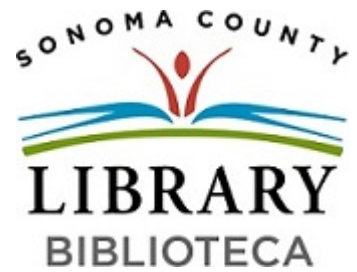


Library Commission Regular Meeting

Agenda Item Report



Subject: Adopt proposed FY 2026-2027 budget with appropriations amount of \$57,291,842 and resolution

Type: Action

Meeting: Library Commission Regular Meeting - 03 Jun 2026

Department: Budget and Finance

Submitted By: Myrna Lopez, Chief Financial Officer

DRAFT MOTION:

I MOVE THAT THE SONOMA COUNTY LIBRARY COMMISSION ADOPT THE RESOLUTION APPROVING THE final proposed FY 2026-2027 budget with the appropriations in the amount of \$57,291,842 including, commitments of fund balance; and adding 1.5 FTE for the Public Services division; and Direct the Library Director and Chief Financial Officer to complete the accounting actions to execute this matter.

BACKGROUND INFORMATION:

The Library Administration is submitting its final proposed budget for Fiscal Year 2026-2027 for the Commission's consideration and adoption. The library held a budget workshop on April 22, 2026 followed by a special meeting. During the special meeting, the Commission discussed a 5-year forecast which included a potential acquisition currently being considered. Because of the ongoing discussions and due diligence associated with the acquisition, it is not in the proposed budget.

The proposed budget (appropriations) for Fiscal Year 2026-2027 is \$57,291,842 with 237.6 FTE.

Since the Budget Workshop, the proposed budget was modified by the following:

Other Financing Sources

- Increase in Transfer in (between) funds by \$36,000. Transfer into property tax and sales tax from the Sadowsky bequest existing balance for the New York Times subscription.

Expenditures

- Within the Collections division increased books/media/subscriptions (52115) by \$36,000 for the New York Times subscription.
- Within the Public Services division increased security services (51230) by \$9,921 to reflect the annual increase in the contract.
- Within Executive Services division increased benefits by \$12,536; decreased professional development by \$22,500 as the funding for the Commissioners is consolidated within Human Resources.

This budget continues important signature initiatives and embarks on new services:

- Build on the passage of the sales tax renewal, Measure W.
- Implement the new strategic plan for the library.
- Complete the new regional Roseland library.
- Enhance outreach and services in unincorporated areas of the County.
- Planning of the second bibliobus.
- On-going implementation of the Allocation of Major Revenue Sources Policy.

ATTACHMENTS:

[Transmittal Final Proposed Budget FY2026-2027 Book 6.03.26](#)

[Resolution to Adopt the Budget for FY 26-27](#)

[Responses to Open Questions from FY 2025-2026 B](#)



FISCAL YEAR
2026-2027

Final Proposed Budget
June 3, 2026

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Transmittal

TO: Sonoma County Library Commission

FROM: Erika Thibault, Library Director

Ludmyrna Lopez, Chief Financial Officer

SUBJECT: Updated Proposed Budget Fiscal Year 2026-2027

Background

The Library Administration is submitting its final proposed budget for Fiscal Year 2026-2027 for the Commission's consideration and adoption. The library held a budget workshop on April 22, 2026 followed by a special meeting. During the special meeting, the Commission discussed a 5-year forecast which included a potential acquisition currently being considered. Because of the ongoing discussions and due diligence associated with the acquisition, it is not in the proposed budget.

The library sales tax enabled our library to grow in a way unimaginable without this financial boost. From FY 2018 to FY 2025 the library received over \$114 million in sales tax alone. Coupled with property tax, the total revenue from taxes has reached over \$44 million annually.

This new level of historical funding, in addition to generous donations and support from the Sonoma County Library Foundation, propelled the library to greater levels of service by investing in modernizing the libraries, hiring more librarians and personnel, increased access to 24-hour book-lending services with the biblioboxes, and enhancing the patron's overall experience.

As Measure Y comes to a close in FY 2026-2027 and the extension of Measure W begins, the library faces a defining point of sustainable financial future and ensuring future investments align with community vision. The library represents a long-term investment where knowledge should be freely available, community literacy thrives, and intellectual freedom is supported. The recent community survey underscores that the primary reason patrons visit the library is to borrow physical books. The second most popular reason for using library resources is to download digital materials followed by access to WiFi, computers or printers.

In FY 2026-2027, our patrons will experience increased services as the new permanent Roseland library opens, programming with an emphasis on children's literacy, on-going planning for the second bibliobus and overall on-going building community and connection.

The library is committed to advancing the upcoming new strategic plan. The new strategic plan included input from various community members—including local city officials, chambers of commerce, and schools. This strategic plan provides a vision for creating a library that evolves with the needs of the richly diverse communities it serves.

Since the Budget Workshop, the proposed budget was modified by the following:

Other Financing Sources

Increase in Transfer in (between) funds by \$36,000. Transfer into property tax and sales tax from the Sadowsky bequest existing balance for the New York Times subscription.

Expenditures

Within the Collections division increased books/media/subscriptions (52115) by \$36,000 for the New York Times subscription.

Within the Public Services division increased security services (51230) by \$9,921 to reflect the annual increase in the contract.

Within Executive Services division increased benefits by \$12,536; decreased professional development by \$22,500 as the funding for the Commissioners is consolidated within Human Resources.

The proposed budget (appropriations) for **Fiscal Year 2026-2027 is \$57,291,842 with 237.6 FTE**. This budget continues important signature initiatives and embarks on new services:

- Build on the passage of the sales tax renewal, Measure W
- Implement the new strategic plan for the library
- Complete the new regional Roseland library
- Enhance outreach and services in unincorporated areas of the County
- Planning of the second bibliobus
- On-going implementation of the Allocation of Major Revenue Sources Policy

Economic Outlook and External Factors

The national, state, and local economic conditions and short-term economic forecasts impact the library's major revenue sources which are property tax and sales tax. Federal monetary policies that set federal interest rates affect consumer behavior such as making major purchases like housing, vehicles, appliances, among other items. The federal interest rate is at 3.75% (Federal Reserve Bank meeting March 18, 2026), which is lower than one year ago this time. According to the California Legislative Analyst's Office, the State of California is facing a deficit in FY 2026-2027 of \$18 billion.

Local Economic Indicators

The consumer price index was approximately 2.5% in February 2026, compared to 2.6% in February 2025, according to the U.S. Bureau of Labor Statistics. The increase was marked by the cost of gasoline.

Unemployment—The unemployment rate in Sonoma County was 4.6% in January 2026 compared to 5.5% for California. A year ago, the County unemployment rate was 4.5% and 5.6% for California, according to the U.S. Bureau of Labor Statistics.

Home sales—The real estate market in Sonoma County is forecasted to remain stable in 2026. In July 2025, the County Assessor reported a 5.44% increase in the assessment roll for Fiscal Year 2025-2026 compared to the prior year, reflecting the value of all real and business property as of January 1, 2025. The assessment roll for Fiscal Year 2026-2027 will be reported this upcoming summer. As a result, the

forecast for Fiscal Year 2026-2027 is based on an analysis of the combined historical receipts, the County's assessment roll, and current market trends. February and March 2026 reports indicate that home prices are remaining flat, and the number of listings is on the rise compared to a year ago.

While some economic indicators have shown modest changes, there is reason to remain cautious. The uncertain economic climate of the unprecedented federal actions and policies such as effects of the Iran war or changes to the interest rates. The performance of the national and state economy has an impact on the library's major revenue sources, property tax and sales tax. It is important to remain watchful of the financial markets and federal policies. Remaining nimble during these times is crucial in order to respond to uncertainty. We will continue to monitor economic indicators and the impact on library revenues very closely in the upcoming months.

In November of 2024, the voters approved the renewal of the sales tax in Measure W. The voters first approved a sales tax (Measure Y) in 2016, a one-eighth of a cent sales tax to support the 14-branch Sonoma County Library system. Under Measure Y, the collection of the sales tax expires in March of 2027. The renewal in Measure W begins on April 1, 2027. The passage of Measure W strengthens the financial sustainability of the library system to continue meaningful core services our patrons need and deserve to enhance their personal lives, families, and communities.

Footnotes to Proposed FY 2026-2027 Overview (following page):

(4) Gifts and Donations fund (74810) holds the Friends and Foundation donations. Use \$102,729 of prior year balance for Collections and \$36,000 for omni chargers in IT, total \$138,729

(5) Bequests fund (74815) holds the Park (\$30,476), Watson (\$239,426), and Sadowsky (\$36,000) bequests. A combined \$305,902 for Collections.

(6) Roseland Permanent Library fund (74840) is used for the funds received for this project, including donations from the Foundation (\$2,600,000).

Numbers are Rounded	Proposed Property Tax	Proposed Sales Tax	Proposed Property & Sales Tax Total	Proposed Gifts & Donations	Proposed Bequests	Proposed Roseland Permanent	Proposed Combined Total	Adjusted Approved Total	Variance Proposed FY 2026-2027 vs FY 2025-2026
	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 25-26	
Revenue									
Property Tax	32,204,306		32,204,306				32,204,306	30,549,450	1,654,856
Sales Tax		15,849,020	15,849,020				15,849,020	15,584,090	264,930
Intergovernmental	396,805	156,731	553,536				553,536	649,192	(95,656)
Charges for Svc/Interest	398,125	214,375	612,500				612,500	1,064,680	(452,180)
Donations/Misc.	195,083	85,565	280,648	216,000		2,600,000	3,096,648	280,000	2,816,648
Total Revenue	33,194,319	16,305,691	49,500,010	216,000	-	2,600,000	52,316,010	48,127,412	4,188,598
Other Financing Sources									
Other-Transfer In (between) Funds	1,018,805	2,025,826	3,044,631				3,044,631		3,044,631
Total Revenue & Other Financing Source	34,213,124	18,331,517	52,544,641	216,000	-	2,600,000	55,360,641	48,127,412	7,233,229
Expenditures									
Salary and Benefits									
Salaries	15,466,362	7,340,486	22,806,848				22,806,848	22,082,070	724,778
Benefits	6,973,693	3,439,872	10,413,565				10,413,565	9,725,761	687,804
OPEB	487,500	262,500	750,000				750,000	750,000	-
ADP	162,500	87,500	250,000				250,000	-	250,000
Total Salary and Benefits	23,090,055	11,130,357	34,220,413	-	-	-	34,220,413	32,557,831	1,662,582
Services and Supplies (1)									
Other Charges	10,748,825	4,812,172	15,560,997	180,000			15,740,997	14,686,801	1,054,196
Contingency	19,500	10,500	30,000				30,000	30,000	-
Non-Capital Expenditures	441,704	237,840	679,544				679,544	-	679,544
Capital (2)	34,300,084	16,190,869	50,490,954	180,000		-	50,670,954	47,274,632	3,396,322
	357,626	3,218,631	3,576,257				3,576,257	4,380,072	(803,815)
Total Expenditures	34,657,710	19,409,500	54,067,211	180,000	-	-	54,247,211	51,654,704	2,592,507
Other Financing Uses									
Transfer's out (between funds) (4) (5) (6)			-	138,729	305,902		3,044,631	-	3,044,631
Total Appropriations	34,657,710	19,409,500	54,067,211	318,729	305,902	2,600,000	57,291,842	51,654,704	5,637,138
Offset by use of fund balance/prior yr*	(444,386)	(1,077,983)	(1,522,370)	(102,729)	(305,902)		-		
*Use of fund balance; property tax and sales tax									
Maint/Replacement Committed (1)	337,777	181,880	519,657				519,657	-	-
Capital FB not Foundation donations (2)	186,643	1,679,786	1,866,429				1,866,429	-	-
Total Use of Committed Fund Balance	524,420	1,861,666	2,386,086	-	-	-	2,386,086	-	-
*Use of prior year donation/interest				102,729	269,902		372,631		
Total uses of all funds	-	-	-	102,729	269,902	FTE	2,758,717	236.1	1.5

Budget Balancing Strategies

There are times that fund balance may be used for one-time payments and investments that are made in alignment with library goals and improvements for the library system. The proposed FY 2026-2027 budget recommendations reflect a budget that is balanced by using unassigned fund balance for one-time costs.

The budget includes the use of unassigned fund balance to pay for major maintenance and capital projects, which are allocated to both property tax and sales tax. The use of fund balance is noted in the Proposed FY 2026-2027 Overview matrix.

Property tax includes a use of fund balance in the amount of approximately \$524,420. Sales tax includes a use of \$1,861,666, which results in the use of fund balance in the amount of approximately \$2,386,086.

The fund balance separately funds capital expenditures. The fund balance is the sole source of financing for the library's capital projects to modernize the branch libraries, which allows the annual revenues to be used to cover operational expenditures.

When there are surpluses of funds in a budget, the surpluses replenish the fund balance, which is the sole funding source for the Stabilization Fund and capital projects. Stable property tax revenue and certified property values have contributed to increased confidence in forecasting this major revenue source. Forecasts are inherently imperfect in the real world, and the economy can be affected by various unforeseen developments and events. Staff monitors economic indicators continuously to inform the Commission to keep the library in a fiscally sustainable position.

Summary of variances from FY 2026-2027 vs. FY 2025-2026

Revenue

In FY 2026-2027, the library's revenue includes property tax, sales tax, gifts and donations, and Roseland permanent fund is \$52,316,010. There is a forecasted net increase in revenues of \$4,188,598 over the prior year. Property tax, sales tax, gifts and donations, bequests, and Roseland permanent revenues are recorded in discrete funds. This year, the library is transferring funds from (i.e., 'transfer out') gifts and donations (foundation), bequests, and Roseland permanent library into (i.e., 'transfer in') property tax/sales tax for one-time expenditures in the total amount of \$3,044,631. Total funding sources including transfers is \$55,360,641.

The other types of revenues such as intergovernmental, charges for services, and miscellaneous donations/revenues are allocated across property tax and sales tax funds.

- Property tax itself is forecasted to be \$32,204,306, an increase of \$1,654,856, or 5.4%, over the prior year. Combined revenue categories - intergovernmental, other, donations/miscellaneous, and transfers in - under property tax total \$34,213,124.
- The proposed sales tax revenue is \$15,849,020, an increase of \$264,930, or 1.7% over the prior year. Combined revenue categories - intergovernmental, other, donations/miscellaneous, and transfers

in - under sales tax total \$18,331,517.

- Intergovernmental funds: Grants from the state or federal government and homeowners tax relief funds are recorded here. The contracts with the Sonoma County Sheriff and Juvenile Hall remain in this account. Intergovernmental revenue is \$553,536, a decrease of \$95,656 over adjusted FY 2025-2026 primarily due to losses in grants in literacy, lunch at the library, and Collections.
- Charges for services/Interest on pooled cash: These revenues include charges for services, NCPA fees and interest on pooled investments. Interest is forecasted in the amount of \$612,500. This is a decrease of \$452,180 compared to the prior year which is primarily due to a conservative forecast based on use of fund balance (cash) in FY 2026-2027. The interest earned is dependent on the cash balances and the financial market performance. With cash balances being used and the volatility in the markets, high levels of earnings are uncertain.
- Donations/miscellaneous revenue: This is a combination of miscellaneous donations, the Gifts and Donations fund and Roseland permanent combined total is \$3,096,648. The increase of \$2,816,648 is driven by the \$2.6 million donation from the Foundation for the new Roseland permanent library.

Expenditures

Salaries

Salaries are \$22,806,848. The net increase in salaries of \$724,778 is primarily due to adding three new positions (1.5 FTE) within Public Services for the Roseland permanent library and annualizing salary costs associated with FTE approved in the prior year, cost-of-living-adjustments, personnel changes and new hires in the prior year. Salaries and benefits total \$34,220,413.

Benefits

Benefits are \$10,413,565. Benefits increased by \$687,804, which is driven by health benefit and pension costs.

Other Post-Employment Benefits - OPEB Trust Payments and CalPERS Pension Unfunded Accrued Liability

The OPEB payment for FY 2026-2027 is \$750,000 which is allocated across property tax and sales tax.

The Commission approved a plan to pay down the Unfunded Accrued Liability (UAL) associated with the employee pension. The pay down plan includes annual Additional Discretionary Payments in the amount of \$250,000. The combined total is \$1,000,000.

Services and Supplies

Services and supplies are \$15,740,997. There are several modifications under services and supplies with an overall net increase of \$1,054,196. The increase is primarily due to \$400,000 invested in the collections of the the new Roseland permanent library. In addition, the permanent collection received additional support of \$472,667 from the property/sales tax, SCL Foundation, as well as Parks, Watson, and Sadowsky bequests. These investments help support the primary reasons patrons visit the library which is the enjoyment of reading books.

Divisions that have a notable increase/decrease in overall services and supplies will include footnotes in their respective summaries to explain the changes.

Contingency Fund

The library's contingency fund for FY 2026-2027 is \$679,544. This is a decrease of approximately \$160,000 compared to the prior year. The original budget for the prior year included \$882,028; the Contingency was used to offset the increased labor MOU costs. The contingency fund was created to cover unanticipated costs. Economic conditions and revenue receipts will be continuously evaluated along with other matters to determine any utilization of the contingency fund. The library will comply with its policies to release and expend these funds and provide updates to the Finance Committee.

Capital and Major Maintenance

Generally, the property tax and sales tax fund balances are the source of financing for capital projects, unless donations or grants that specify projects. The FY 2026-2027 capital budget is \$3,576,257 and major maintenance is \$574,457 for a total of \$4,150,714. The Proposed FY 2026-2027 Capital and Major Projects matrix outlines the funding sources for these projects, section 6.3. The original FY 2025-2026 capital budget was \$836,265. The total approved adjusted budget in FY 2025-2026 is approximately \$4.3 million as a result of the subsequent approval of the Rincon Valley library modernization project and continuation of the modernization projects that started in the prior year and were completed in FY 2025-2026. The variance is a decrease of \$803,815.

Fund balance funds the relocation of the Occidental library to a new home in partnership with the County of Sonoma to provide a larger space and enhanced services; and multiple major maintenance projects across all locations.

The library will complete the new Roseland permanent library with donations from the Sonoma County Library Foundation.

Transfers between funds

- Bequests: New this year, the library is drawing down funds from bequests, Parks, \$30,476, Watson \$239,426, and Sadowsky \$36,000, to make a combined one-time investment of \$305,902 in the permanent collections as a permitted use of the funds. Further information is provided by the Collections Division.
- Roseland Permanent: This fund was established to track revenues for the new Roseland permanent library of \$2,600,000. This year, the anticipated completion of the new permanent site of the Roseland permanent library is possible with a major accomplishment of partnerships and commitment to providing quality-of-life services in this community. The Sonoma County Library Foundation held a capital campaign in order to complete the project in collaboration with the library, City of Santa Rosa, and many generous donors, raising a total of approximately \$2.6 million. The funds are allocated across various divisions to cover the costs of collections, information technology, and furniture, fixtures, and equipment.

- Gifts and Donations: As mentioned above this fund tracks the routine donations from the Foundation. Over time, interest has been collected over time along with a prior balance that was reconciled within Foundation donations. A one-time transfer of \$102,729 is made to augment the permanent collection. In addition, \$36,000 is anticipated for installation of omni chargers in libraries by IT.

Budget Development Process and Timeline

A general overview of the budget process and timeline for the Sonoma County Library (SCL).

Overview

The Joint Powers Agreement requires the SCL to hold a public discussion to provide the Library Commission and community with an opportunity to review and comment on the proposed budget. Management presents the preliminary proposed budget for the following fiscal year at the Budget Workshop which is normally held in April.

Following the Budget Workshop, management will incorporate direction from the Commission into the proposed budget. The Commission considers adoption of the budget by June 30.

The overview of this process is outlined below. Please note that labor negotiations begin when a labor memorandum of understanding (MOU) is set to expire. Labor negotiations are an iterative process and can take several months to complete. These negotiations take place in tandem with the budget development process. Any new costs that are associated with the final executed MOU can be incorporated into the budget at various times during the fiscal year.

November/December

The library begins to plan the following year's budget with a Midyear Budget Review, which covers the first six months of the fiscal year – from July 1 through December 31 of the current fiscal year. This is a comprehensive review of all revenue sources and expenses for each division and fund.

The Midyear Review is an important milestone, which provides an ongoing in-depth analysis of the current budget in progress. Although most revenue sources and expenses are predictable in nature, the library may not receive them uniformly throughout the year. In addition, economic factors, legislative and regulatory changes, and local events can also have an impact on the current year's budget. These data points are reviewed and compared to prior periods, to analyze trends and inform future budgets.

The Midyear Review is an iterative process that is driven by the Chief Financial Officer, includes input from Division Managers, and is reviewed by the Library Director. Requests for a rebudget from the prior year, release of funds, or new funding are assimilated into a formal budget adjustment for the current fiscal year. This formal budget adjustment is typically presented to the Finance Committee in January and to the Commission for approval in February.

The Measure Y (library sales tax) Citizen Oversight Committee meets in November or December to finalize its annual report. During this meeting the Chief Financial Officer presents financial reports for the current fiscal year and shares information with the Committee about the upcoming budget development process for the following fiscal year. The Committee is also invited to attend the annual Commission Budget Workshop.

January

Early January, the budget development process launches. The Chief Financial Officer distributes budget development instructions to Division Managers to prepare their budget requests. The instructions include necessary information such as the economic outlook, funding levels, goals, and overall alignment with the Reimagining Plan and Measure Y expenditure plan. Division Managers submit their budget requests in the month of January.

The second quarter Capital Projects update includes information that contributes to the formulation of next year's capital budget request. The second quarter Capital Projects update includes the progress of capital modernization and information technology projects as well as the status of their respective project budgets. These reports comply with the Capital Budgeting procedure, which increases reporting and transparency with the Capital Improvement Fund.

February

After the Chief Financial Officer reviews the budget requests that the Division Managers submitted in January, Division Managers meet with the Director, Deputy Director, and Chief Financial Officer. At this time, they have an opportunity to discuss their budget requests, goals for the budget year, delivery of services, any potential operational challenges that may be encountered, and requests for new items.

Finance staff compile and continue to analyze budget requests. With the Midyear Review and the second quarter Capital Projects update completed, the library has a better understanding of where its finances are headed toward the end of year. The Chief Financial Officer uses all the data points, reviews external factors that can impact revenues and expenditures, and continues to refine the formulation of next year's budget.

The Division Managers begin to prepare their presentations for the Budget Workshop. They work in partnership with the Chief Financial Officer and with the support of the Communications Manager and public relations consultant.

March

The proposed budget receives a comprehensive review by the Chief Financial Officer and Library Director. The Chief Financial Officer finalizes projections for revenue and expenditures for the new budget year. Final adjustments are made to balance the budget. Supporting materials for the Budget Workshop are completed.

April – May

In April, the Budget Workshop is held to provide the Library Commission and the community with an opportunity to review and comment on the proposed budget. Library staff provide the Commission with a briefing on the proposed budget, including goals supported by the budget as well as accomplishments for the current fiscal year.

The community is encouraged to attend the Budget Workshop and provide comments. Notices are sent to the Measure Y (library sales tax) Oversight Committee, Library Advisory Boards, the Joint Power Authority Partners, and general public prior to the date and time of the Budget Workshop.

The community has the opportunity to provide input on the proposed budget during the Budget Workshop. The Budget Workshop includes a question-and-answer period for the Commission to assist in clarifying the budget and operations. When questions from the Commission need further research, staff provide written responses at the Commission's regular meeting in May. Direction from the Commission is incorporated into the proposed budget.

In April, typically the Measure Y (sales tax) Oversight Committee also meets. During this meeting the Chief Financial Officer provides an overview of the proposed budget and receives comments from Committee members. The next steps in the budget process are shared with the Committee.

