

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

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

Members Absent: None.

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

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

OPEN Forum:

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

There were none.

STAFF BOARD AND COMMITTEE REPORTS

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

Ayes: All in favor

Absent: None

Noes: None

Motion passed.

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

Director Duran discussed the draft budget items:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line 8240 Adult Programs has doubled in budget for:

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

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

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

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

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

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

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

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

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

Total Operating Expenses show a budget increase of 4.6%.

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

3. Discussion of updated Accounting Policy and Procedures

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

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

4. Discussion of major projects and reserve funds

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

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

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

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

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

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

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

Recent Low-point balances were:

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

Insurance: **\$500,000**

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

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

Director Duran presented a number of projects to be prioritized:

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

From the BayREN evaluation:

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

Convert the Information Desk area to shelving for Library of Things

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

Options:

- Couches
- Wall manipulatives
- Computer tables

Makerspace expansion – long-term fundraising.

Founders Room Storage Space

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

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

Treasurer Slavitz adjourned the meeting at 12:40 pm.

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



Belvedere
Tiburon
Library

August 31, 2026

PRELIMINARY Budget to Actual
Warrants

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

	ACCOUNT	FY27 ANNUAL BUDGET	FY 2026-27 Aug, 2026 16.66% OF YEAR TO DATE CASH BASIS	% OF BUDGET	BUDGET REMAINING	FY26 ANNUAL BUDGET	FY 2025-26 Aug, 2025 16.66% OF YEAR TO DATE CASH BASIS	% OF BUDGET
GENERAL FUND REVENUE								
Revenue								
	(1)	\$ 2,779,784	\$ 37,771	1%	\$ 2,742,013	\$ 2,662,684	\$ -	0%
Basic Library Tax	(1)	277,000	-	0%	277,000	277,000	-	0%
Parcel Tax	(1)	620,000	-	0%	620,000	575,000	-	0%
ERAF	(2)	165,000	165,000	100%	0	150,000	-	0%
BTLF Grants	(3)	5,000	-	0%	5,000	11,000	-	0%
Program Grants		1,000	1,240	124%	(240)	500	399	80%
Book Fines and Reserves		1,000	122	12%	878	-	-	
Makerspace Fees		50	32	64%	18	50	-	0%
Reference Desk Income		380	28	7%	352	380	188	49%
Copier Fees		15,808	4,189	26%	11,619	15,808	5,361	34%
Other Revenue (includes EV)		63,600	24,030	38%	39,570	58,000	18,662	32%
Interest Income	(3B)							
Total Revenue		\$ 3,928,622	\$ 232,412	6%	\$ 3,696,210	\$ 3,750,422	\$ 24,610	1%
Bond Debt Service via Parcel Tax								
Bond Debt Service - Interest	8910	(3,300)	0	0%	(3,300)	(9,750)	0	0%
Bond Debt Service - Principal	8915	(110,000)	0	0%	(110,000)	(105,000)	0	0%
Bond Fiscal Agent Fees	8920	(9,000)	(2,814)	31%	(6,186)	(14,424)	(2,776)	19%
Total Bond Debt Service		(122,300)	(2,814)	2%	(119,486)	(129,174)	(2,776)	2%
Total Revenue after Bond Service		\$3,806,322	\$ 229,598	6%	\$ 3,576,724	\$3,621,248	\$21,834	1%
GENERAL FUND EXPENDITURES								
Personnel	(4) & (5)							
Salaries & Wages	7010	1,551,112	255,573	16%	1,295,539	1,518,267	238,320	16%
Medical Reimbursement	7015	23,816	3,632	15%	20,184	21,747	3,600	17%
Part Time Salaries & Wages	7020	309,275	62,690	20%	246,585	245,772	30,890	13%
PERS Retirement Benefits	7100	332,732	175,801	53%	156,931	299,977	184,952	62%
115 Trust	7105	0	0	0%	0	0	0	0%
PERS Insurance Benefits	7110	334,287	63,610	19%	270,677	331,249	51,201	15%
PERS OPEB Benefits	7115	10,987	1,357	12%	9,630	10,654	1,580	15%
Workers Comp Insurance	7120	9,969	9,222	93%	747	9,308	8,584	92%
Employment Practice Insurance	7125	6,257	6,257	100%	0	5,718	5,718	100%
Payroll Tax Expense	7130	46,151	7,306	16%	38,845	40,816	5,828	14%
HR Cost Sharing with Town of Tiburon	7135	0	0	0%	0	37,500	0	0%
Unemployment	7140	5,000	1,447	29%	3,553	8,500	2,170	0%
Professional Development	7200	16,200	2,052	13%	14,148	13,728	1,460	11%
Staffing Recruitment	7210	3,600	7,849	218%	(4,249)	500	0	0%
Total Personnel		\$ 2,649,386	\$96,796	23%	\$ 2,052,590	\$ 2,543,736	\$ 534,303	21%

