

Library Advisory Board - September 2026 (prepared 9/1/26)

Library Operating Budget (LB) FY2026/2027

Object	Account Description	Munis Budget	YTD	Encumbrances	Available Budget (Munis vs.)	YTD % used	Notes
821500	SALES & USE TAX	-2,845,178	-520,355	0	-2,324,823	18.3%	Measure O Sales Tax - 60% (63% of Revenue)
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	-18,427	-1,380	0	-17,047	7.5%	Fees & services
827600	OTHER SALES	-5,555	-1,325	0	-4,230	23.8%	Photocopy/earbud fees
827700	OTHER	-3100	0	0	-3,100	0.0%	Northnet - All Staff
827707	DONATION	-8,025	-100	0	-7,925	1.2%	
827802	OPERATING TRANSFER IN	-1,553,908	0	0	-1,553,908	0.0%	Annual allocation of non-department general fund dollars (35% of Revenue)
Total Revenue		-4,492,387	-523,160	0	-3,969,227	11.6%	
861011	REGULAR EMPLOYEES	2,327,833	295,384	0	2,032,449	12.7%	
861012	EXTRA HELP	23,984	3,665	0	20,319	15.3%	
861013	OVERTIME REG EMP	20,000	2,099	0	17,901	10.5%	
861021	CO CONT TO RETIREMENT	577,487	74,828	0	502,659	13.0%	
861022	CO CONT TO OASDI	126,793	15,256	0	111,537	12.0%	
861023	CO CONT TO OASDI-MEDIC	33,837	4,144	0	29,693	12.2%	
861024	CO CONT TO RET INCREME	111,739	14,944	0	96,795	13.4%	
861030	CO CONT TO EMPLOYEE IN	490,194	60,790	0	429,404	12.4%	
861035	CO CONT WORKERS COMP	4,613	0	0	4,613	0.0%	
Total Salaries & Benefits		3,716,480	471,110	0	3,245,370	12.7%	
862060	COMMUNICATIONS	69,849	584	0	69,265	0.8%	Phones, branch broadband, & public hotspots.
862090	HOUSEHOLD EXPENSE	119,600	0	0	119,600	0.0%	Custodial for branches & cleaning supplies
862101	INSURANCE-GENERAL	55,168	0	0	55,168	0.0%	General liability insurance
862120	MAINTENANCE-EQUIPME	29,535	0	0	29,535	0.0%	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	264	0	14,321	1.8%	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	263,619	14,880	0	248,739	5.6%	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	563,870	-	0	563,870	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	36,395	2,704	0	33,691	7.4%	Databases and digital subscriptions < 1yr
862229	SOFTWARE SHORT-MAINTENANCE	0	0		0	0.0%	Software Purchase Orders
862230	INFO TECH EQUIP	98,533	48	0	98,485	0.0%	IT Service Fund (ITSF) allocation
862239	SPEC DEPT EXP	50,000	2,030	0	47,970	4.1%	Library collection materials & programs
862250	TRNSPRTATION & TRAVEL	13,345	521	0	12,824	3.9%	Bookmobile & staff mileage
862253	TRAVEL & TRSP OUT OF CO	300	0	0	300	0.0%	Out of county travel - per diem,
862260	UTILITIES	119,726	3,123	0	116,603	2.6%	Water, electricity, gas, etc.
Total Services & Supplies		1,586,925	32,550	0	1,554,375	2.1%	
864370	EQUIPMENT	18,000	0	0	18,000	0.0%	RFID Conversion Y2 (Willits & Ukiah)
Total Equipment		18,000	0	0	1,383,510	0.0%	
LB Revenue Total		-4,492,387	-523,160	0	-3,969,227		Library Operating Budget (LB) FY2026/2027
LB Expenditures Total		5,321,405	503,660	0	4,799,745		
LB Fund Balance		829,018	-19,500	0	830,518		

Library Advisory Board - September 2026 (prepared 9/1/26)							
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	0	0	-1,896,785	0.0%	Measure O Sales Tax -40%.
Total Revenue		-1,896,785	0	0	-1,896,785	0.0%	
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%	Ukiah Roof Design
865802	OPERATING TRANSFER OUT	1,300,000	0	0	1,300,000	0.0%	Ukiah Roof & HVAC replacement
865802	OPERATING TRANSFER OUT	600,000	0	0	600,000	0.0%	Willits Interior Refresh & ADA Upgrades
865802	OPERATING TRANSFER OUT	35,000	0	0	35,000	0.0%	Coast Generator
865802	OPERATING TRANSFER OUT	30,000	-	0	30,000	0.0%	Bookmobile Charger
Total Operating Transfers Out		2,045,000	0	0	2,045,000	0.0%	
Total Expenditures		2,876,500	0	0	2,876,500	0.0%	
CILB Revenue Total		-1,896,785	0	0	-1,896,785		
CILB Expenditures Total		2,876,500	0	0	2,876,500		
CILB Fund Balance		979,715	0	0	979,715		

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Fund Balances FY26/27							

RESTRICTED USE FUNDS - ENDOWMENT		
Fund Totals as of 9/1/26		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)	-2,235,690
LB Budgeted Revenue FY26-27	-4,492,387
LB Budgeted Expenses FY26-27	5,321,405
Est. Ending balance of LB (6/30/27)	829,018
Est. ending LB Fund Balance (6/30/27)	-1,406,672

LM - Capital Investment Fund	
LM Fund Balance (as of 7/1/26)	-5,251,645
LM Budgeted Revenue FY26-27	-1,896,785
LM Budgeted Expenses FY26-27	2,876,500
Est. Ending balance of CILB (6/30/27)	979,715
Est ending LM Fund Balance (6/30/27)	-4,271,930