June

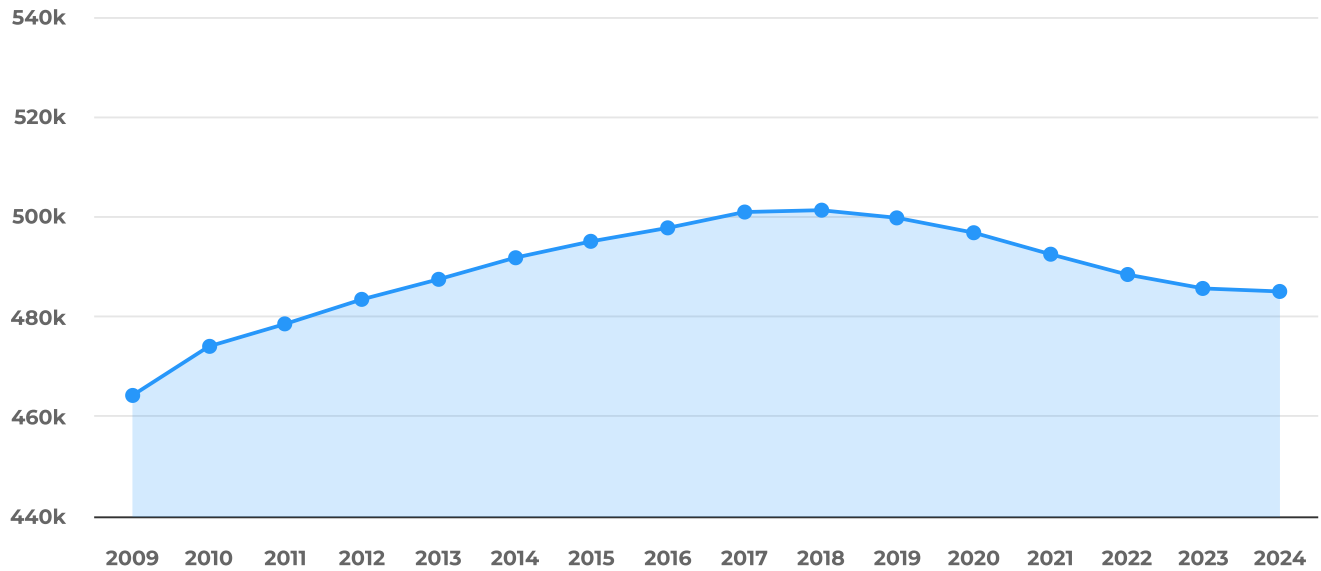
The final proposed budget, along with the calculation of the appropriations limit, is submitted to the Library Commission for adoption at its regular meeting in June.

Demographics



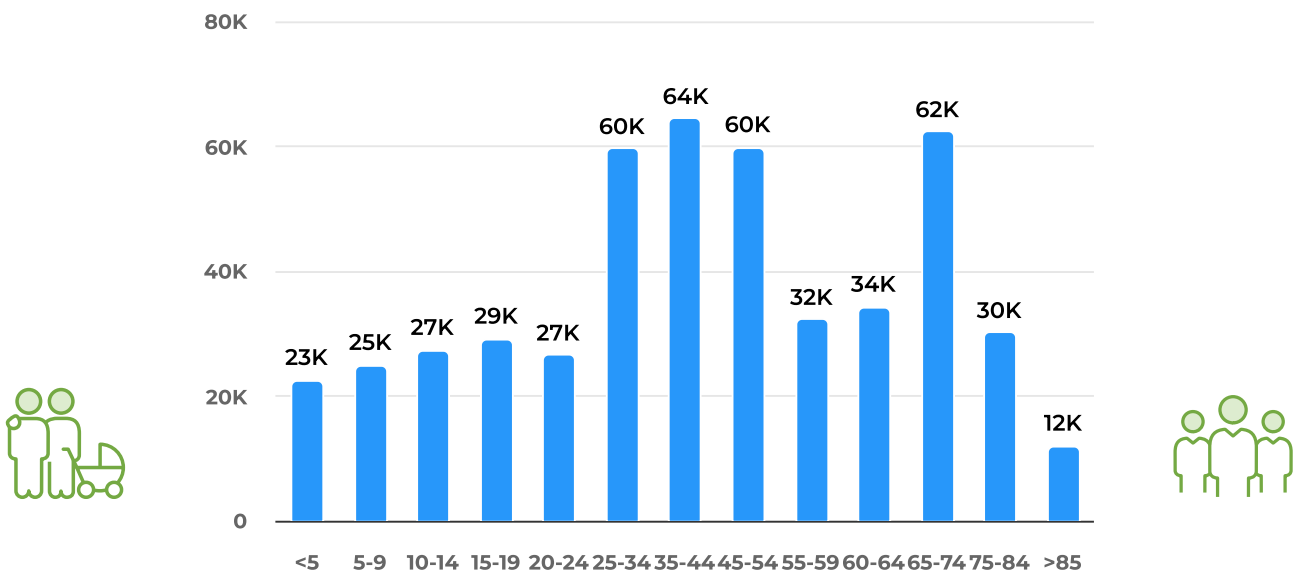
TOTAL POPULATION

485,040



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

POPULATION BY AGE GROUP

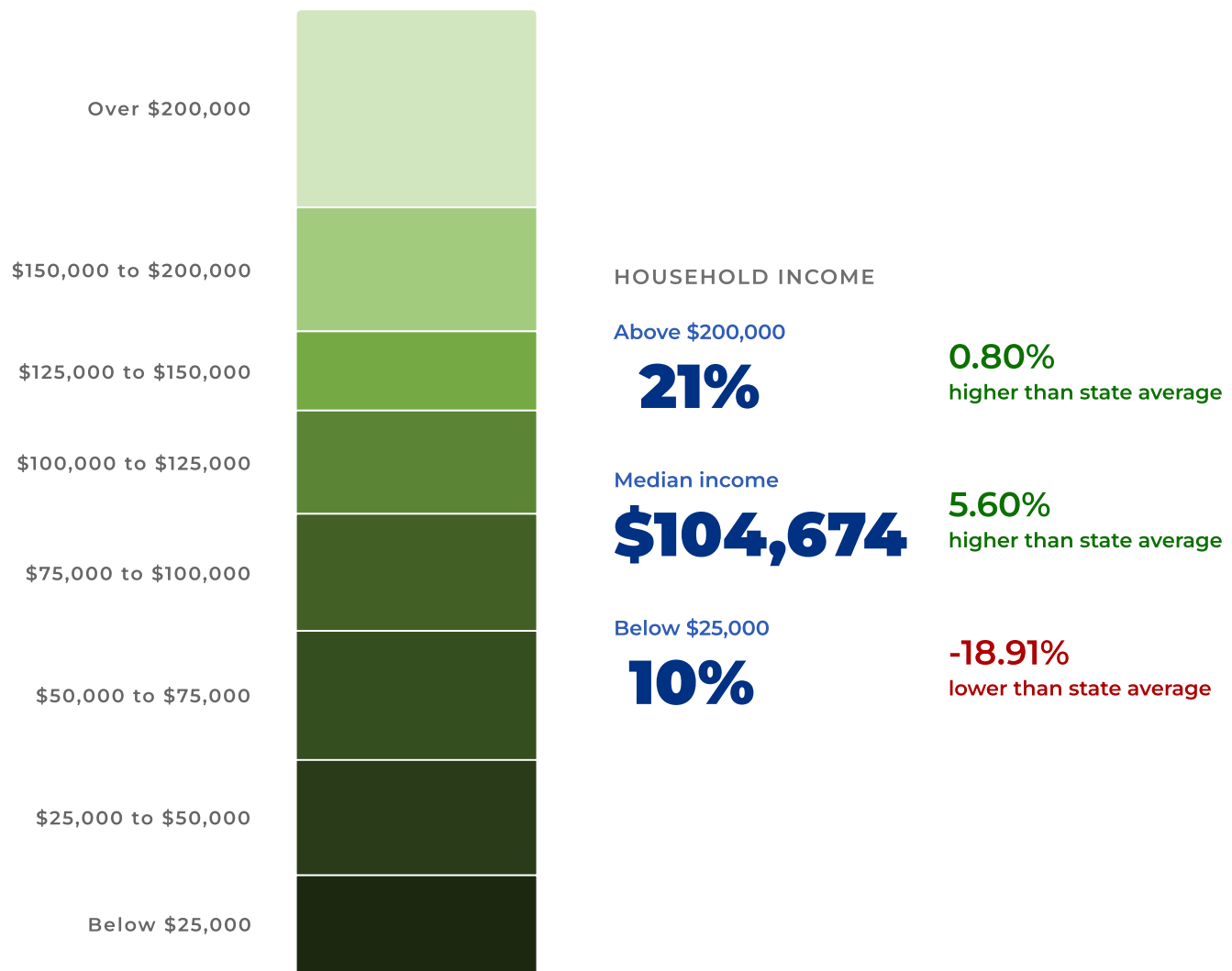


Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community’s wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

Sonoma County Library Mission, Vision, and Values

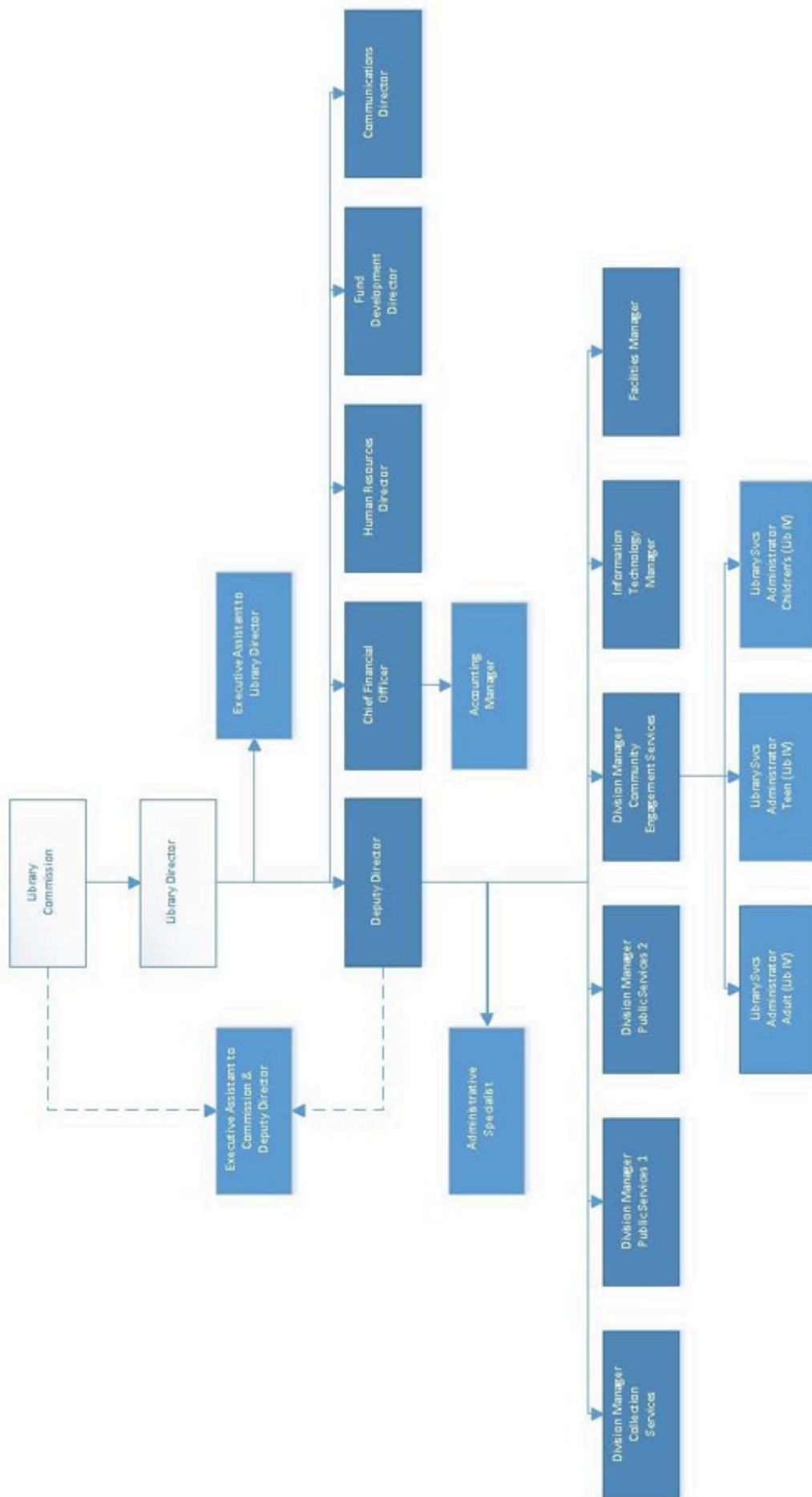
Mission: Sonoma County Library creates community through discovery, culture and connection.

Vision: Sonoma County Library welcomes all to grow and thrive in a community where equal access to knowledge creates understanding and limitless potential:

- with innovative library programming, robust collections, and responsive services;
- through equitable access to information, technology
- and connectivity; and opportunities to contribute, interact, and participate.

Values:

- Equity: Fostering justice and inclusion within our community
- Curiosity: Cultivating new perspectives and possibilities with the community
- Creativity: Valuing original ideas and approaches to support community aspirations
- Compassion: Embodying kindness and respect for the lived experiences within our community
- Trustworthiness: Bringing reliability, accountability, and transparency to the community



Budget Adoption Resolution

RESOLUTION NO. _____

Dated: 6/3/2026

RESOLUTION OF THE SONOMA COUNTY LIBRARY COMMISSION ADOPTING THE FISCAL YEAR 2026-2027 ANNUAL BUDGET FOR THE SONOMA COUNTY LIBRARY

WHEREAS, the Sonoma County Library Commission held a Budget Workshop on April 22, 2026 to receive the proposed Fiscal Year 2026-2027 annual budget and goals; and

WHEREAS, the Sonoma County Library Commission reviewed and approved the proposed budget for Fiscal Year 2026-2027 for the Sonoma County Library at its June 3, 2026 meeting; and

WHEREAS, the revenues and other sources of funding are in the amount of \$55,360,641; and

WHEREAS, the use of fund balance is in the amount of \$2,386,086 for purposes of capital and major maintenance projects; and

WHEREAS, total appropriations are \$57,291,842, of which \$50,670,954 are operating expenditures, \$3,576,257 are capital expenditures, and \$3,044,631 are transfers out to other funds; and

WHEREAS, the total capital budget is \$3,576,257. The capital appropriation of \$1,192,086 reflects one-third of the total planned capital budget for the fiscal year to be released on July 1, 2026; and

WHEREAS, the Commission commits fund balance available for budgeting for the remainder of the capital budget (two-thirds) in the total of \$2,384,171, in the amount of \$238,417 of property tax available fund balance, and \$2,145,754 of sales tax available fund balance; and

WHEREAS, the Commission commits an additional \$3,001,400 for future uses of which \$2,000,000 is for Capital Improvement Plan, \$1,142,400 for IT Capital Replacement, \$59,000 Vehicle Replacement, and IT resource replacement, and \$400,000 for routine maintenance.

WHEREAS, the Commission approves transfers out from Bequests for a total of \$305,902 (Parks \$30,476, Watson \$239,426, and Sadowsky \$36,000 bequests); Gifts and Donations \$138,729; and Roseland Permanent Library fund \$2,600,000; for a total of \$3,044,631, offset by transfers in to Property tax (\$1,018,805) and Sales Tax (\$2,025,826).

WHEREAS, the Fiscal Year 2026-2027 budget includes (1.5) additional FTE as follows: 0.5 Library Specialist; 0.5 Library Specialist and 0.5 FTE Library Associate.

NOW, THEREFORE, THE SONOMA COUNTY LIBRARY COMMISSION DOES HEREBY RESOLVE THAT:

The Sonoma County appropriations for fiscal year 2026-2027 of \$57,291,842 is hereby adopted.

	Proposed Property Tax	Proposed Sales Tax	Proposed Property & Sales Tax Total	Proposed Gifts & Donations	Proposed Bequests	Proposed Roseland Permanent	Proposed Combined Total
	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26 - 27
ropriations	34,657,710	19,409,500	54,067,211	318,729	305,902	2,600,000	57,291,842

SO ORDERED.

PASSED AND ADOPTED by the Sonoma County Library Commission on the 3rd day of June 2026, by the following vote:

COMMISSIONERS:

AYES:

NOES:

ABSENT:

ABSTAIN:

Sarah Laggos, Chairperson

Attest:

Erika Thibault, Secretary

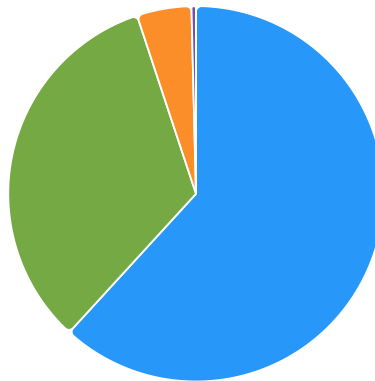
Sonoma County Library Overview



The Sonoma County Library Overview shows the combined funds: property tax, sales tax, gifts & donations, bequests, and Roseland permanent. This section is a summary at the highest level, combining all divisions and costs centers. In the next section, revenue and expenditures are discussed by individual fund.

The "Proposed FY 2026-2027 Budget Overview" matrix in section 1.2 may be referenced when reading the following pages.

FY27 Revenues by Fund

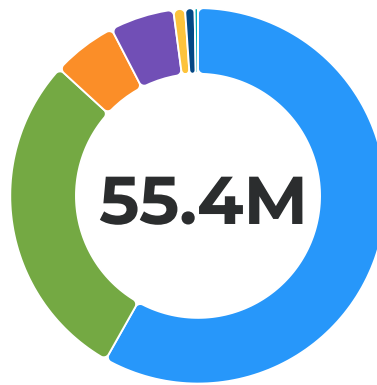


Property Tax (74805)	\$34,213,124	61.80%
Sales Tax (74807)	\$18,331,517	33.11%
Roseland Library (74840)	\$2,600,000	4.70%
Gifts and Donations (74810)	\$216,000	0.39%

Revenues by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Property Tax (74805)	31,699,985	34,213,124	2,513,139	8%
Sales Tax (74807)	16,277,427	18,331,517	2,054,090	13%
Gifts and Donations (74810)	150,000	216,000	66,000	44%
Roseland Library (74840)	-	2,600,000	2,600,000	-
Total Revenues	48,127,412	55,360,641	7,233,229	15%

FY27 Revenues by Account



40000 - Property Tax	\$32,204,306	58.17%
40000 - Sales Tax	\$15,849,020	28.63%
46000 - Donation/Misc.	\$3,096,648	5.59%
47000 - Other Financing Trf In	\$3,044,631	5.50%
42000 - Intergovernmental	\$553,536	1.00%
44000 - Interest/Gains/Losses	\$450,000	0.81%
45000 - Charges for Services	\$162,500	0.29%

Revenues by Account FY26 vs FY27

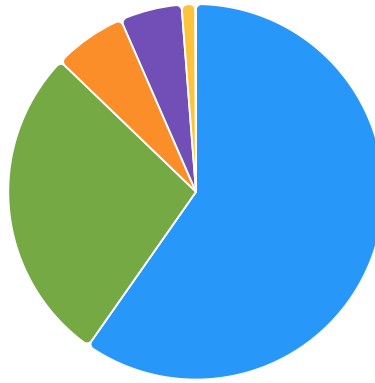
Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
40000 - Property Tax	30,549,450	32,204,306	1,654,856	5%
40000 - Sales Tax	15,584,090	15,849,020	264,930	2%
42000 - Intergovernmental	649,192	553,536	-95,656	-15%
44000 - Interest/Gains/Losses	983,617	450,000	-533,617	-54%
45000 - Charges for Services	81,063	162,500	81,437	100%
46000 - Donation/Misc.	280,000	3,096,648	2,816,648	1,006%
47000 - Other Financing Trf In	-	3,044,631	3,044,631	-
Total Revenues	48,127,412	55,360,641	7,233,229	15%

44000 - This category includes interest in pooled cash in the amount of \$450,000.

Revenues by Division FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Library	47,441,846	49,326,104	1,884,258	4%
Collections	-	848,631	848,631	-
Facilities	-	1,285,645	1,285,645	-
Information Technology	150,000	685,811	535,811	357%
Executive Services	-	50,648	50,648	-
Community Engagement	107,086	107,086	-	-
Gift & Donations	150,000	216,000	66,000	44%
Permanent Roseland Reg Library	-	2,600,000	2,600,000	-
CE Grants	162,620	148,988	-13,632	-8%
CE Literacy	115,860	91,728	-24,132	-21%
Total Revenues	48,127,412	55,360,641	7,233,229	15%

FY27 Expenditures by People, Places, and Resources



Salaries and Employee Benefits	\$34,220,412	59.73%
Services and Supplies	\$15,740,997	27.48%
Capital Expenditures	\$3,576,257	6.24%
Other Financing Uses	\$3,044,631	5.31%
Appropriation for Contingency	\$679,544	1.19%
Other Charges	\$30,000	0.05%

Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Salaries and Employee Benefits	32,557,831	34,220,412	1,662,581	5%
Other Charges	64,260	30,000	-34,260	-53%
Capital Expenditures	4,584,543	3,576,257	-1,008,286	-22%
Appropriation for Contingency	-	679,544	679,544	-
Services and Supplies	14,986,415	15,740,997	754,582	5%
Other Financing Uses	-	3,044,631	3,044,631	-
Total Expenditures	52,193,049	57,291,841	5,098,792	10%

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	27,619,499	28,973,312	1,353,813	5%
50751-OPEB	1,031,729	750,000	-281,729	-27%
50755-PERS/UAL/ADP	3,906,603	4,497,100	590,497	15%
51031-Waste Disposal Svcs	102,535	85,000	-17,535	-17%
51032-Janitorial Svcs	581,000	581,000	-	-
51041-Insurance-Liability	180,000	200,000	20,000	11%
51061-Maint-Equip	163,533	690,800	527,267	322%
51071-Maint-Bldg & Improve	1,361,000	725,000	-636,000	-47%
51072-Landscaping Svcs	85,000	70,000	-15,000	-18%
51074-Maint-Parks/Grounds	5,000	10,000	5,000	100%
51076-Maint - FACOPS	-	200,000	200,000	-
51204-Property Tax/Assmt	4,000	4,000	-	-
51205-Ad/Marketing Svc	175,300	175,000	-300	-
51206-Acctg/Auditing Svcs	130,000	100,000	-30,000	-23%
51207-Client Acctg Svcs	140,000	150,000	10,000	7%
51209-IT Tech Svc-non ISD	202,151	196,000	-6,151	-3%
51212-Outside-Legal Advice	347,000	415,000	68,000	20%
51214-Agency Extra/Temp	-	10,000	10,000	-
51225-Training Svcs	295,079	176,669	-118,410	-40%
51226-Consulting Svcs	245,000	298,500	53,500	22%
51230-Security Svcs	515,000	524,921	9,921	2%
51241-Outside Print/Bind	97,502	83,000	-14,502	-15%
51244-Permits/License/Fees	4,108	3,500	-608	-15%
51249-Other Professional	211,042	258,100	47,058	22%
51301-Pub & Legal Notices	20,000	20,000	-	-
51401-Rents & Leases-Equip	125,694	176,300	50,606	40%
51421-Rent/Lease-Bldg/Land	775,000	630,888	-144,112	-19%
51601-Training/Conf Svcs	-	2,940	2,940	-
51605-Private Car	78,544	79,500	956	1%
51801-Other Svcs	-	190,638	190,638	-
51803-Other Contract Svcs	1,088,739	844,309	-244,430	-22%
51901-Telecom Data Lines	205,400	202,000	-3,400	-2%
51904-ISD-Baseline Svcs	10,000	20,000	10,000	100%
51909-Telecom Wireless Svc	499,000	470,000	-29,000	-6%
51916-County Svcs Chgs	227,541	265,367	37,826	17%
51919-EFS Charges	-	54,147	54,147	-
51922-County Car	150,000	106,000	-44,000	-29%
51934-ERP System Charges	52,338	-	-52,338	-100%
51935-Unclaim ERP Charges	1,100	1,100	-	-
52021-Clothing/Uniforms	6,900	8,000	1,100	16%
52042-Janitorial Supplies	75,000	90,000	15,000	20%
52043-Safety Supplies	12,000	15,000	3,000	25%
52071-Materials & Supplies	170,302	232,419	62,117	36%
52091-Memberships/Certs	75,661	79,761	4,100	5%
52101-Other Supplies	136,704	158,729	22,025	16%
52111-Office Supplies	75,931	69,500	-6,431	-8%
52112-Office Furn/Fixtures	30,000	30,000	-	-
52115-Books/Media/Subs	4,329,672	5,145,168	815,496	19%
52117-Mail & Postage	10,071	9,771	-300	-3%

2.2 Sonoma County Library Overview Expenditures

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
52118-Print/Bind Supplies	31,008	31,000	-8	-
52141-Minor Equip/Tools	73,250	139,368	66,118	90%
52142-Computer Equip/Accs	128,500	216,434	87,934	68%
52143-Software/License	433,472	315,850	-117,622	-27%
52162-Special Dept	302,886	130,318	-172,568	-57%
52163-Professional Develop	117,452	100,000	-17,452	-15%
52193-Utilities-Electric	800,000	850,000	50,000	6%
52194-Utilities-Water	100,000	100,000	-	-
53102-Finance Purch Pymts	30,000	30,000	-	-
53501-Contributions	34,260	-	-34,260	-100%
54305-Machinery & Equip	804,424	650,684	-153,740	-19%
54330-Grant Acquired Equip	87,000	-	-87,000	-100%
54331-Mobile Equip	25,641	-	-25,641	-100%
54333-Computer Equip	181,000	289,900	108,900	60%
54405-CIP-Bldg & Impr	3,321,478	2,635,673	-685,805	-21%
54701-Int Assets-Amortizbl	165,000	-	-165,000	-100%
55011-Appr for Contingency	-	679,544	679,544	-
57011-Trn Out-within a Fund	-	1,298,803	1,298,803	-
57012-Trn Out-btw Gov Fund	-	1,745,829	1,745,829	-
Total Expenditures	52,193,049	57,291,841	5,098,792	10%

Notes

Salary & benefits are the sum of the following accounts: 50000, 50751, 50755.

