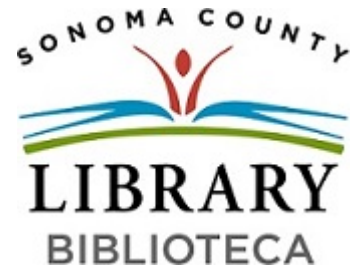


Library Commission Regular Meeting

Agenda Item Report



Subject: Adopt proposed FY 2025-2026 budget in the amount of \$47,629,961 and resolution

Type: Action

Meeting: Library Commission Regular Meeting - 04 Jun 2025

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 proposed FY 2025-2026 budget in the amount of \$47,629,961 including:

1. Commit fund balance for capital projects in the total amount of \$588,019; and
2. Add 2.0 FTE for the Facilities division; and
3. Direct the Library Director and Chief Financial Officer to complete accounting actions to complete this matter.

BACKGROUND INFORMATION:

The Joint Powers Agreement requires the Sonoma County Library (SCL) to hold a budget workshop prior to the annual public session when the budget is adopted. The Library Administration presented its proposed budget for Fiscal Year (FY) 2025-2026 at the budget workshop on April 16, 2025. The Library Administration presented and discussed the funding by division needed to continue existing programs, staffing, and service levels as well as introduce new services and goals for the next fiscal year. The final budget is scheduled to be considered for adoption at the regular Commission meeting on June 4, 2025.

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

Revenues

- Decreased sales tax revenue by \$169,693 compared to the prior year. The projected shortfall in FY 2024-2025 has increased to \$400,000, which is the basis of forecasting this revenue source.

Expenditures

- Disaggregated the special program expense budget, which reflects program expenditures, within the Community Engagement division into three accounts: special department expense (52162), other professional services (51249), and materials and supplies (52071).
- Modified the new position, Account Clerk, to a Senior Account Clerk, which better accommodated the duties required to meet the needs of the Facilities division.

- Consolidated professional development (52163) from Executive Services into Human Resources for consistency across all divisions.

The proposed budget (appropriations) for Fiscal Year 2025-2026 is \$47.63 million with 235.73 FTE. This budget continues signature initiatives and embarks on new projects:

- Build on the passage of the sale tax renewal, Measure W
- Sustain the Sunday hours at all branch locations made possible by the sales tax revenue
- Embark on a new strategic plan for the library
- Finalize the fundraising campaign for the new regional Roseland library
- Launch a new Integrated Library System (ILS)
- On-going implementation of the Allocation of Major Revenue Sources Policy

ATTACHMENTS:

[Transmittal Proposed Budget FY 2025-2026 Book FINAL](#)

[Overview Proposed Budget FY 2025-2026](#)

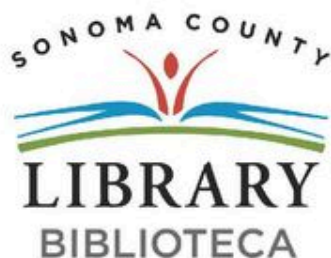
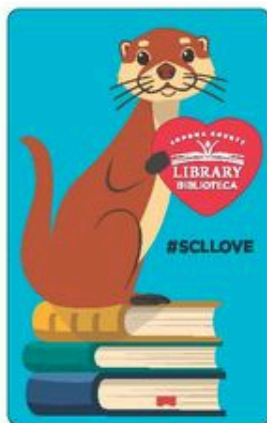
[Resolution to Adopt the Budget for FY 25-26](#)

Sonoma County Library

Final Proposed

FY 2025-2026 Budget

June 4, 2025



Sonoma County Library card images,
created by library staff and community members

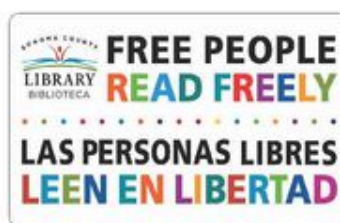


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Transmittal



TO: Sonoma County Library Commission

FROM: Erika Thibault, Library Director

Ludmyrna Lopez, Chief Financial Officer

SUBJECT: Proposed Budget Fiscal Year 2025-2026 Adoption`

Background

The Joint Powers Agreement requires the Sonoma County Library (SCL) to hold a budget workshop prior to the annual public session when the budget is adopted. The Library Administration presented its proposed budget for Fiscal Year (FY) 2025-2026 at the budget workshop on April 16, 2025. The Library Administration presented and discussed the funding by division needed to continue existing programs, staffing, and service levels as well as introduce new services and goals for the next fiscal year. The final budget is scheduled to be considered for adoption at the regular Commission meeting on June 4, 2025.

While the library adapted to the post-pandemic world, it safely restored in-person services and increased library hours to align with community needs. In Fiscal Year 2022-2023, the library adopted Sunday hours at 11 new locations made possible by sales tax funding approved by the community in Measure Y. The library has been able to make impactful improvements to the interior of the buildings. The buildings are owned by the SCL Joint Powers Authority partners, which are the local cities and the County of Sonoma. The History and Genealogy building is the only building owned by SCL. The library modernization improvements can include new shelving, restrooms, circulation redesign, access to Wi-Fi services, Chromebook lending kits, 24/7 access to holds via the Biblioboxes, among other improvements. Through February 2025, the library served approximately 947,520 patrons, and 109,415 people attended virtual or in-person programs. Our library is for everyone. The library receives emails from many of our patrons letting us know about their life-learning experience like the following notes from Rohnert Park/Cotati, Sonoma Valley, and Cloverdale to highlight just a few:

"Beautiful library and welcoming. I bring my toddler grandson every 3 weeks - I want him to develop a love of books and reading like his grandmother! Love all the interactive toys and area for reading and play - not to forget story time too. Soso fortunate to have the RP library in my community! It's a treasure!!"

"Love the library! Everything is easy to find, help is always at hand - with a smile, too!), and the ability to request a book from another branch is very helpful. I utilize e-books as well, and the library systems supporting those offerings are terrific."

"Helpful, friendly, and resourceful staff. I get the latest books fast. The library is close to my home and the hours of operation are convenient. How lucky we are to have the Cloverdale library."

The library is committed to advancing the *Reimagining Plan*, which was adopted in June 2021. The *Reimagining 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:

Revenues

- Decreased sales tax revenue by \$169,693 compared to the prior year. The forecasted shortfall in FY 2024-2025 has increased to \$400,000, which is the basis of forecasting this revenue source.

Expenditures

- Disaggregated the special program expense budget, which reflects program expenditures, within the Community Engagement division into three accounts: special department expense (52162), other professional services (51249), and materials and supplies (52071).
- Modified the new position, Account Clerk, to a Senior Account Clerk, which better accommodated the duties required to meet the needs of the Facilities division.
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The proposed budget (appropriations) for Fiscal Year 2025-2026 is \$47.63 million with 235.73 FTE.

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

- Build on the passage of the sale tax renewal, Measure W
- Sustain the Sunday hours at all branch locations made possible by the sales tax revenue
- Embark on a new strategic plan for the library
- Finalize the fundraising campaign for the new regional Roseland library
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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. The Federal Reserve monetary policies set the federal interest rates that affect consumer behavior such as making major purchases like housing, vehicles, and appliances, among other items. The federal interest rate is at 4.5% (Federal Reserve Bank meeting March 18-19, 2025), 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 Fiscal Year 2025-2026 of \$20 billion.

Local Economic Indicators

The consumer price index was approximately 2.2% in March 2025 compared to 2.8% in February 2025 and 3.0% in February 2024 according to the U.S. Bureau of Labor Statistics.

Unemployment—In March 2025, the unemployment rate in Sonoma County was 4.2% and 5.3% in California. A year ago, the County unemployment rate was 4.1% and 5.2% in the State, according to the U.S. Bureau of Labor Statistics.

Home sales—The real estate market in Sonoma County is forecasted to remain stable in 2025. In June 2024, the County Assessor reported a 5.22% increase in the assessment roll compared to the prior year, reflecting the value of all real and business property as of January 1, 2024. In FY 2024-2025, the library property tax revenues received an increase of approximately \$399,204 based on the certified property values. At its regular meeting in December 2024, the Commission approved increasing property tax revenue by the same amount. While home sale prices are not increasing at the same rate when compared to prior years, February 2025 reports indicate that home prices are remaining flat with seasonal trends, 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 policies such as tariffs, downsizing of the federal workforce, and proposed cuts to federal spending within the first two months of the new presidency has created uncharted ground. The performance of the national and state economy has an impact on the library's major revenue sources, property tax and sales tax. This is seen in the sales tax revenue projections for FY 2025-2026, which reflect a much lower growth rate than experienced during the pandemic years. 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 unforeseen events. We will continue to monitor economic indicators and their 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.

The numbers within this Budget Book are rounded.

**Proposed FY 2025-2026
Budget Overview**

As of June 4, 2025 Numbers are Rounded	Proposed Property Tax General Fund FY 25-26	Proposed Sales Tax FY 25-26	Proposed Gifts & Donations FY 25-26	Proposed Total FY 25-26	Adjusted Approved Total FY 24-25	Proposed FY 25-26 vs Approved FY 24-25
Revenue						
Property Tax	29,181,204			29,181,204	27,893,773	1,287,431
Sales Tax		15,584,090		15,584,090	15,753,783	(169,693)
Intergovernmental	445,676	203,516		649,192	868,889	(219,697)
Other	391,259	239,804		631,063	428,500	202,563
Donations/Misc.	80,600	49,400	150,000	280,000	255,000	25,000
Total Revenues	30,098,739	16,076,810	150,000	46,325,548	45,199,945	1,125,603
Expenditures						
Salary and Benefits						
Salaries	13,535,790	7,265,443		20,801,233	20,699,138	102,095
Benefits	5,987,084	3,350,766		9,337,850	8,932,806	405,044
OPEB Trust/NBCLS (1)	746,729	285,000		1,031,729	750,000	281,729
Total Salary and Benefits	20,269,603	10,901,208	-	31,170,812	30,381,944	788,868
Services and Supplies(2)	9,758,683	4,802,173	150,000	14,710,856	13,988,887	721,969
Other Charges	18,600	11,400		30,000	57,500	(27,500)
Contingency	518,484	317,781		836,265	670,190	166,075
Non-Capital Expenditures	30,565,370	16,032,562	150,000	46,747,933	45,098,521	1,649,412
Total Capital (3)	88,203	793,825		882,028	8,507,292	(7,625,264)
Total Expenditures	30,653,573	16,826,387	150,000	47,629,961	53,605,813	(5,975,852)
Total Appropriations	30,653,573	16,826,387	150,000	47,629,961	53,605,813	(5,975,852)
Use of Fund Balance (Net Cost)*	(554,835)	(749,578)	-	(1,304,412)		
*Use of Fund Balance for FY 2025-2026 by year end						
NBCLS UAL pay down (1)	281,729			281,729	-	281,729
Maint./Replacement Committed (2)	582,800	357,200		940,000	-	940,000
Capital expenditures (3)	88,203	793,825		882,028	8,507,292	(7,625,264)
Rebudget FY 2024 to FY 2025					365,958	(365,958)
Total Use of Committed Fund Balance	952,732	1,151,025	-	2,103,757	8,507,292	(6,769,493)
FTE				235.73	233.73	2.00

1. North Bay Collaborative Library System (NBCLS) UAL paydown \$281,729 is paid with unassigned 100% property tax fund balance
2. Total planned maintenance/replacement projects under Facilities and IT
3. Total planned capital expenditures total \$882,028

Budget Balancing Strategies

The proposed FY 2025-2026 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 pay down of accrued liability for the North Bay Cooperative Library System (NBCLS) legacy pension plan is fully allocated to property tax. The use of fund balance is noted in the Proposed FY 2025-2026 Overview matrix on page 7.

Property tax includes a use of fund balance in the amount of approximately \$952,732. Sales tax includes the use of fund balance in the amount of approximately \$1,151,025. The cost for the positions that make it possible to open libraries on Sundays is now allocated to property tax at 62% and to sales tax at 38% where in the past these positions were only allocated to sales tax only.

Sales tax receipts from the prior year are used to forecast the FY 2025-2026 sales tax revenue. At the time of the Budget Workshop, the estimated shortfall in FY 2024-2025 was \$100,000. With the April 2025 receipts, the projected shortfall has increased to an estimated \$400,000, which results in a decrease of \$169,693 year-over-year.

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. The use of the fund balance allows the annual revenues to be used to cover operational expenditures. There are times when the fund balance may be used for one-time payments and investments that are made in alignment with library goals and improvements to the library system.

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 of the real world, and the economy can be affected by various unforeseen developments and events. Staff monitor economic indicators continuously to inform the Commission to keep the library in a fiscally sustainable position.

Summary of variances from FY 2025-2026 vs. FY 2024-2025

A summary of variances of FY 2025-2026 vs FY 2024-2025 is shown in the Proposed FY 2025-2026 Overview Matrix on page 7. The summary below discusses the variances in revenues and expenditures by category.

Revenue

There is a forecasted net increase in combined revenues of \$1,125,603 over the prior year. Property tax, sales tax, and gifts and donations are recorded in discrete funds. 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 \$29,181,204, an increase of \$1,287,431, or 4.6%, over the prior year. Combined revenue categories - property tax, intergovernmental, other, and donations/miscellaneous - under property tax total \$30,098,739.
- The proposed sales tax revenue of \$15,584,090, which is approximately \$300,000 less than the Budget Workshop. The updated forecast builds in the shortfall projected for FY 2024-2025 of approximately \$400,000. Sales tax revenues have experienced volatility in FY 2024-2025. The May 2025 monthly financial report to the Finance Committee and Commission noted this likely estimated shortfall in FY 2024-2025. As a result, the FY 2025-2026 has a projected decrease of \$169,693, or -1%, when compared to the prior year. Combined revenues under sales tax total \$16,076,810.
- 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 \$649,192, a decrease of \$219,697 over adjusted FY 2024-2025 primarily due to losses in grants in Community Engagement and Collections.
- Other revenue sources: Other revenue includes charges for services, NCPA fees and interest on pooled investments. Interest is forecasted conservatively in the amount of \$631,063. This is an increase of \$202,563 which is primarily due to an increase in interest earned on pooled cash based on historical actual earnings.
- Donations/miscellaneous revenue: The Gifts and Donations Fund holds the Friends of the Library and Foundation financial contributions to the library. FY 2025-2026 forecasts \$150,000 in the Gifts and Donations Fund, which is equivalent to the prior year \$150,000. Miscellaneous donations are recorded under property tax and sales tax and are usually made in small amounts by generous patrons. Miscellaneous revenues are funds received from community room fees. Combined, donations and miscellaneous revenue are \$280,000, an increase of \$25,000.

Expenditures

Salaries

Salaries are \$20,801,233, employee benefits are \$9,337,850, and the OPEB/NBCLS payments are \$1,031,729 for a salary and benefits total of \$31,170,812. This is a net increase of approximately \$788,868.

The net increase in salaries of \$102,095 is primarily due to adding two new positions and annualizing salary costs associated with personnel changes and new hires in the prior year; in addition, there is a loss in funds for the Lunch at the Library grant resulting in a reduction in extra help labor costs.

The proposed budget includes two (2.0) additional full-time equivalents (FTE) in the Facilities division. Opening on Sundays has increased the demand for service from the Facilities team. One Building Mechanic 1 will help the team provide regular weekend hours. In addition, one Senior Account Clerk will help respond to and manage workorders in a timely manner in order to avoid backlogs as experienced over the last year. After the Budget Workshop, it was determined that a higher level position was the better fit for the Facilities division, which increased costs by about \$12,400 for salaries and benefits combined.

Public Services extra help budget was increased by approximately \$46,000, restoring it to the prior year level before mid-year adjustments were approved.

In prior years, Measure Y sales tax covered 100% of the cost of labor in order to be open on Sundays across the system. This year will be the first time that these costs are allocated to property tax and sales tax, which has been a goal of the library.

The Labor Memorandum of Understanding (MOU) expired on December 31, 2024. The last cost of living adjustment (COLA) was applied on January 1, 2024, under the existing MOU. As such, the proposed budget does not include a COLA. Pursuant pending labor negotiations, the budget can be adjusted to reflect the results of the final approved MOU.

Benefits

Benefits are \$9,337,850. Benefits increased by \$405,044, which is driven by health benefit costs.

Other Post-Employment Benefits - OPEB Trust Payments and Pension Legacy Obligations

The OPEB payment for FY 2025-2026 is \$750,000 which is allocated across property tax and sales tax. In addition, it is recommended that the library pay down the NBCLS legacy pensions costs by \$281,729. This payment is fully allocated to the property tax unassigned fund balance as the costs are related to collaborative agreements prior to the inception of Measure Y, sales tax.

Services and Supplies

Services and supplies are \$14,710,856. There are several modifications under services and supplies with an overall net increase of \$721,969, which is lower by approximately \$12,400 compared to the Budget Workshop because the Facilities division offset the increase of the Senior Accountant by reducing services and supplies. The increase is primarily due to funding two major building maintenance projects for recarpeting and painting of the Central and Rohnert Park/Cotati libraries for a total of approximately \$800,000.

The library is embarking on replacing its Integrated Library System (ILS) in FY 2025-2026 for a total cost of approximately \$400,000. The ILS is used for cataloging circulation, user management, acquisitions, inventory, the public catalog, and analytics. ILS is the primary interface for all patron access to our collections. We know that the cost of our current provider is going up, and we are aware of better products at comparable costs.

This year the library is piloting a new approach to handling office supplies. Historically, the total office supplies budget was in the Budget, Accounting and Financial Services (BAF) division. To improve review of purchases and budget control, each division will have its own office supplies budget. As a result, the BAF division will experience a reduction in office supplies, while all other divisions will have an increase in this account 52111. The security services contract was moved from the Facilities division to the Public Services division to respond quickly to matters related to the contract.

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 2025-2026 is \$836,265. The contingency fund was created to cover unanticipated costs. The County of Sonoma utilizes a contingency fund for these purposes. 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

The FY 2025-2026 capital budget is \$882,028. The fund balance is the sole source of financing for capital projects. The original FY 2024-2025 capital budget was \$6,507,885. The total approved adjusted budget in FY 2024-2025 is \$8,034,453 as a result of new projects and a rebudget from the prior year that were approved during the year. The variance is a decrease of \$7,152,425. The significant decrease from the prior fiscal year is due to the number of modernization projects that started and are on track to be completed in FY 2024-2025. These projects will be closed and reconciled as part of the year-end, ending on June 20, 2025. Any project that has incomplete work that will be completed in FY 2025-2026 will be treated as a rebudget after July 1, 2025.

The capital budgeting procedure has improved the alignment of the individual capital projects timeline and its annual budget. To start the year \$607,343 of the total capital budget will be released on July 1, 2025. The remainder will be allocated to the Capital Improvement committed fund balance and IT Capital Replacement committed fund balance. The committed capital funds for FY 2024-2025 will be released quarterly as approved by the Commission.

The numbers in the charts going forward are rounded.

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 Budget Workshop to provide the Library Commission and community with an opportunity to review and comment on the proposed budget. Management will present the preliminary FY 2025-2026 budget at the Budget Workshop on Wednesday, April 16, 2025.

Following the Budget Workshop, management will incorporate direction from the Commission into the proposed budget. The Commission is expected to adopt and approve the revised 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.

