Library Advisory Board - November 2026 (prepared 11/9/26)

Library Operating Budget (LB) FY2026/2027

Object	Account Description	Budget	YTD	Encumbrances	Available Budget	YTD % Used	Notes
821500	SALES & USE TAX	-2,845,178	-599,011	0	-2,246,167	21.1%	Measure O Sales Tax - 60%
824100	INTEREST	-47,500	0	0	-47,500	0.0%	
825496	STATE LIBRARY GRANT	-10,694	0	0	-10,694	0.0%	LATL FY26/27
826370	LIBRARY SERVICES	-19,955	-3,160	0	-16,795	15.8%	Fees & services
827600	OTHER SALES	-5,555	-2,748	0	-2,807	49.5%	Photocopy/earbud fees
827700	OTHER	-3100	-1,200	0	-1,900	38.7%	Northnet - All Staff
827707	DONATION	-9,625	-200	0	-9,425	2.1%	
827802	OPERATING TRANSFER IN	-1,553,908	0	0	-1,553,908	0.0%	Annual allocation of non-department general fund dollars
Total Revenue		**-4,495,515**	**-606,319**	**0**	**-3,889,196**	**13.5%**	
861011	REGULAR EMPLOYEES	2,406,203	751,911	0	1,654,292	31.2%	
861012	EXTRA HELP	23,984	5,192	0	18,792	21.6%	
861013	OVERTIME REG EMP	20,600	4,699	0	15,901	22.8%	
861021	CO CONT TO RETIREMENT	599,720	187,721	0	411,999	31.3%	
861022	CO CONT TO OASDI	148,658	38,838	0	109,820	26.1%	
861023	CO CONT TO OASDI-MEDIC	34,766	10,488	0	24,278	30.2%	
861024	CO CONT TO RET INCREME	116,040	36,787	0	79,253	31.7%	
861030	CO CONT TO EMPLOYEE IN	493,870	152,895	0	340,975	31.0%	
861035	CO CONT WORKERS COMP	4,613	0	0	4,613	0.0%	
Total Salaries &	**Benefits**	**3,848,454**	**1,188,531**	**0**	**2,659,923**	**30.9%**	
862060	COMMUNICATIONS	69,849	2,614	0	67,235	3.7%	Phones, branch broadband, & hotspots
862090	HOUSEHOLD EXPENSE	119,600	274	0	119,326	0.2%	Custodial for branches & cleaning supplies
862101	INSURANCE-GENERAL	55,168	0	0	55,168	0.0%	General liability insurance
862120	MAINTENANCE-EQUIPME	29,715	4,007	0	25,708	13.5%	Bookmobile, outreach van, & fleet vehicle maintenance
862130	MAINT-STRC IMPR & GRN	80,000	0	0	80,000	0.0%	Building maintenance & groundskeeping
862150	MEMBERSHIPS	1,515	0	0	1,515	0.0%	Association Memberships for Library - CLA, ALA, ARSL
862170	OFFICE EXPENSE	14,585	840	0	13,745	5.8%	Paper, toner/ink, mail meter, branch office supplies, etc.
862185	MEDICAL & DENTAL SVCS	0	0	0	0	0.0%	Pre-employment physicals & screenings
862187	EDUCATION & TRAINING	0	0	0	0	0.0%	Staff development, training & education
862189	PROF & SPEC SVCS-OTHR	265,244	29,253	0	235,991	11.0%	Service Contracts: Book deliveries, RV & Coast cleaning, Ukiah security, Sonoma ILS, IT billing, etc.
862190	PUBL & LEGAL NOTICES	500	0	0	500	0.0%	Classified ads for job postings & public notices for grants
862194	A-87 COSTS	322,124	-	0	322,124	0.0%	Library share of Countywide Cost Allocation Plan
862210	RNTS & LEASES BLD GRD	53,388	8,396	0	44,992	15.7%	Round Valley & Laytonville branch leases
862227	SOFTWARE LONG-TERM	16,997	0	0	16,997	0.0%	Databases and digital subscriptions >1yr
862228	SOFTWARE SHORT-TERM	37,662	12,806	0	24,856	34.0%	Databases and digital subscriptions < 1yr
862229	SOFTWARE - MAINTENANCE	0	0		0	0.0%	Software Purchase Orders
862230	INFO TECH EQUIP	105,380	6,847	0	98,533	6.5%	IT Service Fund (ITSF) allocation
862239	SPEC DEPT EXP	54,601	11,037	0	43,564	20.2%	Library collection materials & programs
862250	TRNSPRTATION & TRAVEL	13,989	919	0	13,070	6.6%	Bookmobile & staff mileage
862253	TRAVEL & TRSP OUT OF CO	315	0	0	315	0.0%	Out of county travel - per diem, mileage conferences/trainings
862260	UTILITIES	119,726	28,094	0	91,632	23.5%	Water, electricity, gas, etc.
Total Services &	**Supplies**	**1,360,358**	**105,087**	**0**	**1,255,271**	**7.7%**	
864370	EQUIPMENT	30,448	0	12,448	18,000	0.0%	RFID Conversion Y2 (Willits & Ukiah)
Total Equipment		**30,448**	**0**	**12,448**	**1,086,710**	**0.0%**	
	LB Revenue Total	**-4,495,515**	**-606,319**	0	-3,889,196		Library Operating Budget (LB) FY2026/2027
	LB Expenditures Total	**5,239,260**	**1,293,618**	12,448	3,933,194		
	LB Fund Balance	**743,745**	**687,298**	12,448	43,999		