50755 - This account is the sum of the annual UAL payment and the newly approved ADP of \$250,000.

Total capital is the sum of the following accounts: 54305, 54330, 54331, 54333, 54405, 54701.

Allocation Summary Revenues & Expenditures by Fund



This section explains the application of the Allocation of Major Revenue Sources Policy, including the expenditure allocation ratios by service-oriented divisions, administration divisions, and any expenditures that fall outside those ratios. This section also shows the revenues and expenditures for each fund, followed by the summary of the fund balances for Property Tax and Sales Tax.

Allocation of Major Revenue Sources Policy

Measure Y (library sales tax) was passed by the voters in November 2016, providing an infusion of much needed resources for library services in the community. Through FY 2024-2025, Measure Y has raised over \$114.0 million which has been invested in projects and services listed in the Expenditure Plan to envision a modern library system for Sonoma County. The Expenditure Plan enumerates services and projects that can be funded with Measure Y sales tax revenue such as collections, educational programs, classes for children, improving access to local libraries by expanding senior services, restoring and enhancing library hours, extending services to underserved communities, maintaining aging library facilities, providing computer labs, and updating technology and Wi-Fi at all libraries among other listed services. The library has supported and enhanced all of these services and projects over the last seven years.

In March 2022, the Commission adopted a policy to clarify and provide consistency to the library's budgetary decision-making to meet the intent of Measure Y. This Policy delineates how each division implements and supports the services and projects within the Expenditure Plan. Together these components of the Policy provide clarity, structure, consistency, and efficiency to the development, presentation, and execution of the budget.

The total proposed appropriations is \$57,291,842 and it reflects property tax fund, sales tax fund, gifts and donations, bequests, and Roseland permanent library funds. For purposes of the Allocation of Major Revenue Sources Policy, it is applied to the property tax fund and the sales tax fund, not the gift and donations fund. The Policy provides an allocation range for each major revenue source as show in the table "Summary Allocation by Service Area."

Service Area	Property Tax %	Sales Tax %
	Allocation Range	Allocation Range
Service-Oriented Divisions		
Public Services, Community Engagement, Collections, Communications, Information Technology, Facilities	55% to 67%	33% to 45%
Administration Divisions		
Executive Services, Administrative Services, Budget, Accounting & Finance Services, Human Resources, Fund Development	90%	10%
Capital Projects		
Capital Projects	10% to 67%	33% to 90%

Revenue Source	Proposed FY 2026-2027	% of Total Revenue	Proposed % Allocation
Property Tax	\$34,213,124	65.11%	65%
Sales Tax	\$18,331,517	34.89%	35%
Total	\$52,544,641	100%	100%

Applied Ratios to Division Expenditures

The ratios for each revenue source are calculated below. Staff are recommending applying ratios within the ranges provided in the Policy for the Service-Oriented Divisions. Specifically, the budget is formulated with property tax 65% and sales tax 35%. Expenditures for Administration Divisions are allocated, property tax 90% and sales tax 10%. Capital expenditures are allocated property tax 10% and sales tax 90%.

Service Area	Property Tax	Sales Tax	Total By Service Area
Allocation Ratio per Policy Area			
Service-Oriented Divisions	\$25,800,422	\$13,892,529	\$39,692,951
Administration Divisions	\$5,331,454	\$592,383	\$5,923,837
Capital Projects	\$357,626	\$3,218,631	\$3,576,257
Allocation stated in memo			
Administration Divisions (Workers' Comp, Unemployment, HRA, OPEB, UAL, Contingency)	\$3,168,208	\$1,705,957	\$4,874,165
Total	\$34,657,710	\$19,409,500	\$54,067,210

Allocation to Three Major Service Areas

1. Service-Oriented Divisions: Public Services, Community Engagement, Collections, Information Technology, Communications, and Facilities
2. Administration Divisions: Executive Services, Administrative Services, Human Resources, Budget and Finance, and Fund Development
3. Capital Projects: Capital projects include the new Roseland branch and modernization projects, such as those planned for the Occidental branch.

For the FY 2026-2027 budget, the two major revenue sources, property tax and Measure Y sales tax, are allocated to each service area as a proportion of total revenue. The ranges are shown in the table above.

- Allocation ratio for Service-Oriented Divisions: The FY 2026-2027 allocation ratio for Service-Oriented Divisions is 65% property tax and 35% sales tax.
- Allocation ratio for Administration Divisions: The allocation ratio for Administration Divisions is Property tax 90%; Measure Y 10%.
 - Except for the following costs: Workers' Comp, Reimbursement Accounts, OPEB, Unfunded Accrued Liability, Additional Discretionary Payments, Contingency. These expenditures support the entire workforce, so they are allocated as follows: Property Tax 65% and Sales Tax 35%.
 - These expenditures are in their separate accounting coding under Library in order to separate them from the Human Resources division staff and operations.
- Allocation ratio for Capital Projects: Property tax within the range of 10% to 67%; Measure Y within the range of 33% to 90%.

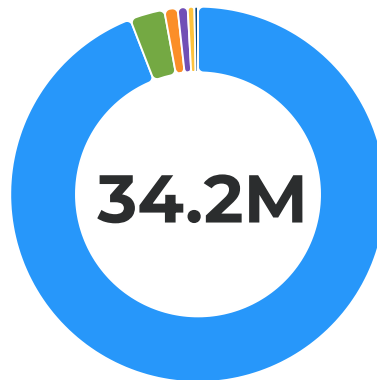
- The FY 2026-2027 allocation ratio of Property Tax 10% and Measure Y 90% was determined based on the Measure Y Expenditure Plan that targets maintaining library facilities.

See the summary of allocation ratios in the table below

Service Area	Property Tax %	Sales Tax %
Service-Oriented Divisions		
Public Services, Community Engagement, Collections, Communications, Information Technology, Facilities	65%	35%
Administration Divisions		
Executive Services, Administrative Services, Budget, Accounting & Finance Services, Human Resources, Fund Development	90%	10%
Capital Projects		
Capital Projects	10%	90%

Property Tax Fund 74805

F27 Revenues by Account



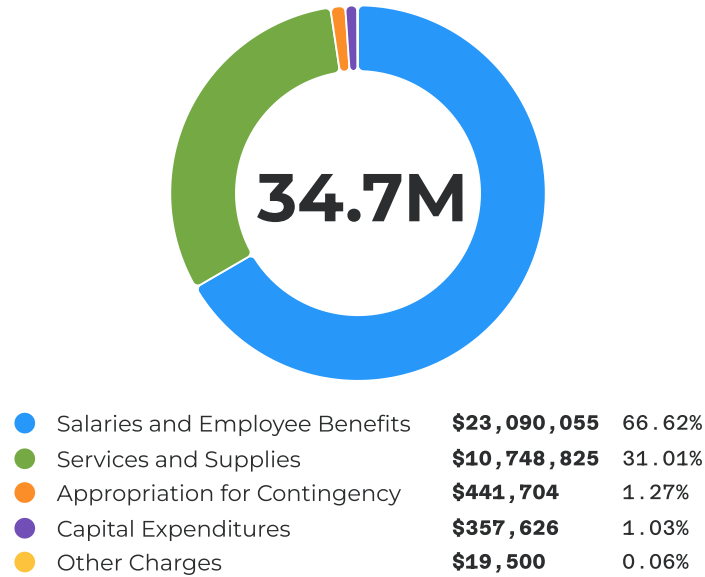
● 40000 - Property Tax	\$32,204,306	94.13%
● 47000 - Other Financing Trf In	\$1,018,805	2.98%
● 42000 - Intergovernmental	\$396,805	1.16%
● 44000 - Interest/Gains/Losses	\$292,500	0.85%
● 46000 - Donation/Misc.	\$195,083	0.57%
● 45000 - Charges for Services	\$105,625	0.31%

Revenues by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
40000 - Property Tax	30,549,450	32,204,306	1,654,856	5%
42000 - Intergovernmental	445,676	396,805	-48,871	-11%
44000 - Interest/Gains/Losses	574,000	292,500	-281,500	-49%
45000 - Charges for Services	50,259	105,625	55,366	110%
46000 - Donation/Misc.	80,600	195,083	114,483	142%
47000 - Other Financing Trf In	-	1,018,805	1,018,805	-
Total Revenues	31,699,985	34,213,124	2,513,139	8%

Throughout the budget document, expenditures are referenced as "People, Place, and Resources." Salaries and Employee benefits expenditures represent the People. Capital captures the Places where we work, essentially the buildings that SCL occupies. Services and supplies are captured under Resources that SCL needs to operate and deliver library services. Further details of these expenditures are provided under the Divisions Summaries.

FY27 Expenditures by People, Places, and Resources

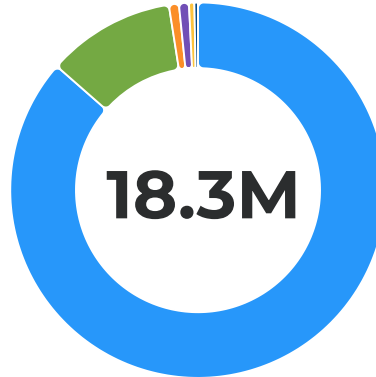


Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Salaries and Employee Benefits	21,183,114	23,090,055	1,906,941	9%
Other Charges	18,600	19,500	900	5%
Capital Expenditures	458,455	357,626	-100,829	-22%
Appropriation for Contingency	-	441,704	441,704	-
Services and Supplies	9,904,270	10,748,825	844,555	9%
Total Expenditures	31,564,439	34,657,710	3,093,271	10%

Sales Tax Fund 74807

FY27 Revenues by Account

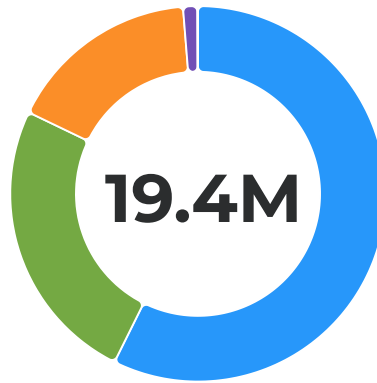


40000 - Sales Tax	\$15,849,020	86.46%
47000 - Other Financing Trf In	\$2,025,826	11.05%
44000 - Interest/Gains/Losses	\$157,500	0.86%
42000 - Intergovernmental	\$156,731	0.85%
46000 - Donation/Misc.	\$85,565	0.47%
45000 - Charges for Services	\$56,875	0.31%

Revenues by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
40000 - Sales Tax	15,584,090	15,849,020	264,930	2%
42000 - Intergovernmental	203,516	156,731	-46,785	-23%
44000 - Interest/Gains/Losses	409,617	157,500	-252,117	-62%
45000 - Charges for Services	30,804	56,875	26,071	85%
46000 - Donation/Misc.	49,400	85,565	36,165	73%
47000 - Other Financing Trf In	-	2,025,826	2,025,826	-
Total Revenues	16,277,427	18,331,517	2,054,090	13%

FY27 Expenditures by People, Places, and Resources



Salaries and Employee Benefits	\$11,130,357	57.34%
Services and Supplies	\$4,812,172	24.79%
Capital Expenditures	\$3,218,631	16.58%
Appropriation for Contingency	\$237,840	1.23%
Other Charges	\$10,500	0.05%

Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Salaries and Employee Benefits	11,374,717	11,130,357	-244,360	-2%
Other Charges	11,400	10,500	-900	-8%
Capital Expenditures	4,126,088	3,218,631	-907,457	-22%
Appropriation for Contingency	-	237,840	237,840	-
Services and Supplies	4,891,405	4,812,172	-79,233	-2%
Total Expenditures	20,403,610	19,409,500	-994,110	-5%

Notes

Salary and Employee Benefits - The decrease is due to the allocation of Sunday positions to Property Tax.

Fund Balance

The fund balance for FY 2026-2027 is presented in the table below.

Stabilization Fund – “Rainy Day Fund”

The Stabilization Fund is funded at 20% of expenditures. In FY 2024-2025, the library increased the Stabilization Fund to 20% of expenditures from the previous practice of 15%. The Fund Balance policy states that the Stabilization Fund is to be a minimum of 15%. The purpose of the Stabilization Fund is “to insulate the Library programs and service levels from large unanticipated one-time expenditures due to some unforeseen circumstance and to temporarily insulate the Library’s programs and current service levels from slower revenue growth that typically occurs during an economic recession.”

For FY 2026-2027, the Stabilization Fund is funded as follows: \$10,813,442

Unrestricted and Available Fund Balance for Budgeting

Accounting for the total revenues, expenditures, and the creation of the Stabilization reserves discussed above, the estimated ending fund balance available for budgeting in FY 2026-2027 is \$7,532,174 under property tax and \$1,069,178 under sales tax for a combined total of \$8,601,352. These estimates can change with variances of revenue, expenditures and actual use of the reserves in FY 2025-2026 and FY 2026-2027.

This year the budget book includes a simplified Statement of Special Fund Activity where the fund balances are recorded. This statement includes combined property tax and sales tax fund balances. For greater detail of committed funds by project see section 6, Fund Balance Commitments Detail FY 2026-2027.

Sonoma County Library is governed by the Joint Powers Agreement (JPA) that formed the library as a Joint Powers Authority. The County of Sonoma and the cities within the County are members of the JPA. As such library branches are housed in a building that is owned by the city it resides in or in an unincorporated area of the County. In many instances, large scale capital modernization projects proposed by the library are subject to the approval and funding within those cities and the county.

STATEMENT OF SPECIAL FUND ACTIVITY				
Name of Fund: Sonoma County Library - Property Tax and Sales Tax			Fund: 74805 and 74807	
	Property Tax - 74805 26-27	Sales Tax - 74807 26-27	Combined 26-27	
Beginning Fund Balance Available for Budgeting	9,224,188	4,335,432	13,559,620	
PLUS: Revenues	34,213,124	18,331,517	52,544,641	
LESS: Expenditures	34,657,710	19,409,501	54,067,211	
Surplus/(Deficit) for fiscal year	(444,586)	(1,077,984)	(1,522,570)	
Adjustments to Reserves / Encumbrances:				
(Increase)/Decrease to Committed Fund Balance - Maintenance and Capital See Fund Balance Commitments Detail Page	(545,720)	(2,269,595)	(2,815,315)	
(Increase)/Decrease to Rate Stabilization Fund	(701,708)	81,325	(620,383)	
- Total Adjustments	(1,247,428)	(2,188,270)	(3,435,698)	
NET CHANGE IN FUND BALANCE	(1,692,014)	(3,266,254)	(4,958,268)	
Unrestricted Fund Balance Available for Budgeting	7,532,174	1,069,178	8,601,352	
Ending Balances Committed for Maintenance and Capital Projects	3,454,098	6,320,599	9,774,697	
Ending Balances Restricted for Health Reimbursement Accounts	1,063,324	-	1,063,324	
Ending Balance Committed for Rate Stabilization	6,931,542	3,881,900	10,813,442	
Total Ending Committed and Restricted Fund Balances	11,448,964	10,202,499	21,651,463	

Gift and Donation Fund 74810

FY27 Revenues by Account



● 46000 - Donation/Misc. **\$216,000** 100.00%

Revenues by Account FY26 vs FY27

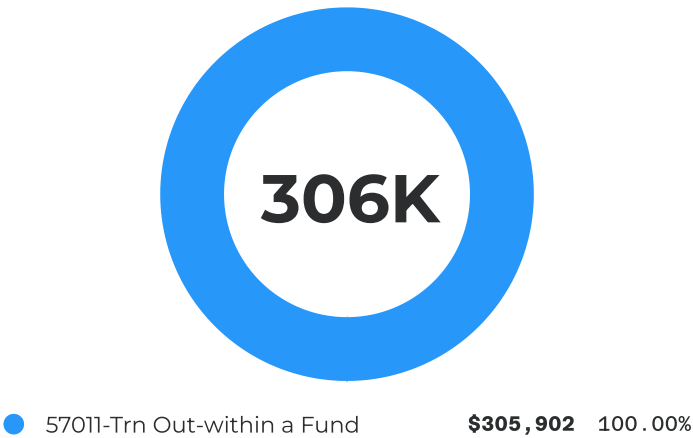
Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
46000 - Donation/Misc.	150,000	216,000	66,000	44%
Total Revenues	150,000	216,000	66,000	44%

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
51249-Other Professional	40,740	55,000	14,260	35%
52071-Materials & Supplies	-	25,000	25,000	-
52101-Other Supplies	10,000	25,000	15,000	150%
52115-Books/Media/Subs	65,000	75,000	10,000	15%
52162-Special Dept	75,000	-	-75,000	-100%
53501-Contributions	34,260	-	-34,260	-100%
57011-Trn Out-within a Fund	-	102,729	102,729	-
57012-Trn Out-btw Gov Fund	-	36,000	36,000	-
Total Expenditures	225,000	318,729	93,729	42%

Bequests 74815

FY27 Expenditures by Account



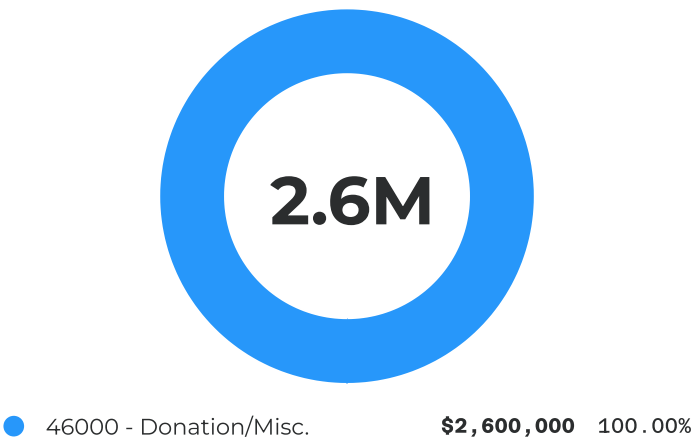
Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
57011-Trn Out-within a Fund	-	305,902	305,902	-
Total Expenditures	-	305,902	305,902	-

Permanent Roseland Reg Library Fund

74840

FY27 Revenues by Category



Revenues by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
46000 - Donation/Misc.	-	2,600,000	2,600,000	-
Total Revenues	-	2,600,000	2,600,000	-

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	FY 2026 vs FY 2027 \$	FY 2026 vs FY 2027 %
Other Financing Uses	-	2,600,000	2,600,000	-
Total Expenditures	-	2,600,000	2,600,000	-

Division Summaries



The Division Summaries section shows the details of each division's expenditures by fund and account. People are represented in salaries and benefits category; Places are represented in capital, which is generally in Facilities and Information Technology only; Resources are represented in services and supplies. Divisions provide an overview of their services they provide as well as goals for FY 2026-2027

Budget Accounting & Financial Services

The Budget, Accounting, and Financial Services (BAFS) team oversees the financial planning, reporting, and management necessary to support the library's operations and strategic goals. The team, which includes experts in financial management, accounting, budgeting, payroll, accounts payable, and accounts receivable, ensures the implementation of best financial practices.

BAFS provides financial oversight and strategic guidance to the Library Director, the Library Commission, and the Finance Committee. BAFS provides support to the Measure Y (sales tax) Oversight Committee. Key responsibilities include the development of the annual budget, internal audits, year-end financial closing, and ensuring compliance with fiscal policies and procedures. Additionally, BAFS coordinates financial reporting for assets, capital projects, and grant management.

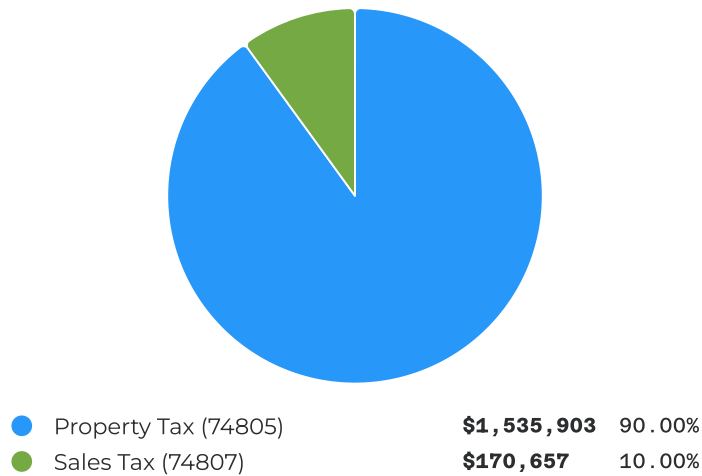
The team is also responsible for preparing comprehensive financial reports, including those required for the annual external audit. BAFS's work ensures transparent, accessible financial information for library stakeholders and the broader community.

BAFS collaborates closely with all library divisions to ensure accurate, user-friendly, and timely financial reporting and support staff in executing their responsibilities in alignment with the library's mission and the strategic plan.