September

The Commission will hold a meeting to discuss and determine goals for the following budget fiscal year. For example, the purpose of the meeting in September 2025 is to set the goals for the budget FY 2026-2027. Identifying the goals at this time of the year provides opportunity for communicating the goals, planning, and incorporating them into the following year's budget. The first meeting of this kind is to take place this fall.

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 Commission Budget Workshop on April 16, 2025.

January

In 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.

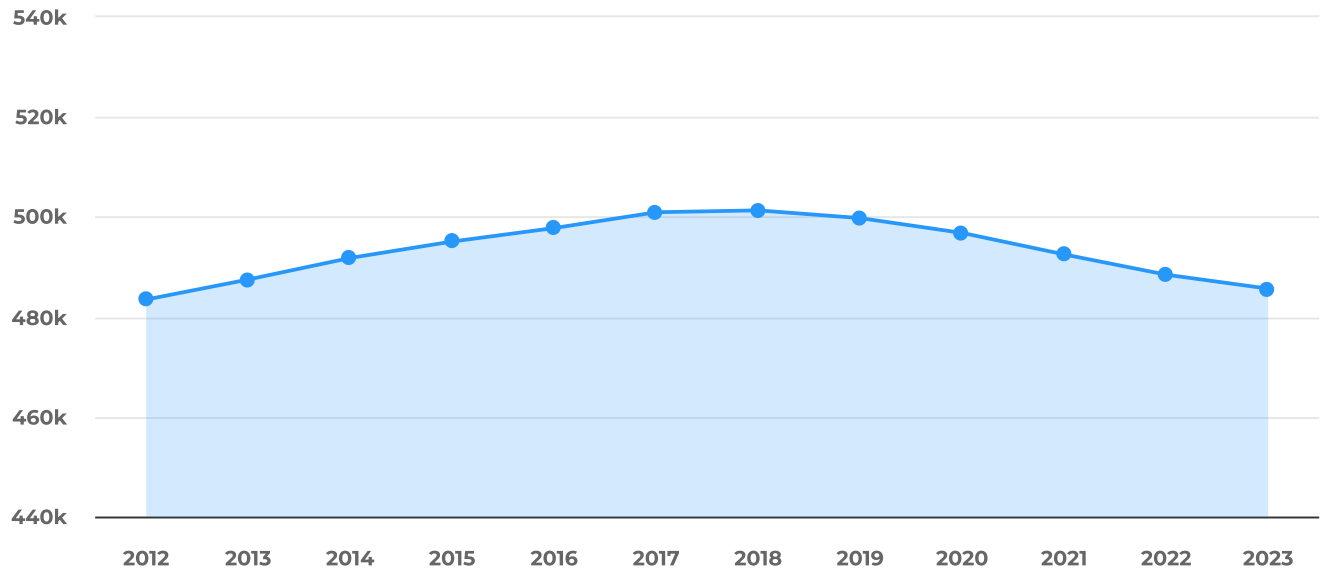
The community has the opportunity to provide input on the proposed budget during the Budget Workshop. The Budget Workshop includes a question-and-answer period for the Commission to assist in clarifying the budget and operations. When questions from the Commission need further research, staff provides 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

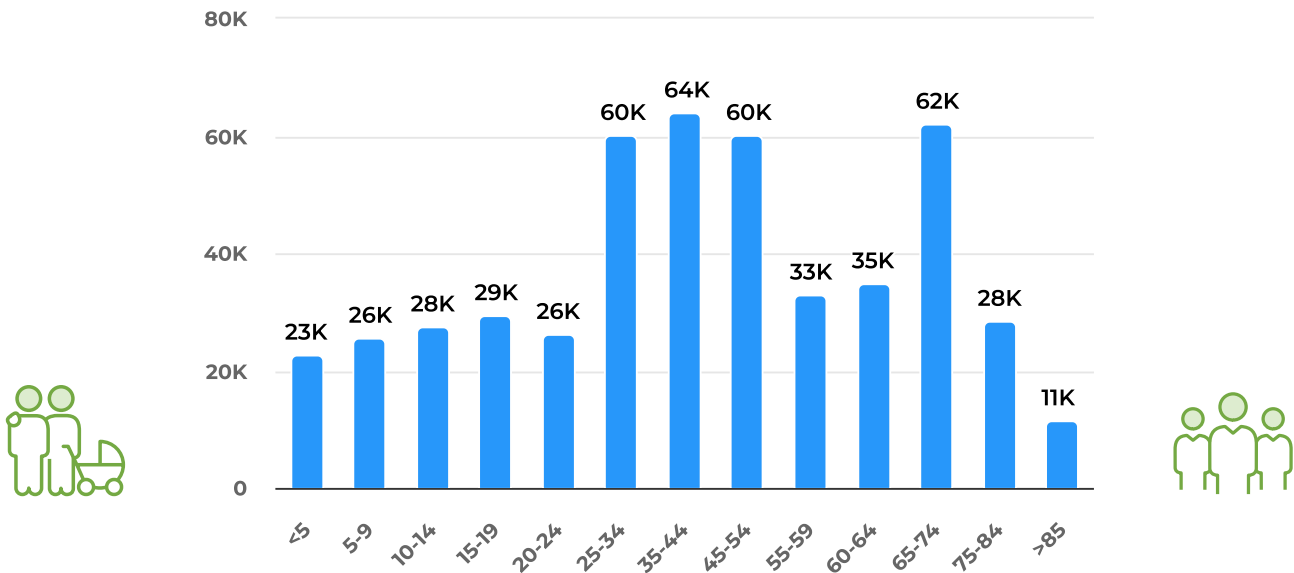
The final proposed budget, along with the calculation of the appropriations limit, is submitted to the Library Commission for adoption at its regular meeting in June.

Demographics



** 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

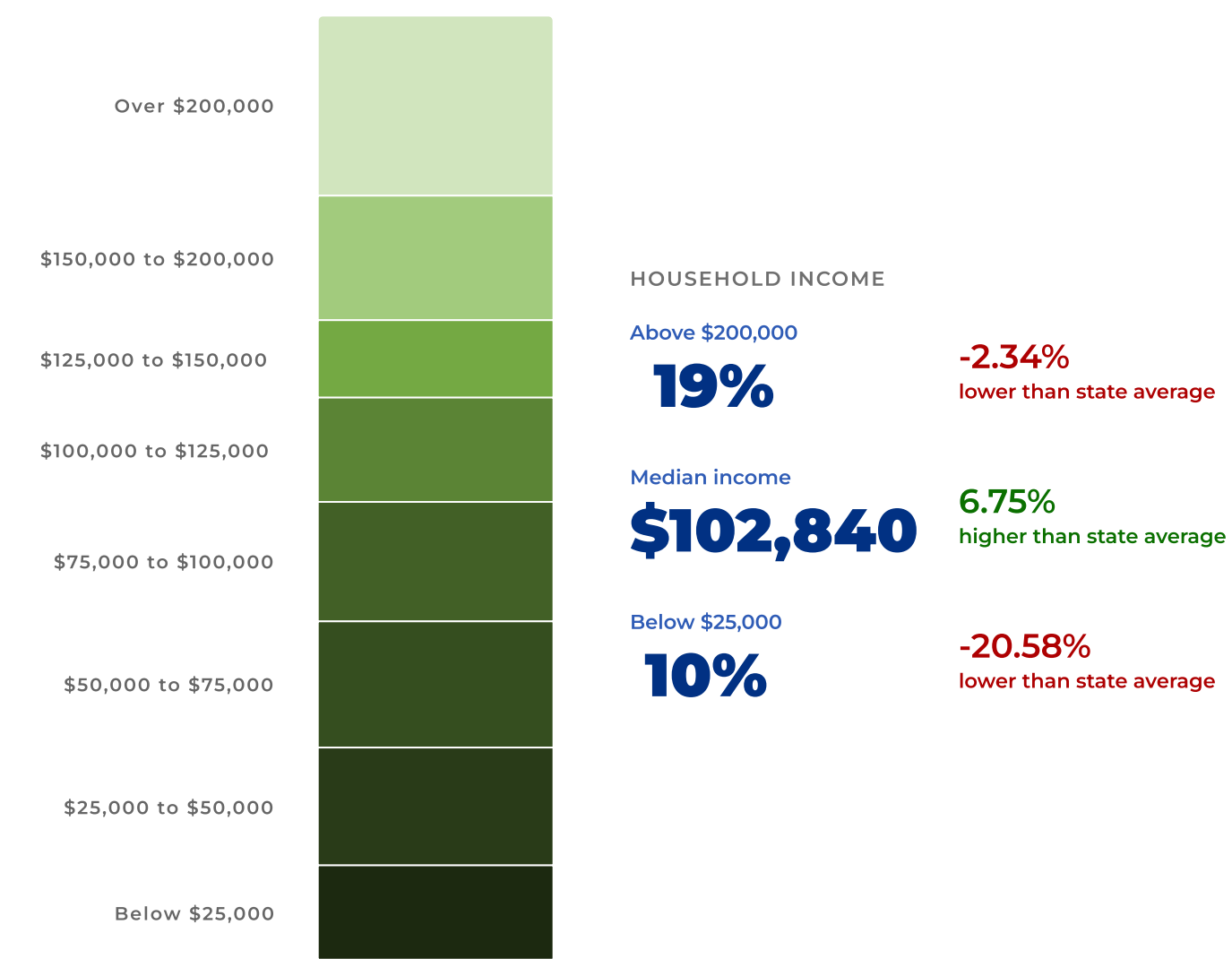


Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

** 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

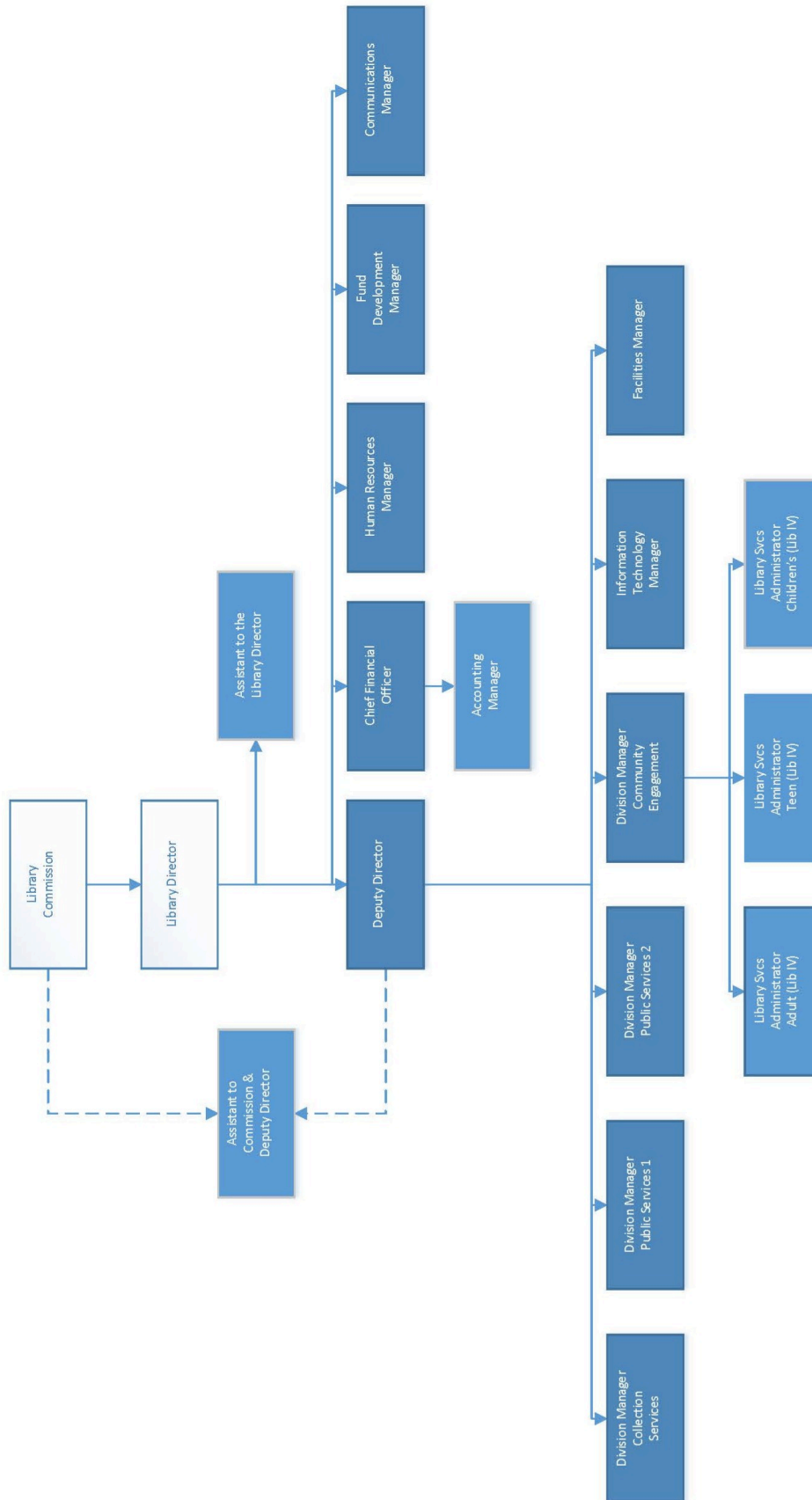
Mission: Sonoma County Library creates community through discovery, culture and connection.

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: 6/4/2025

RESOLUTION OF THE SONOMA COUNTY LIBRARY COMMISSION ADOPTING THE FISCAL YEAR 2025-2026 ANNUAL BUDGET FOR THE SONOMA COUNTY LIBRARY

WHEREAS, the Sonoma County Library Commission held a Budget Workshop on

April 16, 2025 to receive the proposed Fiscal Year 2025-2026 annual budget and goals; and

WHEREAS, the Sonoma County Library Commission reviewed and approved the proposed budget for Fiscal Year 2025-2026 for the Sonoma County Library at its June 4, 2025 meeting; and

WHEREAS, the revenues are in the amount of \$46,325,548; and

WHEREAS, the use of fund balance is in the amount of \$2,103,757 for purposes of capital and major maintenance projects as well as a one-time payment toward the North Bay Collaborative Library System; and

WHEREAS, the operations and capital budget reflects total expenditures in the amount of \$47,629,961 of which \$46,747,933 are operating expenditures and \$882,028 are capital expenditures; and

WHEREAS, the capital appropriation of \$294,009 reflects one-third of the total planned capital budget for the fiscal year to be released on July 1, 2025, the library staff will request additional appropriations of the committed funds at a later date during the fiscal year; and

WHEREAS, the Commission commits fund balance available for budgeting in the total of \$588,019 for capital projects, in the amount of \$58,802 of property tax available fund balance, and \$529,217 of sales tax available fund balance; and

WHEREAS, the Fiscal Year 2025-2026 budget includes two (2.0) additional FTE as follows: 1.0 FTE, Building Mechanic I and 1.0 FTE Senior Account Clerk (Facilities Division).

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

The Sonoma County Library's Fiscal Year 2025-2026 annual budget is hereby adopted.

Property Tax	Sales Tax	Total	Gifts and Donations	Appropriations Grand Total
\$30,653,590	\$16,826,371	\$47,479,961	\$150,000	\$47,629,961

SO ORDERED.

PASSED AND ADOPTED this 4th day of June, 2025. I HEREBY CERTIFY the foregoing resolution was introduced and passed at a regular meeting of the Sonoma County Library Commission by the following vote:

Commission Chair

AYES:

NOES:

ABSENT:

ABSTAIN:

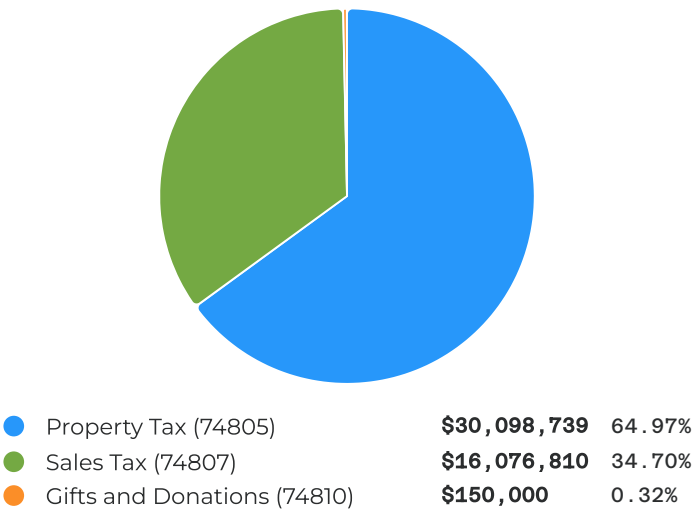
Sonoma County Library Overview



The Sonoma County Library Overview shows the combined funds: property tax, sales tax, and gifts & donations. 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 2025-2026 Budget Overview" matrix on page 7 may be referenced when reading the following pages.

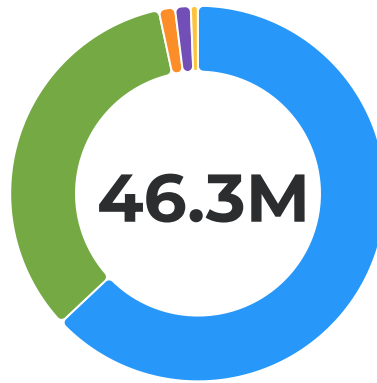
Proposed FY 2025-2026 Revenues by Fund



Revenues by Fund

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
Property Tax (74805)	\$28,735,206	\$30,098,739	\$1,363,533	4.75%
Sales Tax (74807)	\$16,314,739	\$16,076,810	-\$237,929	-1.46%
Gifts and Donations (74810)	\$150,000	\$150,000	-	0.00%
Total Revenues	\$45,199,945	\$46,325,548	\$1,125,603	2.49%

Proposed FY 2025-2026 Revenues by Account



40000 - Property Tax	\$29,181,204	62.99%
40000 - Sales Tax	\$15,584,090	33.64%
42000 - Intergovernmental	\$649,192	1.40%
44000 - Other	\$631,063	1.36%
46000 - Donation/Misc.	\$280,000	0.60%

Revenues by Account

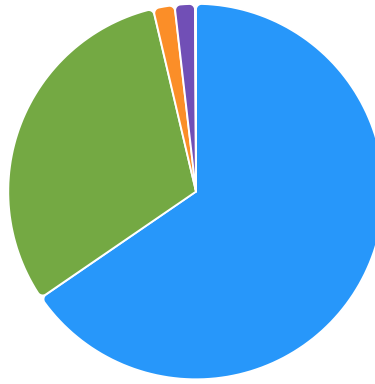
Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
40000 - Property Tax	\$27,893,773	\$29,181,204	\$1,287,431	4.62%
40000 - Sales Tax	\$15,753,783	\$15,584,090	-\$169,693	-1.08%
42000 - Intergovernmental	\$868,889	\$649,192	-\$219,697	-25.28%
44000 - Other	\$428,500	\$631,063	\$202,563	47.27%
46000 - Donation/Misc.	\$255,000	\$280,000	\$25,000	9.80%
Total Revenues	\$45,199,945	\$46,325,548	\$1,125,603	2.49%

44000 - This category includes interest in pooled cash in the amount of \$550,000.

