

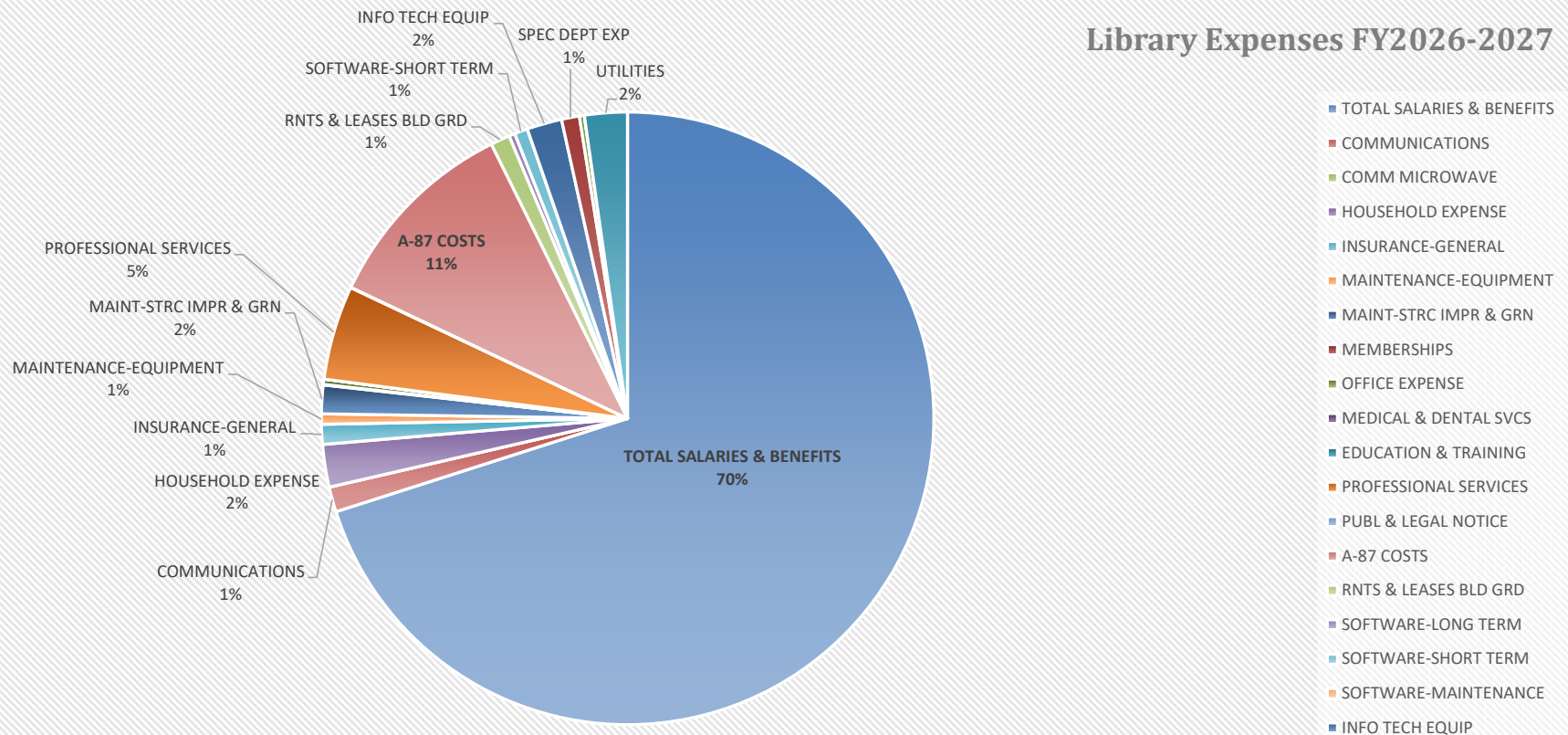
LIBRARY - Operating Fund								
Object	Account Name	FY24-25	FY25-26	FY26-27	Notes FY26-27	% of Revenue	% Change from FY25-26	\$ Change from FY25-26
821500	SALES & USE TAX	-\$2,980,024	-\$2,831,023	-\$2,845,178	Measure O - 60% [projected 0.05% increase over 25/26 amounts per Auditor 2/27/26. FY 24-25 projected 5% reduction]	63.3%	0.5%	14,155
824100	INTEREST	-\$30,000	-\$50,000	-\$47,500	Measure O - 60% -interest [Forecast reflects a 5% reduction from FY 2024–25 per Auditor 2/27/26]	1.1%	-5.0%	-2,500
825496	STATE LIBRARY GRANT	-\$10,627	-\$7,680	-\$10,694	California State Library Lunch at the Library Grant Summer 2026	0.2%	39.2%	3,014
825670	FEDERAL OTHER REVENUE	\$0	\$0					
826370	LIBRARY SERVICES	-\$18,400	-\$18,453	-\$18,427	Fines and Fees (average of last 2 yrs)	0.4%	-0.1%	-27
827600	OTHER SALES	-\$6,720	-\$4,393	-\$5,555	Fees, photocopies, earbuds, memory sticks (average of last 2 yrs)	0.1%	26.5%	1,162
827700	OTHER	-\$5,000	-\$1,200	-\$3,100	Staff training funds from Library Associations (average of last 2 yrs)	0.1%	158.3%	1,900
827707	DONATION	-\$10,050	-\$6,000	-\$8,025	(average of last 2 yrs)	0.2%	33.8%	2,025
827801	GRANT REVENUE	\$0	\$0					
827802	OPERATING TRANSFER IN	-\$2,009,647	-\$2,205,887	-\$1,553,908	Recalculation of Non-Department General Fund into the Library. (\$651,979 decrease from FY25-26)	34.6%	-29.6%	-651,979
TOTAL REVENUES		-\$5,070,468	-\$5,124,636	-\$4,492,387			-12.3%	-632,249