Goals

- In partnership with the Finance Committee, create a policy that provides a sustainable funding strategy for capital projects.
- Implement accounting training for new supervisors and management in NeoGov Platform in partnership with the Operations Management Team and Human Resources
- In partnership with Executive Services and Communications to publish a Measure Y accomplishments report
- Budget software including budget book

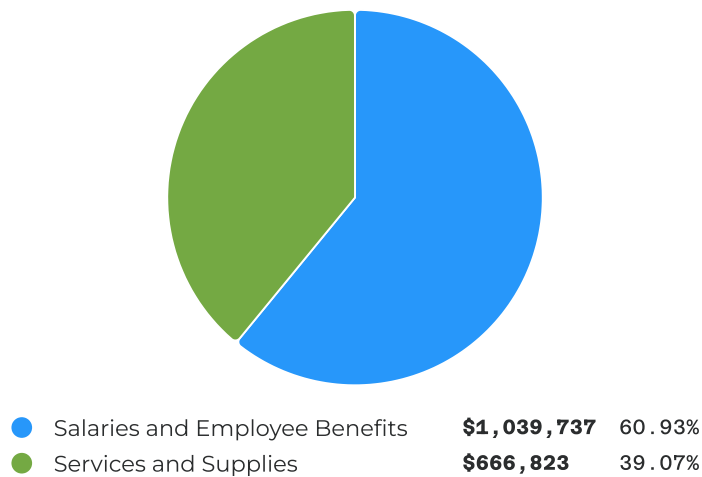
FY27 Expenditures by Fund



Expenditures by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Property Tax (74805)	1,386,252	1,535,903	149,651	11%
Sales Tax (74807)	154,028	170,657	16,629	11%
Total Expenditures	1,540,280	1,706,560	166,280	11%

FY27 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	928,492	1,039,737	111,245	12%
Services and Supplies	611,788	666,823	55,035	9%
Total Expenditures	1,540,280	1,706,560	166,280	11%

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	852,253	956,646	104,393	12%
50755-PERS/UAL/ADP	76,239	83,091	6,852	9%
51206-Acctg/Auditing Svcs	130,000	100,000	-30,000	-23%
51207-Client Acctg Svcs	140,000	150,000	10,000	7%
51225-Training Svcs	8,000	8,000	-	-
51226-Consulting Svcs	20,000	40,000	20,000	100%
51803-Other Contract Svcs	28,809	28,809	-	-
51916-County Svcs Chgs	227,541	265,367	37,826	17%
51919-EFS Charges	-	54,147	54,147	-
51934-ERP System Charges	52,338	-	-52,338	-100%
51935-Unclaim ERP Charges	1,100	1,100	-	-
52091-Memberships/Certs	1,000	1,200	200	20%
52101-Other Supplies	1,000	1,000	-	-
52111-Office Supplies	2,000	2,000	-	-
52117-Mail & Postage	-	200	200	-
52143-Software/License	-	15,000	15,000	-
Total Expenditures	1,540,280	1,706,560	166,280	11%

Notes:

50000 - The increase is due to annualizing position costs.

51916 and 51934 - The increase is due to charges for county support and use of the financial system (EFS).

51226 - The increase is due to the Municipal Financial Advisors services contract

52143 - The increase is due use of Smartsheets software for procurement systems

Collections

The Collection Services Division creates equitable access to information by providing a diverse collection for the community to enjoy.

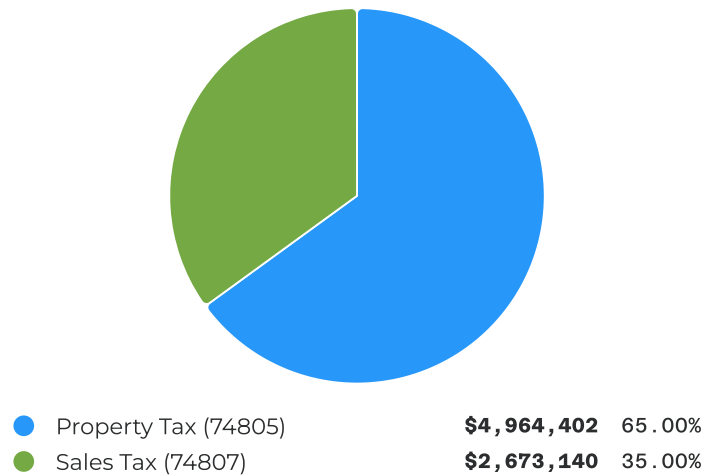
We purchase, catalog and manage physical and digital materials for all ages in multiple languages and formats such as audiobooks, newspapers, video games, large print books, research databases, eBooks, and streaming movies. We run the LINK+ service which allows users to request material from 70 other libraries for free, providing access to another 5 million titles beyond our walls. We repair physical materials to extend their shelf life, and archivally process historical materials to preserve them for future generations.

By providing a broad and balanced collection with a strong belief in intellectual freedom, we embody the library's values of curiosity and equity. The collection serves everyone—from the young child who is learning the joy of reading to researchers who utilize our archival collections. Library checkouts for eBooks and eAudiobooks increased 41% over the last three fiscal years (between FY 22-23 and 24-25), highlighting the need to purchase strategically in this area of the collection.

Goals

- Select, order, catalog and process Roseland Library opening day collection.
- Spend one-time bequest and Foundation funds to fill in backlist, series and author gaps in the eBook and eAudio collections.
- Continue to meet holds to copy ratio of 4:1 for physical formats and 10:1 for eBooks and eAudio.
- Assist IT with implementing new ILS, Polaris, for technical services (Acquisitions, Cataloging, Serials, LINK+ integration); assist with setup, migration, change management; update all internal documentation

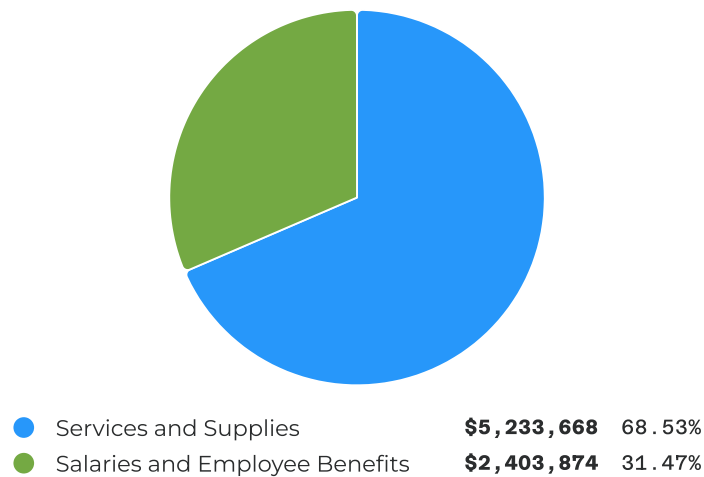
FY27 Expenditures by Fund



Expenditures by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Property Tax (74805)	4,090,666	4,964,402	873,736	21%
Sales Tax (74807)	2,507,184	2,673,140	165,956	7%
Total Expenditures	6,597,850	7,637,542	1,039,692	16%

FY27 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	2,197,900	2,403,874	205,974	9%
Services and Supplies	4,399,950	5,233,668	833,718	19%
Total Expenditures	6,597,850	7,637,542	1,039,692	16%

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	2,014,947	2,207,935	192,988	10%
50755-PERS/UAL/ADP	182,953	195,939	12,986	7%
51209-IT Tech Svc-non ISD	116,000	116,000	-	-
51225-Training Svcs	10,000	10,000	-	-
51605-Private Car	1,000	1,000	-	-
52101-Other Supplies	55,000	55,000	-	-
52111-Office Supplies	11,000	9,000	-2,000	-18%
52115-Books/Media/Subs	4,205,442	5,041,168	835,726	20%
52117-Mail & Postage	500	500	-	-
52118-Print/Bind Supplies	1,008	1,000	-8	-1%
Total Expenditures	6,597,850	7,637,542	1,039,692	16%

Notes

50000 - The increase is due to annualizing positions from the prior year.

52115 - The increase is due to transfer of funds from the Foundation funds from prior years balance, and bequests of Watson and Parks for a total of \$372,361 and \$400,000 from the Foundation for support of the new Roseland permanent library. The Sadowsky bequest will provide \$36,000 to support the New York Times subscription. Property and sales tax supports a new LibraryIQ software for collections and other library management analysis.

Communications

The Communications team tells our library story to the world. We act as in-house advisors in marketing, public affairs, advocacy, public information, graphics, video, signage, branding, advertising, and other support to library staff and stakeholders. This includes newspaper and radio advertisements, posters, brochures, maps, media relations, email newsletters, social media, and signs and banner programs.

Library marketers handle all primary press contacts; we work with the media and help reporters do their jobs. We handle the primary systemwide social media accounts and our successful email marketing program.

Our graphic designers are professional creative artists with decades of experience in digital and print design, sign programs, and branding.

We create branding standards for the library, as well as style guides for all forms of written and visual communication.

We help our community appreciate the power of libraries. In addition to all aspects of marketing, our team helps define the library's voice—in the media, at local government meetings, and anywhere library leaders need to be to represent the interests of the library and the community. We also play a key role in how we work with local government partners, on funding, advocacy and more

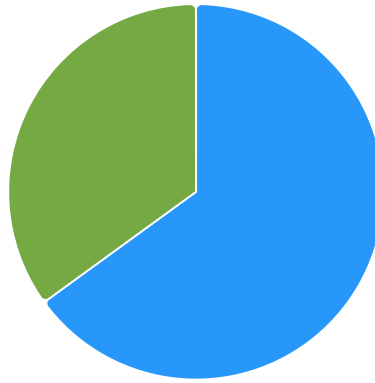
Library staff at all levels rely on us for thoughtful and relevant advice on communications and public relations matters that affect the library.

We are committed to the promises of the library sales tax and the Reimagining Plan. We want everyone to picture themselves at our libraries.

Goals

- Library and Patron Focused Communications Plan: Create strategies to target new audiences and demographics
- Centralization of branding and messaging
- Collaborate with BAFS to create a comprehensive Measure Y/Measure W report
- Use Branch Profiles from Strategic Plan to target new audiences and demographics
- Continued modes of access through Braille, ASL, and language

FY27 Expenditures by Fund

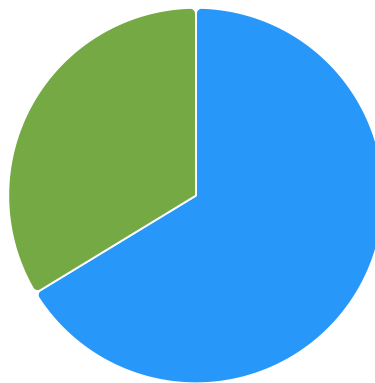


Property Tax (74805)	\$729,006	65.00%
Sales Tax (74807)	\$392,539	35.00%

Expenditures by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Property Tax (74805)	637,655	729,006	91,351	14%
Sales Tax (74807)	390,822	392,539	1,717	-
Total Expenditures	1,028,477	1,121,545	93,068	9%

FY27 Expenditures by People, Places, and Resources



Salaries and Employee Benefits	\$743,545	66.30%
Services and Supplies	\$378,000	33.70%

Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	650,477	743,545	93,068	14%
Services and Supplies	378,000	378,000	-	-
Total Expenditures	1,028,477	1,121,545	93,068	9%

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	597,772	682,698	84,926	14%
50755-PERS/UAL/ADP	52,705	60,847	8,142	15%
51205-Ad/Marketing Svc	175,000	175,000	-	-
51225-Training Svcs	7,000	7,000	-	-
51241-Outside Print/Bind	75,000	75,000	-	-
51803-Other Contract Svcs	40,000	40,000	-	-
52101-Other Supplies	3,000	3,000	-	-
52111-Office Supplies	3,000	3,000	-	-
52118-Print/Bind Supplies	30,000	30,000	-	-
52143-Software/License	45,000	45,000	-	-
Total Expenditures	1,028,477	1,121,545	93,068	9%

Notes:

50000- The increase is due to annualizing positions from the prior year.

Community Engagement

The Community Engagement Division supports the library's mission by planning and supporting library staff in the creation of innovative library programming, creating opportunities to contribute, interact, and participate in lifelong learning. We engage with the community by meeting them where they are; participating in community events and creating community stops where our outreach team fosters relationships with the communities we serve.

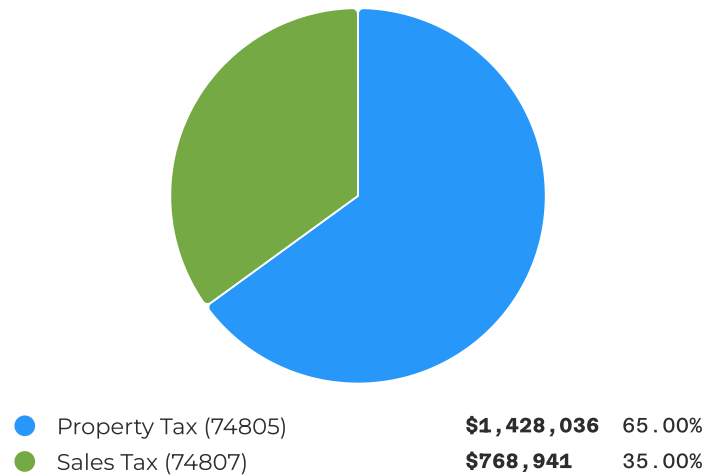
We provide programming for children, teens, and adults. This includes the Summer Reading Challenge, Author Talks, story times, teen volunteer programs, book clubs, and more! The Community Engagement Division also oversees literacy services, who work diligently to provide literacy and ESL services the community year-round; outreach services, who bring the library out into the community and provide resources to the community in a way that is effective to them; adult and juvenile hall libraries, who services incarcerated teens and adults in Sonoma County providing them with reading materials and programming while they serve their time; and Education Initiatives, who connects with our educators through-out the county to ensure the library stays up to date with how the students in our communities are learning in an effort to provide them the support they need within our library branches.

We can serve our community thanks to the library sales tax, the Sonoma County Library Foundation, Friends of the Library, grants, and partnerships with schools and local organizations. We reach underserved populations and strive to promote equitable access to resources and programming throughout Sonoma County.

Goals

- Expand mobile services to increase access for a diverse and aging population
- Embed local identity into library operations and offerings to increase patron joy and well-being
- Leverage library spaces and partnerships to connect residents with services and resources that are aligned with equity and need

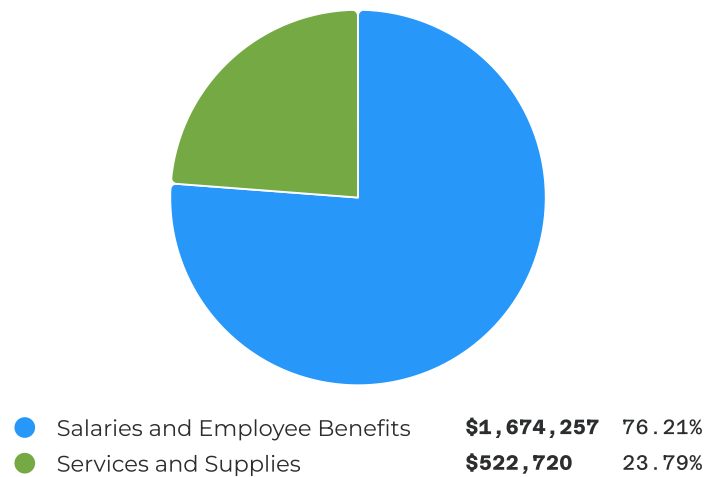
FY27 Expenditures by Fund



Expenditures by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Property Tax (74805)	1,236,373	1,428,036	191,663	16%
Sales Tax (74807)	757,779	768,941	11,162	1%
Total Expenditures	1,994,152	2,196,977	202,825	10%

FY27 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	1,466,432	1,674,257	207,825	14%
Services and Supplies	527,720	522,720	-5,000	-1%
Total Expenditures	1,994,152	2,196,977	202,825	10%

Expenditures by Account FY26 vs FY27

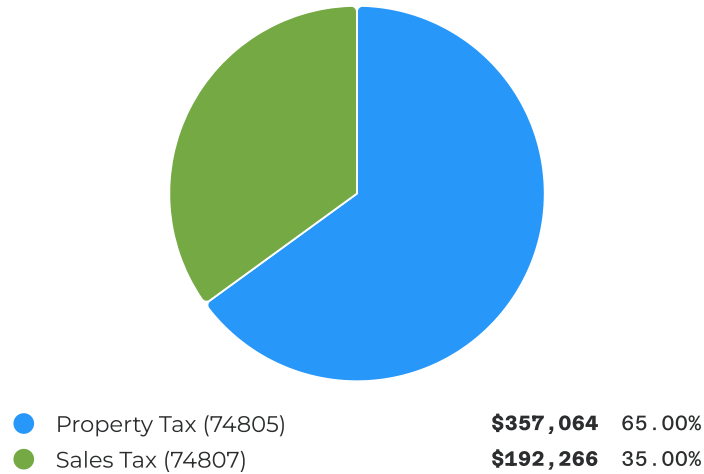
Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	1,345,148	1,538,958	193,810	14%
50755-PERS/UAL/ADP	121,284	135,299	14,015	12%
51225-Training Svcs	8,000	10,000	2,000	25%
51241-Outside Print/Bind	5,000	8,000	3,000	60%
51249-Other Professional	170,302	190,000	19,698	12%
51605-Private Car	2,000	3,000	1,000	50%
51803-Other Contract Svcs	45,000	45,000	-	-
52071-Materials & Supplies	170,302	177,500	7,198	4%
52091-Memberships/Certs	22,766	22,766	-	-
52111-Office Supplies	4,000	3,000	-1,000	-25%
52115-Books/Media/Subs	26,000	29,000	3,000	12%
52143-Software/License	24,350	24,350	-	-
52162-Special Dept	50,000	10,104	-39,896	-80%
Total Expenditures	1,994,152	2,196,977	202,825	10%

50000 - The increase is due to annualizing of positions

52162 - The decrease is due to reallocating budget to more specific accounts where there are increases and better aligned with actual expenditures

Literacy

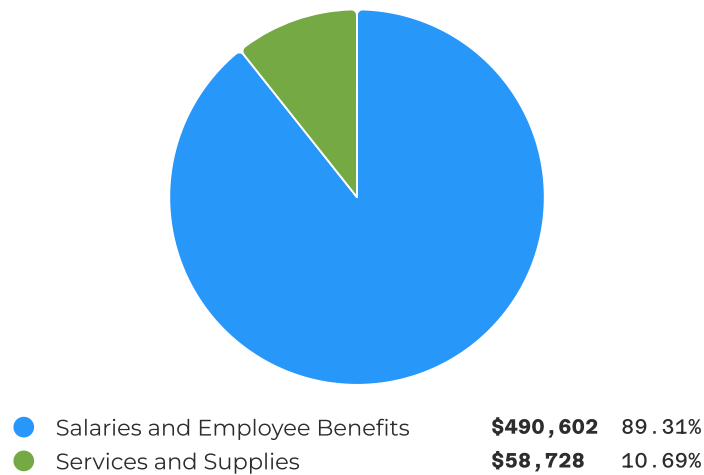
FY27 Expenditures by Fund



Expenditures by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Property Tax (74805)	351,109	357,064	5,955	2%
Sales Tax (74807)	215,196	192,266	-22,930	-11%
Total Expenditures	566,305	549,330	-16,975	-3%

FY27 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	447,901	490,602	42,701	10%
Services and Supplies	118,404	58,728	-59,676	-50%
Total Expenditures	566,305	549,330	-16,975	-3%

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	414,471	454,383	39,912	10%
50755-PERS/UAL/ADP	33,430	36,219	2,789	8%
51225-Training Svcs	10,000	15,000	5,000	50%
51241-Outside Print/Bind	8,000	-	-8,000	-100%
51249-Other Professional	-	11,500	11,500	-
51605-Private Car	2,544	-	-2,544	-100%
51803-Other Contract Svcs	30,000	-	-30,000	-100%
52071-Materials & Supplies	-	23,893	23,893	-
52091-Memberships/Certs	1,000	-	-1,000	-100%
52111-Office Supplies	3,000	-	-3,000	-100%
52115-Books/Media/Subs	32,000	-	-32,000	-100%
52117-Mail & Postage	2,000	-	-2,000	-100%
52141-Minor Equip/Tools	1,000	-	-1,000	-100%
52142-Computer Equip/Accs	3,000	-	-3,000	-100%
52143-Software/License	7,000	-	-7,000	-100%
52162-Special Dept	18,860	8,335	-10,525	-56%
Total Expenditures	566,305	549,330	-16,975	-3%

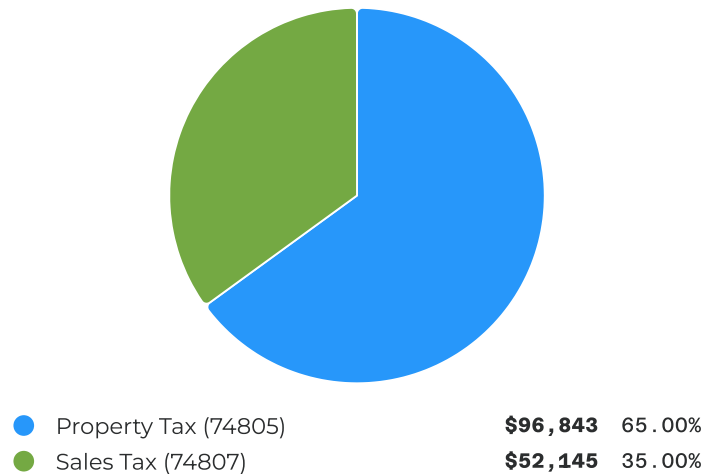
Notes:

50000 - The increase is due to the annualizing of positions

Decreases across accounts are due to the state eliminating English as a Second Language (ESL) funding

Community Engagement Grants

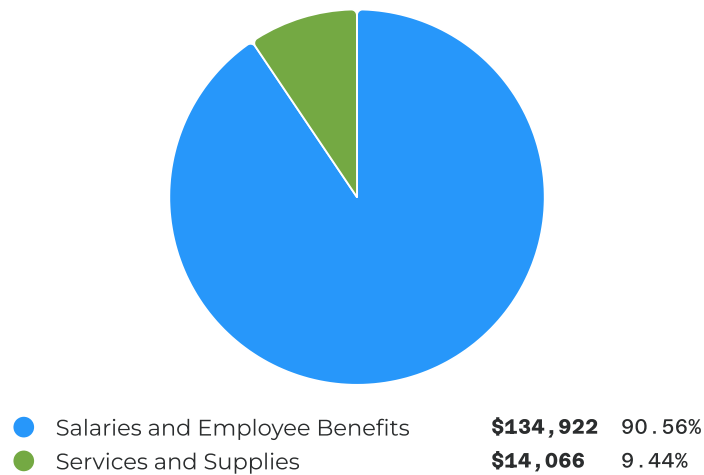
FY27 Expenditures by Fund



Expenditures by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Property Tax (74805)	100,823	96,843	-3,980	-4%
Sales Tax (74807)	61,795	52,145	-9,650	-16%
Total Expenditures	162,618	148,988	-13,630	-8%

FY27 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Salaries and Employee Benefits	100,563	134,922	34,359	34%
Services and Supplies	62,055	14,066	-47,989	-77%
Total Expenditures	162,618	148,988	-13,630	-8%

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	96,299	134,922	38,623	40%
50755-PERS/UAL/ADP	4,264	-	-4,264	-100%
51205-Ad/Marketing Svc	300	-	-300	-100%
51225-Training Svcs	2,410	-	-2,410	-100%
51241-Outside Print/Bind	9,502	-	-9,502	-100%
51249-Other Professional	-	1,600	1,600	-
51401-Rents & Leases-Equip	6,500	3,500	-3,000	-46%
51601-Training/Conf Svcs	-	2,940	2,940	-
51803-Other Contract Svcs	1,087	-	-1,087	-100%
52071-Materials & Supplies	-	6,026	6,026	-
52115-Books/Media/Subs	1,230	-	-1,230	-100%
52162-Special Dept	41,026	-	-41,026	-100%
Total Expenditures	162,618	148,988	-13,630	-8%

50000 - The increase is due to annualizing positions

The decrease across accounts is due to shifting funding to salaries and benefits to fund increase to an FTE in the prior year.