Revenues by Division

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
Library	\$44,326,056	\$45,639,982	\$1,313,926	2.96%
Public Services	\$5,000	-	-\$5,000	-100.00%
Collections	\$60,378	-	-\$60,378	-100.00%
Information Technology	\$150,000	\$150,000	-	0.00%
Community Engagement	\$508,511	\$385,566	-\$122,945	-24.18%
Gift & Donations	\$150,000	\$150,000	-	0.00%
Total Revenues	\$45,199,945	\$46,325,548	\$1,125,603	2.49%

Proposed FY 2025-2026 Expenditures by People, Places, and Resources



Salaries and Employee Benefits	\$31,170,812	65.44%
Services and Supplies	\$14,710,856	30.89%
Capital Expenditures	\$882,028	1.85%
Appropriation for Contingency	\$836,265	1.76%
Other Charges	\$30,000	0.06%

Expenditures by People, Places, and Resources

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
Salaries and Employee Benefits	\$30,381,944	\$31,170,812	\$788,868	2.60%
Services and Supplies	\$13,988,887	\$14,710,856	\$721,969	5.16%
Other Charges	\$57,500	\$30,000	-\$27,500	-47.83%
Capital Expenditures	\$8,507,292	\$882,028	-\$7,625,264	-89.63%
Appropriation for Contingency	\$670,190	\$836,265	\$166,075	24.78%
Total Expenditures	\$53,605,813	\$47,629,961	-\$5,975,852	-11.15%

Expenditures by Account

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	\$29,631,944	\$30,139,083	\$507,139	1.71%
52071-Materials & Supplies	-	\$170,302	\$170,302	-
50751-OPEB/NorthNet	\$750,000	\$1,031,729	\$281,729	37.56%
51021-Communication	\$924	-	-\$924	-100.00%
51031-Waste Disposal Svcs	\$170,200	\$102,535	-\$67,665	-39.76%
51032-Janitorial Svcs	\$598,000	\$581,000	-\$17,000	-2.84%
51041-Insurance-Liability	\$165,000	\$180,000	\$15,000	9.09%
51061-Maint-Equip	\$170,360	\$163,533	-\$6,827	-4.01%
51071-Maint-Bldg & Improve	\$598,000	\$1,361,000	\$763,000	127.59%
51072-Landscaping Svcs	\$101,200	\$85,000	-\$16,200	-16.01%
51074-Maint-Parks/Grounds	\$25,000	\$5,000	-\$20,000	-80.00%
51204-Property Tax/Assmt	-	\$4,000	\$4,000	-
51205-Ad/Marketing Svc	\$217,140	\$175,300	-\$41,840	-19.27%
51206-Acctg/Auditing Svcs	\$125,000	\$130,000	\$5,000	4.00%
51207-Client Acctg Svcs	\$147,000	\$140,000	-\$7,000	-4.76%
51209-IT Tech Svc-non ISD	\$154,308	\$182,000	\$27,692	17.95%
51212-Outside-Legal Advice	\$260,000	\$347,000	\$87,000	33.46%
51225-Training Svcs	\$185,033	\$295,079	\$110,046	59.47%
51226-Consulting Svcs	\$260,615	\$245,000	-\$15,615	-5.99%
51230-Security Svcs	\$512,940	\$515,000	\$2,060	0.40%
51241-Outside Print/Bind	\$91,160	\$97,502	\$6,342	6.96%
51244-Permits/License/Fees	\$4,600	\$4,108	-\$492	-10.70%
51249-Other Professional	-	\$170,302	\$170,302	-
51301-Pub & Legal Notices	\$29,430	\$20,000	-\$9,430	-32.04%
51401-Rents & Leases-Equip	\$122,647	\$125,694	\$3,047	2.48%
51421-Rent/Lease-Bldg/Land	\$775,000	\$775,000	-	0.00%
51601-Training/Conf Svcs	\$6,900	-	-\$6,900	-100.00%
51605-Private Car	\$59,852	\$78,544	\$18,692	31.23%
51803-Other Contract Svcs	\$898,013	\$1,011,714	\$113,701	12.66%
51901-Telecom Data Lines	\$200,508	\$205,400	\$4,892	2.44%
51904-ISD-Baseline Svcs	\$9,702	\$10,000	\$298	3.07%
51909-Telecom Wireless Svc	\$610,000	\$499,000	-\$111,000	-18.20%
51916-County Svcs Chgs	\$172,927	\$227,541	\$54,614	31.58%
51922-County Car	\$128,800	\$150,000	\$21,200	16.46%
51934-ERP System Charges	\$47,962	\$52,338	\$4,376	9.12%
51935-Unclaim ERP Charges	\$749	\$1,100	\$351	46.86%
52021-Clothing/Uniforms	\$6,900	\$6,900	-	0.00%
52042-Janitorial Supplies	\$78,476	\$75,000	-\$3,476	-4.43%
52043-Safety Supplies	\$27,600	\$12,000	-\$15,600	-56.52%
52091-Memberships/Certs	\$77,321	\$75,661	-\$1,660	-2.15%
52101-Other Supplies	\$214,021	\$81,704	-\$132,317	-61.82%
52111-Office Supplies	\$80,738	\$75,931	-\$4,807	-5.95%
52112-Office Furn/Fixtures	\$37,599	\$30,000	-\$7,599	-20.21%
52115-Books/Media/Subs	\$4,252,024	\$4,192,030	-\$59,994	-1.41%
52117-Mail & Postage	\$11,216	\$10,071	-\$1,145	-10.21%
52118-Print/Bind Supplies	\$28,644	\$31,008	\$2,364	8.25%
52141-Minor Equip/Tools	\$117,224	\$73,250	-\$43,974	-37.51%

2.2 Sonoma County Library Overview Expenditures

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
52142-Computer Equip/Accs	\$150,600	\$128,500	-\$22,100	-14.67%
52143-Software/License	\$274,977	\$433,472	\$158,495	57.64%
52144-Equip Allowance	\$8,131	-	-\$8,131	-100.00%
52162-Special Dept	\$793,264	\$357,886	-\$435,378	-54.88%
52163-Professional Develop	\$134,582	\$117,452	-\$17,130	-12.73%
52193-Utilities-Electric	\$766,920	\$800,000	\$33,080	4.31%
52194-Utilities-Water	\$79,680	\$100,000	\$20,320	25.50%
53101-Principal Pymts-LT	\$55,000	-	-\$55,000	-100.00%
53102-Finance Purch Pymts	-	\$30,000	\$30,000	-
53103-Interest on LT Debt	\$2,500	-	-\$2,500	-100.00%
54305-Machinery & Equip	\$194,632	\$125,000	-\$69,632	-35.78%
54330-Grant Acquired Equip	\$40,000	\$87,000	\$47,000	117.50%
54333-Computer Equip	\$248,207	\$181,000	-\$67,207	-27.08%
54405-CIP-Bldg & Impr	\$8,024,453	\$324,028	-\$7,700,425	-95.96%
54701-Int Assets-Amortizbl	-	\$165,000	\$165,000	-
55011-Appr for Contingency	\$670,190	\$836,265	\$166,075	24.78%
Total Expenditures	\$53,605,813	\$47,629,961	-\$5,975,852	-11.15%

Notes

Total capital is the sum of the following accounts: 54305, 54330, 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 2023-2024, Measure Y has raised over \$101 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 budget is \$47,629,961, and it reflects the property tax fund, sales tax fund, and gifts and donations fund. 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."

The table below is the Summary Allocation by Service Area:

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

Revenue Source	Proposed FY 2025-2026	% of Total Revenue (rounded)	Proposed % Allocation
Property Tax	\$ 30,098,739	66%	62%
Sales Tax	\$ 15,584,090	34%	38%
Total Property and Sales Tax Revenue	\$ 45,682,829	100%	100%

Applied Ratios to Division Expenditures

The ratios for each revenue source are calculated above. Staff recommend applying ratios within the ranges provided in the Policy for the Service-Oriented Divisions. Specifically, the budget is formulated with property tax 62% and sales tax 38%. Expenditures for Administration Divisions are allocated, property tax 90% and sales tax 10%. Capital expenditures are allocated property tax 10% and sales tax 90%.

Property Tax	Sales Tax	Total	Gifts and Donations	Appropriations Grand Total
\$ 30,653,590	\$ 16,826,371	\$47,479,961	\$ 150,000	\$ 47,629,961
Service Area		Property Tax	Sales Tax	Total By Service Area
Allocation Ratio per Policy Area				
Service Oriented Divisions		22,388,754	13,722,141	36,110,895
Administration Divisions		5,038,752	559,859	5,598,611
Capital Projects		88,203	793,825	882,028
Allocation stated in memo				
NBCLS UAL pay down		281,729		281,729
Administration Divisions (Workers' Comp, Unemployment, HRA, OPEB, UAL, Contingency)		2,856,152	1,750,546	4,606,698
Total		\$30,653,590	\$ 16,826,371	\$ 47,479,961

Allocation to Three Major Service Areas

- Service-Oriented Divisions: Public Services, Community Engagement, Collections, Information Technology, Communications, and Facilities.
- Administration Divisions: Executive Services, Administrative Services, Human Resources, Budget, Accounting, and Financial Services, and Fund Development.
- Capital Projects: Capital projects include the new Roseland branch and modernization projects, such as those planned for the Healdsburg and Petaluma branches, carpeting, painting, etc.

For the FY 2025-2026 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.

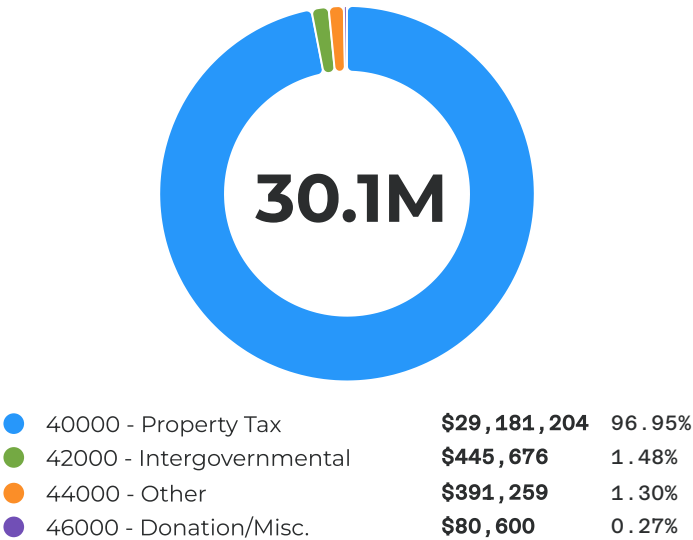
- Allocation ratio for Service-Oriented Divisions: The FY 2025-2026 allocation ratio for Service-Oriented Divisions is 62% property tax and 38% sales tax.
 - New this year is allocating positions created in order to open libraries on Sundays to both property tax and sales tax with the ratios above. In prior years, sales tax fully covered these costs.
- 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, Retiree Reimbursement Accounts, OPEB, Unfunded Accrued Liability, Contingency. These expenditures support the entire workforce, so they are allocated as follows: Property Tax 62% and Sales Tax 38% for a total of \$4,606,698. As noted earlier, the pay down for the legacy pension of \$281,729 is allocated 100% to property tax. 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 2025-2026 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. These are applied to all transactions unless the Commission has approved a different ratio for a specific item.

Service Area	Property Tax %	Sales Tax %
Service-Oriented Divisions		
Public Services, Community Engagement, Collections, Communications, Information Technology, Facilities	62%	38%
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

Proposed FY 2025-2026 Revenues by Account



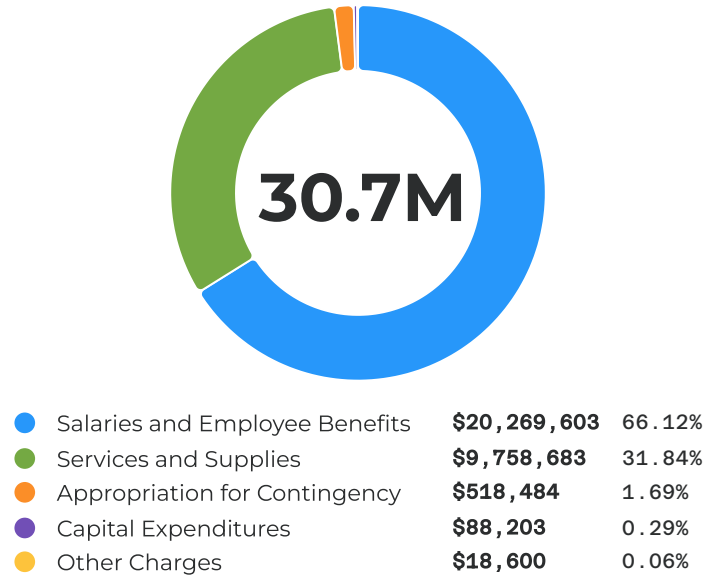
Revenues by Account

Category	FY 2025 Adjusted	FY 2026 Budgeted	(\$) change	(%) change
40000 - Property Tax	\$27,893,773	\$29,181,204	\$1,287,431	4.62%
42000 - Intergovernmental	\$581,333	\$445,676	-\$135,657	-23.34%
44000 - Other	\$197,100	\$391,259	\$194,159	98.51%
46000 - Donation/Misc.	\$63,000	\$80,600	\$17,600	27.94%
Total Revenues	\$28,735,206	\$30,098,739	\$1,363,533	4.75%

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.

Proposed FY 2025-2026 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources

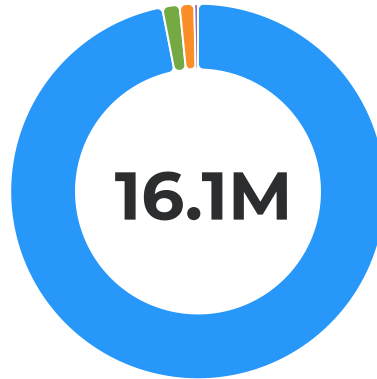
Category	FY 2025 Adjusted	FY 2026 Budgeted	(\$) change	(%) change
Salaries and Employee Benefits	\$18,485,153	\$20,269,603	\$1,784,450	9.65%
Services and Supplies	\$9,560,170	\$9,758,683	\$198,513	2.08%
Other Charges	\$34,500	\$18,600	-\$15,900	-46.09%
Capital Expenditures	\$7,270,292	\$88,203	-\$7,182,089	-98.79%
Appropriation for Contingency	\$558,731	\$518,484	-\$40,247	-7.20%
Total Expenditures	\$35,908,846	\$30,653,573	-\$5,255,273	-14.64%

Notes

Salaries and Employee Benefits - The increase is due to the absorption of the Sunday positions and one-time payment for pension liability for the NBCLS.

Sales Tax Fund

Proposed FY 2025-2026 Revenues by Account



40000 - Sales Tax	\$15,584,090	96.94%
44000 - Other	\$239,804	1.49%
42000 - Intergovernmental	\$203,516	1.27%
46000 - Donation/Misc.	\$49,400	0.31%

Revenues by Account

Category	FY 2025 Adjusted	FY 2026 Budgeted	(\$ change)	(%) change
40000 - Sales Tax	\$15,753,783	\$15,584,090	-\$169,693	-1.08%
42000 - Intergovernmental	\$287,556	\$203,516	-\$84,040	-29.23%
44000 - Other	\$231,400	\$239,804	\$8,404	3.63%
46000 - Donation/Misc.	\$42,000	\$49,400	\$7,400	17.62%
Total Revenues	\$16,314,739	\$16,076,810	-\$237,929	-1.46%

Proposed FY 2025-2026 Expenditures by People, Places, and Resources



Salaries and Employee Benefits	\$10,901,208	64.79%
Services and Supplies	\$4,802,173	28.54%
Capital Expenditures	\$793,825	4.72%
Appropriation for Contingency	\$317,781	1.89%
Other Charges	\$11,400	0.07%

Expenditures by People, Places, and Resources

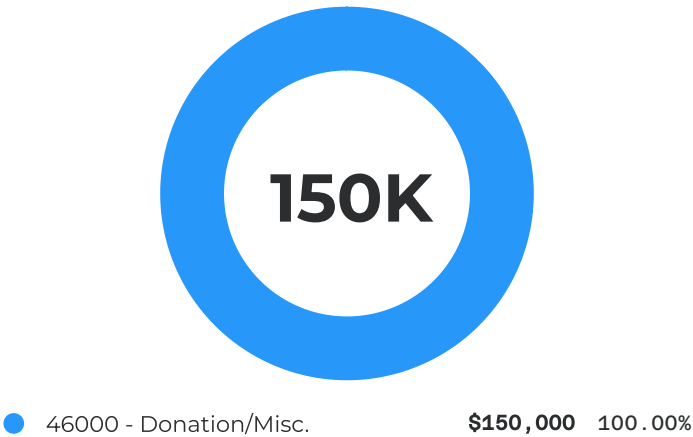
Category	FY 2025 Adjusted	FY 2026 Budgeted	(\$) change	(%) change
Salaries and Employee Benefits	\$11,896,791	\$10,901,208	-\$995,583	-8.37%
Services and Supplies	\$4,278,717	\$4,802,173	\$523,456	12.23%
Other Charges	\$23,000	\$11,400	-\$11,600	-50.43%
Capital Expenditures	\$1,237,000	\$793,825	-\$443,175	-35.83%
Appropriation for Contingency	\$111,459	\$317,781	\$206,322	185.11%
Total Expenditures	\$17,546,967	\$16,826,388	-\$720,579	-4.11%

Notes

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

Gift and Donation Fund

Proposed FY 2025-2026 Revenues by Account



Revenues by Account

Category	FY 2025 Adjusted	FY 2026 Budgeted	(\$) change	(%) change
46000 - Donation/Misc.	\$150,000	\$150,000	-	0.00%
Total Revenues	\$150,000	\$150,000	-	0.00%

Expenditures by Account

Category	FY 2025 Adjusted	FY 2026 Budgeted	(\$) change	(%) change
52101-Other Supplies	\$25,000.00	\$10,000.00	-\$15,000.00	-60.00%
52115-Books/Media/Subs	\$100,000.00	\$65,000.00	-\$35,000.00	-35.00%
52162-Special Dept	\$25,000.00	\$75,000.00	\$50,000.00	200.00%
Total Expenditures	\$150,000.00	\$150,000.00	-	0.00%

Fund Balance

The fund balance for FY 2025-2026 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.”

The Stabilization Fund combined property tax and sales tax is \$9,495,993.

Unrestricted and Available Fund Balance for Budgeting

Accounting for the total revenues, expenditures, and the use of fund balance impact the estimated ending fund balance available for budgeting in FY 2025-2026 is \$6,592,433 under property tax and \$5,629,014 under sales tax. The combined unrestricted available fund balance for budgeting total is \$12,221,447. These estimates can change with variances of revenue, expenditures and actual use of the reserves in FY 2024-2025 and FY 2025-2026. The Finance Committee, during its regular meeting in May, requested that Rincon Valley estimated costs and increase for the Healdsburg modernization projects be included in the fund balance, although these projects are pending Commission approval at this time. These projects have been in the plans for years, and the Committee wanted to see the impact on the fund balances.

See the Statements of Special Fund Activity – Property Tax and Sales Tax - on the next two pages.

