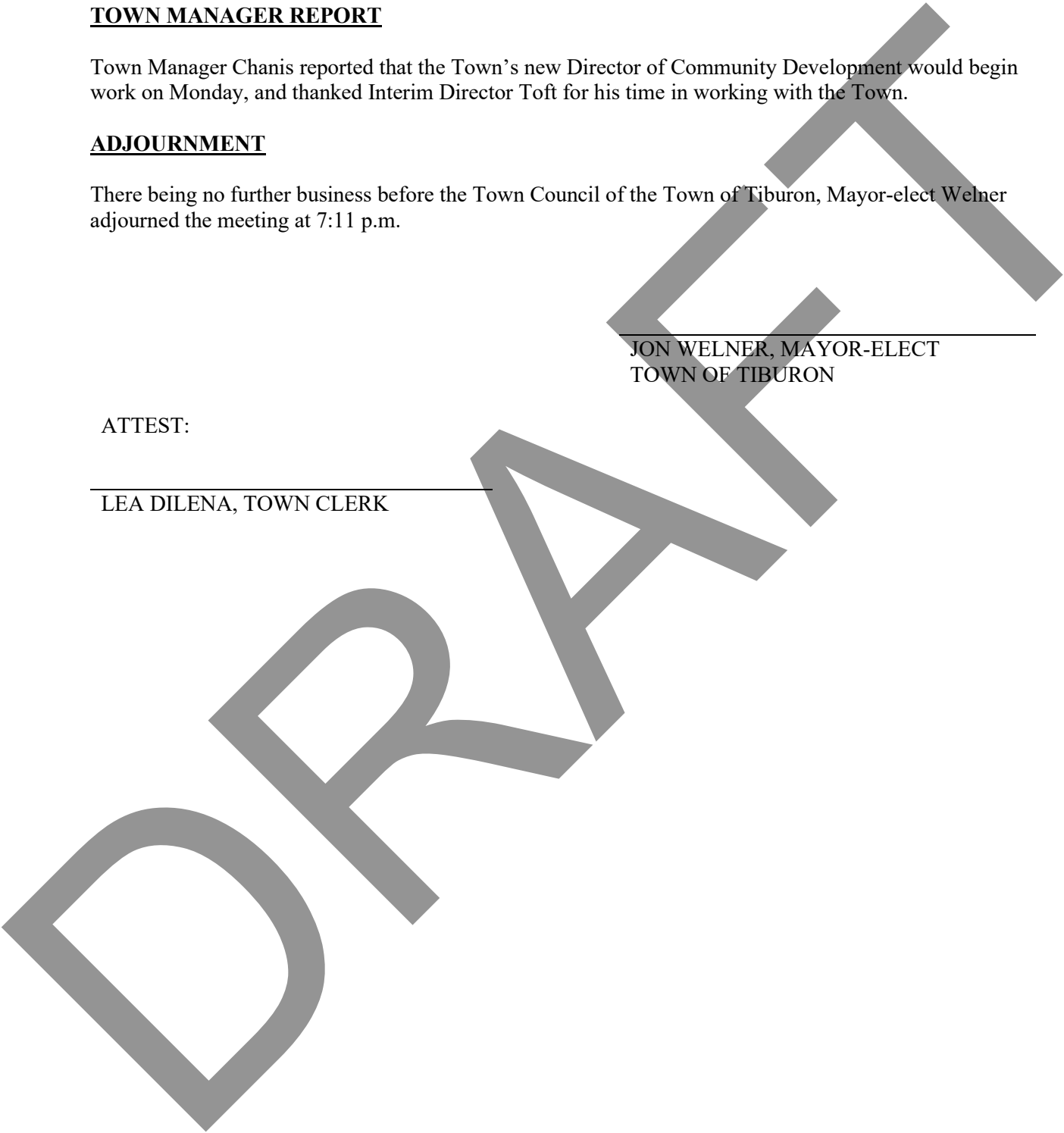
ADJOURNMENT

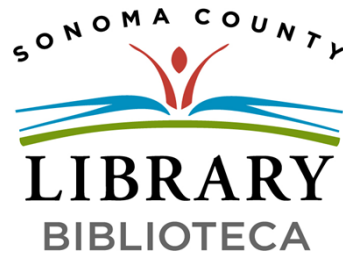
There being no further business before the Town Council of the Town of Tiburon, Mayor-elect Welner adjourned the meeting at 7:11 p.m.

