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

Library Operating Budget (LB) FY2025/2026

Object	Account Description	Budget	YTD	Encumbrances	Available Budget (Munis vs.	YTD % used	Notes
821500	SALES & USE TAX	-2,831,023	-2,973,291	0	142,268	105.0%	Measure O Sales Tax -60%
824100	INTEREST	-54,026	-91,377	0	37,351	169.1%	
825490	STATE OTHER GRANT	-4,000	0	0	0	100.0%	
825496	STATE LIBRARY GRANT	-29,068	-25,979	0	-3,089	89.4%	ZIP Book Grant FY25-26 & LATL FY25/26 & FY26/27
826370	LIBRARY SERVICES	-20,968	-22,424	0	1,456	106.9%	Fees & services
827600	OTHER SALES	-5,893	-8,420	0	2,527	142.9%	Photocopy/earbud fees
827700	OTHER	-1,200	-1,729	0	529	144.1%	Northnet - All Staff
827707	DONATION	-2,650	-3,795	0	1,145	143.2%	
827802	OPERATING TRANSFER IN	-2,205,887	-2,205,887	0	0	100.0%	Annual allocation of non-department general fund dollars
Total Revenue		**-5,154,715**	**-5,332,902**	**0**	**182,187**	**103.5%**	
861011	REGULAR EMPLOYEES	2,343,605	2,286,887	0	56,718	97.6%	
861012	EXTRA HELP	63,885	49,224	0	14,661	77.1%	
861013	OVERTIME REG EMP	20,000	16,052	0	3,948	80.3%	
861021	CO CONT TO RETIREMENT	700,291	678,724	0	21,567	96.9%	
861022	CO CONT TO OASDI	126,292	118,573	0	7,719	93.9%	
861023	CO CONT TO OASDI-MEDIC	33,909	32,761	0	1,148	96.6%	
861024	CO CONT TO RET INCREME	180,386	173,013	0	7,373	95.9%	
861030	CO CONT TO EMPLOYEE IN	386,281	428,333	0	-42,052	110.9%	
861035	CO CONT WORKERS COMP	4,196	4,196	0	0	100.0%	
Total Salaries &	**Benefits**	**3,858,845**	**3,787,763**	**0**	**71,082**	**98.2%**	
862060	COMMUNICATIONS	37,358	21,024	0	16,334	56.3%	Phones, branch broadband, & hotspots
862090	HOUSEHOLD EXPENSE	123,630	117,908	0	5,722	95.4%	Custodial for branches & cleaning supplies
862101	INSURANCE-GENERAL	52,365	52,365	0	0	100.0%	General liability insurance
862120	MAINTENANCE-EQUIPME	27,500	17,576	0	9,924	63.9%	Bookmobile, Outreach van, & fleet vehicle maintenance
862130	MAINT-STRC IMPR & GRN	80,000	55,356	0	24,644	69.2%	Building maintenance & groundskeeping
862150	MEMBERSHIPS	1,325	1,550	0	-225	117.0%	Association Memberships for Library - CLA, ALA, ARSL
862170	OFFICE EXPENSE	15,710	15,027	0	683	95.7%	Paper, toner/ink, mail meter, branch office supplies, etc.
862185	MEDICAL & DENTAL SVCS	1,000	1,055	0	-55	105.5%	Pre-employment physicals & screenings
862187	EDUCATION & TRAINING	239	1,301	0	-1,062	544.3%	Staff development, training & education
862189	PROF & SPEC SVCS-OTHR	329,332	265,679	0	63,653	80.7%	Service contracts: book deliveries, RV & Coast cleaning, Ukiah security, ILS, IT billing, etc.
862190	PUBL & LEGAL NOTICES	2,386	586	0	1,800	24.5%	Classified ads for job postings & public notices for grants
862194	A-87 COSTS	531,464	531,464	0	0	100.0%	Library share of Countywide Cost Allocation Plan
862210	RNTS & LEASES BLD GRD	51,290	51,289	0	1	100.0%	Round Valley & Laytonville branch leases.
862227	SOFTWARE LONG-TERM	16,263	14,912	0	1,351	91.7%	Databases and digital subscriptions >1yr.
862228	SOFTWARE SHORT-TERM	45,683	25,610	0	20,073	56.1%	Databases and digital subscriptions < 1yr.
862229	SOFTWARE - MAINTENANCE	0	3,794	-	-3,794	100.0%	Software Purchase Orders
862230	INFO TECH EQUIP	74,492	70,181	0	4,311	94.2%	IT Service Fund (ITSF) allocation ($69k) & Library-specific tech equipment
862239	SPEC DEPT EXP	146,639	147,086	0	-447	100.3%	Library collection materials & programs
862250	TRNSPRTATION & TRAVEL	12,837	14,538	0	-1,701	113.3%	Bookmobile & staff mileage
862253	TRAVEL & TRSP OUT OF CO	1,000	769	0	231	76.9%	Out of county travel - per diem, mileage conferences/ trainings
862260	UTILITIES	120,701	107,069	0	13,632	88.7%	Water, electricity, gas, etc.
Total Services &	**Supplies**	**1,671,214**	**1,516,137**	**0**	**155,077**	**90.7%**	
	LB Revenue Total	**-5,154,715**	**-5,332,902**	0	178,187		Library Operating Budget (LB) FY2025/2026
	LB Expenditures Total	**5,530,059**	**5,303,900**	0	226,159		
	LB Fund Balance	**375,344**	**-29,002**	0	404,346		