3.5 Fund Balance

STATEMENT OF SPECIAL FUND ACTIVITY						
as of 5/23/25						
Name of Fund: Sonoma County Library - Property Tax						
Department ID: 72010100						
Fund: 74805						
The balances are estimated and subject to change depending on actual revenues and expenditures in FY 25 and FY 26.						
	Approved Budget			Requested Budget		
	FY 24-25	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 25-26
	Operations	Committed	Total	Operations	Committed	Total
Beginning Fund Balance Available for Budgeting	13,994,706	1,261,592	15,256,298	6,195,805	993,708	7,189,513
PLUS: Revenues	28,735,206		28,735,206	30,098,739		30,098,739
LESS: Expenditures	29,211,788		29,211,788	29,700,841		29,700,841
Operations Surplus/(Deficit)	(476,582)	-	(476,582)	397,897	-	397,897
LESS: Use of IT Resource Replacement Committed Fund Balance			-		86,800	86,800
LESS: Use of IT Capital Replacement Committed Fund Balance		74,830	74,830		55,800	55,800
LESS: Use of Major Maintenance Committed Fund Balance			-		496,000	496,000
LESS: Use of Capital Improvement Committed Fund Balance		515,120	515,120		32,403	32,403
LESS: Use of Roseland Committed Fund Balance		4,000,000	4,000,000			-
LESS: Use of Healdsburg Committed Fund Balance		250,626	250,626			-
LESS: Use of Rincon Valley Committed Fund Balance		10,000	10,000			-
LESS: North Bay Collaborative Library System (NBCLS)					281,729	
LESS: Use of Building Forward Together Grant Matching Committed Fund Balance		46,502	46,502			-
SURPLUS / (USE OF FUND BALANCE) FOR FISCAL YEAR	(476,582)	(4,897,078)	(5,373,660)	397,897	(952,732)	(554,835)
Adjustments to Reserves / Encumbrances:						
Payroll Acct Adjustments			-			-
Reversal of GASB 31 Adjustment			-			-
Audit adjustments			-			-
(Increase)/Decrease to Prepaids			-			-
North Bay Collaborative Library System (NBCLS)				(281,729)	281,729.00	-
Adjustment to IT Resources committed fund balance			-			-
Adjustment to IT Capital Replacement committed fund balance	(70,849)	70,849	-	(38,330)	38,330	-
Adjustment to Major Maintenance committed fund balance			-	(366,368)	366,368	-
Adjustment to Vehicle Replacement committed fund balance	(17,700)	17,700	-	(5,900)	5,900	-
Adjustment to Capital Improvement committed fund balance	109,981	(109,981)	-			-
Adjustment to Building Forward Together Grant Committed Fund Balances			-			-
Adjustment to Roseland Committed Fund Balance	(4,000,000)	4,000,000	-			-
Adjustment to Healdsburg Modernization Committed Fund Balance	(250,626)	250,626	-			-
Adjustment to Rincon Valley Committed Fund Balance	(400,000)	400,000	-			-
Adjustment to Health Reimbursement Accts committed fund balance			-			-
Adjustment to Rate Stabilization committed fund balance	(2,693,125)		(2,693,125)	691,059		691,059
Audit adjustments						
rounding						
- Total Adjustments	(7,322,319)	4,629,194	(2,693,125)	(1,268)	692,327	691,059
NET CHANGE IN FUND BALANCE	(7,798,901)	(267,884)	(8,066,785)	396,629	(260,405)	136,224
Ending Fund Balance Committed for IT Resource Replacement		287,798	287,798		200,998	200,998
Ending Fund Balance Committed for IT Capital Replacement		17,470	17,470		0	0
Ending Fund Balance Committed for Major Maintenance		129,632	129,632		0	0
Ending Fund Balance Committed for Vehicle Replacement		35,700	35,700		41,600	41,600
Ending Fund Balance Committed for Capital Improvement		40,664	40,664		8,261	8,261
Ending Fund Balance Committed for Building Forward Together grant matching		92,444	92,444		92,444	92,444
Ending Fund Balance Committed for Roseland		0	0		0	0
Ending Fund Balance Committed for Healdsburg Modernization		0	0		0	0
Ending Fund Balance Committed for Rincon Valley		390,000	390,000		390,000	0
Ending Fund Balance Committed for Rate Stabilization	6,821,773	0	6,821,773	6,130,715	0	6,130,715
Total Fund Balance Committed	6,821,773	993,708	7,815,482	6,130,715	733,304	6,864,018
Fund Balance Restricted for HRA	852,653			852,653		
Unrestricted Fund Balance Available for Budgeting	6,195,805		6,195,805	6,592,433		6,592,433

Healdsburg increase and Rincon Valley are pending Commission approval. They are noted here per the Finance Committee's request for planning purposes.

3.5 Fund Balance

STATEMENT OF SPECIAL FUND ACTIVITY						
as of 5/23/25						
Name of Fund: Sonoma County Library - Sales Tax						
Department ID: 72017401						
Fund: 74807						
The balances are estimated and subject to change depending on actual revenues and expenditures in FY 25 and FY 26.						
	Approved Budget			Requested Budget		
	FY 24-25	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 25-26
	Operations	Committed	Total	Operations	Committed	Total
Beginning Fund Balance Available for Budgeting	11,061,096	7,887,887	18,948,983	4,485,300	5,436,877	9,922,177
PLUS: Revenues	16,314,739		16,314,739	16,076,810		16,076,810
LESS: Expenditures	15,682,849		15,682,849	15,675,362		15,675,362
Operations Surplus/(Use of Fund Balance)	631,890	-	631,890	401,447	-	401,447
LESS: Expenditures from IT Resource Replacement Committed Fund Balance			-		53,200	53,200
LESS: Expenditures from IT Capital Replacement Committed Fund Balance		673,471	673,471		502,200	502,200
LESS: Expenditures from Major Maintenance Committed Fund Balance			-		304,000	304,000
LESS: Expenditures from Capital Improvement Committed Fund Balance		4,636,075	4,636,075		291,625	291,625
LESS: Use of Healdsburg Committed Fund Balance		2,255,638	2,255,638			
LESS: Use of Rincon Valley Fund Balance		90,000				
LESS: Use of Building Forward Together Grant Matching Committed Fund Balance		418,515	418,515			-
TOTAL SURPLUS / (USE OF FUND BALANCE) FOR FISCAL YEAR	631,890	(8,073,699)	(7,441,809)	401,447	(1,151,025)	(749,578)
Adjustments to Reserves / Encumbrances:						
Capital Expenditures unspent in FY22-23 rebudget in FY23-24						
Reversal: Duplicate Payroll						
Reversal of GASB 31			-			-
Audit Adjustments			-			-
Adjustment for Sales Tax Receivable 20/21			-			-
Increase/Decrease to Prepaids			-			-
Adjustment to IT Resources committed fund balance			-			-
Adjustment to IT Capital Replacement committed fund balance	(637,644)	637,644	-	(344,971)	344,971	-
Adjustment to Major Maintenance committed fund balance			-	(245,695)	245,695	-
Adjustment to Vehicle Replacement committed fund balance	(159,300)	159,300	-	(53,100)	53,100	-
Adjustment to Capital Improvement committed fund balance	1,029,893	(1,029,893)	-			-
Adjustment to Building Forward Together Grant Committed Fund Balances			-			-
Adjustment to Healdsburg Modernization Committed Fund Balance	(2,255,638)	2,255,638	-			-
Adjustment to Rincon Valley Committed Fund Balance	(3,600,000)	3,600,000				
Adjustment to Rate Stabilization committed fund balance	(1,584,998)		(1,584,998)	1,386,032		1,386,032
Rounding						
- Total Adjustments	(7,207,687)	5,622,689	(1,584,998)	742,266	643,766	1,386,032
NET CHANGE IN FUND BALANCE	(6,575,796)	(2,451,010)	(9,026,806)	1,143,713	(507,259)	636,454
Ending Fund Balance Committed for IT Resource Replacement		192,060	192,060		138,860	138,860
Ending Fund Balance Committed for IT Capital Replacement		157,229	157,229		0	0
Ending Fund Balance Committed for Major Maintenance		58,305	58,305		0	0
Ending Fund Balance Committed for Vehicle Replacement		321,300	321,300		374,400	374,400
Ending Fund Balance Committed for Capital Improvement		365,981	365,981		74,356	74,356
Ending Fund Balance Committed for Rate Stabilization	4,751,310		4,751,310	3,365,278		3,365,278
Ending Fund Balance Committed for Building Forward Together		832,002	832,002		832,002	832,002
Ending Fund Balance Committed for Healdsburg Modernization		0	0		0	0
Ending Fund Balance Committed for Rincon Valley		3,510,000	3,510,000		3,510,000	3,510,000
Total Fund Balance Committed	4,751,310	5,436,877	10,188,187	3,365,278	4,929,618	8,294,895
Unrestricted Fund Balance Available for Budgeting	4,485,300		4,485,300	5,629,014		5,629,014

Healdsburg increase and Rincon Valley are pending Commission approval. They are noted here per the Finance Committee's request for planning purposes.

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 2025-2026.

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 critical 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.

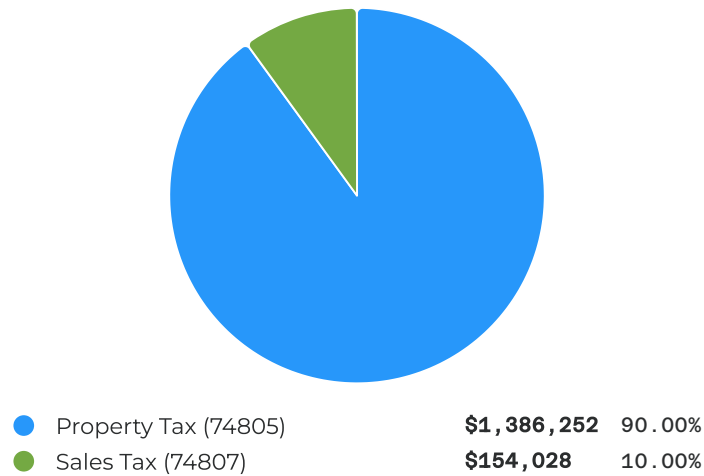
The team is also responsible for preparing comprehensive financial reports, including those required for the annual external audit. BAF's work ensures transparent, accessible financial information for library stakeholders and the broader community.

BAFS collaborates closely with all library divisions to ensure accurate, user-friendly, and timely financial reporting as well as supporting staff in executing their responsibilities in alignment with the library's mission and Reimaging Plan.

Goals

- In partnership with the Finance Committee, develop strategies for sustainable use of the unassigned fund balance available for budgeting.
- Update purchasing procedures and enhance budget management.
- Update purchasing procedures for system-wide office supplies.

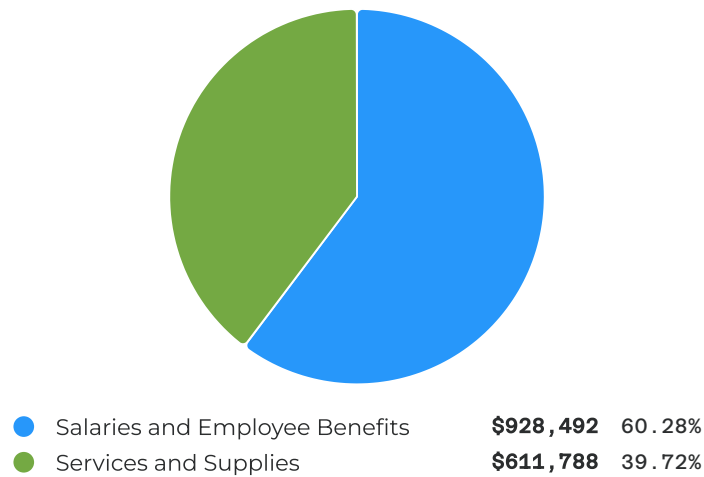
Proposed FY 2025-2026 Expenditures by Fund



Expenditures by Fund

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Property Tax (74805)	\$1,380,516	\$1,386,252	\$5,736	0.42%
Sales Tax (74807)	\$141,034	\$154,028	\$12,994	9.21%
Total Expenditures	\$1,521,550	\$1,540,280	\$18,730	1.23%

Proposed FY 2025-2026 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	\$912,641	\$928,492	\$15,851	1.74%
Services and Supplies	\$608,909	\$611,788	\$2,879	0.47%
Total Expenditures	\$1,521,550	\$1,540,280	\$18,730	1.23%

Expenditures by Account

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	\$912,641	\$928,492	\$15,851	1.74%
51206-Acctg/Auditing Svcs	\$125,000	\$130,000	\$5,000	4.00%
51207-Client Acctg Svcs	\$147,000	\$140,000	-\$7,000	-4.76%
51225-Training Svcs	\$8,437	\$8,000	-\$437	-5.18%
51226-Consulting Svcs	\$44,794	\$20,000	-\$24,794	-55.35%
51803-Other Contract Svcs	\$9,400	\$28,809	\$19,409	206.48%
51916-County Svcs Chgs	\$172,927	\$227,541	\$54,614	31.58%
51934-ERP System Charges	\$47,962	\$52,338	\$4,376	9.12%
51935-Unclaim ERP Charges	\$749	\$1,100	\$351	46.86%
52091-Memberships/Certs	\$647	\$1,000	\$353	54.56%
52101-Other Supplies	\$4,905	\$1,000	-\$3,905	-79.61%
52111-Office Supplies	\$47,088	\$2,000	-\$45,088	-95.75%
Total Expenditures	\$1,521,550	\$1,540,280	\$18,730	1.23%

Notes:

50000 - The increase is due to annualizing position costs.

51803 - The increase is due to the planned purchase of an automated comprehensive budgeting platform.

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

52111 - The decrease reflects the new procedure to allocate an office supplies budget to each division. An corresponding increase in office supplies is seen in each division.

Collections

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

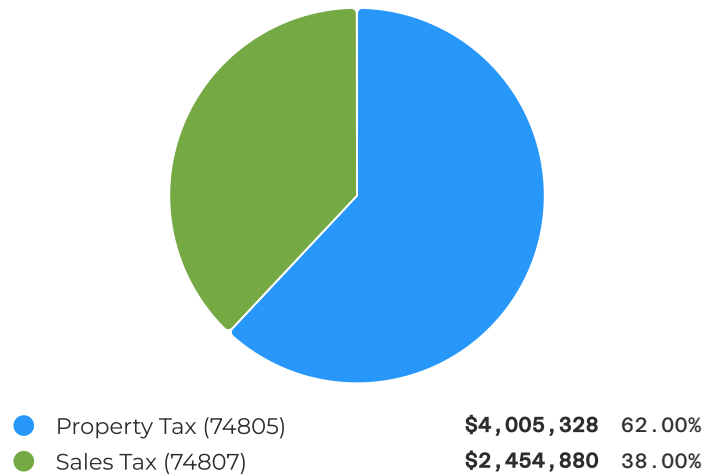
We manage and procure physical and digital materials for all ages, in multiple languages and formats such as audiobooks, newspapers, video games, large print books, toolkits, research databases, park passes, eBooks, and streaming movies. We run the LINK+ service which allows users to request material from 70 other libraries for free, providing access to another 5 million titles beyond our walls. We also repair physical materials with staff and volunteers.

By providing a broad and balanced collection, we support learning, discovery, curiosity, and equity. The collection serves everyone—from the young child who is learning the joy of reading to researchers who utilize our archival and historical collections. Library checkouts for eBooks and eAudiobooks have increased 30% per year for the last three years, a reflection of the growing community need for a robust digital collection.

Goals

- Expand Palace Project collection by applying for a third round of eBooks for All grant funds from the State Library
- Continue making progress toward goal of collection DEI percentage rate of 30% (titles in our collection categorized as diverse/inclusive)
- Participate in the research and exploration of ILS vendors and the RFP selection process for a new ILS, with close attention to technical services functions (Acquisitions, Cataloging, Serials, LINK+ integration)

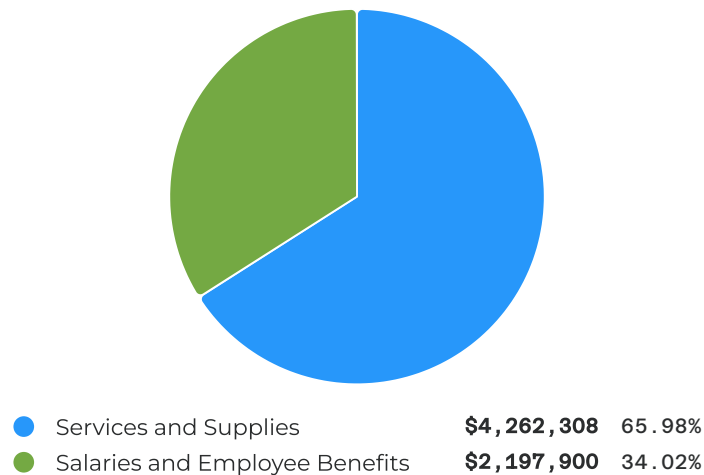
Proposed FY 2025-2026 Expenditures by Fund



Expenditures by Fund

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Property Tax (74805)	\$3,923,477	\$4,005,328	\$81,851	2.09%
Sales Tax (74807)	\$2,593,086	\$2,454,880	-\$138,206	-5.33%
Total Expenditures	\$6,516,563	\$6,460,208	-\$56,355	-0.86%

Proposed FY 2025-2026 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	\$2,204,877	\$2,197,900	-\$6,977	-0.32%
Services and Supplies	\$4,311,686	\$4,262,308	-\$49,378	-1.15%
Total Expenditures	\$6,516,563	\$6,460,208	-\$56,355	-0.86%

Expenditures by Account

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change	(%) change
50000-Salaries & Benefits	\$2,204,877	\$2,197,900	-\$6,977	-0.32%
51209-IT Tech Svc-non ISD	\$106,260	\$116,000	\$9,740	9.17%
51225-Training Svcs	\$13,963	\$10,000	-\$3,963	-28.38%
51605-Private Car	\$584	\$1,000	\$416	71.23%
52111-Office Supplies	\$6,308	\$11,000	\$4,692	74.38%
52112-Office Furn/Fixtures	\$9,999	-	-\$9,999	-100.00%
52115-Books/Media/Subs	\$4,096,000	\$4,067,800	-\$28,200	-0.69%
52117-Mail & Postage	\$1,848	\$500	-\$1,348	-72.94%
52118-Print/Bind Supplies	\$924	\$1,008	\$84	9.09%
52162-Special Dept	\$75,800	\$55,000	-\$20,800	-27.44%
Total Expenditures	\$6,516,563	\$6,460,208	-\$56,355	-0.86%

Notes

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

52115 and 52162 - The decrease is due to loss of an e-books grant that was awarded in the prior year and to offset increases in other services such as Link+.

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.

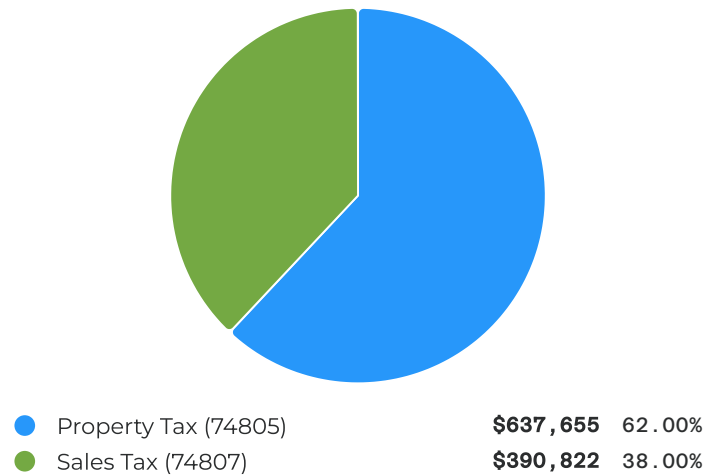
Library staff at all levels rely on us for thoughtful and relevant advice on communications and public relations matters that affect the library.