JON WELNER, MAYOR-ELECT
TOWN OF TIBURON

ATTEST:

LEA DILENA, TOWN CLERK





MINUTES
Library Commission Regular Meeting
Wednesday, March 4, 2026 @ 6:00 PM
 Rohnert Park Cotati Regional Library

COMMISSIONERS PRESENT: Sarah Laggos, Brooke Greene, Andy Elkind, Barbara Mackenzie, David Cahill, Eve Goldberg, Fred Engbarth, Kimberly Taylor, Tina Poles, and Robin Riley

ABSENT: Deborah Doyle

MANAGEMENT TEAM PRESENT: Library Director Erika Thibault, Library Deputy Director Dara Bradds, Public Services Division Manager Barbara Maes, Accounting Manager Catharine Lyne, Fund Development Director Craig Palmer, Collection Services Division Manager Jaime Anderson, Community Engagement Division Manager Jessica Romero, IT Division Manager Mike Dawe, CFO Myrna Lopez, Public Services Division Manager Sarah Vantrease, HR Director Suzanne Silva, and Acting Facilities Manager Clint Yeager

1. CALL TO ORDER - 0H00M03S

Chair Laggos called the meeting to order at 6:00 pm and called the roll of commissioners in attendance. Commissioner Engbarth attended the meeting via teleconference in accordance with Government Code Section 54953(c). Brooke Greene attended the meeting via teleconference in accordance with Government Code Section 54953.8.3.

2. ANNOUNCEMENTS - 0H08M55S

None.

3. PUBLIC APPEARANCES - 0H09M00S

None.

4. CLOSED SESSION - 0H09M07S

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

Conducted Pursuant to Government Code Section 54956.9

Danny Khuu v. Sonoma County Library

Civil Rights Department Case No. 202411-27190625; EEOC Number 37A-2026-00302

The Sonoma County Library Commission entered Closed Session at 6:10 pm.

5. RECONVENE OPEN SESSION - 0H59M46S

Report on any action taken in Closed Session.

Open Session reconvened at 7:00 pm. Chair Laggos reported that no action was taken during Closed Session.

6. ACTION ITEMS BY RESOLUTION

None.

7. PRESENTATIONS

None.

8. LIBRARY REPORTS - 0H59M55S

8.1. Library Reports

8.1.1. Library Report for January 2026

8.2. Budget and Finance Reports

See item 11.2.

9. LIBRARY ADVISORY BOARDS, SONOMA COUNTY LIBRARY FOUNDATION AND FRIENDS OF THE LIBRARY - 1H04M26S

None.

10. CONSENT CALENDAR - 1H04M34S

Items 10.3 through 10.5 were removed from the consent calendar and placed with the action items.

10.1 Approve the Minutes of the February 4, 2026 Regular Meeting

Andy Elkind moved, seconded by David Cahill, I MOVE THAT THE SONOMA COUNTY LIBRARY COMMISSION APPROVE the summary minutes of the February 4, 2026 Regular Meeting.

RESULT:	Approved
MOVER:	Andy Elkind
SECONDER:	David Cahill
AYES:	Chair Sarah Laggos, Vice Chair Brooke Greene, Andy Elkind, Barbara Mackenzie, David Cahill, Eve Goldberg, Fred Engbarth, Kimberly Taylor, Tina Poles, and Robin Riley
ABSENT:	Deborah Doyle

10.2 Approve Library Commission Meeting Schedule for FY 2026-2027

Andy Elkind moved, seconded by David Cahill, I MOVE THAT THE SONOMA COUNTY LIBRARY COMMISSION APPROVE the proposed FY 2026-2027 Meeting Schedule.

