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**Joint Powers Authority Governing Board**

Rick DeGolia, Atherton

Julia Mates, Belmont

Karen Cunningham, Brisbane (Vice Chair)

Antonio López, East Palo Alto

Art Kiesel, Foster City

Deborah Penrose, Half Moon Bay

Maurice Goodman, Millbrae

Tygarjas Bigstych, Pacifica

Sarah Wernikoff, Portola Valley

Sara McDowell, San Carlos (Chair)

Warren Slocum, San Mateo County

Dick Brown, Woodside

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**San Mateo County Library Joint Powers Authority  
Governing Board Agenda  
February 5, 2024, 8:15 a.m.**

Meetings of the Joint Powers Authority Governing Board will be held in-person and by teleconference pursuant to Government Code Section 54953(b). Members of the public are able to join this hybrid meeting remotely via the Zoom platform by using the link below or in person at a meeting location identified below.

<https://SMCL.zoom.us/j/94660131293?pwd=Y2hJZUFROHlwQ0JsSU1Ddk5aYXZlQT09>

Or Telephone: +1 669 900 6833 Meeting ID: 946 6013 1293 Password: 727711

**Meeting Locations:**

Library Administration, 125 Lessingia Court, San Mateo, CA 94402

Board of Supervisors Office, 400 County Center, Redwood City, CA 94063

In addition, members of the public may also email written public comments in advance of the meeting to [bermudez@smcl.org](mailto:bermudez@smcl.org). Your email should include the specific agenda item on which you are commenting or note that your comment concerns an item not on the agenda or on the consent agenda. The Committee will make reasonable efforts to read into the record all emails received before the meeting. All emailed written comments, regardless of when received, will be included in the administrative record.

ADA Accommodation Requests: Individuals who require special assistance or a disability-related accommodation to participate in this meeting may contact Priscilla Bermudez before 8:00 a.m. the day of the meeting by sending an email to [bermudez@smcl.org](mailto:bermudez@smcl.org).

<b>I. Call to Order</b>	Action
<b>II. Public Comments</b>	Information
<b>III. Consent Agenda</b>	Action
<b>A. Approval of the November 13, 2023 Minutes</b>	
<b>B. Financial Audit Report for FY 2022-23</b>	
<b>C. Director's Report</b>	
<b>IV. Strategic Plan Report and Work Session</b>	Action
<b>V. FY 2023-24 Mid-Year Report</b>	Action
<b>VI. Approval of Library Policies</b>	Action
<b>VII. Bookmobile Purchase Approval</b>	Action
<b>VIII. Governing Board Members Announcements</b>	Information
<b>IX. Adjournment</b>	Action

**2024 Governing Board Meetings:** May 20, June 17, September 16, November 4  
**2024 Operations Committee Meetings:** May 14, June 11, September 10, October 29



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San Mateo County Libraries Joint Powers Authority  
Governing Board Meeting  
Minutes of November 13, 2023

Board Members Present:

Elizabeth Lewis, Atherton  
Julia Mates, Belmont  
Karen Cunningham, Brisbane (Vice Chair)  
Antonio López, East Palo Alto  
Patrick Sullivan, Foster City  
Deborah Penrose, Half Moon Bay  
Tygarjas Bigstyk, Pacifica  
Sarah Wernikoff, Portola Valley  
Sara McDowell, San Carlos (Chair)

Staff Present:

Anne-Marie Despain  
Carine Risley  
Danae Ramirez  
Mary Abler  
Priscilla Bermudez

- 
- I. Call to Order. The meeting was called to order at 8:20 a.m. by Chair McDowell.
  - II. Public Comments. None.
  - III. Approval of the November 13, 2023 Minutes. Meeting minutes approved without changes (MSP: Penrose/Cunningham).
  - IV. Approval of Library Policies. Director Despain provided an overview of the report, presenting two recommended policies for approval. The Conflict of Interest Policy, last approved in November 2021, remains unchanged.

The Guidelines for Addressing the Library JPA, last approved in November 2005, have been updated to include additional guidelines for addressing the Governing Board and Operations Committee. Updates include language aligned with the current hybrid meeting format, guidance on the provision of written materials, and clear expectations for conduct. Chair McDowell invited questions regarding the policies. Member Sullivan sought clarification regarding the Conflict of Interest Policy as it pertains to the Form 700 filing requirements. Director Despain offered to share information regarding the Form 700 filing requirements.