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

- Increase library card registration and usage
- Support system-wide standards and style guides for web text, social media, graphic requests, and more, in order to provide high quality communication tools that serve the community and meet increased demand from internal customers.
- Improve workflow efficiency to meet increased need for support

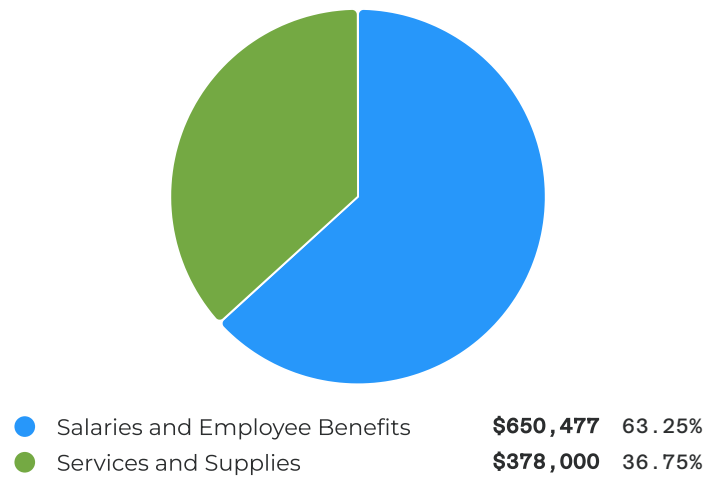
Proposed FY 2025-2026 Expenditures by Fund



Expenditures by Fund

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Property Tax (74805)	\$651,109	\$637,655	-\$13,454	-2.07%
Sales Tax (74807)	\$401,240	\$390,822	-\$10,418	-2.60%
Total Expenditures	\$1,052,349	\$1,028,477	-\$23,872	-2.27%

Proposed FY 2025-2026 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	\$653,181	\$650,477	-\$2,704	-0.41%
Services and Supplies	\$399,168	\$378,000	-\$21,168	-5.30%
Total Expenditures	\$1,052,349	\$1,028,477	-\$23,872	-2.27%

Expenditures by Account

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change	(%) change
50000-Salaries & Benefits	\$653,181	\$650,477	-\$2,704	-0.41%
51205-Ad/Marketing Svc	\$217,140	\$175,000	-\$42,140	-19.41%
51225-Training Svcs	\$7,392	\$7,000	-\$392	-5.30%
51241-Outside Print/Bind	\$69,300	\$75,000	\$5,700	8.23%
51803-Other Contract Svcs	\$32,340	\$40,000	\$7,660	23.69%
52101-Other Supplies	\$1,848	\$3,000	\$1,152	62.34%
52111-Office Supplies	\$1,848	\$3,000	\$1,152	62.34%
52118-Print/Bind Supplies	\$27,720	\$30,000	\$2,280	8.23%
52143-Software/License	\$41,580	\$45,000	\$3,420	8.23%
Total Expenditures	\$1,052,349	\$1,028,477	-\$23,872	-2.27%

Notes:

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

51205 - The decrease is due to FY 25 one-time advertisement series.

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, by participating in community events and creating community stops where our outreach team fosters relationships with the communities we serve.

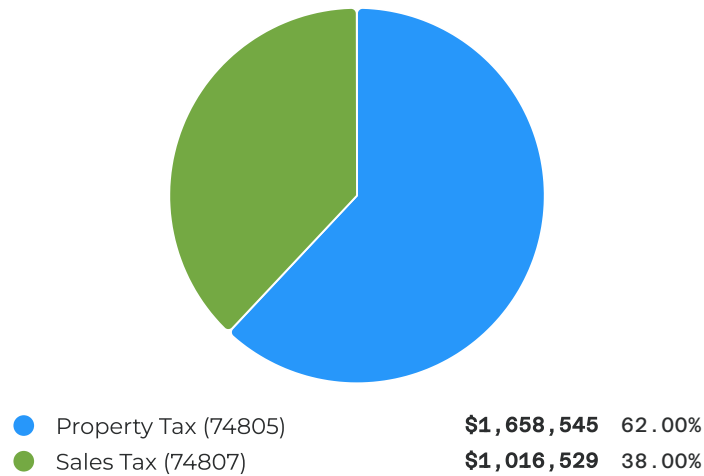
We provide programming for children, teens, and adults. This includes the Summer Reading Challenge, Author Talks, story times, teen volunteer programs, books clubs, and more! The Community Engagement Division also oversees literacy services, outreach services, the Main Adult Detention Facility and Juvenile Justice Center libraries, and education initiatives.

We serve our community thanks to the library sales tax, the Sonoma County Library Foundation, 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

- Build community and trust within our rural and unincorporated communities
- Develop outreach and program planning procedures that incorporate the racial equity lens
- Update children's, teen and adult services onboarding and refresher trainings
- Update outreach training for branch library staff

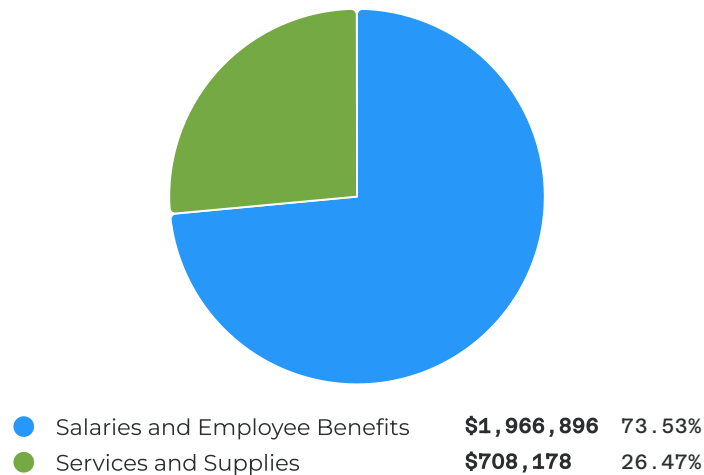
Proposed FY 2025-2026 Expenditures by Fund



Expenditures by Fund

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Property Tax (74805)	\$1,721,785	\$1,658,545	-\$63,240	-3.67%
Sales Tax (74807)	\$1,092,575	\$1,016,529	-\$76,046	-6.96%
Total Expenditures	\$2,814,360	\$2,675,074	-\$139,286	-4.95%

Proposed FY 2025-2026 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	\$2,023,841	\$1,966,896	-\$56,945	-2.81%
Services and Supplies	\$790,519	\$708,178	-\$82,341	-10.42%
Total Expenditures	\$2,814,360	\$2,675,074	-\$139,286	-4.95%

Expenditures by Account

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	\$2,023,841	\$1,966,896	-\$56,945	-2.81%
52071-Materials & Supplies	-	\$170,302	\$170,302	-
51205-Ad/Marketing Svc	-	\$300	\$300	-
51225-Training Svcs	\$19,240	\$20,410	\$1,170	6.08%
51241-Outside Print/Bind	\$21,860	\$22,502	\$642	2.94%
51249-Other Professional	-	\$170,302	\$170,302	-
51401-Rents & Leases-Equip	\$8,131	\$6,500	-\$1,631	-20.06%
51605-Private Car	\$4,460	\$4,544	\$84	1.88%
51803-Other Contract Svcs	\$96,990	\$76,087	-\$20,903	-21.55%
52091-Memberships/Certs	\$22,036	\$23,766	\$1,730	7.85%
52101-Other Supplies	\$2,772	-	-\$2,772	-100.00%
52111-Office Supplies	\$5,772	\$7,000	\$1,228	21.28%
52115-Books/Media/Subs	\$56,024	\$59,230	\$3,206	5.72%
52117-Mail & Postage	\$2,000	\$2,000	-	0.00%
52141-Minor Equip/Tools	\$1,000	\$1,000	-	0.00%
52142-Computer Equip/Accs	\$3,000	\$3,000	-	0.00%
52143-Software/License	\$29,499	\$31,350	\$1,851	6.27%
52144-Equip Allowance	\$8,131	-	-\$8,131	-100.00%
52162-Special Dept	\$509,604	\$109,886	-\$399,718	-78.44%
Total Expenditures	\$2,814,360	\$2,675,074	-\$139,286	-4.95%

Notes:

50000 - The decrease is in extra help primarily due to the loss in Lunch at the Library grant award.

51803 - The decrease is primarily due to a lower Lunch at the Library grant award.

52162 - The decrease is due to a lower Lunch at the Library grant award. This account has historically been used to track program expenses. Since the Budget Workshop, program funds are in three accounts: special department expense (52162), other professional services (51249), and materials and supplies (52071).

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.

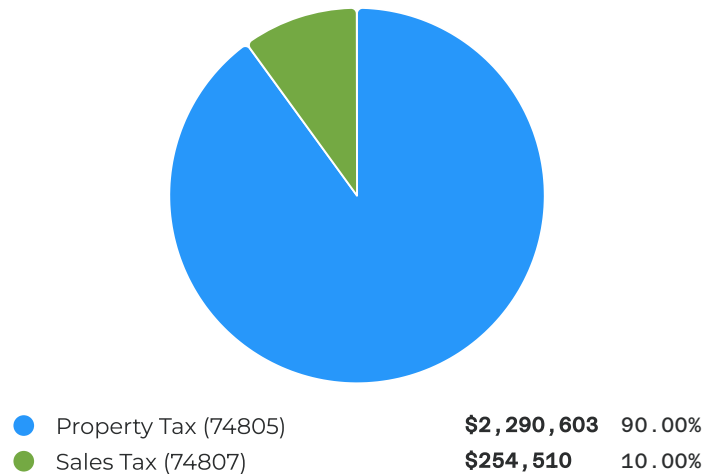
By providing a vision for countywide library service, we enable our staff to provide equitable access to knowledge, create welcoming spaces for social interaction, and offer essential services like computer access and educational programs, ultimately contributing to a more informed and connected community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

- Develop and complete new strategic plan
- Pay down the pension unfunded accrued liability for North Bay Cooperative Library System
- Facilitate the Foundation reaching its three-year goal and wrapping up the Roseland Campaign

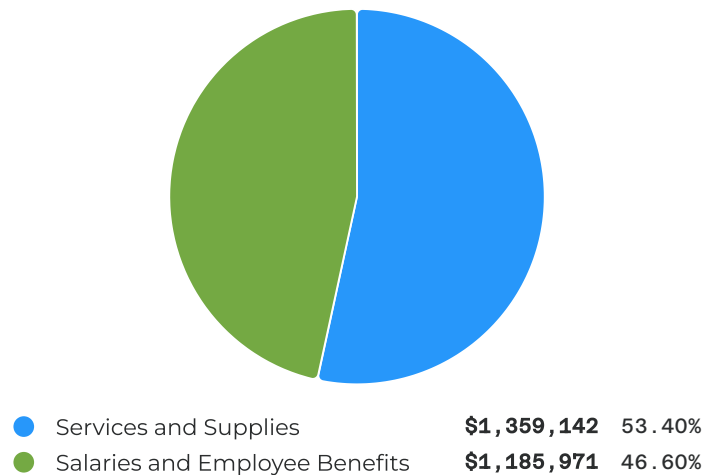
Proposed FY 2025-2026 Expenditures by Fund



Expenditures by Fund

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Property Tax (74805)	\$2,326,758	\$2,290,603	-\$36,155	-1.55%
Sales Tax (74807)	\$230,407	\$254,510	\$24,103	10.46%
Total Expenditures	\$2,557,165	\$2,545,113	-\$12,052	-0.47%

Proposed FY 2025-2026 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	\$1,195,571	\$1,185,971	-\$9,600	-0.80%
Services and Supplies	\$1,361,594	\$1,359,142	-\$2,452	-0.18%
Total Expenditures	\$2,557,165	\$2,545,113	-\$12,052	-0.47%

Expenditures by Account

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change	(%) change
50000-Salaries & Benefits	\$1,195,571	\$1,185,971	-\$9,600	-0.80%
51212-Outside-Legal Advice	\$230,000	\$317,000	\$87,000	37.83%
51225-Training Svcs	\$10,791	\$9,516	-\$1,275	-11.82%
51226-Consulting Svcs	\$132,436	\$150,000	\$17,564	13.26%
51421-Rent/Lease-Bldg/Land	\$775,000	\$775,000	-	0.00%
51605-Private Car	\$5,886	\$5,500	-\$386	-6.56%
51803-Other Contract Svcs	\$58,860	\$50,000	-\$8,860	-15.05%
52091-Memberships/Certs	\$44,145	\$44,145	-	0.00%
52111-Office Supplies	\$981	\$2,981	\$2,000	203.87%
52143-Software/License	\$2,943	-	-\$2,943	-100.00%
52162-Special Dept	\$98,100	\$5,000	-\$93,100	-94.90%
52163-Professional Develop	\$2,452	-	-\$2,452	-100.00%
Total Expenditures	\$2,557,165	\$2,545,113	-\$12,052	-0.47%

Notes

50000 - The decrease is due to annualizing of positions.

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

52162 - The decrease is due to the suspension of the Innovation Fund grant program until revenues increase.

52163 - The decrease is due to moving these funds to Human Resources to be consistent with all other divisions.

Facilities

The Facilities Division is focused on the efficient and effective delivery of logistics and other support services related to 17 buildings. It encompasses multiple controls to ensure functionality, comfort, safety and efficiency of the built environment by integrating people, place, process and technology. It integrates the principles of business administration, architecture, and the behavioral and engineering sciences. The main priority is keeping people safe.

The Facility Division operates at two levels:

- Strategically and tactically: helping staff and end-users understand the potential impact of their decisions on the provision of space, services, cost, and risk.
- Operationally: ensuring a welcoming and cost-effective environment for the occupants to function in.

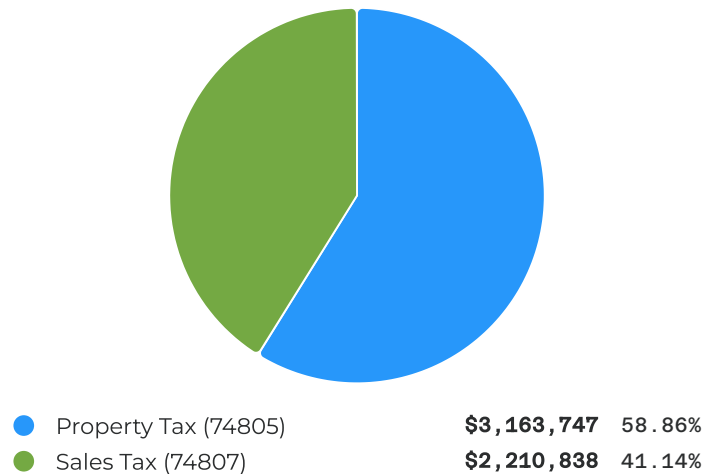
Delivery Services

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 specialize in delivering these materials from the point of origin to their destination point in a responsive, safe, and efficient manner.

Goals

- Central & Rohnert Park carpet and paint
- H & G Infrastructure project
- Complete ADA transition Plan Year 2
- Facility Condition Assessment Implementation Plan year 1

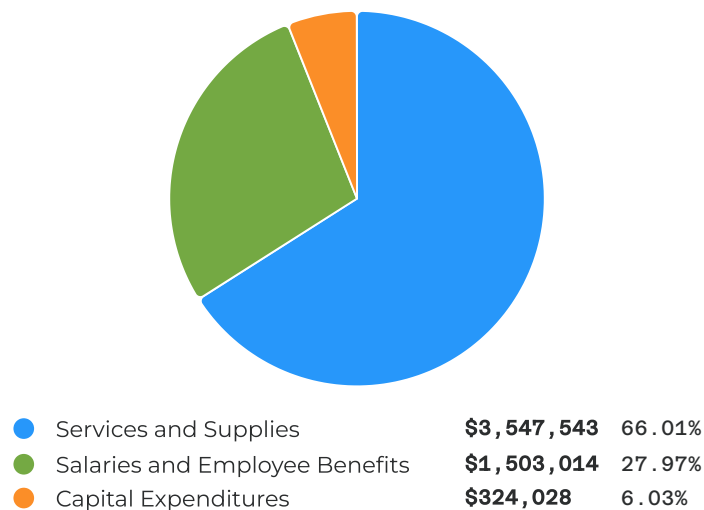
Proposed FY 2025-2026 Expenditures by Fund



Expenditures by Fund

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Property Tax (74805)	\$10,278,430	\$3,163,747	-\$7,114,683	-69.22%
Sales Tax (74807)	\$2,479,641	\$2,210,838	-\$268,803	-10.84%
Total Expenditures	\$12,758,071	\$5,374,585	-\$7,383,486	-57.87%

Proposed FY 2025-2026 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	\$1,262,070	\$1,503,014	\$240,944	19.09%
Services and Supplies	\$3,461,548	\$3,547,543	\$85,995	2.48%
Capital Expenditures	\$8,034,453	\$324,028	-\$7,710,425	-95.97%
Total Expenditures	\$12,758,071	\$5,374,585	-\$7,383,486	-57.87%

Expenditures by Account

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	\$1,262,070	\$1,503,014	\$240,944	19.09%
51031-Waste Disposal Svcs	\$170,200	\$102,535	-\$67,665	-39.76%
51032-Janitorial Svcs	\$598,000	\$581,000	-\$17,000	-2.84%
51061-Maint-Equip	\$133,400	\$45,000	-\$88,400	-66.27%
51071-Maint-Bldg & Improve	\$598,000	\$1,361,000	\$763,000	127.59%
51072-Landscaping Svcs	\$101,200	\$85,000	-\$16,200	-16.01%
51074-Maint-Parks/Grounds	\$25,000	\$5,000	-\$20,000	-80.00%
51204-Property Tax/Assmt	-	\$4,000	\$4,000	-
51225-Training Svcs	\$4,600	\$21,000	\$16,400	356.52%
51230-Security Svcs	\$512,940	-	-\$512,940	-100.00%
51244-Permits/License/Fees	\$4,600	\$4,108	-\$492	-10.70%
51401-Rents & Leases-Equip	\$13,800	\$20,000	\$6,200	44.93%
51601-Training/Conf Svcs	\$6,900	-	-\$6,900	-100.00%
51605-Private Car	-	\$1,000	\$1,000	-
51803-Other Contract Svcs	-	\$10,000	\$10,000	-
51909-Telecom Wireless Svc	\$15,000	\$17,000	\$2,000	13.33%
51922-County Car	\$128,800	\$150,000	\$21,200	16.46%
52021-Clothing/Uniforms	\$6,900	\$6,900	-	0.00%
52042-Janitorial Supplies	\$78,476	\$75,000	-\$3,476	-4.43%
52043-Safety Supplies	\$27,600	\$12,000	-\$15,600	-56.52%
52091-Memberships/Certs	\$6,532	\$2,000	-\$4,532	-69.38%
52101-Other Supplies	\$45,000	\$22,000	-\$23,000	-51.11%
52111-Office Supplies	\$2,760	\$3,000	\$240	8.70%
52112-Office Furn/Fixtures	\$27,600	\$30,000	\$2,400	8.70%
52141-Minor Equip/Tools	\$46,000	\$40,000	-\$6,000	-13.04%
52162-Special Dept	\$57,040	\$50,000	-\$7,040	-12.34%
52163-Professional Develop	\$4,600	-	-\$4,600	-100.00%
52193-Utilities-Electric	\$766,920	\$800,000	\$33,080	4.31%
52194-Utilities-Water	\$79,680	\$100,000	\$20,320	25.50%
54305-Machinery & Equip	\$10,000	-	-\$10,000	-100.00%
54405-CIP-Bldg & Impr	\$8,024,453	\$324,028	-\$7,700,425	-95.96%
Total Expenditures	\$12,758,071	\$5,374,585	-\$7,383,486	-57.87%

4.6 Facilities

Notes

50000 - The increase is primarily due to two new positions (2.0 FTE), one Building Mechanic I and one Account Clerk. There is a decrease in several accounts to offset the costs of the new positions.