Executive Services

Executive Services is responsible for the strategic direction and oversight of our system of 15 locations and over 300 employees, serving 486,000 people countywide. We work to ensure that the community has the same great experience using library services or attending programs at all of our locations and outreach venues.

We plan, organize, direct, and review all facets of the library's operations, programs, and services and work with the Chief Financial Officer to formulate, administer, and track the appropriate expenditure of public funds. We work collaboratively with the Library Commission, local officials, community members, educational organizations, and staff to plan and deliver services and programs that meet the needs of the residents of Sonoma County.

The Fund Development team provides support to the Sonoma County Library Foundation and the Sonoma County Library to achieve its fundraising goals. Fund development provides counsel, donor management and gift administration, facilitation of event production, stewardship of donors, and relationship-building with individuals and institutions.

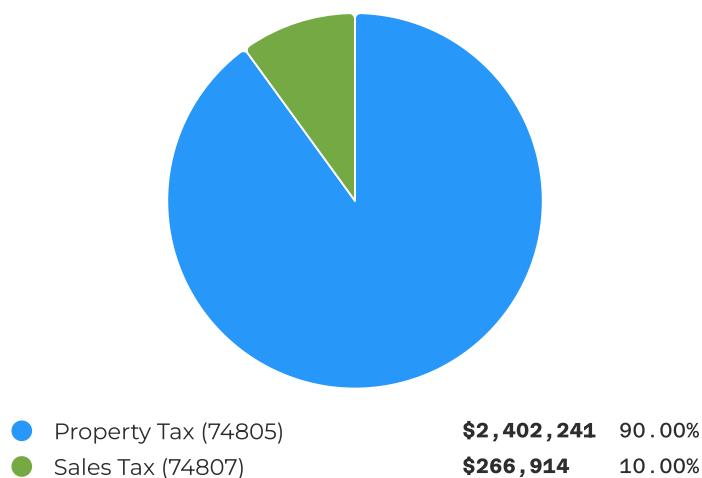
By providing a vision for countywide library service, we enable our staff to provide equitable access to knowledge, create welcoming spaces for social interaction, and offer essential services like computer access and educational programs, ultimately contributing to a more informed and connected community across all demographics.

By augmenting the library's finances through fundraising and relationship-building, Fund Development raises the visibility of the library and supports community resiliency. Raising funds to build a new library in an underserved area of Santa Rosa will serve the community for generations.

Goals

- Complete the Benchmark Assessment and Branch Profile Analysis to inform the Strategic Plan goals and tactics.
- Execute a comprehensive Branch Staffing Analysis and deliver actionable recommendations.
- Lead the development and rollout of the Foundation's strategic plan to strengthen and extend the library's strategic priorities.
- Close out the Roseland fundraising campaign and launch planning for the Library Foundation's next major campaign.

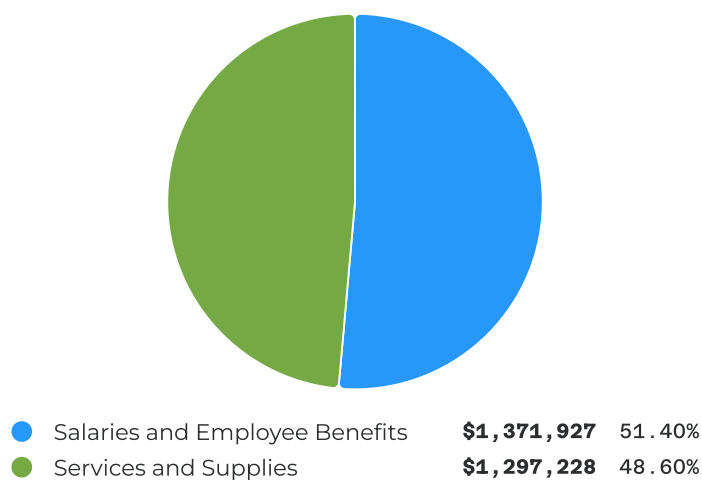
FY27 Expenditures by Fund



Expenditures by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Property Tax (74805)	2,290,603	2,402,241	111,638	5%
Sales Tax (74807)	254,510	266,914	12,404	5%
Total Expenditures	2,545,113	2,669,155	124,042	5%

FY27 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	1,185,971	1,371,927	185,956	16%
Services and Supplies	1,359,142	1,297,228	-61,914	-5%
Total Expenditures	2,545,113	2,669,155	124,042	5%

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	1,088,133	1,263,904	175,771	16%
50755-PERS/UAL/ADP	97,838	108,023	10,185	10%
51212-Outside-Legal Advice	317,000	400,000	83,000	26%
51225-Training Svcs	9,516	9,516	-	-
51226-Consulting Svcs	150,000	183,500	33,500	22%
51421-Rent/Lease-Bldg/Land	775,000	630,888	-144,112	-19%
51605-Private Car	5,500	5,500	-	-
51801-Other Svcs	-	8,000	8,000	-
51803-Other Contract Svcs	50,000	-	-50,000	-100%
52091-Memberships/Certs	44,145	45,945	1,800	4%
52111-Office Supplies	2,981	2,000	-981	-33%
52162-Special Dept	5,000	11,879	6,879	138%
Total Expenditures	2,545,113	2,669,155	124,042	5%

Notes

50000 - The increase is due to annualizing of positions.

51212 - The increase is due to forecast need for legal services.

52142 - The decrease is due to moving rents for Forestville, Occidental, and Roseland (temporary site) libraries to Public Services. The rent for 6135 State Farm Drive, Rohnert Park expires in the fall of 2026. An extension of a year is assumed.

52163 - Human Resources holds the professional development budget for all divisions.

Facilities

The Facilities Division focuses on the efficient and effective delivery of logistics and other support services related to real property. It encompasses multiple controls to ensure functionality, comfort, safety, and efficiency of the built environment by integrating people, place, process, and technology. The practice of coordinating the physical workplace with the people and work of the library. It integrates the principles of business administration, architecture, behavioral and engineering sciences. The main priority is keeping people safe.

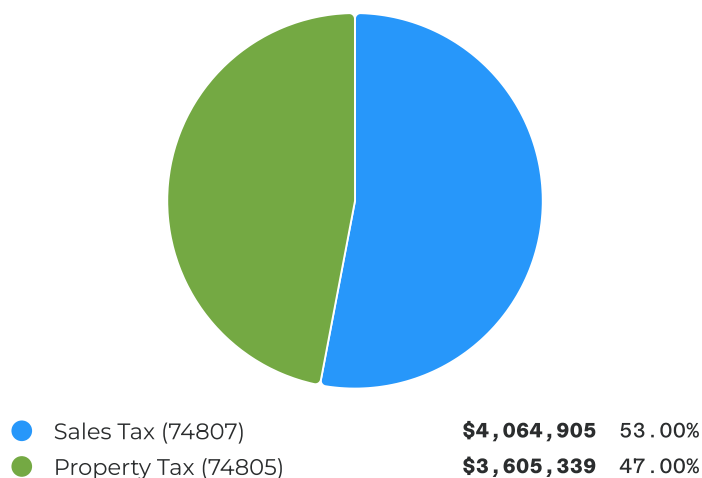
Delivery Services

Delivery Services is a fundamental component of our library service model. The Delivery Services team provides a wide range of transport, sorting and distribution of Library and other materials across the system. Delivery Services specializes in delivering these materials from the point of origin to their destination point in a responsive, safe, and efficient manner.

Goals

- ADA transition Plan Year 3 — Accessibility upgrades such as handicap buttons for restrooms
- FCA Implementation Plan year 2 — Continue to improve the aesthetics and functionality of all locations.
- Relocate Occidental into a larger, more accessible location with new furniture and shelving, accompanied by a spacious layout.

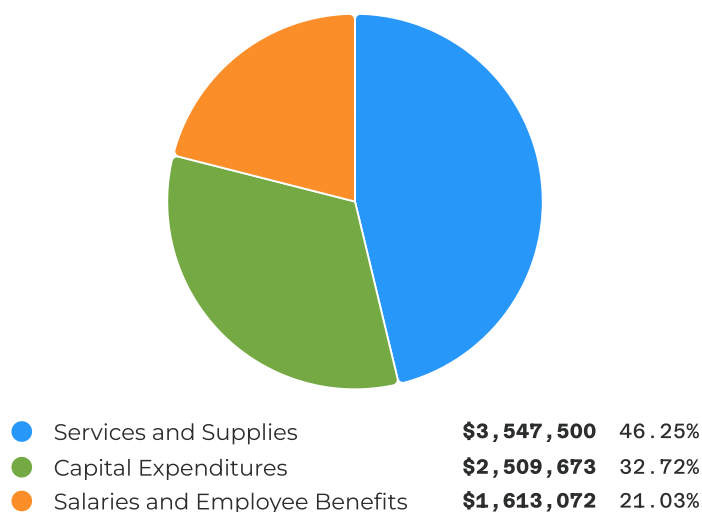
FY27 Expenditures by Fund



Expenditures by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Property Tax (74805)	3,512,272	3,605,339	93,067	3%
Sales Tax (74807)	5,347,563	4,064,905	-1,282,658	-24%
Total Expenditures	8,859,835	7,670,245	-1,189,590	-13%

FY27 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Salaries and Employee Benefits	1,503,014	1,613,072	110,058	7%
Capital Expenditures	3,809,278	2,509,673	-1,299,605	-34%
Services and Supplies	3,547,543	3,547,500	-43	-
Total Expenditures	8,859,835	7,670,245	-1,189,590	-13%

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	1,380,294	1,484,780	104,486	8%
50755-PERS/UAL/ADP	122,720	128,292	5,572	5%
51031-Waste Disposal Svcs	102,535	85,000	-17,535	-17%
51032-Janitorial Svcs	581,000	581,000	-	-
51061-Maint-Equip	45,000	475,000	430,000	956%
51071-Maint-Bldg & Improve	1,361,000	725,000	-636,000	-47%
51072-Landscaping Svcs	85,000	70,000	-15,000	-18%
51074-Maint-Parks/Grounds	5,000	10,000	5,000	100%
51076-Maint - FACOPS	-	200,000	200,000	-
51204-Property Tax/Assmt	4,000	4,000	-	-
51214-Agency Extra/Temp	-	10,000	10,000	-
51225-Training Svcs	21,000	5,000	-16,000	-76%
51244-Permits/License/Fees	4,108	3,500	-608	-15%
51401-Rents & Leases-Equip	20,000	55,000	35,000	175%
51605-Private Car	1,000	2,000	1,000	100%
51803-Other Contract Svcs	10,000	10,000	-	-
51909-Telecom Wireless Svc	17,000	20,000	3,000	18%
51922-County Car	150,000	106,000	-44,000	-29%
52021-Clothing/Uniforms	6,900	8,000	1,100	16%
52042-Janitorial Supplies	75,000	90,000	15,000	20%
52043-Safety Supplies	12,000	15,000	3,000	25%
52091-Memberships/Certs	2,000	5,000	3,000	150%
52101-Other Supplies	22,000	25,000	3,000	14%
52111-Office Supplies	3,000	3,000	-	-
52112-Office Furn/Fixtures	30,000	30,000	-	-
52141-Minor Equip/Tools	40,000	60,000	20,000	50%
52162-Special Dept	50,000	-	-50,000	-100%
52193-Utilities-Electric	800,000	850,000	50,000	6%
52194-Utilities-Water	100,000	100,000	-	-
54305-Machinery & Equip	500,000	-	-500,000	-100%
54405-CIP-Bldg & Impr	3,309,278	2,509,673	-799,605	-24%
Total Expenditures	8,859,835	7,670,245	-1,189,590	-13%

Notes

50000 - The increase is primarily due to annualizing positions from the prior year.

51071 - The decrease is due to corresponding increases in 51061 and 51076

51076 - The increase is due to the transfer of budget from 51071 to track major maintenance projects

54305 and 54405 - The decrease is due to the number of modernization projects to be completed in the prior year. FY 2026 will not experience the same number of modernization projects.

54305 and 54405 - The sum of these represents capital expenditures.

Human Resources

Human Resources manages all aspects of the employee lifecycle, including recruitment, hiring, onboarding, training, performance management, compensation and benefits, employee relations, and ensuring compliance with employment laws.

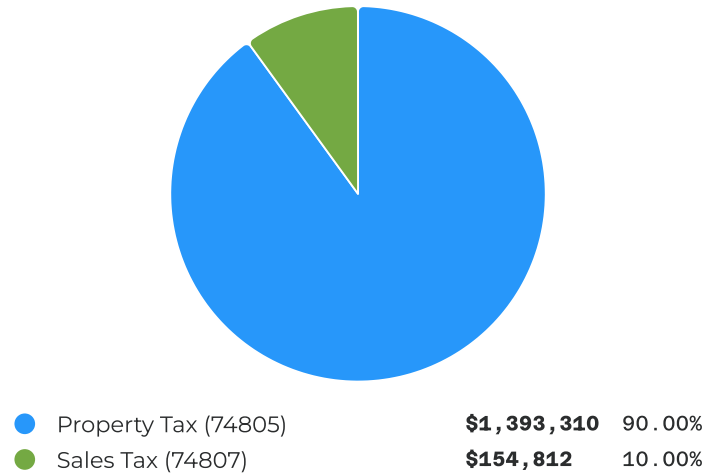
We manage employee relations, conduct recruiting, hiring, and training of employees, manage compensation and benefit packages, handle disciplinary needs, ensure compliance with labor laws, manage diversity, equity, inclusion, and belonging efforts, and assist employees.

By promoting positive social practices like diversity and inclusion, fostering employee wellbeing, and hiring from the talent pool within the community, Human Resources contributes to a better quality of life for our staff and community.

Goals

- Update Employee Handbook.
- Evaluate current equity programs.
- Implement Supervisory Skills Curriculum.
- Review and update human resources policies.

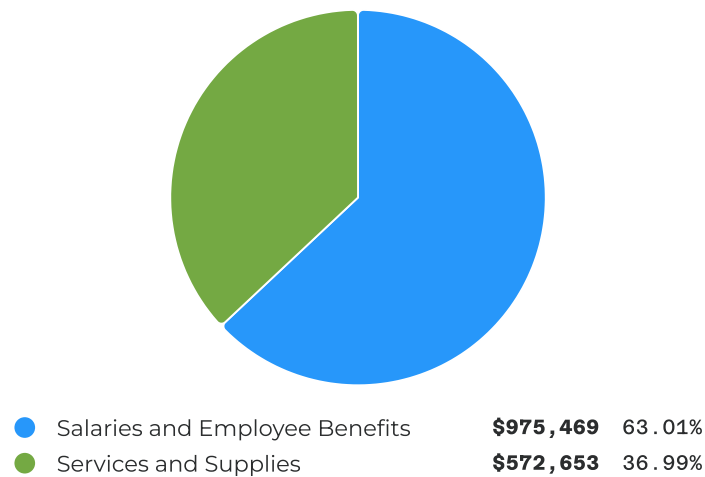
FY27 Expenditures by Fund



Expenditures by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Property Tax (74805)	1,356,001	1,393,310	37,309	3%
Sales Tax (74807)	150,665	154,812	4,147	3%
Total Expenditures	1,506,666	1,548,122	41,456	3%

FY27 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Salaries and Employee Benefits	873,549	975,469	101,920	12%
Services and Supplies	633,117	572,653	-60,464	-10%
Total Expenditures	1,506,666	1,548,122	41,456	3%

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	801,828	896,939	95,111	12%
50755-PERS/UAL/ADP	71,721	78,530	6,809	9%
51041-Insurance-Liability	180,000	200,000	20,000	11%
51212-Outside-Legal Advice	30,000	15,000	-15,000	-50%
51225-Training Svcs	77,153	62,153	-15,000	-19%
51226-Consulting Svcs	75,000	75,000	-	-
51301-Pub & Legal Notices	20,000	20,000	-	-
51803-Other Contract Svcs	70,000	25,000	-45,000	-64%
52091-Memberships/Certs	2,000	2,000	-	-
52111-Office Supplies	2,450	2,500	50	2%
52117-Mail & Postage	1,000	1,000	-	-
52143-Software/License	58,062	70,000	11,938	21%
52163-Professional Develop	117,452	100,000	-17,452	-15%
Total Expenditures	1,506,666	1,548,122	41,456	3%

Notes

50000 - The increase is due to annualizing positions from the prior year

51803 - The decrease is due to savings based on standardizing background checks

Information Technology

The Information Technology (IT) team ensures technology and telecommunications services are accessible across all library locations, promoting equitable access for all users. Comprising 12 members with expertise in nine specialized fields, the team's experience ranges from 1 to 22 years, covering areas such as staff training and network administration.

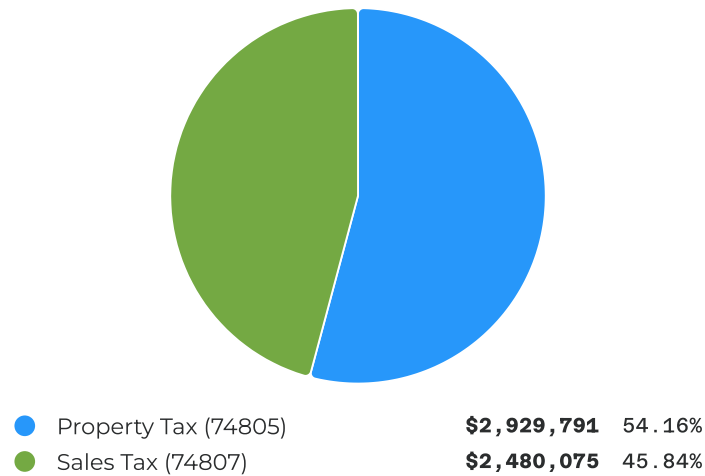
The IT team focuses on five core areas: library computing, network and cybersecurity, systems for managing and circulating library collections, library websites, and Internet access. Significant projects include the BiblioCommons public catalog, which enhances user engagement with library materials. Other initiatives aim to expand services, such as Biblioboxes and flexible technologies like lendable laptops and hotspots.

Aligned with the library's mission and commitment to equitable access, the IT team strives to bridge the digital divide by making technology widely accessible. The IT team's efforts empower library users and staff to learn, connect, and engage effectively, reinforcing the library's role as a vital resource for the community.

Goals

- Complete the Polaris implementation project by September 1, 2026.
- Complete IT Portion of the New Roseland Project.
- Install an automated materials handler (AMH) at the new Roseland permanent library.
- Install a Biblioboxes at Forestville, new Roseland permanent, and Occidental libraries.

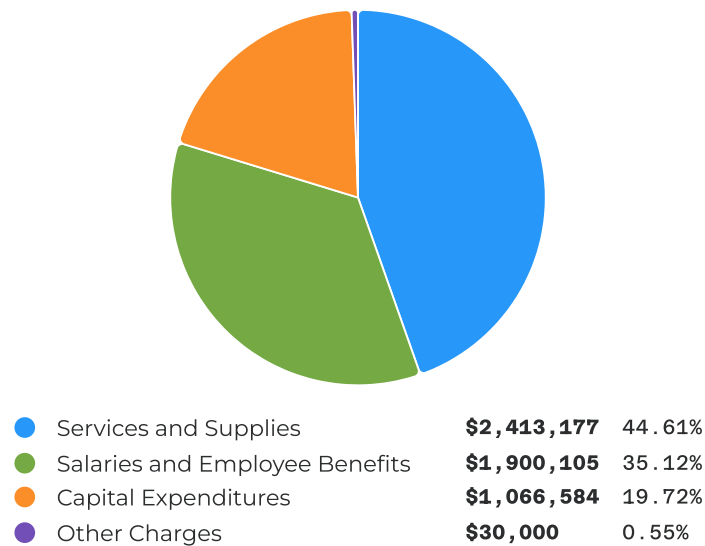
FY27 Expenditures by Fund



Expenditures by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Property Tax (74805)	2,707,877	2,929,791	221,914	8%
Sales Tax (74807)	2,309,888	2,480,075	170,187	7%
Total Expenditures	5,017,765	5,409,866	392,101	8%

FY27 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	1,718,419	1,900,105	181,686	11%
Other Charges	30,000	30,000	-	-
Capital Expenditures	775,265	1,066,584	291,319	38%
Services and Supplies	2,494,081	2,413,177	-80,904	-3%
Total Expenditures	5,017,765	5,409,866	392,101	8%

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	1,576,070	1,745,909	169,839	11%
50755-PERS/UAL/ADP	142,349	154,196	11,847	8%
51061-Maint-Equip	118,533	215,800	97,267	82%
51209-IT Tech Svc-non ISD	86,151	80,000	-6,151	-7%
51225-Training Svcs	117,000	25,000	-92,000	-79%
51401-Rents & Leases-Equip	99,194	117,800	18,606	19%
51605-Private Car	4,500	6,000	1,500	33%
51803-Other Contract Svcs	812,343	694,000	-118,343	-15%
51901-Telecom Data Lines	205,400	202,000	-3,400	-2%
51904-ISD-Baseline Svcs	10,000	20,000	10,000	100%
51909-Telecom Wireless Svc	482,000	450,000	-32,000	-7%
52091-Memberships/Certs	150	250	100	67%
52101-Other Supplies	21,000	25,025	4,025	19%
52111-Office Supplies	19,500	20,000	500	3%
52117-Mail & Postage	5,000	6,500	1,500	30%
52141-Minor Equip/Tools	32,250	79,368	47,118	146%
52142-Computer Equip/Accs	125,500	216,434	90,934	72%
52143-Software/License	292,560	155,000	-137,560	-47%
52162-Special Dept	63,000	100,000	37,000	59%
53102-Finance Purch Pymts	30,000	30,000	-	-
54305-Machinery & Equip	304,424	650,684	346,260	114%
54330-Grant Acquired Equip	87,000	-	-87,000	-100%
54331-Mobile Equip	25,641	-	-25,641	-100%
54333-Computer Equip	181,000	289,900	108,900	60%
54405-CIP-Bldg & Impr	12,200	126,000	113,800	933%
54701-Int Assets-Amortizbl	165,000	-	-165,000	-100%
Total Expenditures	5,017,765	5,409,866	392,101	8%

Notes

50000 - The increase is due to annualizing positions from the prior year.

51803 and 52225 - The decrease is due to one-time purchase of the Integrated Library System (ILS) in the prior year.

51909 - The decrease reflects the usage based upon lower service fees and savings on equipment pricing.

54305, 54330, 54331, 54405, 54333, and 54701 - The sum of these represents the capital expenditures. See sections 6.3 for more detail.

Public Services

What we do: Public Services helps community members grow and thrive by offering equitable, in-person access to knowledge and opportunities. Across Sonoma County, 15 library locations are open weekly for a combined 750 hours. Our facilities are inclusive and interactive, comprising 12 full-service locations open seven days a week, two smaller community libraries, and specialized local history collections. Access is free and easy for all; we emphasize equity and justice in everything we do.

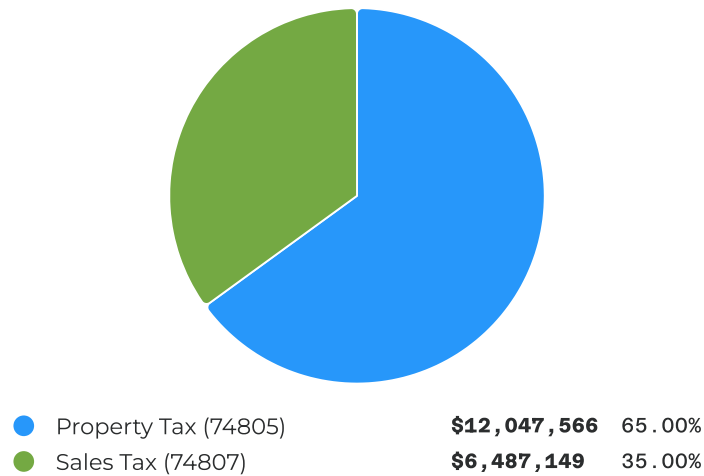
Key services: Public Services supports our community's aspirations with a compassionate, outward-focused approach to service. We respond to community needs and work closely with other library divisions to offer technology for all experience levels, programming for all ages, and books (and other materials) for all interests. Front-line staff in ten classifications do high-impact, hands-on work: everything from shelving books and explaining library accounts, to answering questions and assisting with research, delivering playful early-literacy programs and offering one-on-one technology help. We are one of the last places in society where anyone can get free real-time help from a professional who is committed to respectful, reliable service.