EXPENSES	Salaries & Benefits					% of Expenditures	% Change from FY25-26	\$ Change from FY25-26
861011	REGULAR EMPLOYEES	\$2,205,774	\$2,342,502	\$2,327,833	Salary Projections Provided by CEO Budget Team 2/17/26. Based on PP03-26.	43.7%	-0.6%	-14,669
861012	EXTRA HELP	\$40,000	\$30,000	\$23,984		0.5%	-20.1%	-6,016
861013	OVERTIME REG EMP	\$10,000	\$20,000	\$20,000	Sonoma County Bookmobile stop (invoice Sonoma Co. for staff time)	0.4%	0.0%	0
861021	CO CONT TO RETIREMENT	\$631,960	\$700,291	\$577,487		10.9%	-17.5%	-122,804
861022	CO CONT TO OASDI (Social Security)	\$136,755	\$126,292	\$126,793		2.4%	0.4%	501
861023	CO CONT TO OASDI-MEDIC (Medica	\$31,983	\$33,909	\$33,837		0.6%	-0.2%	-72
861024	CO CONT TO RET INCREMENT	\$152,711	\$180,386	\$111,739		2.1%	-38.1%	-68,647
861030	CO CONT TO EMPLOYEE INSURANCE	\$400,585	\$386,281	\$490,194		9.2%	26.9%	103,913
861031	CO CONT UNEMPLOYMENT INSURA	\$0	\$0			0.0%		0
861035	CO CONT WORKERS COMPENSATIO	\$30,024	\$4,196	\$4,613	Workers Compensation per Executive Office Budget Team (2/26/26)	0.1%	9.9%	417
TOTAL SALARIES & BENEFITS		\$3,639,792	\$3,823,857	\$3,716,480		69.8%	-2.8%	-107,377

LIBRARY - Oppering Fund								
Object	Account Name	FY24-25	FY25-26	FY26-27	Notes FY26-27	% of Revenue	% Change from FY25-26	\$ Change from FY25-26
	Services & Supplies					% of Expenditures	% Change from FY25-26	\$ Change from FY25-26