In response to Chair McDowell's invitation for questions or comments regarding the Guidelines for Addressing the Library JPA, Member Lewis asked why the policy has not been updated since 2005. Director Despain indicated that policies are reviewed on an ongoing basis and brought forward to the Board for discussion whenever there are changes to consider. She added that guidelines for addressing the Library JPA are currently being reviewed due to recent disruptions that have occurred at local public meetings and provided a brief summary of the suggested changes.

Chair McDowell spoke about her experience at a recent city council meeting and encouraged library staff to revise the guidelines to include language regarding decorum and develop a procedure for removing disruptive participants from future meetings. Discussion continued around guidelines and procedures for providing public comment.

Motion: Approve the Conflict of Interest Policy as written, and at a later meeting, bring back a revised draft of the Guidelines for Addressing the Library JPA for approval. Passed (MSP: Cunningham/Bigstyk).

- V. Approval of the Library JPA Regular Meeting Schedule for 2024. Director Despain presented the 2024 Library JPA Meeting Schedule.

Motion: Approve the proposed Library JPA Regular Meeting Schedule for 2024. Passed (MSP: Bigstyk/Lewis).


- VI. Director's Report. Director Despain highlighted recent Makermobile visits and announced the release of RFPs for library projects, such as strategic planning, Atherton Library children's play garden, and the new East Palo Alto Library's final design work. Director Despain also announced the East Palo Alto Library will be temporarily closed for minor building improvements, with limited services available. Additional updates shared include the California State Library infrastructure grant outcomes, LEAD (Leadership, Education, and Development) mentor program graduation and 2024 library holidays and closures. Member Cunningham discussed her work on the board of the Foundation for San Mateo County Libraries and their endeavors to secure financial support for the new East Palo Alto Library from larger companies in the community. Staff in attendance, that graduated from the inaugural LEAD mentor program were recognized by Director Despain and Chair McDowell who commented, "I deeply appreciate your service. It is incumbent upon all of us in any leadership role that we're constantly looking for the next leaders who will take our spots and that we're training the bench of future leaders. And so, I love this program and that the library is giving these opportunities and I'm very supportive of continuing. Thank you all."

- VII. Governing Board Members Announcements. Member Bigstyk expressed gratitude for being able to attend the Right to Read event in Redwood City and invited board members to listen to the latest episode of his interview show on the public access station. Member Cunningham emphasized the significance of promoting the Foundation for San Mateo County Libraries and the range of services that libraries offer. Member Lopez voiced support for libraries' role in advancing media literacy among residents of all ages. Member Sullivan inquired about the libraries' policy regarding banned books; Director Despain stated that the system has not had any recent book challenges and has a long-standing materials review policy.

- VIII. Adjournment. The meeting adjourned at 9:12 a.m.



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To: JPA Governing Board  
From: Anne-Marie Despain, Director of Library Services   
Danae Ramirez, Deputy Director of Library Services  
Date: January 31, 2024  
Meeting: February 5, 2024  
Re: Financial Audit Report for FY 2022-23

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## Background

San Mateo County Libraries contract with a qualified independent Certified Public Accountant to annually audit the financial statements from the prior year. An audit of financial statements includes testing of internal controls as well as identification of matters relevant to the Library's responsibility in overseeing financial procedures and reporting.

## Discussion

JJACPA, Inc., has completed the audit for the Library's basic financial statements for the year ended June 30, 2023. Attached are their following reports: 1) Communication with those Charged with Governance and Communication of Internal Control Related Matters and 2) Basic Financial Statements for the Year Ended June 30, 2023.

Highlights of the Communication of Internal Control Related Matters are noted below:

- There were no matters uncovered which would require reporting under professional accounting standards about 1) the methods used to account for significant unusual transactions and 2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance.
- There were no identified deficiencies in internal controls considered to be material weaknesses. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.
- As part of obtaining reasonable assurance about whether the Library's financial statements are free from material misstatement, tests performed of its legal and regulatory compliance disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Highlights of the Basic Financial Statements for the Year Ended June 30, 2023, are noted below:

- The financial statements of the Library have been prepared in conformity with accounting principles generally accepted in the United States. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In accordance with GASB Statement No. 34, the Library has selected the single governmental fund (General Fund) presentation since this reflects the most concise and easily readable presentation for the Library's operations.
- At June 30, 2023, the Library's net position increased to \$44,150,830 from \$39,488,555 in 2022, as shown in the Governmental Funds Balance Sheet/Statement of Net Position on Page 13.
- Operating expenses increased \$4,937,327 due to investment in supplies, equipment and materials for programming and emerging technology as well as negotiated salary increases, including the addition of seven new permanent positions.
- General revenues increased by \$3,491,933 principally from increases to secured property taxes, including Excess ERAF. Program revenues increased by \$1,313,312 primarily because the Town of Atherton's loan repayment.
- Additionally, the year was marked with a number of significant accomplishments and system improvements reflecting the Library's values and priorities and highlighted on pages 3-6 of the report.