Community impact: Trustworthy, trained Public Services staff make it possible for each community member to enjoy a customized experience of discovery, culture and connection when they visit their local library. In calendar year 2025, we experienced over 1.5 million visits and assisted with 1.6 million physical item checkouts.

Goals

- Maintain current public service hours
- Open new Roseland permanent library (at Hearn Community Hub)
- Open Occidental Community Library in new County building
- Maintain Security Service levels

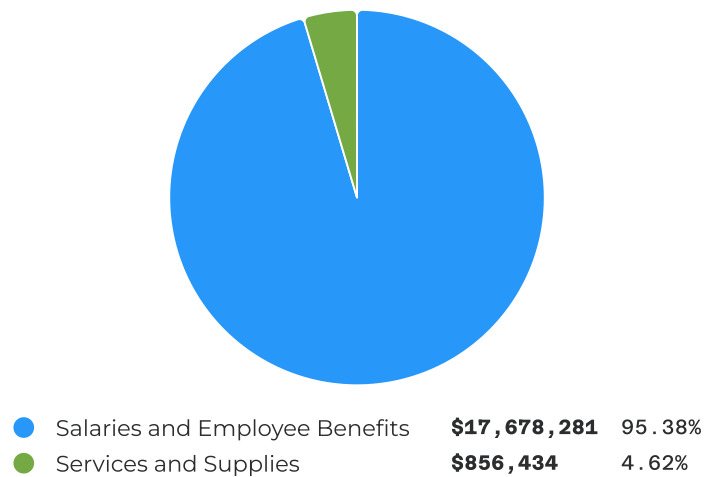
FY27 Expenditures by Fund



Expenditures by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Property Tax (74805)	10,391,659	12,047,566	1,655,907	16%
Sales Tax (74807)	6,366,148	6,487,149	121,001	2%
Total Expenditures	16,757,807	18,534,715	1,776,908	11%

FY27 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Salaries and Employee Benefits	16,093,932	17,678,281	1,584,349	10%
Services and Supplies	663,875	856,434	192,559	29%
Total Expenditures	16,757,807	18,534,715	1,776,908	11%

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	14,799,255	16,266,238	1,466,983	10%
50755-PERS/UAL/ADP	1,294,677	1,412,043	117,366	9%
51225-Training Svcs	25,000	25,000	-	-
51230-Security Svcs	515,000	524,921	9,921	2%
51605-Private Car	62,000	62,000	-	-
51801-Other Svcs	-	182,638	182,638	-
51803-Other Contract Svcs	1,500	1,500	-	-
52091-Memberships/Certs	2,600	2,600	-	-
52101-Other Supplies	24,704	24,704	-	-
52111-Office Supplies	25,000	25,000	-	-
52117-Mail & Postage	1,571	1,571	-	-
52143-Software/License	6,500	6,500	-	-
Total Expenditures	16,757,807	18,534,715	1,776,908	11%

Notes

50000 - The increase is due to annualizing positions from the prior year and the addition of 1.5 FTE for the new Roseland permanent library.

51421 - The increase is due to the transfer of the rents for Forestville, Occidental, and Roseland (temporary) site from Executive Services to Public Services.

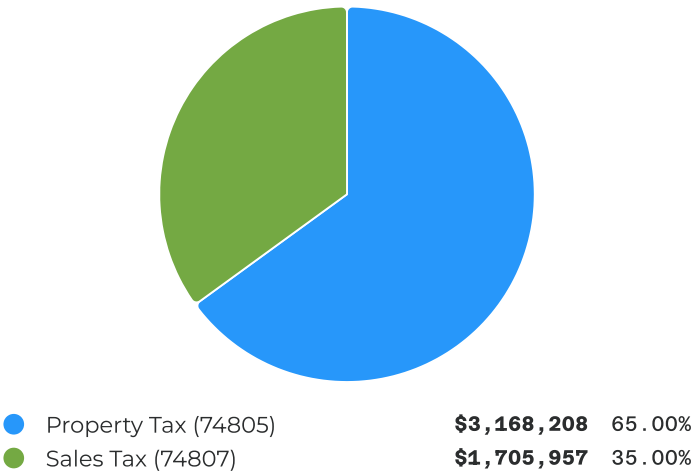
Library General



Library General

The Library General is a cost center where costs are tracked for the entire library system, but not allocated to individual divisions. These costs include Workers' Compensation, Retiree Reimbursement Accounts, OPEB, Unfunded Accrued Liability, Additional Discretionary Payment (ADP) to pay down UAL, and Contingency. These expenditures are in a separate cost center in order to separate them from any particular division. There are no FTE budgeted in Library General. Therefore, the 'salaries and employee benefits' category only reflects those costs listed above.

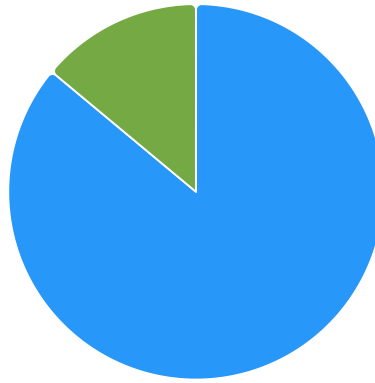
FY27 Expenditures by Fund



Expenditures by Fund FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$) change	(%) change
Property Tax (74805)	3,503,149	3,168,208	-334,941	-10%
Sales Tax (74807)	1,888,032	1,705,957	-182,075	-10%
Total Expenditures	5,391,181	4,874,165	-517,016	-10%

FY27 Expenditures by People, Places, and Resources



Salaries and Employee Benefits	\$4,194,621	86.06%
Appropriation for Contingency	\$679,544	13.94%

Expenditures by People, Places, and Resources FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	5,391,181	4,194,621	-1,196,560	-22%
Appropriation for Contingency	-	679,544	679,544	-
Total Expenditures	5,391,181	4,874,165	-517,016	-10%

Library General holds benefits only. There are no FTE and therefore, no salaries associated with Library General. This section holds benefits and expenditures that are not able to allocate across divisions.

Expenditures by Account FY26 vs FY27

Category	FY 2026 Adjusted	FY 2027 Proposed	(\$ change)	(%) change
50000-Salaries & Benefits	2,653,029	1,340,000	-1,313,029	-49%
50751-OPEB	1,031,729	750,000	-281,729	-27%
50755-PERS/UAL/ADP	1,706,423	2,104,621	398,198	23%
55011-Appr for Contingency	-	679,544	679,544	-
Total Expenditures	5,391,181	4,874,165	-517,016	-10%

50000 - The decrease is due to the one-time adjustment as a result of the labor memorandum of understanding retroactive cost-of-living spanning across two fiscal years (FY 2025 & FY2026)

50751 - The decrease is due to the one-time legacy UAL payment for NorthNet in the prior year

59755 - The increase due to the increase in the CalPERS annual payment for the pension Unfunded Accrued Liability (UAL) and the Commission approved additional discretionary payment (ADP)

Assets Capital Improvements



Asset/Resources Replacement and Repair Reserves

The Fund Balance Policy allows for the creation of reserves to optimize asset repair and replacement and prudently manage substantial investments in capital assets and projects. Reserve balances are established to set aside monies in an amount greater than what is planned to be used in one particular year. These reserves are evaluated annually to determine the sufficient levels of funding.

The proposed FY 2026-2027 Proposed Maintenance & Capital Projects matrix includes a list of proposed major maintenance and capital projects for the Facilities and Information Technology divisions for FY 2026-2027.

Committed funds allow for the replacement of information technology resources and facility maintenance, accounting separately for capitalized and non-capitalized assets, a total of \$519,657, section 6.3. Updates are provided in the quarterly reports to the Finance Committee and the Commission. Every year, the library draws down from these committed funds for the following uses:

1. Major Facilities Maintenance Resources committed funds. This reserve includes routine major repairs of \$5,000 or greater such as repainting, carpeting, electrical, heating, etc. This reserve does not include Branch Modernization projects that are more complex and are captured under the Capital Improvement Program. In FY 2026-2027, \$200,000 will be drawn down from this reserve.
2. Information Technology (IT) Resources replacement committed funds. This reserve includes laptops, personal computers and other technology resources that are to be replaced on a schedule. In FY 2026-2027, \$319,675 will be drawn down from this reserve.
3. Vehicle Capital Replacement committed funds. Funds set aside for replacing vehicles. In FY 2026-2027, shows no draw down on this reserve. Funds for the second Bibliobus that was approved in FY 2025-2026 has a balance of committed funds within Fund Balances and will be released at the time the payment is due in FY 2026-2027.

Capital Improvement Program

The Fund Balance Policy also allows for the creation of a Capital Improvement Program reserve. The purpose of these committed funds is to pay for priority projects to expand or improve library services, creation of new building/facilities, addition of major new technology, or renovation of existing capital assets. This fund includes capitalized assets of \$5,000 value or greater that are not maintenance in nature, such as servers to be replaced on a schedule.

In FY2026-2027, an additional total of \$4,001,400 is proposed to be committed for IT and Facilities maintenance and capital projects. A combined prior year and FY 2027 ending committed fund balance is \$9,774,696. Projects and details are provided as a reference on the following pages, section 6.4. The projects that started in FY 2025-2026 will be reconciled and reported as part of the fiscal year-end process. Any project that is still underway will be addressed through the rebudget process after July 1, 2026.

Occidental: A collaboration opportunity has surfaced to partner with the County of Sonoma to provide larger space and enhanced library services in west county. The County has an underutilized recreation building where the library can co-locate. The estimated costs are \$1.0 million for the design, construction, and furniture, fixtures and equipment.

Furniture and small capital projects: The library requests an amount every year for small capital projects such as creating or upgrading an office. This fund provides funding for requests during the year that need immediate attention. A total of \$224,028 is allocated for furniture and small capital projects.

New Roseland Permanent Library: The Sonoma County Library Foundation will be donating \$1,709,829 for the capital expenditures such as fixtures, furniture, and equipment. In Fiscal Year 2025, the library approved \$4.0 million from property tax fund balance for the new Roseland permanent library. As of February 28, 2026, \$1.6 million has been transferred to the City of Santa Rosa. The remainder of \$2.4 million is committed and reflected in the Statement of Special Fund Activity. Because there are payments due in FY 2025-2026, the exact amount to be transferred in FY 2026-2027 depends on the FY 2025-2026 payments. This will be reflected in the updates after the Budget Workshop to take place on April 22, 2026.

FY 2026-2027 Budget Procedure

The Capital Improvement Program budgeting procedure implemented in FY 2025-2026 is continued with the following objectives:

- To better match the project timeline and work schedule with the budget decision-making process
- To clarify financial reporting for capital projects
- To ensure funds are set aside for projects where work has started; and
- The costs for the work planned for this fiscal year are committed. The balances in committed funds are shown in the Statement of Activity

The major change is that funds will be released in intervals. One-third of the capital funds requested will be released per the schedule below. Facilities and Information Technology divisions are responsible for providing reports in partnership with the Budget, Finance, and Accounting team to justify the use of funds and work to be performed in order to request the release of the additional funds.

When CIP funds are appropriated	\$ Appropriated		Remaining Committed Balance
July 1, 2026	One-third of the planned work for FY 2026-2027	\$1,192,086	Two-thirds of the capital budget set aside in committed fund balance. \$2,38,171
October 7, 2026 (estimated)	One-third of the planned work for FY 2026-2027	\$1,192,086	One-third of capital budget remains in committed fund balance. \$1,192,085
January 6, 2027 (estimated)	One-third of the planned work for FY 2026-2027	\$1,192,085	All funds have been appropriated.
		\$3,576,257	Total CIP FY 2026-2027 CIP request

Account	Division	Description	Property Tax	Sales Tax	Property/Sales Tax	Foundation	Grand Total	Release 1/3	Remaining
						New Roseland		July 1 2026	Balance
Maintenance - Services and Supplies									
51076-Routine Maintenance - systemwide	Facilities		130,000	70,000	200,000		200,000	-	200,000
51000-Annual Maintenance	Information Technology		130,000	70,000	200,000	10,800	210,800	-	210,800
52141-Minor equipment/small tools -systemwide	Information Technology		16,258	8,754	25,012	12,000	37,012	-	37,012
52142-Computer equipment/Accessories - systemwide	Information Technology		61,519	33,126	94,645	32,000	126,645	-	126,645
		Maintenance Grand Total	337,777	181,880	519,657	54,800	574,457	-	574,457
Capital - Information Technology									
54305-Machinery & Equip			39,500	355,500	395,000	255,684	650,684	-	650,684
54333-Computer Equipment			20,740	186,660	207,400	82,500	289,900	-	289,900
54405-CIP-Mobile Equipment			4,000	36,000	40,000	86,000	126,000	-	126,000
		IT Capital Subtotal	64,240	578,160	642,400	424,184	1,066,584	-	1,066,584
Capital - Facilities									
		Minor tenant improvements and major furniture across multiple projects. Foundation supports furniture, fixtures, equipment, and relocation							
54405-CIP - Bldg. & Improve			22,403	201,625	224,028	1,285,645	1,509,673	-	1,509,673
54405-CIP - Bldg. & Improve		Relocation and modernization	100,000	900,000	1,000,000		1,000,000	-	1,000,000
		Facilities Capital Subtotal	122,403	1,101,625	1,224,028	1,285,645	2,509,673	-	2,509,673
		Capital Grand Total	186,643	1,679,785	1,866,428	1,709,829	3,576,257	-	3,576,257
		Maintenance and Capital Grand Total	524,420	1,861,665	2,386,085	1,764,629	4,150,714	-	4,150,714

Project	Property Tax Allocation	Sales Tax Allocation	Beginning Committed Fund Balance (a)	Proposed Additional Commitment (b)	FY 25-26 Budget (c)	Ending Committed Fund Balance (a) + (b) - (c) - (d)	Change in Committed Fund Balance (b) - (c) - (d)
Capital Improvement Commitment (CIP)							
Prior unallocated funds within the committed CIP for future projects	10%	90%	3,290,438	1,000,000	-	4,290,438	1,000,000
Small cap and furniture	10%	90%	-	-	224,028	(224,028)	(224,028)
Total Capital Improvement Commitments			3,290,438	1,000,000	224,028	4,066,410	775,972
CIP-Specific Capital Project Commitments							
Roseland Project	100%	0%	2,400,000	-	-	2,400,000	-
Occidental Project (proposed FY 2027)	10%	90%	-	1,000,000	-	1,000,000	1,000,000
Building Forward Together Grant Matching H&G	10%	90%	137,940	-	-	137,940	-
Building Forward Together Grant Matching Rohnert Park	10%	90%	209,512	-	-	209,512	-
Building Forward Together Grant Matching Guerneville	10%	90%	-	-	-	-	-
Building Forward Together Grant Matching Northwest	10%	90%	367,478	-	-	367,478	-
Total Specific Capital Project Commitments			3,114,930	1,000,000	-	4,114,930	1,000,000
Total CIP Committed and Uses			6,405,368	2,000,000	224,028	8,181,340	1,775,972
IT Capital Replacement Commitment							
IT Capital Replacement Commitment	10%	90%	-	1,142,400	642,400	500,000	500,000
Vehicle Replacement Commitment							
New Bibliobus	10%	90%	180,000	-	-	180,000	-
Other Vehicles	10%	90%	211,563	59,000	-	270,563	59,000
Total Vehicle Replacement Commitment			391,563	59,000	-	450,563	59,000
IT Resource Replacement Commitment							
Prior unspent commitments to be reallocated	65%	35%	162,450	400,000	-	562,450	400,000
Machinery & Equipment	65%	35%	-	-	25,012	(25,012)	(25,012)
Minor Equipment/Small Tools	65%	35%	-	-	94,645	(94,645)	(94,645)
Total IT Replacement Commitment			162,450	400,000	119,657	442,793	280,343
Major Maintenance Projects							
Routine Maintenance - Systemwide	65%	35%	-	400,000	200,000	200,000	200,000
Grand Total			6,959,381	4,001,400	1,186,085	9,774,696	2,815,315
Property Tax Portion			3,008,378	840,140	294,420	3,554,098	545,720
Sales Tax Portion			4,951,004	3,161,260	891,665	7,220,599	2,269,595

Other Post-Employment Benefits



Other Post-Employment Benefits (OPEB) Payments and CalPERS Pension Unfunded Accrued Liability

The OPEB payment for FY 2026-2027 is \$750,000 which is allocated across property tax and sales tax.

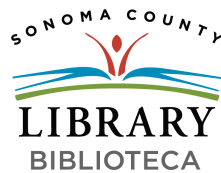
The Commission approved a plan to pay down the Unfunded Accrued Liability (UAL) associated with the employee pension. The pay down plan includes annual Additional Discretionary Payments in the amount of \$250,000.

The combined OPEB and ADP total is \$1,000,000.

Fiscal Year	Pay-As-You-Go Source: Operating revenue	115 Trust Transaction Date	115 Trust Transaction Amount	115 Trust Payments Funding Source	Notes
FY 26-27 estimated	\$937,038		\$750,000	Property Tax/Sales Tax	Proposed. Pay-as-you-go is estimated
FY 25-26 estimated	\$888,637		\$750,000	Property Tax/Sales Tax	Proposed. Pay-as-you-go is estimated
FY 24-25 estimated	\$868,078		\$750,000	Property Tax/Sales Tax	Proposed. Pay-as-you-go is estimated
FY 23-24	\$823,896	06/17/2024	\$750,000	Property Tax/Sales Tax	
FY 22-23	\$835,399	06/30/2023	\$656,128	Operating Property Tax	Additional payment per FY 23 Adopted Budget
		06/29/2023	\$750,000	Operating Property Tax	
FY 21-22	\$782,779	06/30/2022	\$750,000	Operating Property Tax	
FY 20-21	\$698,121	06/25/2021	\$750,000	Operating Property Tax	
FY 19-20	\$648,547	10/04/2019	\$1,500,000	Operating Property Tax	Covered addtnl \$750K for FY18-19
		07/22/2019	\$750,000	Fund Balance	FY 19-20 Part of the \$3 million
FY 18-19	\$619,291	01/15/2019	\$750,000	Fund Balance	FY 18-19 Part of the \$3 million
		09/20/2018	\$750,000	Fund Balance	FY 18-19 Part of the \$3 million
		08/17/2018	\$750,000	Fund Balance	FY 18-19 Part of the \$3 million
Payments Total	\$6,164,748		\$9,656,128		

Financial Policy





Allocation of Major Revenue Sources		
Policy#		Effective Date
2010		3-7-22

1.PURPOSE

In 2016, voters approved the Measure Y ordinance, granting one-eighth of one percent (0.125%) of sales tax collected in Sonoma County “to be used exclusively to supplement existing funding for library operations, maintaining and enhancing library hours, programs, acquisitions, construction, and modernization throughout the incorporated and unincorporated territory of the County.” Measure Y included an Expenditure Plan (Attachment 2) for “specific library services and projects for which the revenues from the transaction and use tax may be expended.”

This policy is designed to provide clarity and consistency to the Library’s budgetary decision making to meet the intent of Measure Y. This policy establishes the baseline level of property tax expenditures before Measure Y was enacted, which is necessary to meet the intent of the ordinance to supplement existing funding. FY 2015-16 is best suited to define the baseline for pre-Measure Y spending levels. To further ensure that Measure Y funds are used to supplement and not supplant property tax funding, a methodology for allocating expenditures over the two major revenue sources (property tax and Measure Y sales tax) is established based on percentages.

2.POLICY

A. Baseline: FY 2015-16 Actual Expenditures

- a. The baseline is established at the property tax actual expenditure level for FY 2015-16 which is the last year the Library was funded without Measure Y revenue. See Table 1: Property Tax Baseline Expenditures Levels below.
- b. Projects and services will continue to be funded by property tax at no less than the baseline level, FY 2015-16, as long as Measure Y is in effect. Any exception would be the result of an emergency affecting revenue receipts and may require Commission approval.

B. Allocation Methodology

Based on the language of the Expenditure Plan, Measure Y can supplement funding in every Library service division. The Division Expenditures Aligned with the Expenditure Plan (Attachment 1) identifies the operations, programs, services, materials, and other enhancements in each of the service divisions that are, and can continue to be, funded by Measure Y revenue, pursuant to the Expenditure Plan. The Expenditure Plan emphasizes Library services and maintenance of facilities; therefore, Measure Y is allocated in greater percentages to the Service-Oriented Divisions and Capital Projects. Because

Administration is necessary to support these activities, a percentage of Measure Y funds will be allocated to Administration Divisions as well.

Allocation to Three Major Service Areas

1.Service-Oriented Divisions: Public Services, Collections, Information Technology, Communications, and Facilities

2.Administration Divisions: Executive Services, Administrative Services, Human Resources, Budget and Finance, and Fund Development

3.Capital Projects: Capital projects include the new Roseland branch refresh projects such as those planned for the Guerneville and Petaluma branches, carpeting, painting, etc.

Establishing Ratios for Service Areas

The methodology allocates expenditures such that Measure Y demonstrably enhances Library programs and services, as prescribed by the adopted Expenditure Plan, placing greater emphasis on expanding services and improving facilities. *The following allocation ratios will be applied at the time of developing the annual budget.*

1.Allocation ratio for Service-Oriented Divisions, based on historical revenue ratios since Measure Y was enacted: The two major revenue sources, property tax and Measure Y sales tax, shall be allocated as a proportion of total revenue. This ratio has historically been within the following ranges: Property tax 55% to 67%; Measure Y 33% to 45%.

2.Allocation ratio for Administration Divisions, based on the support for Library operations:

Administration Divisions are necessary to expand the Library's workforce and increase programs and services. Consistent with the mandate of the Expenditure Plan, Administration Divisions perform important oversight of staff and operations that are "maintaining existing libraries, reversing the deterioration in services at existing libraries, [and] upgrading facilities, services and collections" for all of the Library's branches. Since the inception of Measure Y, the Library has received over \$50 million in sales tax revenues to date. The Library workforce has grown by 73 active employees or 41%. These new resources increased the workload for planning, budgeting, accounting, recruiting, hiring, benefits management, training, etc. There is significant justification for utilizing some Measure Y revenues to support Administration Divisions. However, the Library acknowledges that Administrative functions were not specifically enumerated in the Expenditure Plan. Consequently, a lower percentage of the Administration expenditures will be allocated to Measure Y.

The allocation ratio for Administration Divisions is: Property tax 90%; Measure Y 10%.

3.Allocation ratio for Capital Projects: Prior to the passage of Measure Y, funds available for capital projects were very limited. As a result, the Expenditure Plan specifically targets such projects, stating the funds should be used for "maintaining aging library facilities-many of which are over forty years old- to make them safe, clean and welcoming."

The allocation ratio for Capital Projects is: Property tax within the range of 10% to 67%; Measure Y within the range of 33% to 90%.

The table below is the Summary Allocation by Service Area:

Service Area	Property Tax %	Sales Tax %
	Allocation Range	Allocation Range
Service-Oriented Divisions		
Public Services, Community Engagement, Collections, Communications, Information Technology, Facilities	55% to 67%	33% to 45%
Administration Divisions		
Executive Services, Administrative Services, Budget, Accounting & Finance Services, Human Resources, Fund Development	90%	10%
Capital Projects		
Capital Projects	10% to 67%	33% to 90%

3.COMMISSION APPROVAL

The Commission will approve the annual Library budget.