Library Advisory Board - November 2026 (prepared 11/9/26)

Library Capital Investment Budget (LM) FY2026/2027

Object	Account Description	Revised Budget	YTD	Encumbrances	Available Budget	YTD % Used	Notes
821500	SALES & USE TAX	-1,896,785	-399,341	0	-1,497,444	21.1%	Measure O Sales Tax - 40%
Total Revenue		**-1,896,785**	**-399,341**	**0**	**-1,497,444**	**21.1%**	
862189	PROF & SPEC SVCS-OTHR	12,000	-	0	12,000	0.0%	Bookmobile Replacement - Consultant
Total Services &	**Supplies**	**12,000**	**0**	**0**	**12,000**	**0.0%**	
864370	EQUIPMENT	819,500	0		819,500		Purchase
Total Equipment		**819,500**	**0**	**0**	**819,500**	**0.0%**	
865802	OPERATING TRANSFER OUT	80,000	0	0	80,000	0.0%	LMU2 - Ukiah Roof Design
865802	OPERATING TRANSFER OUT	1,300,000	0	0	1,300,000	0.0%	LMU7 - Ukiah Roof & HVAC Replacement
865802	OPERATING TRANSFER OUT	65,000	0	0	65,000	0.0%	LMW2 - Willits Branch Refresh & ADA Upgrades - Design
865802	OPERATING TRANSFER OUT	2,591,393	0	0	2,591,393	0.0%	LMW5 - Willits Branch Refresh & ADA Upgrades - Construction
865802	OPERATING TRANSFER OUT	35,000	0	0	35,000	0.0%	LMGEN - Coast Generator
865802	OPERATING TRANSFER OUT	30,000	-	0	30,000	0.0%	LMGEN- Bookmobile Charger
Total Operating	**Transfers Out**	**4,101,393**	**0**	**0**	**4,101,393**	**0.0%**	
Total Expenditures		**4,932,893**	**0**	**0**	**4,932,893**	**0.0%**	
	LM Revenue Total	**-1,896,785**	**-399,341**	0	-1,497,444		
	LM Expenditures Total	**4,932,893**	**0**	0	4,932,893		
	LM Fund Balance	**3,036,108**	**-399,341**	0	3,435,448		

Library Advisory Board - November 2026 (prepared 11/9/26)

Fund Balances FY2026/2027

RESTRICTED USE FUNDS - ENDOWMENT		
Fund Totals as of 11/1/26		**Balance**
2710-760844	Fort Bragg Principal	112,875
2710-760845	Fort Bragg Interest	27,367
2710-760846	Ukiah Principal	114,513
2710-760847	Ukiah Interest	91,363
2710-760856	Bookmobile Principal	4,290
2710-760857	Bookmobile Interest	4,571
2710-760858	Willits Principal	6,234
2710-760859	Willits Interest	3,638
2710-760870	Library/Hallam Principal	20,382
2710-760871	Library/Hallam Interest	3,639
	Total	**388,873**

LB - Library Operating Fund	
LB Fund Balance (as of 7/1/26) **estimated*	-2,640,036
LB Budgeted Revenue FY26-27	-4,495,515
LB Budgeted Expenses FY26-27	5,239,260
Est. Ending balance of LB (6/30/27)	743,745
Est. ending LB Fund Balance (6/30/27)	-1,896,291

LM - Capital Investment Fund	
LM Fund Balance (as of 7/1/26) **estimated*	-6,164,552
LM Budgeted Revenue FY26-27	-1,896,785
LM Budgeted Expenses FY26-27	4,932,893
Est. Ending balance of LM (6/30/27)	3,036,108
Est ending LM Fund Balance (6/30/27)	-3,128,444

** FY25-26 closes end of November 2026 per Auditor.*