862060	COMMUNICATIONS	\$41,902	\$37,358	\$69,849	High-speed broadband for all branches, branch main lines & staff cell phones (5). Budgeted the full, non-discounted/subsidized CENIC FY26-27 rate (\$53k) due to E Rate uncertainty (per Auditors' recommendation), (estimated fully discounted rate = \$6k), also includes mobile hotspots/cell phones with ~5% escalation assumption. Includes upgrade of Round Valley branch (500 Mbps -> 1Gbps) -> \$5,000	1.3%	87.0%	32,491
862062	COMM MICROWAVE	\$0	\$0	\$0				
862090	HOUSEHOLD EXPENSE	\$123,985	\$123,630	\$119,600	Custodial services for branches & cleaning supplies. Branches' independent budgets reduced by 50% for ordering of supplies.	2.2%	-3.3%	-4,030
862101	INSURANCE-GENERAL	\$51,410	\$52,365	\$55,168	General Liability Insurance per Executive Office Budget Team (2/26/26)	1.0%	5.4%	2,803
862120	MAINTENANCE-EQUIPMENT	\$22,000	\$27,500	\$29,535	Vehicle Maintenance - reflect aging fleet - outreach van (2,725) & Bookmobile (25,000), Laytonville/Willits fleet vehicle (1785)	0.6%	7.4%	2,035
862130	MAINT-STRC IMPR & GRN	\$83,000	\$80,000	\$80,000	Building maintenance and groundskeeping. Flat to FY25-26.	1.5%	0.0%	0
862150	MEMBERSHIPS	\$2,000	\$1,000	\$1,515	Association Memberships for Library. CLA (\$750), ALA (\$540), ARSL (\$225)	0.0%	51.5%	515
862170	OFFICE EXPENSE	\$12,900	\$15,710	\$14,585	Includes paper and toner for staff and public computers. While branch-level office supply budgets were reduced by approximately 50%, the overall decrease is limited due to the department's unexpected share of the new County Toshiba lease (\$4,591).	0.3%	-7.2%	-1,125