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

	ACCOUNT	FY27 ANNUAL BUDGET	Aug, 2026 16.66% OF YEAR TO DATE CASH BASIS	% OF BUDGET	BUDGET REMAINING	FY26 ANNUAL BUDGET	Aug, 2025 16.66% OF YEAR TO DATE CASH BASIS	% OF BUDGET
Circulation Materials & Data	(6)							
Books and other Materials	7601	100,000	31,612	32%	68,388	100,000	26,385	26%
Vendor Processing Costs	7602	10,000	38	0%	9,962	25,000	508	2%
Supplies for Processing	7603	5,000	738	15%	4,262	2,000	(55)	-3%
Digital Collection	7605	34,000	503	1%	33,497	0	0	0%
Databases	7606	53,000	12,211			80,000	9,044	11%
Library of Things	7608	2,000	2,008	100%	(8)	5,000	380	8%
MARNet	7607	115,000	113,988	99%	1,012	115,000	118,292	103%
Total Circulation Materials & Data		\$ 319,000	161,098	51%	117,113	\$ 327,000	\$ 154,554	47%
Technology Services	(7)							
Staff Digital Subscriptions	8020	15,000	6,576	44%	8,424	15,200	13,195	87%
Computers & Peripherals	8035	3,000	432	14%	2,568	14,250	0	0%
Technical Support	8040	30,162	5,027	17%	25,135	39,732	0	0%
IT Infrastructure	8070	55,000	19,022	35%	35,978	35,100	7,366	21%
Website Maintenance	8071	15,000	1,550	10%	13,450	10,200	350	3%
Total Technology Services		\$ 118,162	32,607	28%	85,555	\$ 114,482	\$ 20,911	18%
Program Services & Supplies	(8)							
Copier Expense	8210	16,600	1,806	11%	14,794	16,600	2,588	16%
Postage Freight	8220	4,000	400	10%	3,600	4,000	212	5%
Public Relations	8225	39,000	2,500	6%	36,500	34,000	2,483	7%
Office Supplies	8230	12,000	1,012	8%	10,988	7,000	609	9%
Adult Programs	8240	43,700	4,060	9%	39,640	20,000	5,871	29%
Children's Program Supplies	8250	29,000	6,097	21%	22,903	20,000	3,594	18%
Young Adult Programs	8251	10,000	3,782	38%	6,218	6,000	135	2%
Telephone	8260	17,000	4,401	26%	12,599	15,000	2,598	17%
AV Equipment & Peripherals	8270	8,000	0	0%	8,000	5,000	0	0%
Maker Space Programs	8280	10,400	425	4%	9,975	10,000	4,214	42%
Technology Training Program	8290	0	665	#DIV/0!	(665)	4,800	625	13%
Total Program Services & Supplies		\$ 189,700	25,148	13%	164,552	\$ 142,400	\$ 22,929	16%