### **Fiscal Impact**

There is no fiscal impact associated with accepting this report.

### **Recommendation**

Recommend Library JPA Governing Board accept the Financial Audit Report for FY 2022-23. Operations Committee members present at the January 30, 2024 meeting concurred with this recommendation.

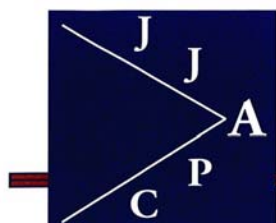
### **Attachments**

1. Communication with Those Charged with Governance and Communication of Internal Control Related Matters, June 30, 2023
2. Basic Financial Statements for the Year Ended June 30, 2023

**SAN MATEO COUNTY LIBRARY JPA**

**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE AND  
COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS**

**JUNE 30, 2023**



**JJACPA, Inc.**

A Professional Accounting Services Corp.

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January 4, 2024

To the Governing Board  
San Mateo County Library  
San Mateo, California

We have audited the basic financial statements of the San Mateo County Library as of and for the year ended June 30, 2023, and have issued our report thereon dated January 4, 2024. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated September 1, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the San Mateo County Library solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.



## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by San Mateo County Library is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022-23. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are useful lives of capital assets ("useful lives").

Management's estimate of the useful lives is based on experience with and observation of capital assets, by category (e.g. infrastructure) as well as industry standards, when applicable (i.e. buildings). We evaluated the key factors and assumptions used to develop the useful lives and determined that it is reasonable in relation to the basic financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the San Mateo County Library's financial statements relate to commitments and contingencies.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the San Mateo County Library's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter January 4, 2024.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Findings or Issues**

In the normal course of our professional association with the San Mateo County Library, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the San Mateo County Library, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the entity's auditors.

### **Communication of Internal Control Related Matters**

In planning and performing our audit of the financial statements of San Mateo County Library as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered San Mateo County Library's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of San Mateo County Library's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

These communications are intended solely for the information and use of the Governing Board and management of the San Mateo County Library and are not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Joseph J. Arch, CPA*

JOSEPH J. ARCH, CPA  
President/CEO  
JJACPA, INC.

**SAN MATEO COUNTY LIBRARY**  
**JOINT POWERS AUTHORITY**  
**BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2023**

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**San Mateo County Library Joint Powers Authority**  
**Basic Financial Statements**  
**For the year ended June 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Governing Board of the  
San Mateo County Library Joint Powers Authority  
San Mateo, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities and the major fund of the San Mateo County Library Joint Powers Authority (Library), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Library, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

The Library's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3–11 and 29 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 4, 2024 on our consideration of the Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control over financial reporting and compliance.

January 4, 2024

*JJACPA, Inc.*  
**JJACPA, Inc.**  
**Dublin, CA**

# **San Mateo County Library Joint Powers Authority**

## **Management's Discussion and Analysis, Continued**

### **For the year ended June 30, 2023**

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#### **Management's Discussion and Analysis**

This section of the San Mateo County Library Joint Powers Authority's (Library) basic financial statements presents management's discussion and analysis of the Library's financial performance during the fiscal year ended June 30, 2023. Since this management's discussion and analysis is designed to focus on current activities, resulting change, and current known facts, please read it in conjunction with the Library's basic financial statements (pages 13 and 14) and the footnotes (pages 15 - 25).

#### **Financial Highlights & Accomplishments**

At June 30, 2023, the Library's net position increased to \$44,150,830 from \$39,488,555 in 2022, which includes additions of \$531,637 and deletions of \$328,114 in capital assets, all shown in the Governmental Funds Balance Sheet/Statement of Net Position on Page 13. Additionally, changes to net position resulted from the following items shown in the Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balances/Statement of Activities on Page 14:

- Operating expenses increased \$4,937,327 due to investment in supplies, equipment and materials for programming and emerging technology as well as negotiated salary increases, including the addition of seven new permanent positions.
- Program revenues increased by \$1,313,312 primarily due to the Town of Atherton's loan repayment (\$931,924). General revenues increased by \$3,491,933 principally from increases to secured property taxes including Excess ERAF.