862185	MEDICAL & DENTAL SVCS	\$2,000	\$1,500	\$0	Pre-employment & DMV commercial driver physicals and screenings. Removed due to the current hiring freeze.	0.0%	-100.0%	-1,500
862187	EDUCATION & TRAINING	\$2,950	\$2,200	\$0	Removed due to current budgetary pressures and the availability of no-cost training through County and Library association resources.	0.0%	-100.0%	-2,200

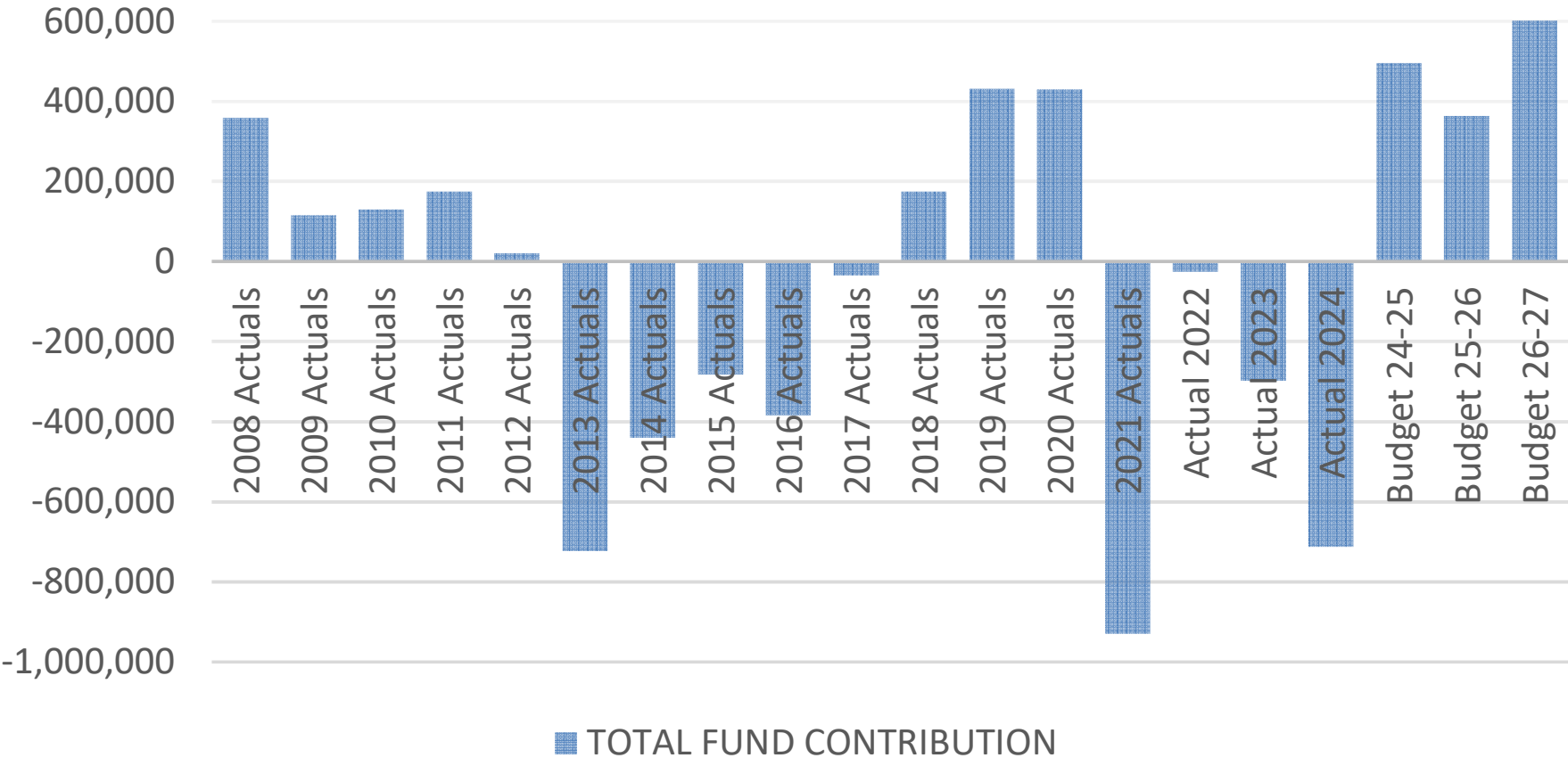
LIBRARY - Oppering Fund								
Object	Account Name	FY24-25	FY25-26	FY26-27	Notes FY26-27	% of Revenue	% Change from FY25-26	\$ Change from FY25-26
862189	PROFESSIONAL SERVICES	\$354,100	\$329,332	\$263,619	Scaled back (-20%) to meet reduction targets. Northnet delivery \$81,729 (Delivery fee - \$76,810 approved 5.19.26), Northnet CalPERS \$525, Northnet membership Admin Fee \$8,400, Coast cleaning \$7,803, RV cleaning \$7,600, Security \$66,000, Sonoma \$50,609, IT billing \$41,670, parking permits \$3,600,	5.0%	-20.0%	-65,713
862190	PUBL & LEGAL NOTICE	\$1,500	\$1,500	\$500	Reduced 33% due to hiring freeze to the minimum needed for public notices for grants and meetings.	0.0%	-66.7%	-1,000
862194	A-87 COSTS	\$587,955	\$563,870	\$563,870	This remains a fixed overhead allocation, representing approximately 10% of total Library expenditures. The department has no discretion over this cost. Advised to use 24/25 A-87 per Auditor 2/27/26.	10.6%	0.0%	0
862210	RNTS & LEASES BLD GRD	\$49,948	\$51,290	\$53,388	RV building use (34,590 - est. 3%) Laytonville rent (18,798- est. 5% as negotiating new lease 26-27)	1.0%	4.1%	2,098