4.REGULATIONS

Division Expenditures Aligned with the Expenditure Plan (Attachment 1). Measure Y ordinance and Expenditure Plan (Attachment 2).

5.APPROVAL OF POLICY

Policy#	Effective Date	Approval Date	Approved by
2010	3/7/22	3/7/22	Commission

Property Tax Baseline Expenditure Levels		Prop Tax	Sales Tax
		Actuals	
		FY 2015-2016	
Non-Specific		61,933	
Public Services			
- Public Services General		6,020,637	-
- Central Library		313,858	-
- Regional Branches		2,221,755	-
- Collection Mgmt		4,926	-
- Children's Services		61,369	-
- Graphic Services		20,535	-
- Grants		18,607	-
- Total Public Services		8,661,688	-
Materials (Collections)			
- Materials General		828,823	-
- Cataloging		140,153	-
- Acquisitions/Processing		1,784,333	-
- Delivery Services		12,011	-
- Total Materials		2,765,320	-
Administrative Services (Audit/Accounting)		22,122	-
Budget and Finance		271,001	-
Facilities		2,345,203	-
Human Resources		828,166	-
Marketing & Graphics (Communications)		-	-
Fund Development		-	-
Information Technology			
- IT General		541,210	-
- IT Support		12,917	-
- Training/Help Desk		105,742	-
- Systems		385,600	-
- Internet/Web		33,895	-
- Total Information Technology		1,079,364	-
Executive Services		624,195	-
Total Expenses		16,658,991	-

Table 1

Allocation of Major Revenue Sources		
Policy#		Effective Date
2010		3-7-22

Attachment 1

Division Expenditures Aligned with the Measure Y Expenditure Plan

Division	General Description	Services Aligned with Measure Y Expenditure Plan Services and Projects Sections a, b, and c
Public Services	Public Services is the largest division in the county library system. Public Services offers direct patron service at Central Santa Rosa Library, eleven (11) regional branch libraries, two (2) rural community libraries and the History & Genealogy Library. Public Services also coordinates events, outreach, mobile library services, volunteers, educational initiatives, the Adult Literacy program, and programming for all ages.	"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children. b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections." Public Services includes the management of all branches and staffing such as librarians, shelvers, etc. These positions provide programming such as educational programs, classes for school age and preschool children, homework help, summer reading, youth book clubs, third grade reading support, volunteer opportunities, workforce development, and senior services. Examples of these programs include the Teen Life Hack series, health and wellness classes for seniors, and 21 st Century Skill Development. Services and Supplies purchases: Supplies and services required to conduct crafts, programming, and classes.
Materials (Collections)	Collection Services is a countywide support department that provides a robust collection to the public, including print, audio-visual, and digital materials. The division includes five departments - Collection Development, Resource Sharing, Acquisitions, Cataloging, and Processing – collectively responsible for selecting, ordering, cataloging and processing new materials for all ages, as well as borrowing and lending materials with other library systems throughout the state through the popular LINK+ service	"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children. b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections." The Materials-Collections Division purchases books and materials, maintains books, materials, and digital collections to support and enhance library services that are responsive to a diverse and dynamic community. Examples of these collections, materials, and services include collection for the Bibliobus, expansion of the Roseland library

Division	General Description	Services Aligned with Measure Y Expenditure Plan Services and Projects Sections a, b, and c
		collection, Playways (MP3 play that requires no internet for audiobooks), addition of numerous eResources (Washington Post, PressReader, ScienceFlix, MakeMake (Spanish ebooks for children), expansion of video game collections for children, teens and adults, and addition of LINK+service to request books from other libraries that are not available at SCL.
Information Technology	Information Technology (IT) is a countywide support department that procures and maintains the communication and computer systems for the Sonoma County Library. IT staff support a wide array of equipment and systems ranging from Fiber optic data lines, a VoIP phone system, desktop computers, copiers, and emerging technology being used to fulfill Library operations.	"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children. b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections. c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming." The IT Division provides information technology support for all staff and patrons including children and teens, updates and maintains technology and WiFi at all libraries, provides computer labs, including for children and teens. Ensures computers remain safe and accessible in all libraries. Ensures that library service is extended to underserved communities with WiFi hotspots and computers. This Division purchases the necessary equipment to expand and modernize technology services. Services, supplies, and equipment maintain and enhance access to library services.
Facilities	Facilities Division is a countywide support department in two separate units – Building/Facility Maintenance and Delivery Services. Building/Facility Maintenance provides safety, repairs, and upgrades to thirteen (13) library buildings and facilities, and coordinates janitorial and security services. Delivery services includes delivery of library materials to Central Library, eleven (11) regional branch libraries, two rural community libraries, and the mobile library van.	"b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections. c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming." The Facilities Division maintains library facilities, manages and oversees services to ensure libraries are safe and clean places for children at all times and after school. Manages the replacement of furnishings, carpeting, circulation and service desks, etc. to enhance services for and the experience of patrons at the libraries. Capital projects include the new Roseland branch, refresh projects such as those at Guerneville and Petaluma branches. Supplies and services are required to keep libraries safe, clean, welcoming such as landscaping, utilities, furnishings, vehicles

Division	General Description	Services Aligned with Measure Y Expenditure Plan Services and Projects Sections a, b, and c
		etc. Capital projects include renovation and refurbishment projects for the libraries in support of all of the above.
Communications (Marketing and Graphics)	The Communications Division provides overall communications direction library-wide, including public relations, advocacy, public information, graphics, video, signage, marketing, and advertising support, in order to increase access to library services for all, with special attention to underserved communities. Supports administrative projects and other efforts as requested.	"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children. b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections." The Communications Division promotes enhanced library services, materials, collections, programming in English and Spanish which extends library services to historically underserved communities, including in the new Roseland library. Communications supports and enhances all library services, including programming, outreach, and events for children (reading clubs, story times, teen programming, school support), as well as seniors and vulnerable populations, including the undocumented, persons with disabilities, and non-English-speakers. Communications supports culturally sensitive translations and collections. This Division manages the website and electronic communications which are essential to increasing access during the pandemic and meeting public demand for online services and communications. Supplies help create the printed materials and other information needed for outreach, promoting programming and services, communicating benefits of the Library, information services to help enhance circulation, usage and all other services to our diverse patrons.
Administrative Services	Administrative Services tracks the audit services. This is managed by the Executive Services and Budget and Finance Divisions.	In addition to the general description, audit services supports compliance with accounting and legal requirements and promotes fiscal health of the SCL which ensure the effective and efficient administration of Measure Y sales tax revenues.
Human Resources	The Human Resources Division provides essential support to all locations within the library system in the areas of recruitment, selection, hiring, training and development, benefits and leaves management, administers the Interactive Process, serves as the Risk Manager – handling workers compensation claims intake and works with the broker to	"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children. b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections. c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming."

Division	General Description	Services Aligned with Measure Y Expenditure Plan Services and Projects Sections a, b, and c
	manage general liability and property claims. Negotiates, interprets and administers the employee union memorandum of understanding, conducts classification studies and salary reviews, manages the authorized position list and chairs the library Racial Equity Team.	The Human Resources Division provides essential support to all locations within the library system as described under the general description. Human Resources supports all employees and library operations to keep qualified librarians as well as restore and enhance library hours. During the pandemic Human Resources assists in the implementation of the COVID protocols to ensure libraries remain safe, clean and healthy for the benefit of all employees and patrons.
Budget and Finance	The Budget and Finance Division is responsible for the oversight of all finances, accounting, and purchasing, auditing, financial reporting. This Division develops the annual budget, directs forecasts of revenues and expenditures. The Budget and Finance Division is responsible for developing and implementing policies and procedures to manage all funds, including Measure Y. Provides staff support for the Commission Finance Committee and Measure Y Oversight Committee.	"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children. B. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections. c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming." The Budget and Finance Division is responsible for the oversight of all finances, accounting, purchasing, auditing, and financial reporting and other supports as described under the general description. These services are essential to a large government agency providing direct services to the public responsibly and in compliance with governing laws that apply to the use and accounting of Measure Y sales tax revenues.
Fund Development	Fund Development is responsible for public and private sector fundraising strategies to increase access and extend library services to underserved communities and enhance overall library services. Primary activities include campaign planning and management, grant research and writing, prospect identification and cultivation, and legacy giving.	"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children. b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections." Fund Development supports extending library services to underserved communities, enhance overall library services such as after-school programs and story times children. This Division supports the enhancement of services to seniors and persons with disabilities, WiFi and technology updates. Fund Development supports the new Roseland library branch. This Division's work is done in part by collaborating with the Sonoma County Public Library Foundation (including the Campaign for the new Roseland branch library) connecting with Friends groups as needed, and promoting special project initiatives of the SCL.

Division	General Description	Services Aligned with Measure Y Expenditure Plan Services and Projects Sections a, b, and c
Executive Services	Overall executive management of the Library. The Executive Services Division is responsible for the day-to-day operation, administration, and management of the Library. Executive Services provides staff support to the Commission and its committees. In addition, the Library Director reports to and works closely with the Library Commission.	"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children. b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections. c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming." Providing overall executive management of the Library, the Executive Services Division is responsible for the day-to-day operation, administration, and management of the Library including all Measure Y related matters such as the administration of Measure Y revenues and reporting to the Measure Y Oversight Committee as needed.



FUND BALANCE POLICY		
Policy #		Effective Date
2002		10.4.21

1. PURPOSE

The Government Finance Officers Association's Best Practices state that it is essential that publicly funded agencies:

Maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures)...Fund balance levels are crucial, too, in long-term financial planning.

In addition, the Government Accounting Standards Board (GASB) Statement No. 54 mandates a new structure and a new set of definitions for reporting those funds in financial statements for periods beginning after June 15, 2010.

2. POLICY

The Sonoma County Library will maintain a fund balance adequate to assure the Library's financial stability as well as to maintain the Library's operations, services, and assets.

The Fund Balance shall be maintained at a minimum of 15.0% of the Library's budgeted expenditures annually with the goal of having 20% of the budgeted expenditures in the fund balance.

The additional funds over 15.0% may be used to replace or repair the Library's capital assets or for capital projects. Other purposes for the use of the fund balance may be established as necessary if funds are available.

Except for the purposes outlined for the Stabilization Fund, the fund balance is not intended to be used to pay for ongoing operating expenditures or increases nor is it to be used because expenditure growth exceeds normal revenue growth.

3. DEFINITIONS

3.1. *Fund Balance*: The difference between assets and liabilities in the Library's general fund. Sometimes referred to as the "reserves."

The new standards for reporting fund balances have been issued by The Governmental Accounting Standards Board (GASB) in its Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The new statement defines the way that the fund

balance is classified and reported by emphasizing “The extent to which the government is bound to honor constraint on the specific purposes for which amounts in the fund can be spent.” The five components are:

3.1.1. *Nonspendable fund balance*: this category includes the value of resources that are inherently nonspendable (i.e., inventories, non-financial assets held for resale) or resources that cannot be spent because of legal or contractual provisions that require that they remain intact (e.g., the principal of an endowment).

3.1.2. *Restricted fund balance*: funds that are subject to externally enforceable legal restrictions (e.g., limits set by grantors or constitutional, statutory or regulatory limits set by another government).

3.1.3. *Committed fund balance*: the portion of the assets whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making and that remain binding unless removed in the same manner. In the Library’s case, expenditure of funds in this category require approval by the Library Commission.

3.1.4. *Assigned fund balance*: funds that reflect the Library Commission’s intended use of money.

3.1.5. *Unassigned fund balance*: remaining available funds that are not in any of the previous categories.

4. REGULATIONS

4.1. Committed Fund Balance may only be used with the approval of Library Commission.

4.1.1. The Stabilization Fund (sometimes called the “rainy day fund”) is equal to a minimum of 15.0% of the Library’s total annual operating expenditures (property tax and sales tax) in the current fiscal year’s budget. The fund is maintained for two purposes:

- A. To insulate the Library programs and service levels from large unanticipated one-time expenditures due to some unforeseen circumstance.
- B. To temporarily insulate the Library’s programs and current service levels from slower revenue growth that typically occurs during an economic recession.

4.1.1.1. Here is a summary of its allowable uses:

A. *Stabilization Fund: Emergency Reserves*: Half of the stabilization fund, or 7.5% of the Library’s approved operating expenditures for the current fiscal year, will be used in the case of unforeseen emergencies, including natural and man-made disasters, unanticipated major repairs or replacement of capital assets, or other cases which the Library is faced with funding a large, unanticipated expenditure.

B. *Stabilization Funds: Counter Cyclical Reserves*: The balance of the Stabilization Fund, or 7.5% of the Library's approved operating expenditures for the current fiscal year, may be used if the property tax projections fall below the level of the previous year. The reserves may only be used to maintain current expenditure levels and provide "bridge financing" during the first 18 months of an economic downturn.

4.1.1.2. *Stabilization Fund: Emergency Reserves* must begin to be restored during the next budget year, and the Library Director shall present a plan for the restoration within 3 months of its use.

4.1.1.3. *Stabilization Fund: Counter Cyclical Reserves* must begin to be restored within 24 months of their first use, and the Library Director shall present a plan to the Library Commission for the restoration after 18 months of its use.

4.1.2. The Capital Asset Maintenance Fund is to pay for replacement of existing equipment, vehicles, information technology resources and major repairs or rehabilitation to the Library's facilities. The amount assigned to this fund will be based on the projected useful life of an asset with the assumption that interest earnings on the fund will offset the impact of inflation.

4.1.2.1. As part of the annual budget process and the review of the fund balance, the Library Commission will review and approve the current report on the anticipated life of capital assets, the remaining years before each must be replaced, and the estimated replacement cost. The cost estimates should reflect a projected inflation factor as well as projected earnings on accumulated savings.

4.1.3. The Capital Improvement Fund is to pay for priority projects to expand or improve the Library's services through the creation of new buildings/facilities, the addition of major new technology, or renovation of existing capital assets. The funds in this category are determined during the Library's budget process and are based on its capital improvement plan.

4.2 Assigned Fund Balance is created by the Library Commission and may only be spent with the approval of the Library Commission.

4.2.1. The Budgeted Use of Fund Balance is created by the Library Commission when it is necessary to balance the budget in which expenditures exceed revenues.

4.2.2. Additional categories of the assigned fund balance may be created by the Library Commission if funds are available.

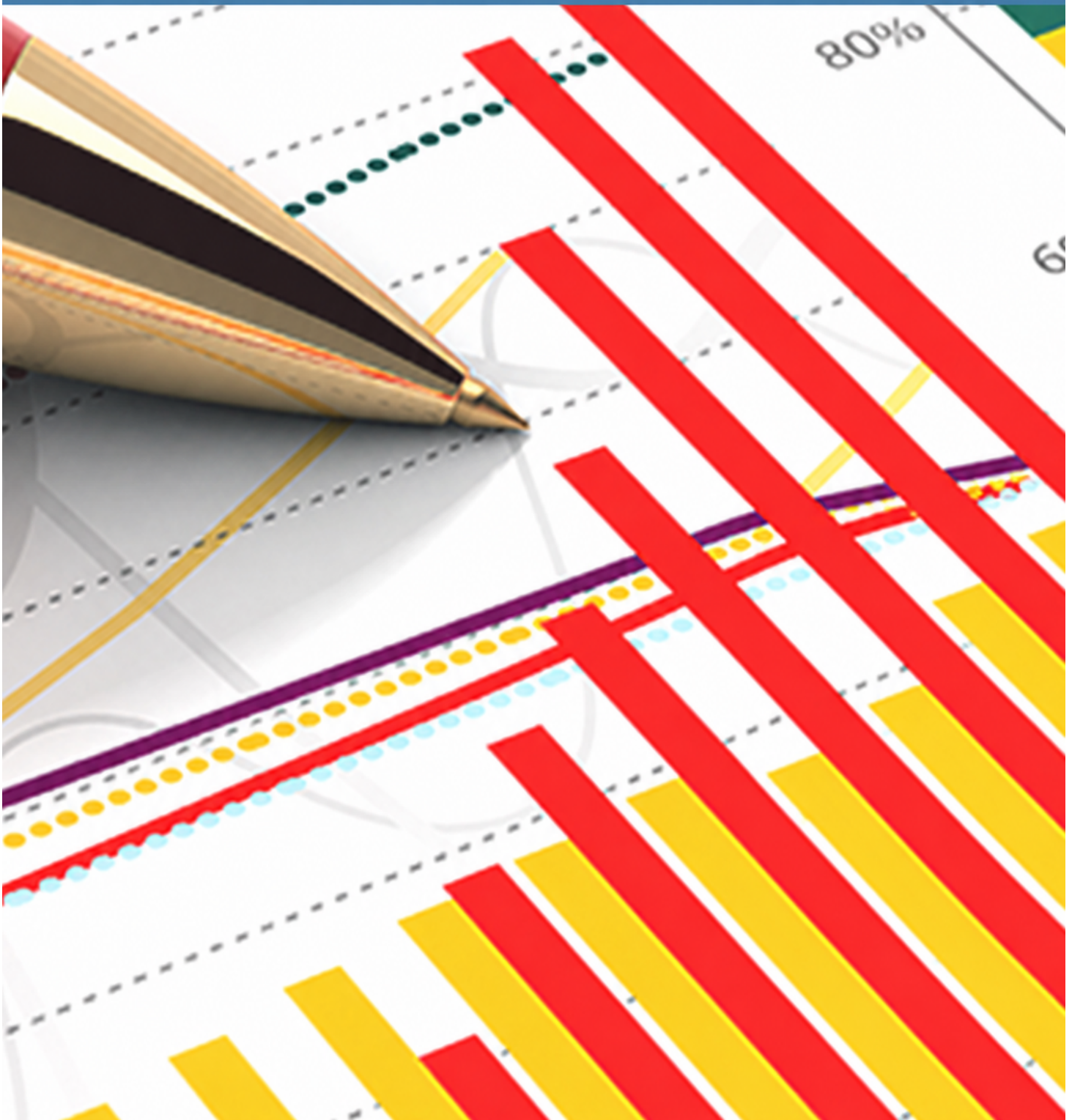
4.3. Additional funds may be created by the Library Commission in any of the categories.

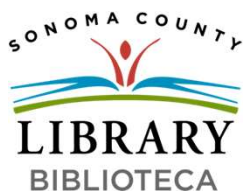
4.4. The fund balance and its allocation among the funds outlined above is reviewed and approved each time the Library Commission approves the budget.

5. REVISION

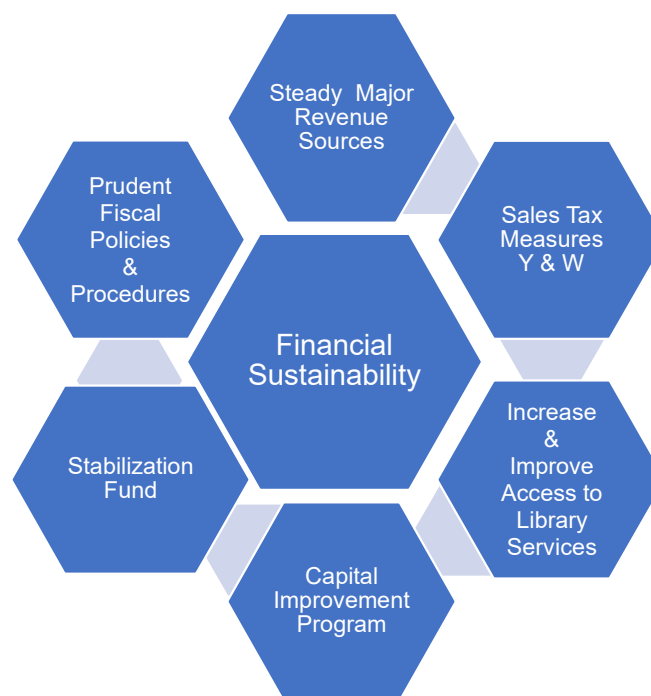
Policy #	Effective Date	Significant Changes	Approved By	Previous Policy # and Date
	7/9/18			
	6/7/10			
2002, Res. 700	12/4/02		Commission	

Overview of Proposed Budget Presentation





Final Proposed Fiscal Year 2026-2027 Overview



External Factors

- Economic conditions
- National events
- County and city partners in our Joint Powers Authority



Final Proposed FY 2026-2027 Budget

Key Highlights

- **Balanced budget**
- **Appropriations: \$57.29 million**
- **237.6 FTE, new 1.5 FTE**
- **\$4.18 million new revenue**
- **Enhance library services**
 - **New Roseland permanent library**
- **Implement Additional Discretionary Payment (ADP) plan toward the Unfunded Accrued Pension Liability**
- **Maintain Stabilization Fund at 20%**



Updates Since the Budget Workshop

Other Financing Sources

- Use of \$36,000 from the Sadowsky bequest existing balance for the New York Times subscription

Expenditures

- Increased by \$36,000 for the New York Times subscription.
- Increased security services by \$9,921
- Increased benefits by \$12,536
- Consolidated professional development by \$22,500 for Commissioners within Human Resources

Appropriations Limit Calculation

- May 15, 2026, posted the required calculation on the library website



Final Proposed FY 2026-2027 Overview - Revenues

Numbers are Rounded	Proposed Property Tax	Proposed Sales Tax	Proposed Property & Sales Tax Total	Proposed Gifts & Donations	Proposed Bequests	Proposed Roseland Permanent	Proposed Combined Total	Adjusted Approved Total	Variance Proposed FY 2026-2027 vs FY 2025-2026
	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26 - 27	FY 25-26	
Revenue									
Property Tax	32,204,306		32,204,306				32,204,306	30,549,450	1,654,856
Sales Tax		15,849,020	15,849,020				15,849,020	15,584,090	264,930
Intergovernmental	396,805	156,731	553,536				553,536	649,192	(95,656)
Charges for Svcs/Interest	398,125	214,375	612,500				612,500	1,064,680	(452,180)
Donations/Misc.	195,083	85,565	280,648	216,000		2,600,000	3,096,648	280,000	2,816,648
Total Revenue	33,194,319	16,305,691	49,500,010	216,000	-	2,600,000	52,316,010	48,127,412	4,188,598
Other Financing Sources									
Other-Transfer In (between) Func	1,018,805	2,025,826	3,044,631				3,044,631		3,044,631
Total Revenue & Other Financing	34,213,124	18,331,517	52,544,641	216,000	-	2,600,000	55,360,641	48,127,412	7,233,229

Proposed FY 2024-2025 Budget| Myrna Lopez, Chief Financial Officer

Final Proposed FY 2026-2027 Overview - Expenditures

Numbers are Rounded	Proposed Property Tax	Proposed Sales Tax	Proposed Property & Sales Tax Total	Proposed Gifts & Donations	Proposed Bequests	Proposed Roseland Permanent	Proposed Combined Total	Adjusted Approved Total	Variance Proposed FY 2026-2027 vs FY 2025-2026
	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26 - 27	FY 25-26	
Expenditures									
Salary and Benefits			-						
Salaries	15,466,362	7,340,486	22,806,848				22,806,848	22,082,070	724,778
Benefits	6,973,693	3,439,872	10,413,565				10,413,565	9,725,761	687,804
OPEB	487,500	262,500	750,000				750,000	750,000	-
ADP	162,500	87,500	250,000				250,000	-	250,000
Total Salary and Benefits	23,090,055	11,130,357	34,220,413	-			34,220,413	32,557,831	1,662,582
Services and Supplies (1)	10,748,825	4,812,172	15,560,997	180,000			15,740,997	14,686,801	1,054,196
Other Charges	19,500	10,500	30,000				30,000	30,000	-
Contingency	441,704	237,840	679,544				679,544	-	679,544
Non-Capital Expenditures	34,300,084	16,190,869	50,490,954	180,000		-	50,670,954	47,274,632	3,396,322
Capital (2)	357,626	3,218,631	3,576,257				3,576,257	4,380,072	(803,815)
Total Expenditures	34,657,710	19,409,500	54,067,211	180,000	-	-	54,247,211	51,654,704	2,592,507
Other Financing Uses									
Transfers out (betwn funds) (4) (5) (6)			-	138,729	305,902	2,600,000	3,044,631	-	3,044,631
Total Appropriations	34,657,710	19,409,500	54,067,211	318,729	305,902	2,600,000	57,291,842	51,654,704	5,637,138
			-						
Offset by use of fund balance/pri	(444,586)	(1,077,983)	(1,522,570)	(102,729)	(305,902)	-			
*Use of fund balance: property tax and sales tax									
Maint/Replacement Committed (	337,777	181,880	519,657				519,657	-	
Capital FB not Foundation donat	186,643	1,679,786	1,866,429				1,866,429		
Use of Committed Fund Balance	524,420	1,861,666	2,386,086	-	-	-	2,386,086	-	-
*Use of prior year donation/interest									
				102,729	269,902		372,631		
Total uses of all funds	-	-	-				2,758,717		
						FTE	237.6	236.1	1.5