#### **FY 2022-23 Accomplishments**

The fiscal year 2022-23 was marked with a number of significant accomplishments and system improvements reflecting the Library's values and priorities. Some of these include:

##### *Transformative Experiences*

- Received the highest national award by Library Journal by being named a 5-Star Library, which highlights our commitment to serving our patrons and the value our communities place on our library services.
- Selected as a finalist for the 2023 National Medal from the Institute of Museum and Library Services, the nation's highest honor given to museums and libraries that demonstrate excellence in service to their communities.
- Celebrated the first anniversary of our expanded 7-day-a-week service in March. With new increased hours, the libraries enhanced community connections and helped more patrons find vital resources. Expanded evening and weekend hours also provided more in-person opportunities for discovery and support through access to the latest technology, programming and school and job resources that meet many interests.
- We were the first library to offer a virtual book club app. The app, Fable is a modern take on book clubs—perfect for those who want to connect socially around reading, at their own pace and on their own time.

# **San Mateo County Library Joint Powers Authority**

## **Management's Discussion and Analysis, Continued**

### **For the year ended June 30, 2023**

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#### **Financial Highlights & Accomplishments – continued**

- Began offering free menstrual products in all our libraries so that anyone in need could get these necessary resources and continue using our services. Supplies like pads and tampons are as necessary as toilet paper and soap, yet they're not readily available, accessible, or affordable.

#### *Exploring Possibilities*

- Celebrated the completion of our custom built, zero emission Makermobile. The vehicle is taking maker activities and tech to new horizons by delivering high-impact maker programs beyond our libraries. The project came to life thanks to a generous donation from Gilead Sciences and the work of the Foundation for San Mateo County Libraries. The all-electric vehicle is designed to “unfold” at each destination, transforming any location into a bustling pop-up makerspace.
- Our libraries welcome hundreds of kids after school each day, leading us to create a new program to further empower our youth. Power Up Afternoons offers K-12 students opportunities to connect and grow with after-school experiences. We encouraged students to practice their creativity and learn through exploration by experimenting with tech, taking in live performances, and hearing from subject matter experts who help them explore new information and ideas. Power Up Afternoons have reached thousands of people—participants enjoyed 2,242 hours of programming in which creativity and learning were encouraged.
- Continued offering California State Parks passes for checkout as part of a statewide program. Along with the passes, backpacks with other useful items including binoculars and identification guides were also provided. In November 2022, we launched an additional program to help patrons check out San Mateo County Parks passes.

#### *Responsive Services*

- Added 29,000 world language items to our collection. Chinese, Hindi, Japanese, Korean, Russian, Tagalog and Spanish voices are now more represented in our collections. It's part of our commitment to providing equitable access to materials for all, ensuring community members feel seen and supported. This expansion extends to materials of all kinds—eBooks, read-along books for children, eMagazines and newspapers.
- The Library trained 140 staff in mental health first aid. Mental Health First Aid is an initiative making training available to empower community members to respond and provide initial help and support to someone experiencing a mental health crisis. We have further invested by supporting three of our staff to undertake a three-day process to become certified Mental Health First Aid trainers.
- Provided equipment to help our patrons preserve their precious memories. With our Memory Lab service, we help digitize print photos, VHS tapes, cassettes and other analog formats. Using special equipment designed to convert old formats, we've helped community members watch videos they haven't seen in years and digitally share photos that have been tucked away in print albums. Updating the formats makes the memories easier to access and gives families a free digital backup to their physical mementos.

**San Mateo County Library Joint Powers Authority**  
**Management's Discussion and Analysis, Continued**  
**For the year ended June 30, 2023**

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**Financial Highlights & Accomplishments – continued**

- Removed financial barriers by introducing free copying—a brand-new, simple service with a significant impact. Equity is a top priority, and we understand that not all patrons have access to printing and copying when they need it most. With this service, patrons can copy and print crucial documents without worrying about the cost. By limiting free copying and printing to 25 copies, we can continue to prioritize sustainability while providing support in situations where a paper copy is essential.