51071 - The increase is primarily due to the maintenance - paint and carpet - at Central and Rohnert Park/Cotati libraries.

51230 - The decrease is due to transferring the management of the security services contract from the Facilities division to the Public Services division.

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.

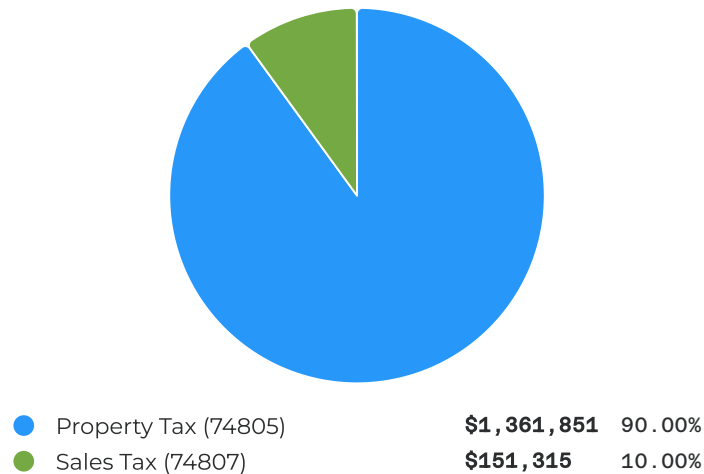
We manage employee relations, conduct recruiting, hiring, and training of employees, manage compensation and benefit packages, handle disciplinary needs, ensure compliance with labor laws, manage diversity, equity, inclusion, and belonging efforts, and assist employees.

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

Goals

- Roll out Workplace Violence Prevention Program
- Implement remaining NEOGOV modules
- Update Employee Handbook

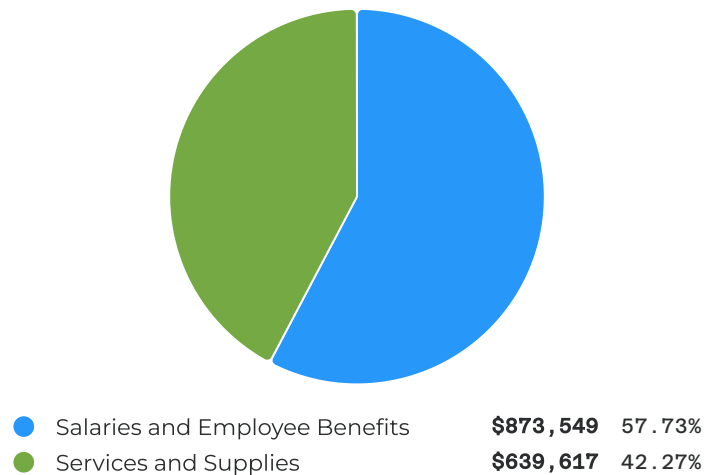
Proposed FY 2025-2026 Expenditures by Fund



Expenditures by Fund

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Property Tax (74805)	\$1,354,042	\$1,361,851	\$7,809	0.58%
Sales Tax (74807)	\$137,797	\$151,315	\$13,518	9.81%
Total Expenditures	\$1,491,839	\$1,513,166	\$21,327	1.43%

Proposed FY 2025-2026 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	\$856,174	\$873,549	\$17,375	2.03%
Services and Supplies	\$635,665	\$639,617	\$3,952	0.62%
Total Expenditures	\$1,491,839	\$1,513,166	\$21,327	1.43%

Expenditures by Account

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change	(%) change
50000-Salaries & Benefits	\$856,174	\$873,549	\$17,375	2.03%
51041-Insurance-Liability	\$165,000	\$180,000	\$15,000	9.09%
51212-Outside-Legal Advice	\$30,000	\$30,000	-	0.00%
51225-Training Svcs	\$68,670	\$77,153	\$8,483	12.35%
51226-Consulting Svcs	\$83,385	\$75,000	-\$8,385	-10.06%
51301-Pub & Legal Notices	\$29,430	\$20,000	-\$9,430	-32.04%
51803-Other Contract Svcs	\$73,575	\$70,000	-\$3,575	-4.86%
52091-Memberships/Certs	\$1,962	\$2,000	\$38	1.94%
52111-Office Supplies	\$981	\$2,450	\$1,469	149.75%
52117-Mail & Postage	\$1,177	\$1,000	-\$177	-15.04%
52143-Software/License	\$53,955	\$64,562	\$10,607	19.66%
52163-Professional Develop	\$127,530	\$117,452	-\$10,078	-7.90%
Total Expenditures	\$1,491,839	\$1,513,166	\$21,327	1.43%

Notes

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

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.

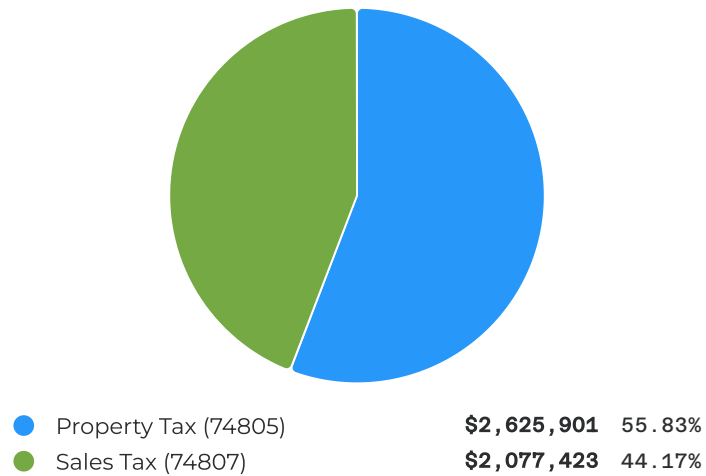
The IT team focuses on five core areas: library computing, network and cybersecurity, systems for managing and circulating library collections, library websites, and internet access. Significant projects include the BiblioCommons public catalog, which enhances user engagement with library materials. 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 selection process and commence the implementation project of a new ILS
- Procure and install new central system network firewall
- Finalize installations of AMH equipment at Rohnert Park-Cotati and Sebastopol Regional Libraries
- Upgrade all public PCs to Windows 11 with latest productivity software
- Upgrade 100 staff computers and public instruction laptops
- Maintain public hotspot lending program at fully stocked levels
- Upgrade A/V systems in two library locations

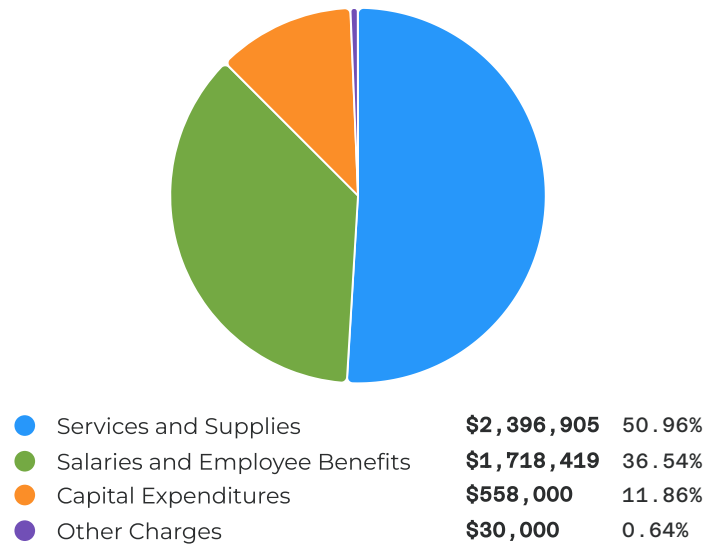
Proposed FY 2025-2026 Expenditures by Fund



Expenditures by Fund

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Property Tax (74805)	\$2,533,326	\$2,625,901	\$92,575	3.65%
Sales Tax (74807)	\$1,851,253	\$2,077,423	\$226,170	12.22%
Total Expenditures	\$4,384,579	\$4,703,324	\$318,745	7.27%

Proposed FY 2025-2026 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	\$1,701,817	\$1,718,419	\$16,602	0.98%
Services and Supplies	\$2,152,423	\$2,396,905	\$244,482	11.36%
Other Charges	\$57,500	\$30,000	-\$27,500	-47.83%
Capital Expenditures	\$472,839	\$558,000	\$85,161	18.01%
Total Expenditures	\$4,384,579	\$4,703,324	\$318,745	7.27%

Expenditures by Account

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	\$1,701,817	\$1,718,419	\$16,602	0.98%
51021-Communication	\$924	-	-\$924	-100.00%
51061-Maint-Equip	\$36,960	\$118,533	\$81,573	220.71%
51209-IT Tech Svc-non ISD	\$48,048	\$66,000	\$17,952	37.36%
51225-Training Svcs	\$18,480	\$117,000	\$98,520	533.12%
51401-Rents & Leases-Equip	\$100,716	\$99,194	-\$1,522	-1.51%
51605-Private Car	\$4,000	\$4,500	\$500	12.50%
51803-Other Contract Svcs	\$625,000	\$735,318	\$110,318	17.65%
51901-Telecom Data Lines	\$200,508	\$205,400	\$4,892	2.44%
51904-ISD-Baseline Svcs	\$9,702	\$10,000	\$298	3.07%
51909-Telecom Wireless Svc	\$595,000	\$482,000	-\$113,000	-18.99%
52091-Memberships/Certs	\$151	\$150	-\$1	-0.66%
52101-Other Supplies	\$100,770	\$21,000	-\$79,770	-79.16%
52111-Office Supplies	\$15,000	\$19,500	\$4,500	30.00%
52117-Mail & Postage	\$4,620	\$5,000	\$380	8.23%
52141-Minor Equip/Tools	\$70,224	\$32,250	-\$37,974	-54.08%
52142-Computer Equip/Accs	\$147,600	\$125,500	-\$22,100	-14.97%
52143-Software/License	\$147,000	\$292,560	\$145,560	99.02%
52162-Special Dept	\$27,720	\$63,000	\$35,280	127.27%
53101-Principal Pymts-LT	\$55,000	-	-\$55,000	-100.00%
53102-Finance Purch Pymts	-	\$30,000	\$30,000	-
53103-Interest on LT Debt	\$2,500	-	-\$2,500	-100.00%
54305-Machinery & Equip	\$184,632	\$125,000	-\$59,632	-32.30%
54330-Grant Acquired Equip	\$40,000	\$87,000	\$47,000	117.50%
54333-Computer Equip	\$248,207	\$181,000	-\$67,207	-27.08%
54701-Int Assets-Amortizbl	-	\$165,000	-	-
Total Expenditures	\$4,384,579	\$4,703,324	\$318,745	7.27%

Notes

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

51803 and 52143 - The increase is due to the purchase of a new Integrated Library System (ILS).

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

54305, 54330, 54333, 54701 - The sum of these represents the capital expenditures.

Public Services

Public Services provides direct services to the entire county at 15 library locations, open a combined 750 hours per week. These in-person facilities include 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, with services provided in inclusive, interactive spaces by qualified Public Services staff. We emphasize equity and justice in everything we do, as we support our community's aspirations.

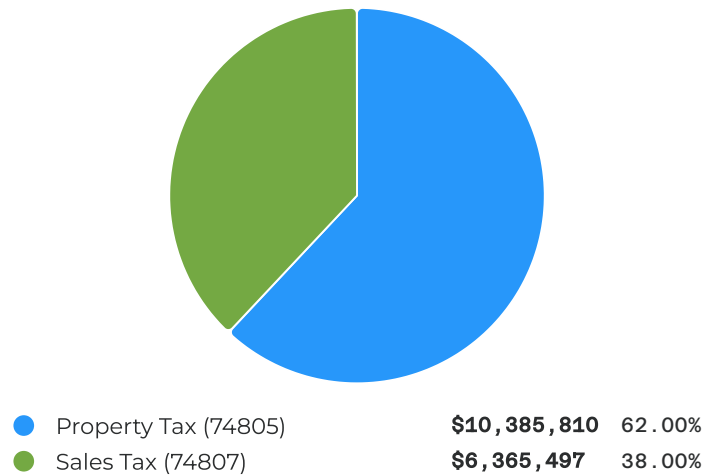
Public Services staff take a compassionate, outward approach to service, responding to community needs and working closely with other library divisions to offer technology for all experience levels, programming for all ages, and books (and other materials) for all interests. Front-line staff in ten classifications 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. Trustworthy, trained staff make it possible for each community member to enjoy a customized experience of discovery, culture, and connection when they visit their local library.

Public Services focuses on equitable in-person access to the knowledge and opportunities that help our community members grow and thrive. 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.

Goals

- Maintain current public service hours
- Provide staff training
- Maintain up-to-date policies and procedures

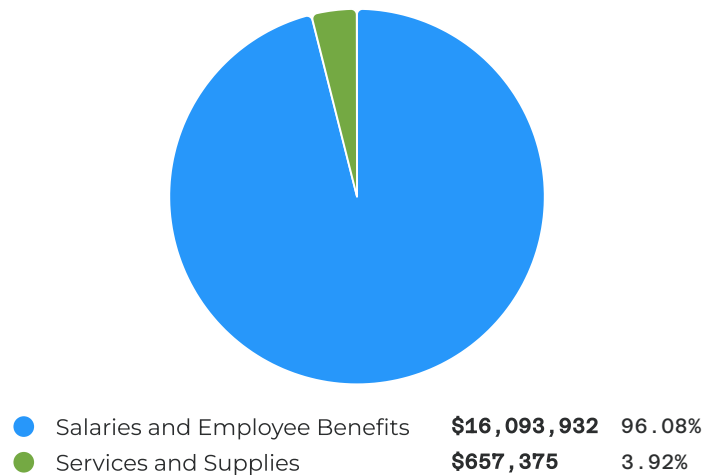
Proposed FY 2025-2026 Expenditures by Fund



Expenditures by Fund

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Property Tax (74805)	\$8,996,307	\$10,385,810	\$1,389,503	15.45%
Sales Tax (74807)	\$7,052,232	\$6,365,497	-\$686,735	-9.74%
Total Expenditures	\$16,048,539	\$16,751,307	\$702,768	4.38%

Proposed FY 2025-2026 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change)	(%) change
Salaries and Employee Benefits	\$15,931,164	\$16,093,932	\$162,768	1.02%
Services and Supplies	\$117,375	\$657,375	\$540,000	460.06%
Total Expenditures	\$16,048,539	\$16,751,307	\$702,768	4.38%

Expenditures by Account

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	\$15,931,164	\$16,093,932	\$162,768	1.02%
51225-Training Svcs	\$33,460	\$25,000	-\$8,460	-25.28%
51230-Security Svcs	-	\$515,000	-	-
51605-Private Car	\$44,922	\$62,000	\$17,078	38.02%
51803-Other Contract Svcs	\$1,848	\$1,500	-\$348	-18.83%
52091-Memberships/Certs	\$1,848	\$2,600	\$752	40.69%
52101-Other Supplies	\$33,726	\$24,704	-\$9,022	-26.75%
52111-Office Supplies	-	\$25,000	\$25,000	-
52117-Mail & Postage	\$1,571	\$1,571	-	0.00%
Total Expenditures	\$16,048,539	\$16,751,307	\$702,768	4.38%

Notes

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

51230 - The increase is due to the transfer of the security services contract from the Facilities division to the Public Services division.

51605 - The increase is due to mileage reimbursement for travel in order to attend more professional development and return to increased in-person meetings.

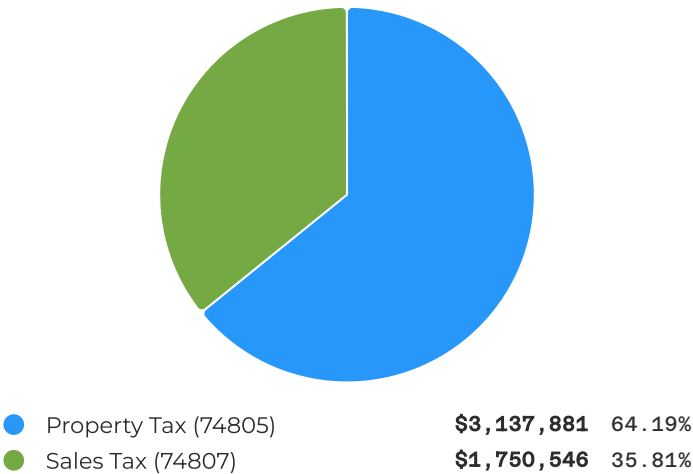
Library General Summary



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, 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 Workers' Compensation, Retiree Reimbursement Accounts, OPEB, Unfunded Accrued Liability.

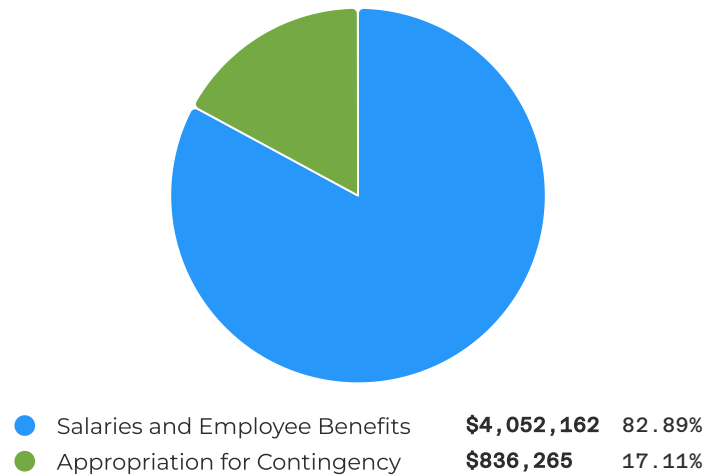
Proposed FY 2026 Expenditures by Fund



Expenditures by Fund

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$ change	(%) change
Property Tax (74805)	\$2,743,096	\$3,137,881	\$394,785	14.39%
Sales Tax (74807)	\$1,567,702	\$1,750,546	\$182,844	11.66%
Total Expenditures	\$4,310,798	\$4,888,427	\$577,629	13.40%

Proposed FY 2026 Expenditures by People, Places, and Resources



Expenditures by People, Places, and Resources

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
Salaries and Employee Benefits	\$3,640,608	\$4,052,162	\$411,554	11.30%
Appropriation for Contingency	\$670,190	\$836,265	\$166,075	24.78%
Total Expenditures	\$4,310,798	\$4,888,427	\$577,629	13.40%

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

Category	FY 2025 Adjusted	FY 2026 Proposed	(\$) change	(%) change
50000-Salaries & Benefits	\$2,890,608	\$3,020,433	\$129,825	4.49%
50751-OPEB/NorthNet	\$750,000	\$1,031,729	\$281,729	37.56%
55011-Appr for Contingency	\$670,190	\$836,265	\$166,075	24.78%
Total Expenditures	\$4,310,798	\$4,888,427	\$577,629	13.40%

Assets / Capital Improvements



The Sonoma County Library (SCL) operates 12 regional library branches, two community libraries, the History & Genealogy Library, and a support services facility. The History & Genealogy Annex is the only building owned by the Library. Occidental, Forestville, and the Library Service Center are private leases and the rest of the Library's facilities are leased from SCL's Joint Powers Authority (JPA) partners.