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Library Capital Investment Budget (CILB) FY2025/2026

Object	Account Description	Budget	YTD	Encumbrances	Available Budget	YTD % used	Notes
821500	Sales & Use Tax	-1,887,348	-1,980,025	0	92,677	104.9%	Measure O Sales Tax -40%.
824100	Interest	-77,907	-128,045	0	50,138	164.4%	
825496	CILW1-Willits Roof Project	-173,544	-157,337	0	-16,207	90.7%	Building Forward Grant Revenue (reimburse 50% CILW1 project costs)
827801	Grant Revenue	-16,297	-$16,297	0	0	100.0%	Tech grant for 20 laptops received 12/31/25
Total Revenue		**-2,155,096**	**-2,281,704**	**0**	**126,608**	**105.9%**	
862227	CILA2-MS Licenses for Programs	6,957	6,957	0	0	100.0%	20 Microsoft Office licenses for new laptops
862230	CILA1-20 Laptops for Programs	19,678	19,677	0	1	100.0%	Purchase of 20 laptops for a county-wide project to provide technical public programming.
864355	CILU2-Ukiah Roof Design	80,000	432	0	79,568	0.5%	Design & engineering services to prepare construction documents for the Ukiah Branch Library roof replacement project. Project will be moved to FY26-27 budget.
864355	CILU4-Ukiah Storefront Project	100,000	98,963	0	1,037	99.0%	New door, storefront, and walkway installed in March. Project closed out.
864360	CILW1-Willits Roof Project	349,000	317,424	0	31,576	91.0%	Demolition and replacement of Willits roof.
864360	CILW2-Willits Interior Refresh Design	50,000	23,700	0	26,300	47.4%	Design and plan interior refresh and ADA upgrades, producing construction-ready plans to modernize interiors, efficiency upgrades & improve accessibility.
864370	CILA3-Self Checkout PCs	63,100	60,681	0	2,419	96.2%	New self-checkouts installed in Jan/Feb to branches. RFID conversion (Round Valley & Bookmobile)
864370	CILB1-New Bookmobile	656,193	10,800	0	645,393	1.6%	Replacement of 13-year-old Bookmobile with a hybrid vehicle. RFP & contract complete
864370	CILC3-Coast Coin Machine	3,479	3,479	0	0	100.0%	Delivered Jan. 2026
864370	CILR3-RV Coin Machine	3,479	3,479	0	0	100.0%	Delivered Jan. 2026
864370	CILR4 - LIB RV 3D Printer	2,089	2,088	0	1	100.0%	Delivered to RV in March
864370	CILU5 - LIB Ukiah 3D Printer	2,089	2,088	0	1	100.0%	Delivered to Ukiah in March
864370	CILU6 - LIB Ukiah 3D Printer	2,089	2,088	0	1	100.0%	Delivered to Ukiah in March
864370	CILW4 - LIB Willits 3D Printer	2,089	2,088	0	1	100.0%	Delivered to Willits in March
Total Expenditures		**1,340,242**	**553,943**	**0**	**786,299**	**41.3%**	
	CILB Revenue Total	**-2,155,096**	**-2,281,704**	0	126,608		
	CILB Expenditures Total	**1,340,242**	**553,943**	0	786,299		
	CILB Fund Balance	**-814,854**	**-1,727,761**	0	912,907		

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Fund Balances FY2025/2026

RESTRICTED USE FUNDS - ENDOWMENTS		
Fund Totals as of 6/30/26		**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 - Budgeted	
LB Operating Fund Balance (as of 7/1/25)	-2,611,034
LB Budgeted Revenue FY25-26	-5,154,715
LB Budgeted Expenses FY25-26	5,530,059
Est. Ending balance of LB (6/30/26)	375,344
Est. ending LB Operating Fund Balance (6/30/26)	-2,235,690

LB - Library Operating Fund - Actuals	
LB Operating Fund Balance (as of 7/1/25)	-2,611,034
LB Revenue FY25-26	-5,332,902
LB Expenses FY25-26	5,303,900
Est. Ending balance of LB (6/30/26)	-29,002
Est. ending LB Operating Fund Balance (6/30/26)	-2,640,036

CILB - Capital Investment Fund - Budgeted	
CILB Operating Fund Balance (as of 7/1/25)	-4,436,791
CILB Budgeted Revenue FY25-26	-2,155,096
CILB Budgeted Expenses FY25-26	1,340,242
Est. Ending balance of CILB (6/30/26)	-814,854
Est. ending CILB Operating Fund Balance (6/30/26)	-5,251,645

CILB - Capital Investment Fund - Actuals	
CILB Operating Fund Balance (as of 7/1/25)	-4,436,791
CILB Revenue FY25-26	-2,281,704
CILB Expenses FY25-26	553,943
Est. Ending balance of CILB (6/30/26)	-1,727,761
Est. ending CILB Operating Fund Balance (6/30/26)	-6,164,552

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