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

	ACCOUNT	FY27 ANNUAL BUDGET	Aug, 2026 16.66% OF YEAR TO DATE CASH BASIS	% OF BUDGET	BUDGET REMAINING	FY26 ANNUAL BUDGET	Aug, 2025 16.66% OF YEAR TO DATE CASH BASIS	% OF BUDGET
	(9)							
	Building Expenses							
	Building & Contents Insur.	148,148	121,712	82%	26,436	138,826	124,899	90%
	Building Maintenance	25,800	3,950	15%	21,850	10,000	1,495	15%
	Grounds Maintenance	18,000	4,661	26%	13,339	18,000	0	0%
	Janitorial Expense	65,000	4,659	7%	60,341	65,000	4,437	7%
	Custodial Supplies	9,000	1,952	22%	7,048	9,000	563	6%
	Trash	7,000	623	9%	6,377	5,628	610	11%
	Electricity & Gas	90,491	17,417	19%	73,074	87,857	22,290	25%
	Parking	6,240	0	0%	6,240	6,240	0	0%
	Maintenance Contracts	15,750	4,042	26%	11,708	15,000	568	4%
	EV Public Charging Stations	10,308	1,531	15%	8,777	13,295	1,871	14%
	Water	10,500	0	0%	10,500	13,164	821	6%
	Total Building Expenses	\$ 406,237	160,547	40%	245,690	\$ 382,010	\$ 157,554	41%
	(10)							
	Agency Administration							
	Bank Charges	500	217	43%	283	500	154	31%
	Credit Card Fees	800	0	0%	800	800	0	0%
	Cash Over/(Under)	120	0	0%	120	120	0	0%
	Membership and Dues	4,500	2,537	56%	1,963	4,500	200	4%
	Accounting	9,200	747	8%	8,453	8,200	1,461	18%
	Auditing	34,500	0	0%	34,500	34,500	10,000	29%
	Legal & Consulting Services	64,000	15,691	25%	48,309	58,000	20,318	35%
	Staff, Vol, Board	8,000	1,464	18%	6,536	5,000	0	0%
	Contribution to Reserves	0	0	0%	0	0	0	0%
	Total Agency Administration	\$ 121,620	20,656	17%	100,964	\$ 111,620	\$ 32,133	29%
	Total GENERAL FUND EXPENDITURES	\$ 3,804,105	\$ 996,852	26%	\$ 2,766,464	\$ 3,621,248	\$ 922,384	25%
	NET OPERATING REVENUE/(LOSS)	\$ 2,217	\$ (767,254)		\$ (769,471)	\$ -	\$ (900,550)	

Aug 31, 2026

	ACCOUNT	FY27 ANNUAL BUDGET	Aug. 2026 16.66% OF YEAR TO DATE CASH BASIS	% OF BUDGET	BUDGET REMAINING	FY26 ANNUAL BUDGET	Aug. 2025 16.66% OF YEAR TO DATE CASH BASIS	% OF BUDGET
ACTUAL BEGINNING CASH - ALL FUNDS	6/30/2026	\$ 2,584,422	\$ 3,092,660		\$ 508,238			
NET OPERATING REVENUE/(LOSS)		2,217	(767,254)		(769,471)			
NON-OPERATING TRANSFERS &								
	9010	0	0		0			
Technology & Equip								
	9020	0	0		0			
Furniture & Fixtures								
	9022	0	0		0			
Building Repairs & Improvements								
	9025	0	0		0			
Grounds Improvements								
Total USES OF RESERVES		0	0		0			
BALANCE SHEET ACTIVITY		0	(26,460)		(26,460)			
RESTRICTED FUND ACTIVITY								
	5978		14,850		14,850			
Capital Project Foundation Grants								
	5500	5,821	0	0%	(5,821)			
Restricted Fund Receipts								
	9500	(5,821)	(3,554)	61%	2,267			
Restricted Fund Expenditures								
Net RESTRICTED FUND ACTIVITY		0	11,296		11,296			
ENDING CASH - ALL FUNDS	8/31/2026	\$ 2,586,639	\$ 2,310,242		\$ (276,397)			
CASH BY FUND	(12)	% of Budgeted Operating Expenses	% of Budgeted Operating	CURRENT YEAR LOW POINT				
Cash with Fiscal Agent - CFD 1995-1 Bond Service								
Restricted Funds	Fund 320,351			113,891	1,441			
Insurance and Building Reserves	2720 & 2730	15%		11,590	17,421			
Operating Reserve		43%		553,878	553,878			
				1,630,882	1,051,420			
TOTAL ENDING CASH - ALL FUNDS		8/31/2026	11/30/2026	1,624,160				
		% of Total Cash	% of Total Cash					
CASH BY BANK ACCOUNT								
Mechanics Operating Checking/Petty Cash				332,210	393,727			
US Bank Fiscal Agent for CFD-1995-1 Bonds				113,891	1,441			
LAIF		81%		1,864,140	1,228,992			
TOTAL ENDING CASH - ALL ACCOUNTS		8/31/2026	11/30/2026	1,624,160				