The terms of each lease specify each party's responsibilities for site and building maintenance:

- In general, the JPA partner is mostly responsible for the building structure, envelope, and major building systems. JPA partners are also mostly responsible for the site other than landscaping, which is typically the Library's responsibility.
- The Library is generally responsible for most cleaning and maintenance of interior areas as well as for providing the furniture, collections, public technology, and other resources to provide service. In some cases, SCL is also responsible for repairing certain building systems up to a certain dollar amount as indicated in the lease agreement, above which the Library and the JPA partner negotiate who will perform and pay for the work.

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 sufficient levels of funding. Attachment A includes a list of proposed major maintenance and capital projects for the Facilities and Information Technology divisions for FY 2025-2026.

Committed funds allow for the replacement of information technology resources and facility maintenance, accounting separately for capitalized and non-capitalized assets. Every year, the library draws down from these committed funds for the following uses:

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 2025-2026, \$800,000 will be drawn down from this reserve. Updates are provided in the quarterly reports to the Finance Committee and the Commission. This 1. fund is replenished by \$612,063.

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 2025-2026, \$140,000 will be drawn down from this reserve. Updates are provided in the quarterly 2. reports to the Finance Committee and the Commission. This is replenished by \$383,301.

Vehicle Capital Replacement committed funds. Funds set aside for replacing vehicles. In FY 2025-3. 2026, no funds will be drawn down from this reserve. The annual \$59,000 was added to this fund.

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 FY 2025-2026, a total of \$882,028 of the committed fund balance will be used for IT and Facilities maintenance and capital projects. A list of projects from FY 2024-2025 are provided as a reference. The projects that started in FY 2024-2025 will be reconciled and reported as part of the fiscal year-end process. Any project that remains incomplete as of June 30, 2025, will be addressed through the rebudget process after July 1, 2025.

Facilities Capital Projects

Facilities request for capital funds is \$324,028 for furnishings and small projects.

With the modernization projects nearing completion in FY 2024-2025, the library will focus on major maintenance projects in FY 2025-2026 total \$800,000 as discussed above. Specifically, Central and Rohnert Park/ Cotati libraires are scheduled for a recarpeting and paint next fiscal year. The timing for the Rohnert Park/Cotati library will be coordinated with the work planned under the Building Forward Grant, where the City of Rohnert Park is taking the lead. In addition, the Facilities division includes a budget for new furniture or smaller capital project needs.

Information Technology Capital Replacement Projects

In FY 2025-2026, Information Technology will take the lead to procure an ILS to replace the current Horizon system for an estimated total of \$405,000 including training and implementation. Given GASB requirements, there are elements of the system that are capital and others that are licensing. The capital portion is \$165,000 which is in the Capital Improvement as an intangible asset. Capital Replacement committed funds also include the upgrade of the library firewall, upgrade kiosks, and other items for a total of \$558,000.

FY 2025-2026 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.

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. Both long term budget planning and short-term expenditures are directly impacted by the schedules in any of the processes external to the library.

When CIP funds are appropriated	\$ Appropriated		Remaining Committed Balance
July 1, 2025	One-third of the planned work for FY 2024-2025	\$607,343	Two-thirds of the capital budget set aside in committed fund balance. \$1,214,685
October 1, 2025 (estimated)	One-third of the planned work for FY 2024-2025	\$607,343	One-third of capital budget remains in committed fund balance. \$607,343
January 4, 2026 (estimated)	One-third of the planned work for FY 2024-2025	\$607,342	All funds have been appropriated.
		\$1,822,028	Total CIP and Major maintenance FY 2025-2026 request.

The next page is the list of Proposed Major Maintenance and Capital Improvement Projects FY 2025-2026.

**Proposed FY 2025-2026
Major Maintenance and
Capital Projects**

Account	Account Description	Project Location	FY 2026 New Funding Request	FY 2026 Release on 7/1/25	Available Balance	% of FY 26 released
Facilities Division FY 2025-2026 - Major Maintenance and Capital Projects						
51071	Maintenance - Bldg & Improve					
		Central				
	Routine Maintenance	(Maintenance - Carpeting and Painting)	500,000	166,667	333,333	33%
		Rohnet Park/Cotati				
	Routine Maintenance	(Maintenance - Carpeting and Painting)	300,000	100,000	200,000	33%
		Subtotal	800,000	266,667	533,333	
54405	CIP - Bldg & Improve					
		Facilities Multiple				
	Tenant Improvements and large furniture	projects and furniture	324,028	108,009	216,019	33%
		Subtotal	324,028	108,009	216,019	33%
		Total Maintenance & Capital	1,124,028	374,676	749,352	
FY 2025-2026 - Resource Replacement and Capital Projects - Information Technology Division						
51225	Training	New ILS		-	-	0%
52143	Software/Licensing	New ILS	140,000	46,667	93,333	33%
		Subtotal	140,000	46,667	93,333	
54305	Machinery & Equip Subtotal		125,000	41,667	83,333	33%
54330	Grant Acquired Computer Equipment		87,000	29,000	58,000	33%
54331	Mobile Equipment		181,000	60,333	120,667	33%
54701	ILS Implementation	New ILS	165,000	55,000	110,000	33%
		Subtotal	558,000	186,000	372,000	33%
		Total Maintenance & Capital	698,000	232,667	465,333	
		Maintenance/Resource Replacement	940,000	313,333	626,667	
		Capital	882,028	294,009	588,019	
		Total	1,822,028	607,343	1,214,685	

Attachment A
Updated 5/19/25FY 2024-2025 Q3
Capital Projects Facilities Division

Project Location	A Approved Budget FY 2024 to initiate work	B Actual Expenditures as of 6/30/24	C Adopted FY 2025 New Funding 6/7/24	D Available Total FY 2025 Budget (reflects 6/30/24 expenditures)	E Total Release Through Q2 Request	F Approved 4/2/25	G Actual Expenditures as of 4/30/25	H Q3 Release Request and/or New Funding	I Release as of 6/30/24, Q1, Q2 and Q3 (B+E+H)	J Remaining Available Budget in Committed Funds as of 5/19/25	% of Budget released	Notes
Petaluma	3,700,000	548,812		3,151,188	2,363,391		3,011,984	787,797	3,700,000	-	100%	
Healdsburg												Updated budget is \$3,307,884. The projected shortfall is \$856,264 which accounts for the FOL. To close the gap: 1. \$100,000 from furnishings 2. Central saving \$350,000. 3. new funds
Cloverdale	2,100,000	150,179		1,949,821	1,949,821		1,977,000	406,264	2,506,264	(406,264)	119%	Can't 74.4 Bequest \$484,950 was received and savings are anticipated under the library funds.
Rincon Valley	350,000	57,353		292,647	292,647		141,677	-	350,000	-	100%	Rebudget
Central	350,000			350,000	100,000		41,596	-	100,000	250,000	29%	Transfer savings of \$350,000 to close the funding gap under Healdsburg.
H & G	350,000			350,000	116,666		-	233,334	350,000	-	100%	Rebudget
Rohmert Park/Corati Lighting Controls/HVAC	200,000		452,955	652,955	321,703		321,703	-	321,703	331,252	51%	Rebudget
Project Manager (Rolled up under Petaluma)	350,000			350,000	116,667			-	116,667	233,333	33%	
Windsor	100,000	118,750									0%	Friends of the Library funds will close the \$20,000 gap.
Bliss	90,500			290,500	290,500		378,266	20,000	310,500	(20,000)	343%	Rebudget
Guerneville	180,000			180,000				-	-	180,000	0%	Matching funds were transferred to the County.
Facilities Multiple projects & furniture				143,314	143,314		143,314	-	143,314	-	100%	Transfer \$100,000 to close the Healdsburg funding gap.
New Roseland Regional Library				324,028	214,009		36,878	110,019	324,028	-	100%	
Totals	7,770,500	875,094	776,983	8,034,453	5,908,718	4,000,000	6,052,419	1,557,414	12,222,476	568,321	100%	

Other Post-Employment Benefits



Other Post-Employment Benefits (OPEB) Payments

The OPEB policy, adopted on August 6, 2018, stipulates that starting in July 2018, the SCL would deposit a one-time \$3,000,000 into the OPEB Trust. Additionally, the SCL will deposit \$750,000 annually into the OPEB Trust for 10 years beginning FY 2018-2019. The Library set a goal to make additional payments of \$750,000 annually through FY 2027-2028.

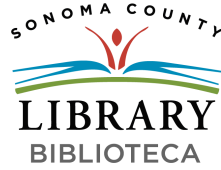
Since the adoption of this OPEB policy, it is estimated that a total of \$9,656,128 would be made into the OPEB 115 Trust through June 30, 2025. This policy does not stipulate the source of funds for these payments. Payments made through June 20, 2024 were made with property tax funds as directed by the Commission and approved in FY 2022-2023. In addition, at that time the Commission discussed that future OPEB payments could be allocated to property tax and sales tax starting in Fiscal Year 2023-2024.

Other Post-Employment Benefits (OPEB) Payments

Fiscal Year	Pay-As-You-Go Source: Operating revenue	115 Trust Transaction Date	115 Trust Transaction Amount	115 Trust Payments Funding Source	Notes
FY 2-26 estimated	\$865,014		\$750,000	Property Tax/Sales Tax	Proposed. Pay-as-you-go is estimated
FY 24-25 estimated	\$844,455		\$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
		01/15/2019	\$750,000	Fund Balance	FY 18-19 Part of the \$3 million
FY 18-19	\$619,291	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	\$6,117,502		\$9,656,128		

Financial Policies





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

1. 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.
2. 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	Measure Y
Service-Oriented Divisions	Allocation Range	Allocation Range
Public Services, Collections, Communications, Information Technology, Facilities	55% to 67%	33% to 45%
Administration Divisions		
Executive Services, Administrative Services, Budget and Finance, Human Resources, FundDevelopment	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		61,333	
Public Services			
- Public Services General		6,020,637	-
- Central Library		313,858	-
- Regional Branches		2,221,755	-
- Collection Mgmt		4,326	-
- Children's Services		61,363	-
- 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

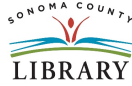
Division	General Description	Services Aligned with Measure Y Expenditure Plan Services and Projects Sections a, b, and c
Public Services	Public Services is the largest division in the county library system. Public Services offers direct patron service at Central Santa Rosa Library, eleven (11) regional 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, shelveers, 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.	<p>"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children.</p> <p>b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections."</p> <p>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.</p>
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	<p>"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children.</p> <p>b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections.</p> <p>c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming."</p>

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.	<p>"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children.</p> <p>B. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections.</p> <p>c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming."</p> <p>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.</p>
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.	<p>"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children.</p> <p>b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections."</p> <p>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.</p>

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.	<p>"a. Supports library collections, educational programs, and classes for Sonoma County's school age and preschool children.</p> <p>b. Improving access to local libraries – one of the few places left in the community that benefit everyone – and maintaining library collections.</p> <p>c. Maintaining aging library facilities – many of which are over forty years old – to make them safe, clean, and welcoming."</p> <p>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.</p>



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.

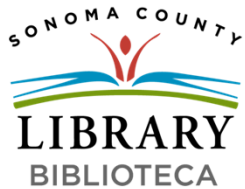
4.2.2. Additional categories of the assigned fund balance may be created by the Library Commission if funds are available.

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

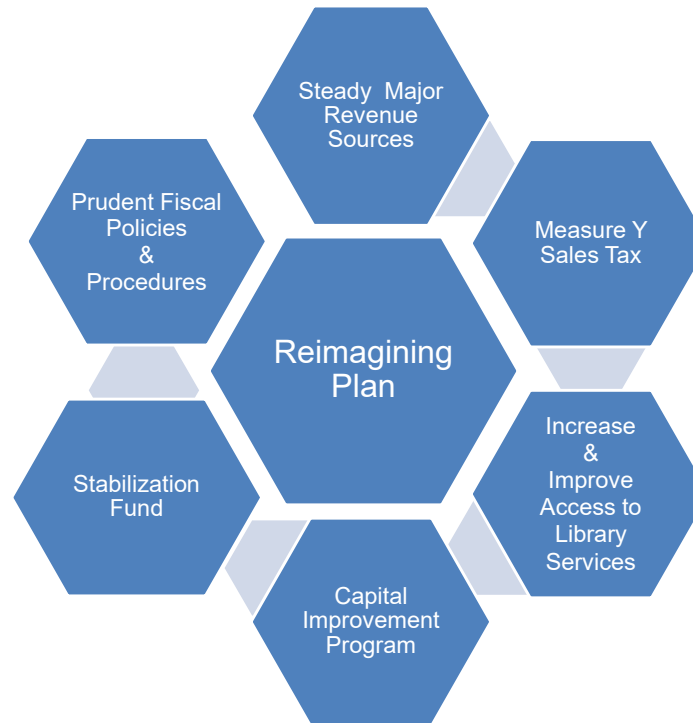
4.4. The fund balance and its allocation among the funds outlined above is reviewed and approved each time the Library Commission approves the budget.

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	



Proposed Fiscal Year 2025-2026 Overview



Proposed FY 2025-2026 Budget | Myrna Lopez, Chief Financial Officer
June 4, 2025

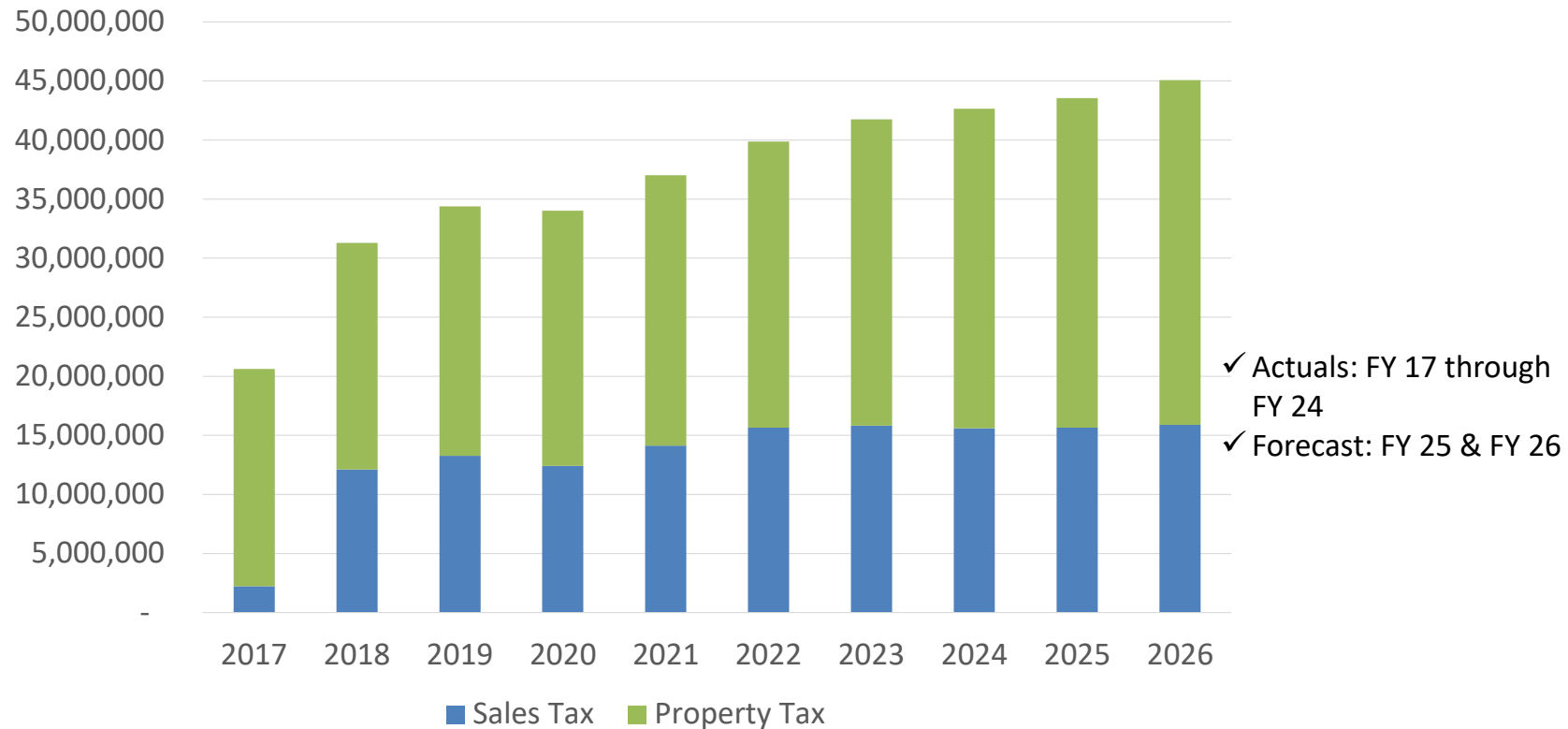


External Factors

- Economic conditions
- Natural disasters
- County and city partners in our Joint Powers Authority



Revenues Increasing at a Slower Rate



Fiscal Year 2025-2026 Proposed Budget

Key highlights

- \$47.63 million
- 235.73 FTE
- Balanced budget
- \$1,125,603 new revenue
- Allocated Sunday positions to property tax and sales tax
- New Integrated Library System (ILS)
- Maintain Stabilization Fund at 20%

