

Library Advisory Board - July 2026 (prepared 7/1/26)

Library Operating Budget (LB) FY2025/2026

Object	Account Description	Munis Budget	YTD	Encumbrances	Available Budget (Munis vs.	YTD % used	Notes
821500	SALES & USE TAX	-2,831,023	-2,452,936	0	-378,087	86.6%	Measure O Sales Tax -60% (55% of Revenue)
824100	INTEREST	-54,026	-91,378	0	37,352	169.1%	
825490	STATE OTHER GRANT	-4,000	-4,000	0	0	100.0%	Seed Library Grant.
825496	STATE LIBRARY GRANT	-29,068	-31,800	0	2,732	109.4%	ZIP Book Grant FY25-26 & LATL FY25/26 & FY26/27.
826370	LIBRARY SERVICES	-20,968	-22,151	0	1,183	105.6%	Fees & services.
827600	OTHER SALES	-5,893	-8,197	0	2,304	139.1%	Photocopy/earbud fees.
827700	OTHER	-1200	-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%	(43% of Revenue)
Total Revenue		-5,154,715	-4,821,873	0	-332,842	93.5%	
861011	REGULAR EMPLOYEES	2,343,605	2,228,496	0	115,109	95.1%	
861012	EXTRA HELP	63,885	48,313	0	15,572	75.6%	
861013	OVERTIME REG EMP	20,000	15,781	0	4,219	78.9%	
861021	CO CONT TO RETIREMENT	700,291	659,969	0	40,322	94.2%	
861022	CO CONT TO OASDI	126,292	115,344	0	10,948	91.3%	
861023	CO CONT TO OASDI-MEDIC	33,909	31,885	0	2,024	94.0%	
861024	CO CONT TO RET INCREME	180,386	168,302	0	12,084	93.3%	
861030	CO CONT TO EMPLOYEE IN	386,281	415,438	0	-29,157	107.5%	
861035	CO CONT WORKERS COMP	4,196	4,196	0	0	100.0%	
Total Salaries & Benefits		3,858,845	3,687,725	0	171,120	95.6%	
862060	COMMUNICATIONS	37,358	18,442	0	18,916	49.4%	Phones, branch broadband, & public hotspots.
862090	HOUSEHOLD EXPENSE	123,630	88,266	0	35,364	71.4%	Custodial for branches & cleaning supplies
862101	INSURANCE-GENERAL	52,365	52,365	0	0	100.0%	General liability insurance.
862120	MAINTENANCE-EQUIPME	27,500	17,558	0	9,942	63.8%	Bookmobile, Outreach van, & fleet vehicle maintenance.
862130	MAINT-STRC IMPR & GRN	80,000	42,237	0	37,763	52.8%	Building maintenance & groundskeeping.
862150	MEMBERSHIPS	1,325	1550	0	-225	117.0%	Association Memberships for Library - CLA, ALA, ARSL.
862170	OFFICE EXPENSE	15,710	9,898	0	5,812	63.0%	Paper, toner/ink, mail meter, branch office supplies, etc.
862185	MEDICAL & DENTAL SVCS	1,000	550	0	450	55.0%	Pre-employment physicals & screenings
862187	EDUCATION & TRAINING	239	1289	0	-1,050	539.3%	Staff development, training & education.
862189	PROF & SPEC SVCS-OTHR	329,332	235,892	0	93,440	71.6%	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	0	0	16,263	0.0%	Databases and digital subscriptions
862228	SOFTWARE SHORT-TERM	45,683	25,610	0	20,073	56.1%	Databases and digital subscriptions < 1yr.
862229	SOFTWARE SHORT-MAINTENANCE		1,573	2,221	-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	133,473	0	13,166	91.0%	Library collection materials & programs.
862250	TRNSPRATION & TRAVEL	12,837	11,778	0	1,059	91.8%	Bookmobile & staff mileage.
862253	TRAVEL & TRSP OUT OF CO	1,000	769	0	231	76.9%	Out of county travel - per diem,
862260	UTILITIES	120,701	93,345	0	27,356	77.3%	Water, electricity, gas, etc.
Total Services & Supplies		1,671,214	1,388,114	2,221	280,880	83.1%	
LB Revenue Total		-5,154,715	-4,821,873	0	-332,842		Library Operating Budget (LB) FY2025/2026
LB Expenditures Total		5,530,059	5,075,838	0	452,000		
LB Fund Balance		375,344	253,966	0	119,158		

Library Advisory Board - July 2026 (prepared 7/1/26)							
Library Capital Investment Budget (CILB) FY2025/2026							
Object	Account Description	Revised Budget	YTD	Encumbrances	Available Budget	YTD % used	Notes
821500	SALES & USE TAX	-1,887,348	-1,633,121	0	-254,227	86.5%	Measure O Sales Tax -40%.
824100	Interest	-77,907	-128,045	0	50,138	164.4%	
825496	CILW1-Willits Roof Project	-173,544	-24,704	0	-148,840	14.2%	Building Forward Grant Revenue (reimburse 50% CILW1 project costs). Waiting for Facilities' bills. Grant in closeout.
827801	Grant Revenue	-16,297	-\$16,297	-16297	0		Tech grant for 20 laptops received 12/31/25.
Total Revenue		-2,155,096	-1,802,168	-16,297	-352,928	83.6%	
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	0	0	80,000	0.0%	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	96,784	0	3,216	96.8%	New door, storefront, and walkway installed in March. Coordinating with Facilities to close out and pay invoices.
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	13,950	0	36,050	27.9%	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 underway in Round Valley.
864370	CILB1-New Bookmobile	656,193	10,800	0	645,393	1.6%	Replacement of 13-year-old Bookmobile with a hybrid vehicle. RFP complete & contracting underway.
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	0.0%	Delivered to RV in March.
864370	CILU5 - LIB Ukiah 3D Printer	2,089	2,088	0	1	0.0%	Soft roll-out in March.
864370	CILU6 - LIB Ukiah 3D Printer	2,089	2,088	0	1	0.0%	Soft roll-out in March.
864370	CILW4 - LIB Willits 3D Printer	2,089	2,088	0	1	0.0%	Delivered to Willits in March.
Total Expenditures		1,340,242	541,583	0	798,659	40.4%	
CILB Revenue Total		-2,155,096	-1,802,168	-16,297	-352,928		
CILB Expenditures Total		1,340,242	541,583	0	798,659		
CILB Fund Balance		-814,854	-1,260,585	-16,297	445,731		

Library Advisory Board - July 2026 (prepared 7/1/26)
Fund Balances FY2025/2026

RESTRICTED USE FUNDS - ENDOWMENT		
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	
LB Operating Fund Balance (as of 7/1/25)	-2,642,132
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)	-2,266,788

CILB	
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