BELVEDERE TIBURON LIBRARY AGENCY							
WARRANTS							
Aug 2026							
Check Date	Check #	Payee	Fund Code	GL Code	GL Title	Expenses	Check Total
OPERATING EFT'S							
8/1/2026	ACH	Mechanics Credit Card	100	2080	Credit Card Clearing	\$ 8,091.16	\$ 8,091.16
	EFT	CalPERS Retire Classic	100	7110	CalPERS Retirement Benefit	\$ 10,496.06	\$ 10,496.06
	EFT	CalPERS Retire PEPR	100	7100	CalPERS Retirement Benefit	\$ 11,837.00	\$ 11,837.00
	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 July	100	7110	CalPERS Insurance Benefits	\$ 1,433.50	\$ 1,433.50
	ACH	PG&E	100	8490	Power	\$ 8,521.15	\$ 8,521.15
	ACH	PITNEY BOWES	100	8220	Copier Expense	\$ 200.00	\$ 200.00
	EFT	Reliance LTD & LIFE, VSP July	100	7110	CalPERS Insurance Benefits	\$ 1,874.39	\$ 1,874.39
	ACH	USBANK EQUIP FINANCE	100	8210	Copier Expense	\$ -	\$ -
	ACH	ADP Payroll	100	Various	Library Wages & Payroll Taxes	\$ 65,965.31	\$ 65,965.31
	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)	\$ -	\$ -
	EFT	Amazon	100	Various	Amazon Account Charges	\$ 2,047.82	\$ 2,047.82
	ACH	ADP Payroll Fee	100	8830	Accounting	\$ 733.47	\$ 733.47
	ACH	ADP Payroll	100	Various	Library Wages & Payroll Taxes	\$ 69,004.58	\$ 69,004.58
	ACH	Ameriflex FSA	100	Various	FSA/LSA DCA	\$ 966.04	\$ 966.04
	ACH	Analysis Charge July 2026	100	8830	Accounting	\$ -	\$ -
	ACH	EDD	100	7140	Unemployment	\$ 1,447.00	\$ 1,447.00
	ACH	INGRAM	100	7601	Books & Other Physical Material	\$ 16,538.00	\$ 16,538.00
	ACH	DG Express	100	8240	Adult Programs	\$ 695.00	\$ 695.00
					Aug TOTAL EFT / ACH	\$ 225,829.06	\$ 225,829.06
OPERATING HAND CHECKS							
8/27/2026	888	BLACKSTONE PUBLISH(VOID)	100	7601	BOOKS	\$ -	\$ -
					Aug TOTAL HAND CHECKS	\$ -	\$ -
OPERATING ACCOUNTS PAYABLE BATCHES							
8/15/2026	876	BRODARTCO	100	7601	Books and other Materials	476.93	\$ 476.93
8/15/2026	877	CALIFAGROUP	100	7606	Databases	2,100.00	\$ 2,100.00
8/15/2026	878	DINNADAVIS	100	7200	Professional Development	500.00	\$ 500.00
8/15/2026	ACH	INGRAMLIBRARYSERVICES(PADIWITH ACH, SEE ABOVE IN ACH	100	7601	Books and other Materials	0.00	
8/15/2026	ACH	INGRAMLIBRARYSERVICES(PADIWITH ACH, SEE ABOVE IN ACH	100	7602	Processing Costs & Fees	0.00	\$ -
8/15/2026	880	MILLVALLEYREFUSE	100	8480	Trash	311.29	\$ 311.29
8/15/2026	881	MISSIONSQUARE	100	2040	Deferred Comp Deductions	1,362.50	\$ 1,362.50
8/15/2026	882	NORTHNETLIBRARYSYSTEM	100	7607	Consortium Costs	3,936.00	\$ 3,936.00
8/15/2026	883	OCLCINC	100	8070	IT Infrastructure	2,404.68	\$ 2,404.68
8/15/2026	884	OPTIONCLICKCONSULTING	100	8240	Adult Programs	220.00	\$ 220.00
8/15/2026	885	SOFTWARESIMPLIFIED	100	7200	Professional Development	360.00	\$ 360.00
8/15/2026	886	TERREPASSERO	100	8240	Adult Programs	300.00	\$ 300.00
8/15/2026	887	TPXCMMUNICATIONS	100	8260	Telephone	1,481.78	\$ 1,481.78
8/15/2026	879	INGRAMLIBRARYSERVICES(VOID, ACH \$16,538)	100	7601	Books and other Materials	0.00	\$ -
					8/15/2026 ACCOUNTS PAYABLE BATCH	\$ 13,453.18	\$ 13,453.18
8/30/2026	889	BLACKSTONEPUBLISHING	100	7601	Books and other Materials	224.08	\$ 224.08
8/30/2026	890	BRIDGETBURKE	100	8240	Adult Programs	225.00	\$ 225.00
8/30/2026	891	CINTAS	100	8230	Office Supplies	59.58	\$ 59.58
8/30/2026	892	CLASSICPATIOINC	100	8251	Young Adult Programs	2,433.25	\$ 2,433.25
8/30/2026	893	EBSCOINDUSTRIES	100	7606	Databases	4,689.00	
8/30/2026	893	EBSCOINDUSTRIES	100	7606	Databases	2,809.00	\$ 7,498.00
8/30/2026	894	ELLIOTTBROWN	100	7200	Professional Development	500.00	\$ 500.00
8/30/2026	895	ENVISIONWAREINC	100	8070	IT Infrastructure	75.00	\$ 75.00
8/30/2026	896	GROUNDLLC	100	8251	Young Adult Programs	977.24	\$ 977.24
8/30/2026	897	HEARTPATH ENTERPRISES	100	8250	Children's Program Supplies	520.00	\$ 520.00