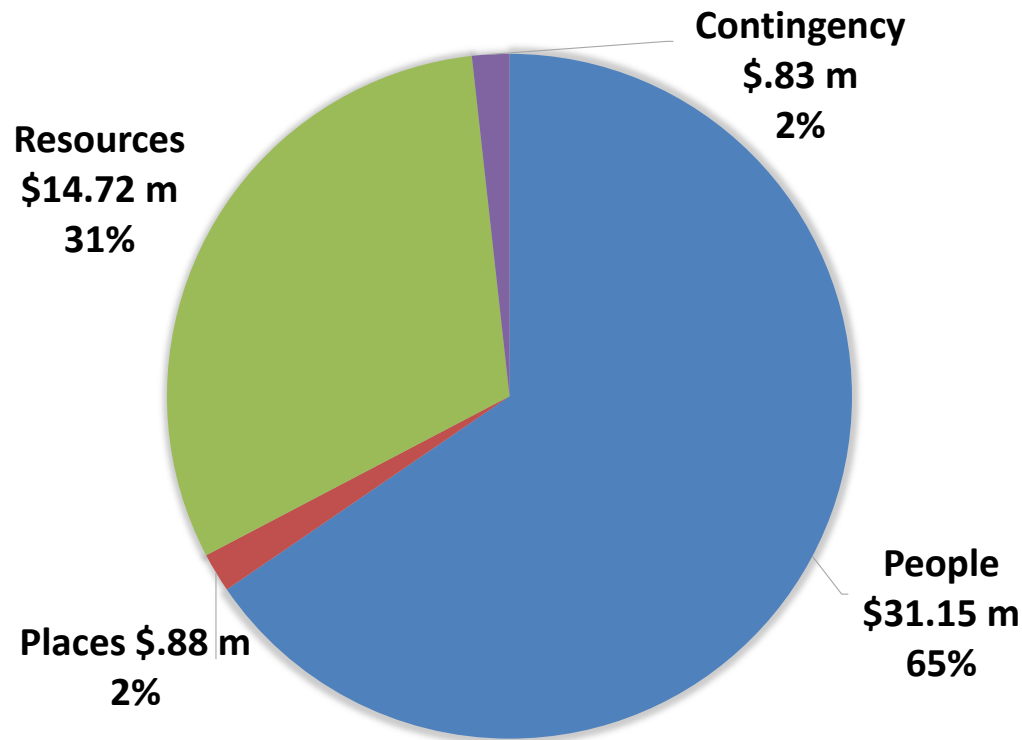


Updates Since the Budget Workshop

- Updated sales tax revenue
- Revised position to Sr. Account Clerk
- Disaggregated program expense within Community Engagement
- Consolidated professional development under Human Resources

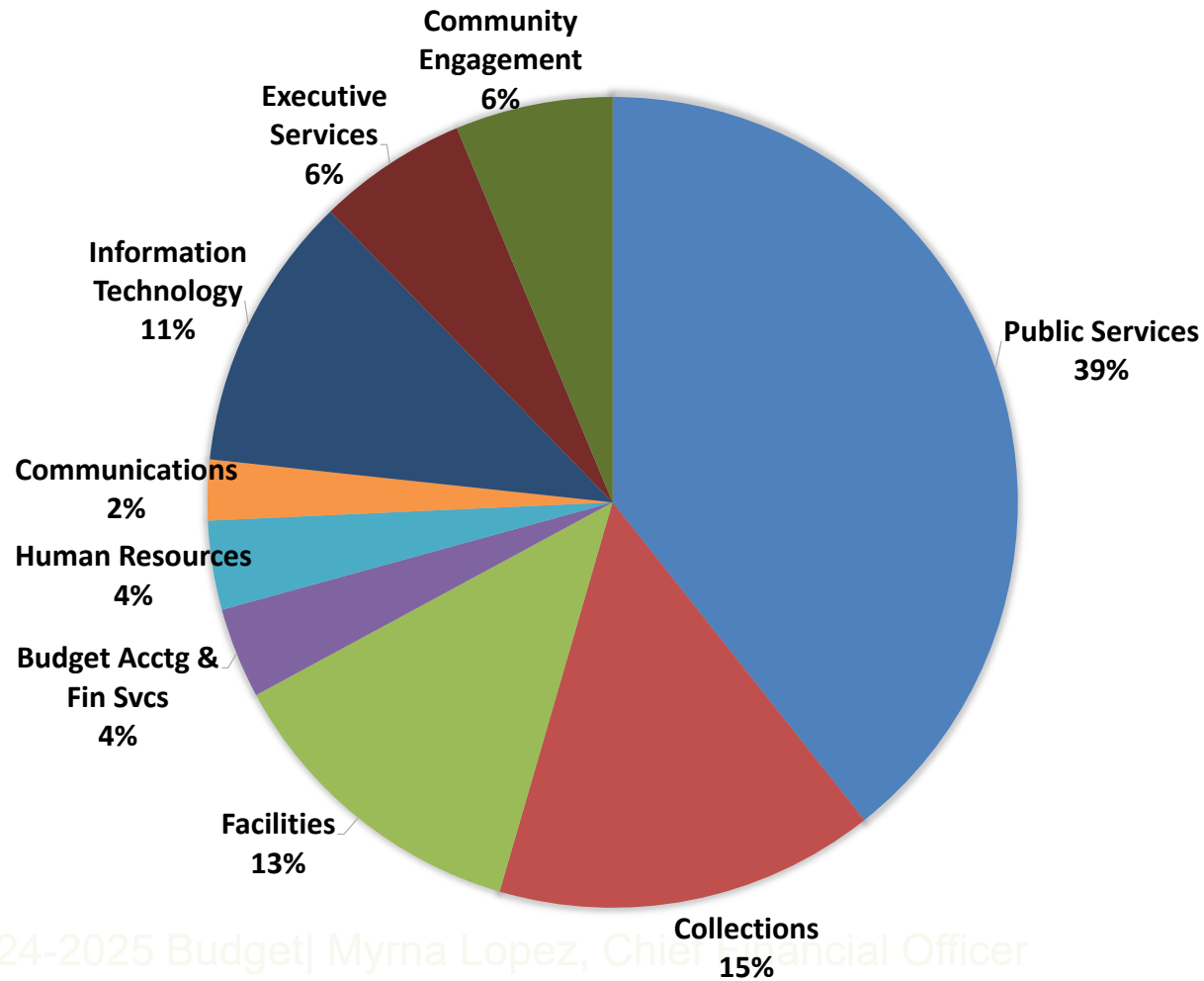


People Places Resources



Total
\$47.63 million

Appropriation by Division

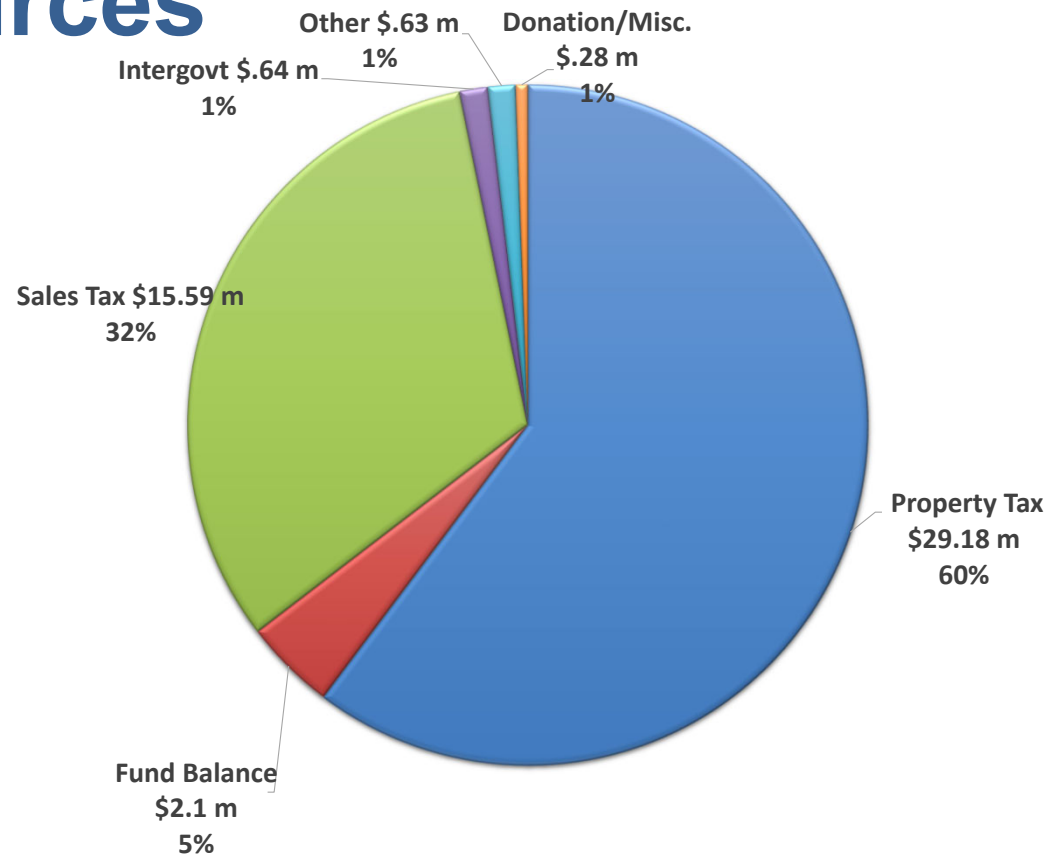


Proposed FY 2024-2025 Budget | Myrna Lopez, Chief Financial Officer

Funding Sources

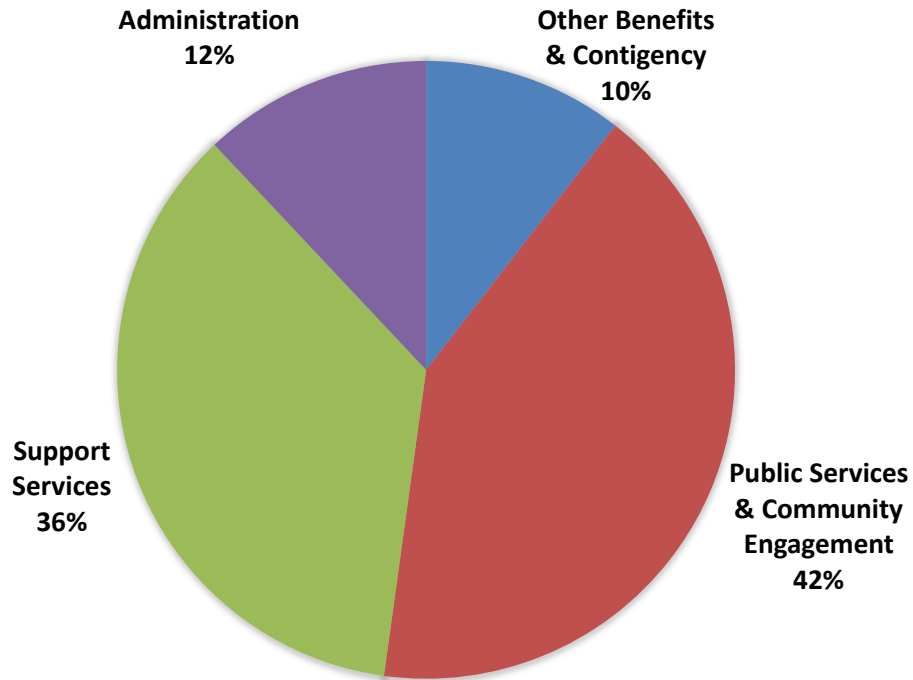
Funds

- Property Tax & fund balance
- Sales Tax & fund balance
- Gifts & Donations fund



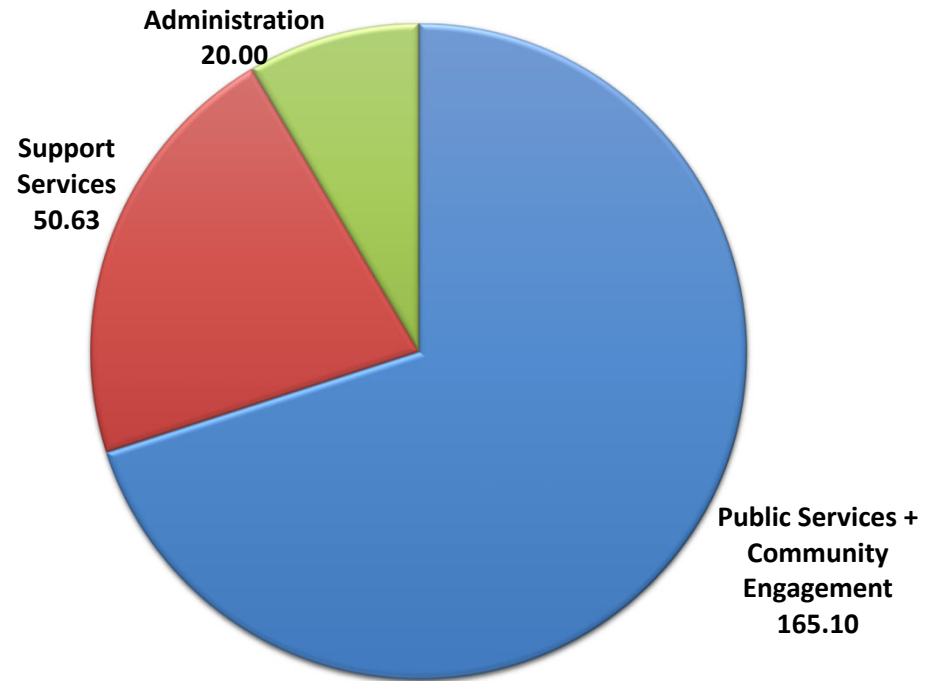
Operating Funds and FTE for services to branch libraries

% of Operating Budget \$46.6 Million

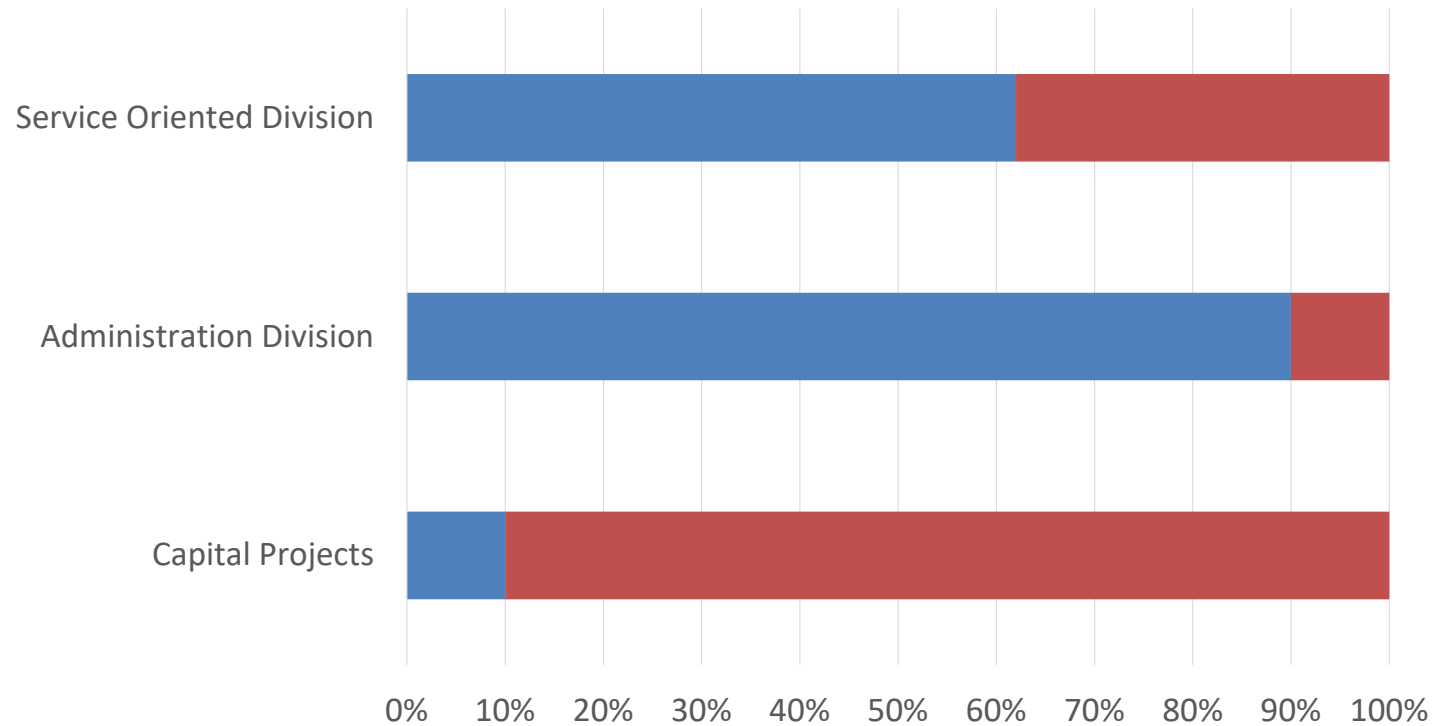


Property tax and Sales tax funds

FTE Total 235.73



Applied Allocation Ratios



Allocation of Major Revenue Sources to Expenditures

Service Area	Property Tax	Sales Tax	Total By Service Area
Allocation Ratio per Policy Area			
Service Oriented Divisions	22,388,754	13,722,141	36,110,895
Administration Divisions	5,038,752	559,859	5,598,611
Capital Projects	88,203	793,825	882,028
Allocation stated in memo			
NBCLS UAL pay down	281,729		281,729
Administration Divisions (Workers' Comp, Unemployment, HRA, OPEB, UAL, Contingency)	2,856,152	1,750,546	4,606,698
Total	\$ 30,653,590	\$ 16,826,371	\$ 47,479,961

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

Estimated Fund Balance

Committed \$ includes:

- Stabilization Fund at 20% of budgeted expenditures
- Capital project reserves

Unrestricted available for budgeting \$12,221,447 includes:

- Property tax \$6,592,433
- Sales tax \$5,629,014

(Balances may change with FY 24-25 year-end actual expenditures, revenues, and adjustments.)



FY 2025-2026 Budget Accomplishments

- The budget is balanced with very modest changes to revenues.
- Sustain Sunday hours at all branches and allocated costs to property tax and sales tax
- Maintains Stabilization Fund at 20% of expenditures





QUESTIONS?

RESOLUTION NO. _____

Dated: 6/4/2025

RESOLUTION OF THE SONOMA COUNTY LIBRARY COMMISSION ADOPTING THE
FISCAL YEAR 2025-2026 ANNUAL BUDGET FOR THE SONOMA COUNTY LIBRARY

WHEREAS, the Sonoma County Library Commission held a Budget Workshop on April 16, 2025 to receive the proposed Fiscal Year 2025-2026 annual budget and goals; and

WHEREAS, the Sonoma County Library Commission reviewed and approved the proposed budget for Fiscal Year 2025-2026 for the Sonoma County Library at its June 4, 2025 meeting; and

WHEREAS, the revenues are in the amount of \$46,325,548; and

WHEREAS, the use of fund balance is in the amount of \$2,103,757 for purposes of capital and major maintenance projects as well as a one-time payment toward the North Bay Collaborative Library System; and

WHEREAS, the operations and capital budget reflects total expenditures in the amount of \$47,629,961 of which \$46,747,933 are operating expenditures and \$882,028 are capital expenditures; and

WHEREAS, the capital appropriation of \$294,009 reflects one-third of the total planned capital budget for the fiscal year to be released on July 1, 2025, the library staff will request additional appropriations of the committed funds at a later date during the fiscal year; and

WHEREAS, the Commission commits fund balance available for budgeting in the total of \$588,019 for capital projects, in the amount of \$58,802 of property tax available fund balance, and \$529,217 of sales tax available fund balance; and

WHEREAS, the Fiscal Year 2025-2026 budget includes two (2.0) additional FTE as follows: 1.0 FTE, Building Mechanic I and 1.0 FTE Senior Account Clerk (Facilities Division).

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

The Sonoma County Library's Fiscal Year 2025-2026 annual budget is hereby adopted.

Property Tax	Sales Tax	Total	Gifts and Donations	Appropriations Grand Total
\$30,653,590	\$16,826,371	\$47,479,961	\$150,000	\$47,629,961

SO ORDERED.

PASSED AND ADOPTED this 4th day of June, 2025. I HEREBY CERTIFY the foregoing resolution was introduced and passed at a regular meeting of the Sonoma County Library Commission by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Commission Chair