862227	SOFTWARE-LONG TERM	\$5,500	\$1,577	\$16,997	Reflects two multi-year costs newly added to this category: new County Library website & new self-check out machine support contract.	0.3%	977.8%	15,420
862228	SOFTWARE-SHORT TERM	\$102,181	\$45,683	\$36,395	20% reduction reflects database rationalization to eliminate low-use bundles and retain high-value, high-use platforms for databases and digital subscriptions < 1yr.	0.7%	-20.3%	-9,288
862229	SOFTWARE-MAINTENANCE	\$17,148	\$0	\$0		0.0%		0
862230	INFO TECH EQUIP	\$96,276	\$73,570	\$98,533	Reflects the required IT Service Fund (ITSF) allocation . All branch-level IT equipment purchases have been removed for FY 26–27, and replacement of aging receipt printers, scanners, and other library-specific tech has been deferred.	1.9%	33.9%	24,963
862239	SPEC DEPT EXP	\$214,627	\$124,848	\$50,000	Further reduced (-60%) to help close the structural deficit, this cut—following a 42% reduction in FY25–26—significantly limits the Library’s ability to purchase new materials and support library programming.	0.9%	-60.0%	-74,848
862250	TRNSPRTATION & TRAVEL	\$20,900	\$10,600	\$13,345	Projected increase in staff travel costs in FY25–26 reflects higher fuel expenses, along with increased travel for required RFID and ILS training at branch locations.	0.3%	25.9%	2,745

LIBRARY - Operating Fund								
Object	Account Name	FY24-25	FY25-26	FY26-27	Notes FY26-27	% of Revenue	% Change from FY25-26	\$ Change from FY25-26