RESULT:	Approved
MOVER:	Andy Elkind
SECONDER:	David Cahill
AYES:	Chair Sarah Laggos, Vice Chair Brooke Greene, Andy Elkind, Barbara Mackenzie, David Cahill, Eve Goldberg, Fred Engbarth, Kimberly Taylor, Tina Poles, and Robin Riley
ABSENT:	Deborah Doyle

10.3 Sonoma Valley Library Advisory Board Appointment - Lori Hines

Andy Elkind moved, seconded by David Cahill, I MOVE THAT THE SONOMA



DATE: June 15, 2026

TO: Library Board of Trustees

FROM: Crystal Duran, Library Director

SUBJECT: Officer and Committee Appointments

At the beginning of each fiscal year, the Board appoints officers and establishes a standing Finance Committee. At the May meeting, the Board discussed forming an ad hoc strategic planning committee, but no action was taken.

Officers

The Board, composed of seven members, governs the Library Agency, setting policies, budgets, and overseeing operations. According to the Agency Bylaws, three officers—Chair, Vice-Chair, and Treasurer—must be elected annually. For FY25-26, Emily Poplawski served as Chair, Katie Sutton as Vice-Chair, and Jeff Slavitz as Treasurer.

- Chair: The Chair presides over Board meetings and performs other duties as assigned by the Board or prescribed by the Bylaws.
- Vice-Chair: In the absence or disability of the Chair, the Vice-Chair assumes the Chair's duties and powers. The Vice-Chair also performs other duties as assigned by the Board, Bylaws, or Chair. If the Vice-Chair is unavailable, the Chair may appoint a temporary Vice-Chair.
- Treasurer: The Treasurer manages the Library Agency's finances, including depositing funds, disbursing money as directed by the Board, and providing financial reports upon request. The Treasurer also performs other duties as prescribed by the Board. The Treasurer does not need to be an appointed member of the Board and can be a general member of the public.

Definitions

Standing Committee

Standing committees have ongoing subject matter jurisdiction or meet regularly, as established through bylaws, ordinances, or resolutions. They are subject to the Brown Act, meaning their meetings must be held publicly with proper notice. Standing committees do not need to establish a regular meeting schedule, but must post notices of their meetings. These committees may include any number of board members, as they are subject to the Brown Act. The Board may establish standing committees through bylaws, votes, or resolutions.

Ad Hoc Committee

Ad hoc committees are temporary, formed for a specific purpose, and dissolved once their task is completed. Comprising less than a quorum, they are not subject to the Brown Act. They are advisory and must return their recommendations to the full Board.

Advisory Committee

Advisory committees are advisory to a single decision-maker and not subject to the Brown Act. They are created informally. Likewise, staff may establish an advisory committee to assist with a specific event or activity. Advisory committees do not report to the entire Board but provide information to a single member.

Finance Committee

The Board plays a critical role in financial oversight, including adopting financial policies, reviewing quarterly financial reports, and approving the annual library budget. To support these tasks, the Board should establish a Finance Committee to become well-versed in the library's financial matters. This committee is responsible for making recommendations to ensure the Library's short-term and long-term fiscal health. The Finance Committee is subject to the Brown Act as a standing committee. For FY25-26, the Finance Committee included Jeff Slavitz (Treasurer), Trustee Pam Goldman, and Chair Emily Poplawski. Historically, the committee comprises the Treasurer and two other Board members.

Recommendation

Appoint Officers and a standing Finance Committee for FY26-27 and appoint members to an ad hoc committee for strategic planning. Note that the board can establish additional committees at any time throughout the year.

**Belvedere-Tiburon Library Agency
Future Meeting Dates
Third Monday except January-February**

June 15, 2026

No July meeting

August 17, 2026

September 21, 2026

October 19, 2026

November 16, 2026

No meeting in December unless necessary (December 21, 2026)

January 25, 2027 (4th Monday due to MLK Holiday)

February 22, 2027 (4th Monday due to Presidents' Holiday)

March 15, 2027

April 19, 2027

May 17, 2027

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