BELVEDERE TIBURON LIBRARY AGENCY							
WARRANTS							
Aug 2026							
Check Date	Check #	Payee	Fund Code	GL Code	GL Title	Expenses	Check Total
8/30/2026	898	INTREPID ELECTRONIC SYSTEMS INC	100	8492	Building Maintenance Contracts	824.00	\$ 824.00
8/30/2026	899	MARCI PETIT	100	8250	Children's Program Supplies	260.00	\$ 260.00
8/30/2026	900	MARINIT INC	100	8040	Technical Support	2,513.50	
8/30/2026	900	MARINIT INC	100	8070	IT Infrastructure	85.50	
8/30/2026	900	MARINIT INC	100	8070	IT Infrastructure	712.50	
8/30/2026	900	MARINIT INC	100	8070	IT Infrastructure	112.00	
8/30/2026	900	MARINIT INC	100	8070	IT Infrastructure	400.00	
8/30/2026	900	MARINIT INC	100	8070	IT Infrastructure	220.50	
8/30/2026	900	MARINIT INC	100	8070	IT Infrastructure	88.00	\$ 4,132.00
8/30/2026	901	MUCHMORE	100	8840	Legal & Consulting Services	501.10	\$ 501.10
8/30/2026	902	PACIFIC GASELECTRIC	100	8493	EV Public Charging Stations	810.60	\$ 810.60
8/30/2026	903	PROJECT 6 DESIGN INC	100	8071	Website Maintenance	850.00	\$ 850.00
8/30/2026	904	REDWOOD BUILDING MAINT	100	8460	Custodial Supplies	967.02	\$ 967.02
8/30/2026	905	RWGLAW	100	8840	Legal & Consulting Services	2,727.83	\$ 2,727.83
8/30/2026	906	SECRETARY OF STATE	100	8810	Bank Charges	5.00	\$ 5.00
8/30/2026	907	TERREPASSERO	100	8240	Adult Programs	600.00	\$ 600.00
8/30/2026	908	WTCOX INFORMATION SERVICE	100	7601	Books and other Materials	12,738.78	\$ 12,738.78
				8/30/2026	ACCOUNTS PAYABLE BATCH	\$ 36,928.48	\$ 36,928.48
8/31/2026	909	INTREPID ELECTRONIC SYSTEMS	100	8492	Building Maintenance Contracts	\$ 3,218.00	\$ 3,218.00
8/31/2026	910	MISSION SQUARE	100	2040	Deferred Comp Deductions	\$ 1,362.50	\$ 1,362.50
				8/31/2026	ACCOUNTS PAYABLE BATCH	\$ 4,580.50	\$ 4,580.50
Aug TOTAL WARRANTS						\$ 280,791.22	\$ 280,791.22