Fund Balance

Use of Fund Balance of \$2,386,086 in FY 2026-2027 for capital and major maintenance:

- \$524,420, Property tax
- \$1,861,666, Sales tax

Committed \$21,651,463 includes:

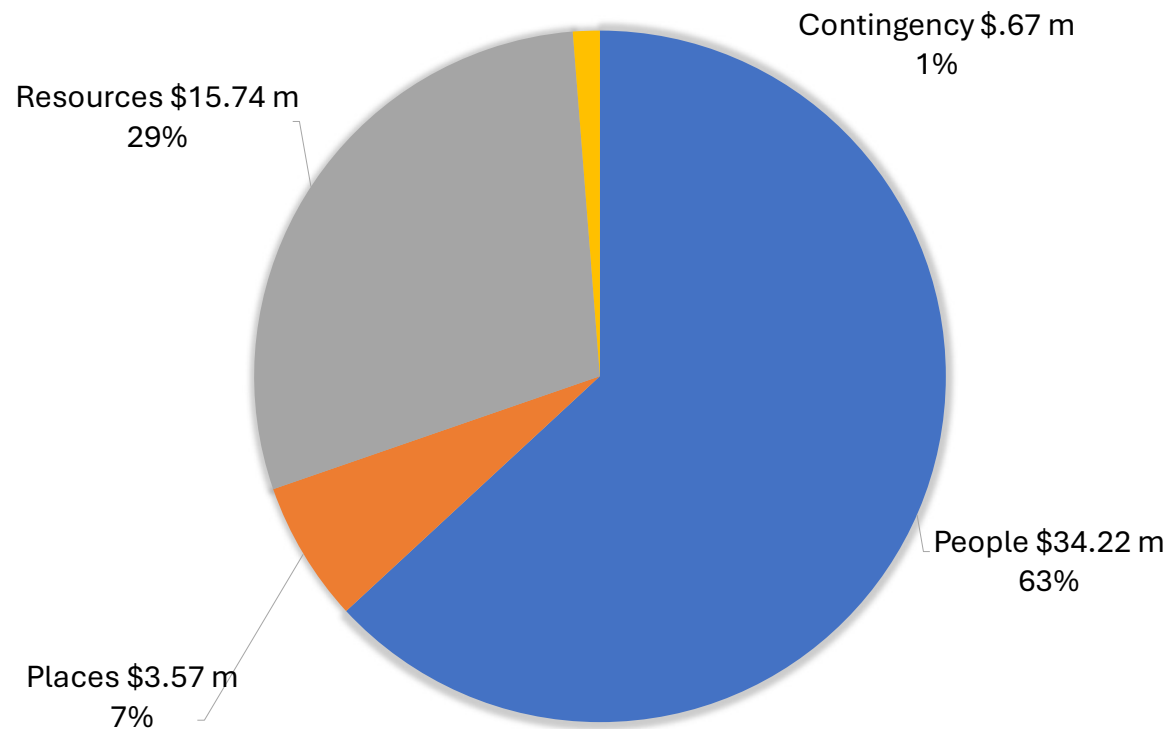
- \$9,774,697, Capital & Maintenance reserves
- \$10,813,442, Stabilization Fund at 20% of budgeted expenditures
- 1,063,324 Health Reimbursement Accounts

Unrestricted available fund balance for budgeting \$8,601,352 includes:

- \$7,532,174, Property tax
- \$1,069,178, Sales tax

Note: Balances may change with FY 25-26 year-end actual expenditures, revenues, and adjustments.

People | Places | Resources

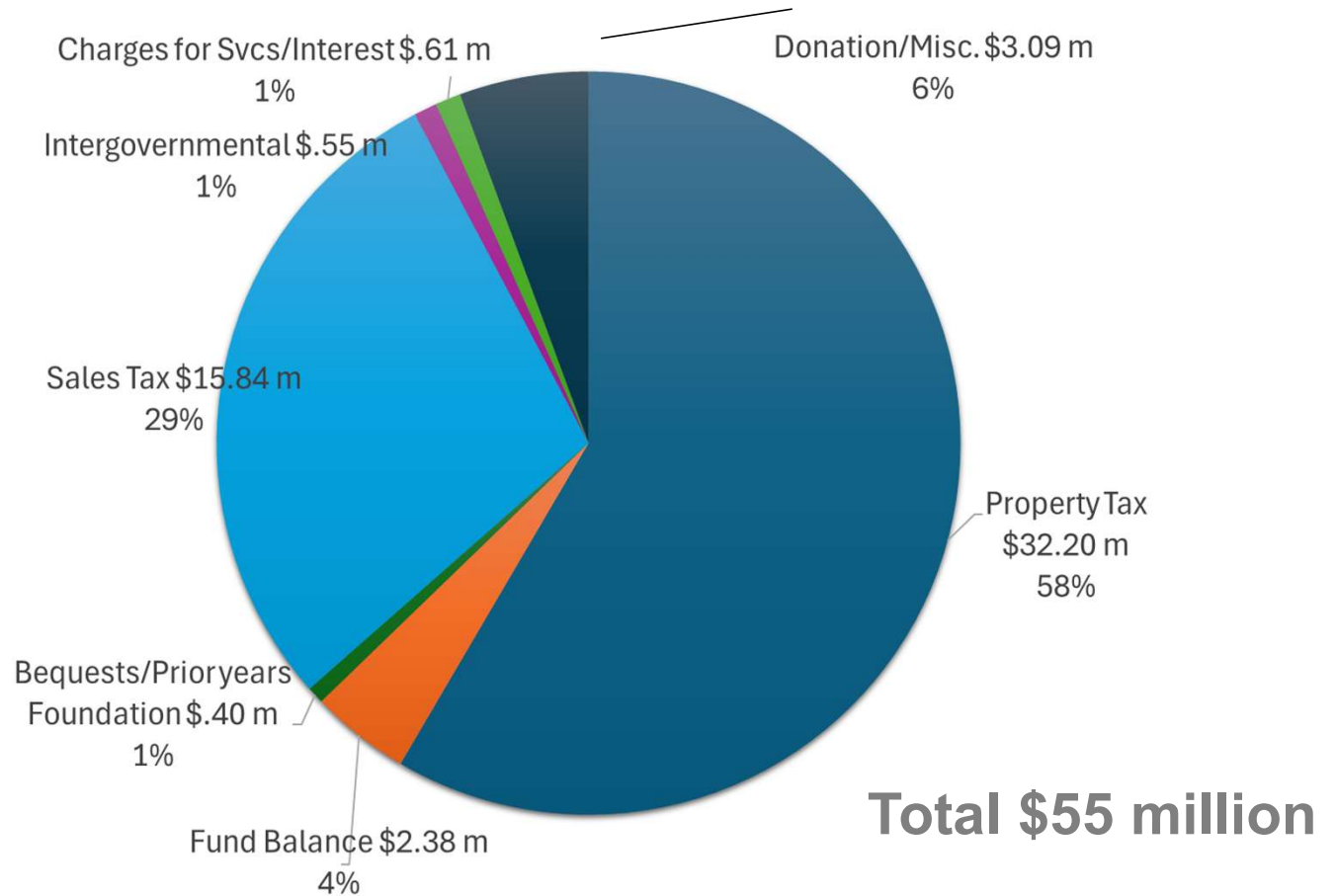


**Total Expenditures
\$54.2 million**

Funding Sources

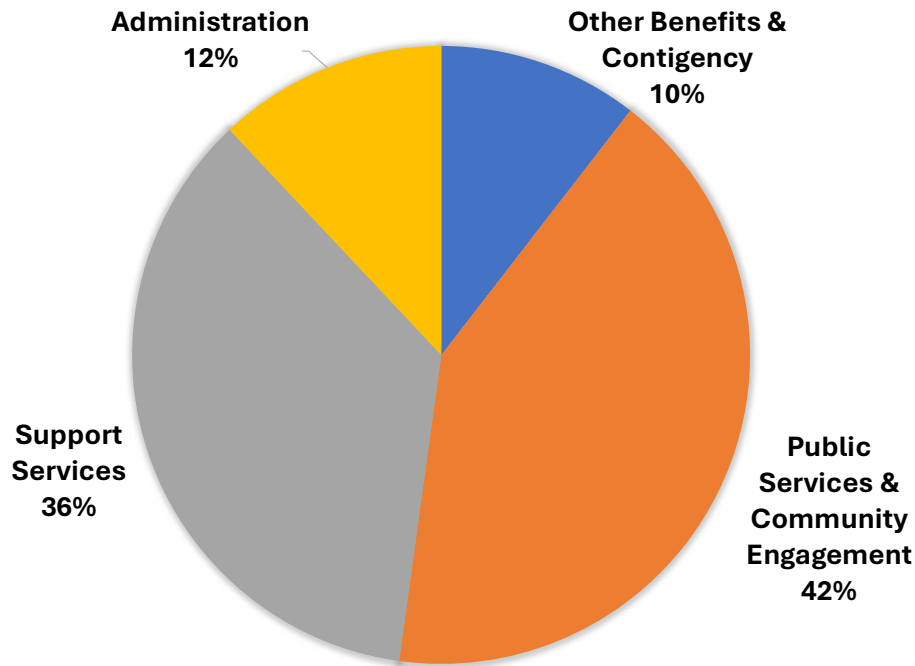
Funds:

- Property Tax
- Sales Tax
- Gifts & Donations
- Bequests
- Permanent Roseland (donations from SCL Foundation)

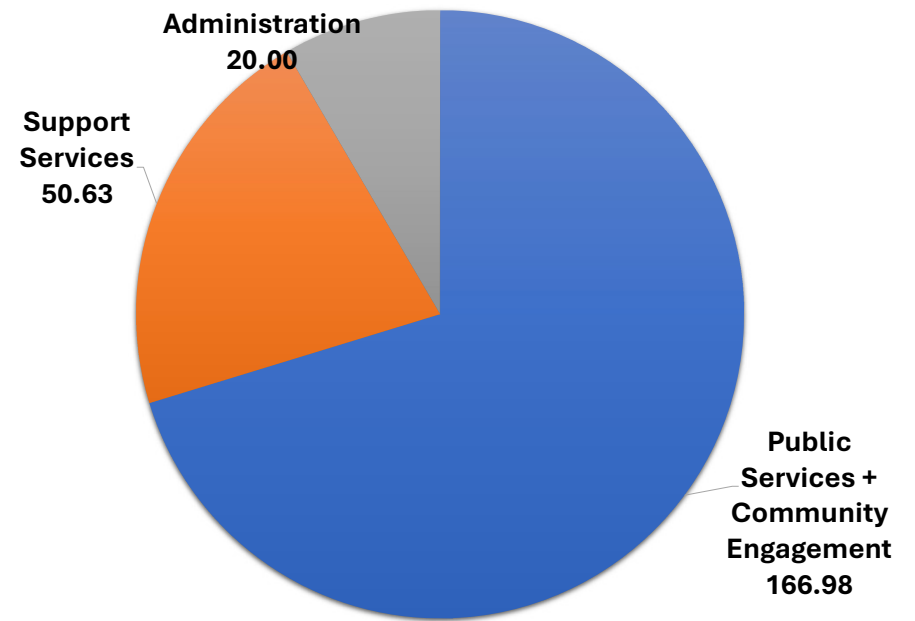


Operating Budget and FTE for Services to Branch Libraries

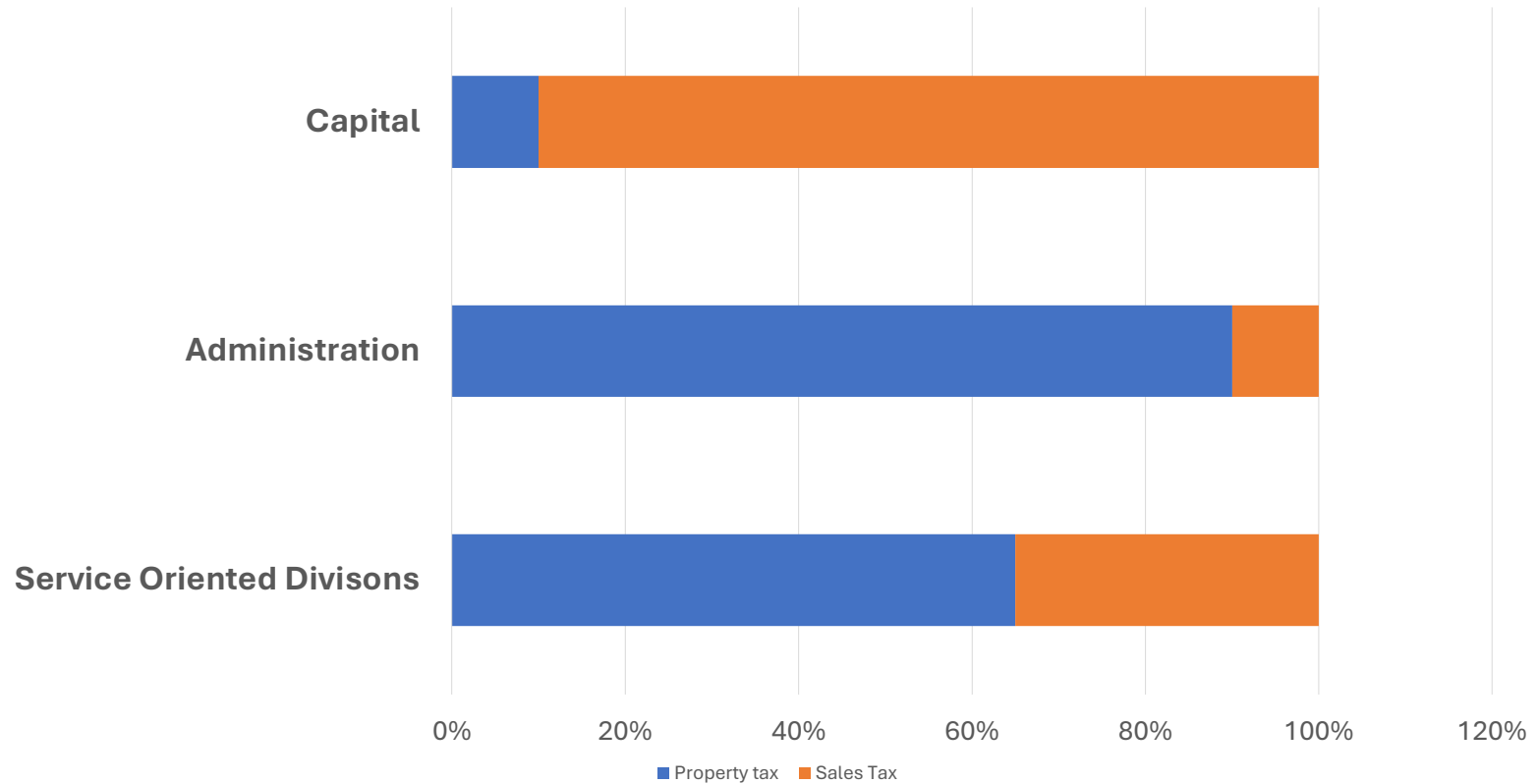
% of Operating Budget



FTE Total 237.6



Applied Allocation Ratios



Allocation of Major Revenue Sources

Service Area	Property Tax	Sales Tax	Total By Service Area
Allocation Ratio per Policy Area			
Service-Oriented Divisions	\$25,800,422	\$13,892,529	\$39,692,951
Administration Divisions	\$5,331,454	\$592,383	\$5,923,837
Capital Projects	\$357,626	\$3,218,631	\$3,576,257
Allocation stated in memo			
Administration Divisions (Workers' Comp, Unemployment, HRA, OPEB, UAL, Contingency)	\$3,168,208	\$1,705,957	\$4,874,165
Total	\$34,657,710	\$19,409,500	\$54,067,210

Policy applies to property tax and sales tax revenues only. Does not include gifts and donations

FY 2026-2027 Budget Accomplishments

- The budget is balanced with increases to annual revenues, use of fund balance, and infusion of one-time donations.
- New Roseland permanent library
- Supporting a sustainable fiscal future by adopting the ADP plan
- Maintains Stabilization Fund at 20% of expenditures





QUESTIONS?



Budget Adoption Resolution and Responses to Open Questions from the Budget Workshop



RESOLUTION NO. _____

Dated: 6/3/2026

RESOLUTION OF THE SONOMA COUNTY LIBRARY COMMISSION ADOPTING THE
FISCAL YEAR 2026-2027 ANNUAL BUDGET FOR THE SONOMA COUNTY LIBRARY

WHEREAS, the Sonoma County Library Commission held a Budget Workshop on April 22, 2026 to receive the proposed Fiscal Year 2026-2027 annual budget and goals; and

WHEREAS, the Sonoma County Library Commission reviewed and approved the proposed budget for Fiscal Year 2026-2027 for the Sonoma County Library at its June 3, 2026 meeting; and

WHEREAS, the revenues and other sources of funding are in the amount of \$55,360,641; and

WHEREAS, the use of fund balance is in the amount of \$2,386,086 for purposes of capital and major maintenance projects; and

WHEREAS, total appropriations are \$57,291,842, of which \$50,670,954 are operating expenditures, \$3,576,257 are capital expenditures, and \$3,044,631 are transfers out to other funds; and

WHEREAS, the total capital budget is \$3,576,257. The capital appropriation of \$1,192,086 reflects one-third of the total planned capital budget for the fiscal year to be released on July 1, 2026; and

WHEREAS, the Commission commits fund balance available for budgeting for the remainder of the capital budget (two-thirds) in the total of \$2,384,171, in the amount of \$238,417 of property tax available fund balance, and \$2,145,754 of sales tax available fund balance; and

WHEREAS, the Commission commits an additional \$3,001,400 for future uses of which \$2,000,000 is for Capital Improvement Plan, \$1,142,400 for IT Capital Replacement, \$59,000 Vehicle Replacement, and IT resource replacement, and \$400,000 for routine maintenance.

WHEREAS, the Commission approves transfers out from Bequests for a total of \$305,902 (Parks \$30,476, Watson \$239,426, and Sadowsky \$36,000 bequests); Gifts and Donations \$138,729; and Roseland Permanent Library fund \$2,600,000; for a total of \$3,044,631, offset by transfers in to Property tax (\$1,018,805) and Sales Tax (\$2,025,826).

WHEREAS, the Fiscal Year 2026-2027 budget includes (1.5) additional FTE as follows: 0.5 Library Specialist; 0.5 Library Specialist and 0.5 FTE Library Associate.

NOW, THEREFORE, THE SONOMA COUNTY LIBRARY COMMISSION DOES
HEREBY RESOLVE THAT:

The Sonoma County appropriations for fiscal year 2026-2027 of \$57,291,842 is hereby adopted.

Numbers are Rounded	Proposed Property Tax	Proposed Sales Tax	Proposed Property & Sales Tax Total	Proposed Gifts & Donations	Proposed Bequests	Proposed Roseland Permanent	Proposed Combined Total
	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26-27	FY 26 - 27
Total Appropriations	34,657,710	19,409,500	54,067,211	318,729	305,902	2,600,000	57,291,842

SO ORDERED.

PASSED AND ADOPTED by the Sonoma County Library Commission on the 3rd day of June 2026, by the following vote:

COMMISSIONERS:

AYES:

NOES:

ABSENT:

ABSTAIN:

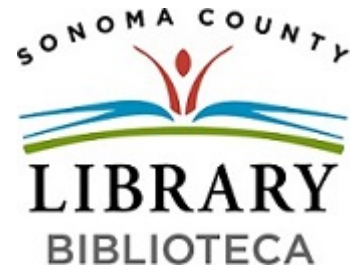
Sarah Laggos, Chairperson

Attest:

Erika Thibault, Secretary

Library Commission Regular Meeting

Agenda Item Report



Subject: Responses to Open Questions from FY 2025-2026 Budget Workshop on April 22, 2026

Type: Information

Meeting: Library Commission Regular Meeting - 06 May 2026

Department: Budget and Finance

Submitted By: Myrna Lopez, Chief Financial Officer

BACKGROUND INFORMATION:

On April 22, 2026, the Commission held a Budget Workshop to hear the proposed FY 2026-2027 budget. The Library Director presented an overview of the budget priorities; the Chief Financial Officer presented the proposed budget details, and each Division Manager presented their respective division overview and highlights of changes for FY 2026-2027.

During the Budget Workshop, there were questions from the Commission that needed further clarification, and staff agreed to provide responses at the May 6, 2026, regular Commission meeting. This report presents the list of open questions with responses that SCL staff prepared.

Chair Laggos asked to review the Commissioner reimbursement policy.

Response: This item will be discussed at the June 3, 2026, Library Commission meeting.

Commissioner Mackenzie asked for additional details regarding the Occidental branch. She also asked about the number of people currently served by the Occidental branch, and the number of people that could be served with the expansion.

Response: The expanded space will support a larger collection, introduce programming at this location for the first time, and create additional outreach opportunities to better serve the library's West County patrons. This change will bring the location into closer alignment with the library's vision statement and with the level of service offered at most of the library branches.

Occidental's current library operates in just 657 square feet of rented space—limiting collections, technology access, seating, and programming. The space cannot adequately serve families, students, older adults, or residents who rely on the library for internet access and essential services. With no dedicated program area, limited public computers, and little room for children or teens to study, the existing location constrains both access and impact.

At the same time, Occidental has limited public gathering spaces and few free indoor community resources. Relocating the library to the underutilized Occidental Community Center transforms an existing public asset into a vibrant hub for learning, connection, and opportunity.

The expanded space will provide room for collections, study areas for children and teens, public computers, printing, and 24-hour WiFi access—critical in a rural community where broadband access can be inconsistent. Dedicated program space will allow for storytimes, educational workshops, and community events. An exterior book locker will ensure access to materials around the clock, serving working families and commuters.

This project maximizes existing infrastructure while dramatically increasing educational access, digital equity, and community vitality.

Commissioner Mackenzie asked that the specific goals identified in Deputy Director Bradds' presentation for Executive Services be added to the goals for Executive Services in the budget book (e.g., provide strategic direction and oversight, ensure continuity of service throughout all locations).

Response: The additional goals from the presentation will be added to the goals in the budget book.

Commissioner Poles asked about the price difference for licensing versus ownership for e-books.

Response: If a title is offered in both metered licensing and ownership/perpetual options, the metered licensing option by time (most commonly 12 months) is typically 50% less than the ownership/perpetual option. The licensing option by checkouts (most commonly 100 checkouts), is usually 1.5-5 times the cost of the ownership/perpetual option depending on the publisher. Even within a publisher's own catalog there are different license schemes available for different titles; there is no uniformity in pricing.