862253	TRAVEL & TRSP OUT OF COUNTY	\$15,000	\$1,000	\$300	Reduced as part of efforts to address the structural deficit; remaining allocation supports only essential travel for recall services to Sonoma County for the Library Outreach Van.	0.0%	-70.0%	-700
862260	UTILITIES	\$119,025	\$120,701	\$119,726	Budgeted flat to FY 2025–26, as current usage is trending below budgeted levels and allows the Library to absorb the Facilities-projected 8% increase in utility costs.	2.2%	-0.8%	-975
TOTAL SERVICES & SUPPLIES		\$1,926,307	\$1,665,234	\$1,586,925	-4.70%	29.8%	-4.7%	-78,309
	Fixed Assets					% of Expenditures	% Change from FY25-26	\$ Change from FY25-26
864370	EQUIPMENT	\$4,700	\$0	\$18,000	RFID Conversion for Willits, Ukiah, Coast & Fort Bragg Branches Total (Y2 & Y3) = \$33,3530 Y2 (Ukiah & Willits) = \$18k Y3 (Coast & Fort Bragg) = \$15,530	0.3%		18,000
	CILA3 - Self-Checkout/RFID Upgrade		\$0	\$18,000		0.3%		18,000
TOTAL EQUIPMENT		\$0	\$0	\$18,000		0.3%		18,000
	Expend Transfer & Reimburse			\$0				
865380	INTRAFUND TRANSFERS			\$0				
865802	OPERATING TRANSFER OUT			\$0				
	TOTAL EXPEND TRANSFER & REIMBURSE			\$0				
TOTAL REVENUES		-\$5,070,468	-\$5,124,636	-\$4,492,387			-12.3%	632,249
TOTAL EXPENDITURES		\$5,566,099	\$5,489,091	\$5,321,405			-3.1%	-167,686
TOTAL FUND CONTRIBUTION		\$495,631	\$364,455	\$829,018		15.6%	127.5%	464,563

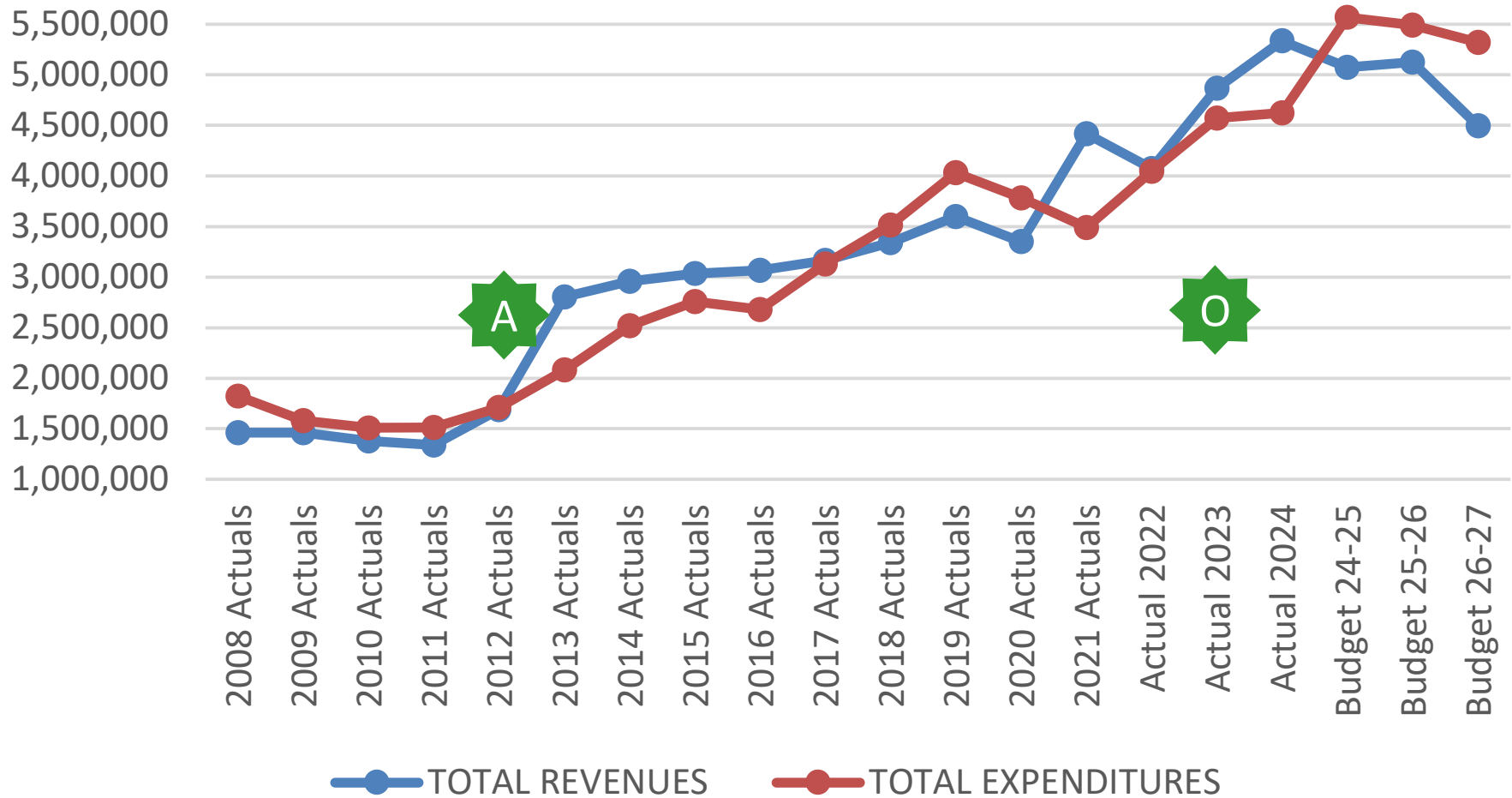
Library Expenses FY2026-2027



OPERATING GAP BY YEAR (2008-2027)



Library Revenue vs. Expenditures (2008-2027)



Library Expenditures (2008-2027)