Belvedere
Tiburon
Library

June 30, 2026

Budget to Actual

Will have revisions due to the audit and accrual adjustments

BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
June 30, 2026

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BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
June 30, 2026

	ACCOUNT	FY26 ANNUAL BUDGET	Jun, 2026		BUDGET REMAINING	FY25 ANNUAL BUDGET	Jun, 2025	
			100% OF YEAR TO DATE CASH BASIS	% OF BUDGET			100% OF YEAR TO DATE CASH BASIS	% OF BUDGET
Payroll Tax Expense	7130	40,816	36,329	89%	4,487	43,686	29,379	67%
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	15,308	112%	(1,580)	10,000	11,693	117%
Staffing Recruitment	7210	500	12,773	2555%	(12,273)	500	1,912	382%
Total Personnel		\$ 2,543,736	2,375,009	93%	168,727	\$ 2,373,990	\$ 2,207,111	93%

BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
June 30, 2026

	<u>ACCOUNT</u>	FY26 ANNUAL BUDGET	Jun, 2026		BUDGET REMAINING	FY25 ANNUAL BUDGET	Jun, 2025		% OF BUDGET
			100% OF YEAR TO DATE CASH BASIS	% OF BUDGET			100% OF YEAR TO DATE CASH BASIS	% OF BUDGET	
Circulation Materials & Data (6)	7601 Books and other Materials	100,000	101,576	102%	(1,576)	100,000	97,749	98%	
	7602 Vendor Processing Costs	25,000	4,576	18%	20,424	7,000	16,195	231%	
	7603 Supplies for Processing	2,000	3,926	196%	(1,926)	3,000	1,597	53%	
	7606 Digital Collection	80,000	71,126	89%	8,874	80,000	75,008	94%	
	7608 Library of Things	5,000	4,140	83%	860	0	0		
	7607 MARINET	115,000	113,635	99%	1,365	112,000	113,401	101%	
	Total Circulation Materials & Data	\$ 327,000	298,979	91%	28,021	\$ 302,000	\$ 303,950	101%	
Technology Services (7)	8020 Staff Digital Subscriptions	15,200	9,169	60%	6,031	12,276	14,280	116%	
	8035 Computers & Peripherals	14,250	14,682	103%	(432)	14,250	6,166	43%	
	8040 Technical Support	39,732	30,125	76%	9,607	39,732	37,166	94%	
	8070 IT Infrastructure	35,100	44,401	126%	(9,301)	31,200	41,095	132%	
	8071 Website Maintenance	10,200	15,075	148%	(4,875)	10,000	7,507	75%	
	Total Technology Services	\$ 114,482	113,452	99%	1,030	\$ 107,458	\$ 106,214	99%	
Program Services & Supplies (8)	8210 Copier Expense	16,600	19,596	118%	(2,996)	15,520	18,731	121%	
	8220 Postage Freight	4,000	4,473	112%	(473)	3,500	3,837	110%	
	8225 Public Relations	34,000	35,813	105%	(1,813)	34,000	22,593	66%	
	8230 Office Supplies	7,000	10,788	154%	(3,788)	7,000	10,611	152%	
	8240 Adult Programs	20,000	37,928	190%	(17,928)	31,900	31,323	98%	
	8250 Children's Program Supplies	20,000	17,587	88%	2,413	20,000	18,176	91%	
	8251 Young Adult Programs	6,000	11,430	191%	(5,430)	6,000	6,737	112%	
	8260 Telephone	15,000	15,198	101%	(198)	14,600	15,244	104%	
	8270 A/V Equipment & Peripherals	5,000	49	1%	4,951	5,000	3,514	70%	
	8280 Maker Space Programs	10,000	15,704	157%	(5,704)	15,000	10,789	72%	
	8290 Technology Training Program	4,800	9,340	195%	(4,540)	4,000	5,400	135%	
	Total Program Services & Supplies	\$ 142,400	177,906	125%	(35,506)	\$ 156,520	\$ 146,955	94%	

BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
June 30, 2026

	ACCOUNT	FY26 ANNUAL BUDGET	Jun, 2026 100% OF YEAR TO DATE CASH BASIS	% OF BUDGET	BUDGET REMAINING	FY25 ANNUAL BUDGET	Jun, 2025 100% OF YEAR TO DATE CASH BASIS	% OF BUDGET
Building Expenses	(9)							
Building & Contents Insur.	8410	138,826	126,818	91%	12,008	125,000	128,032	102%
Building Maintenance	8430	10,000	32,056	321%	(22,056)	17,500	25,386	145%
Grounds Maintenance	8440	18,000	9,048	50%	8,952	18,000	8,613	48%
Janitorial Expense	8450	65,000	63,411	98%	1,589	60,000	53,244	89%
Custodial Supplies	8460	9,000	5,867	65%	3,133	9,000	6,917	77%
Trash	8480	5,628	3,924	70%	1,704	5,360	3,563	66%
Electricity & Gas	8490	87,857	83,786	95%	4,071	80,000	74,334	93%
Parking	8491	6,240	7,800	125%	(1,560)	6,240	7,800	125%
Maintenance Contracts	8492	15,000	14,315	95%	685	13,000	13,872	107%
EV Public Charging Stations	8493	13,295	9,766	73%	3,529	9,600	17,969	187%
Water	8500	13,164	8,411	64%	4,753	7,500	10,018	134%
Furniture & Fixtures	8501	0	0	0%	0	0	0	0%
Total Building Expenses		\$ 382,010	365,202	96%	16,808	\$ 351,200	\$ 349,748	100%
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	2,363	53%	2,137	4,455	5,956	134%
Accounting	8830	8,200	13,440	164%	(5,240)	8,000	7,364	92%
Auditing	8835	34,500	24,070	70%	10,430	33,350	21,412	64%
Legal & Consulting Services	8840	58,000	164,954	284%	(106,954)	50,000	152,163	304%
Staff, Vol, Board	8850	5,000	6,068	121%	(1,068)	5,000	4,891	98%
Contribution to Reserves	8890	0	0	0%	0	34,427	0	0%
Total Agency Administration		\$ 111,620	211,247	189%	(99,627)	\$ 136,652	\$ 192,443	141%
Total GENERAL FUND EXPENDITURES		\$ 3,621,248	\$ 3,541,795	98%	\$ 79,453	\$ 3,427,820	\$ 3,306,421	96%
NET OPERATING REVENUE/(LOSS)		\$ -	\$ 58,160		\$ 58,160	\$ 14,838	\$ 262,858	

June 30, 2026

CASH BY FUND	(12)	% of Budgeted Operating Expenses	% of Budgeted Operating	CURRENT YEAR LOW POINT
Cash with Fiscal Agent - CFD 1995-1 Bond Service				1,441
Restricted Funds	Fund 320,351			17,421
Insurance and Building Reserves	2720 & 2730	15%	15%	553,878
Operating Reserve		67%	29%	1,051,420
TOTAL ENDING CASH - ALL FUNDS		6/30/2026	11/30/2025	1,624,160

BELVEDERE TIBURON LIBRARY AGENCY
DETAIL BUDGET VS ACTUAL
June 30, 2026

ACCOUNT	FY26 ANNUAL BUDGET	Jun, 2026		BUDGET REMAINING	FY25 ANNUAL BUDGET	Jun, 2025	
		100% OF YEAR TO DATE CASH BASIS	% OF BUDGET			100% OF YEAR TO DATE CASH BASIS	% OF BUDGET
CASH BY BANK ACCOUNT	% of Total Cash		% of Total Cash				
Mechanics Operating Checking/Petty Cash		188,658		393,727			
US Bank Fiscal Agent for CFD-1995-1 Bonds		113,300		1,441			
LAIF	90%	2,790,701	76%	1,228,992			
TOTAL ENDING CASH - ALL ACCOUNTS	6/30/2026	3,092,660	11/30/2025	1,624,160			