*Positive Impacts*

- Included 390 volunteers to our team of Library Champions. We joyfully welcomed the return of in-person volunteers this year. Enthusiastic volunteers, Friends of the Library and Foundation members have generously devoted thousands of hours of their time. They support our programs, advocate for our libraries, and amplify the services we provide. Their hours of service are essential to advancing important equity goals—whether signing up to tutor an adult literacy learner or contributing language skills and supporting staff with bilingual storytime.
- Initiated a new mentorship program designed to develop the critical leadership skills needed to advance. LEAD, Leadership, Education and Development, was a leadership cohort for 15 of our future leaders. Monthly sessions explored topics on public speaking, professional writing, and emotional intelligence, featuring guest speakers providing diverse and varied perspectives. 91% of participants rated LEAD a successfully giving it 5 out of 5.
- The Big Lift Inspiring Summers program, created to prevent the loss in learning that can happen over summer break, continues to impact the lives of young residents and their families. San Mateo County Libraries hired 128 college interns this summer to engage close to a thousand youth in experiences that were built on the literacy-focused curriculum and STEAM-rich activities signature to the success of the program. Through the generous support of County Measure K funds, the program has shown strong positive academic gains in both literacy and math across participating school districts. For the first time since 2019, we were able to bring back field trips, allowing us to leave campus and venture to museums and County Parks. To further enrich the program for youth, our maker team visited every school site and engaged the children in maker experiences with tech they will be able to continue to use at our libraries. Students learned about 3D printing and got to explore and learn coding with robots, setting them on a journey of discovery.

*Inspiring Spaces*

- Atherton Library which opened in June 2022, was recognized for its thoughtful, climate-friendly design. Designed by WRNS Studio, the library won a 2022 Climate Action Award from the American Institute of Architects California, a 2023 All-Electric Leader Outstanding Commercial Project awarded by Peninsula Clean Energy, and an honorable mention for the 2023 Green Building Award from Sustainable San Mateo County and the American Institute of Architects.

**San Mateo County Library Joint Powers Authority  
Management's Discussion and Analysis, Continued  
For the year ended June 30, 2023**

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**Financial Highlights & Accomplishments – continued**

- Expanded hours at our makerspaces with the support of staff and 25 maker volunteers.
- Engaged with our communities by participating in local events in connection with schools and nonprofits and by hosting booths at community street fairs and other community gatherings.
- Offered free meeting and study spaces for use by our community members including students, book club members, teleworkers, and small business owners. Virtual and physical reservations exceeded 25,000 hours in FY 2022-23.
- Expanded hours at our makerspaces with the support of our staff and 25 maker volunteers, users have the chance to experience more weekly maker activities and one-one-one time with our technology. Equipment bookings exceeded 1,000.

**San Mateo County Library Joint Powers Authority**  
**Management's Discussion and Analysis, Continued**  
**For the year ended June 30, 2023**

**Using This Report**

In December 1998, the Governmental Accounting Standards Board (GASB) released statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, which revised the reporting of property tax revenue. In June 1999, GASB released Statement No. 34, *Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments*. Changes in Statement No. 34 require a comprehensive presentation for the entity as a whole and conversion of fund based information to this entity wide perspective. The major reconciling items necessary were capitalization and depreciation of capital assets and recording of long-term compensated absences. The Library has selected the single governmental fund (General Fund) presentation since this reflects the most concise and easily readable presentation for the Library's operations.

The annual financial statements include the Independent Auditor's Report, this management's discussion and analysis, the basic financial statements, and notes to basic financial statements and required supplementary information.

**Financial Analysis of the Library as a Whole**

Net Position As of June 30, 2023 and 2022				
	2023	2022	Increase (Decrease)	Percent Change
<b>Assets:</b>				
Current assets	\$ 61,136,325	\$ 53,965,062	\$ 7,171,263	13.3%
Non-current assets	2,163,550	1,960,027	203,523	10.4%
Total assets	63,299,875	55,925,089	7,374,786	13.2%
<b>Liabilities</b>				
Current liabilities	18,495,880	15,840,996	2,654,884	16.8%
Non-current liabilities	653,165	595,538	57,627	9.7%
Total liabilities	19,149,045	16,436,534	2,712,511	16.5%
<b>Net position:</b>				
Net investment in capital assets	2,163,550	1,960,027	203,523	10.4%
Unrestricted	41,987,280	37,528,528	4,458,752	11.9%
Total net position	\$ 44,150,830	\$ 39,488,555	\$ 4,662,275	11.8%

This schedule is prepared from the Library's Statement of Net Position (page 13), which is presented on an accrual basis of accounting whereby assets are capitalized and depreciated.

Net position at June 30, 2023, increased to \$44,150,830 from \$39,488,555 in 2022 primarily due to increases in secured property tax funds, including Excess ERAF. The Library had compensated absences of \$653,165 at year-end. Current liabilities consisted of accounts payable with the accompanying sales tax payable as well as accrued payroll for contracted salaries and benefits.

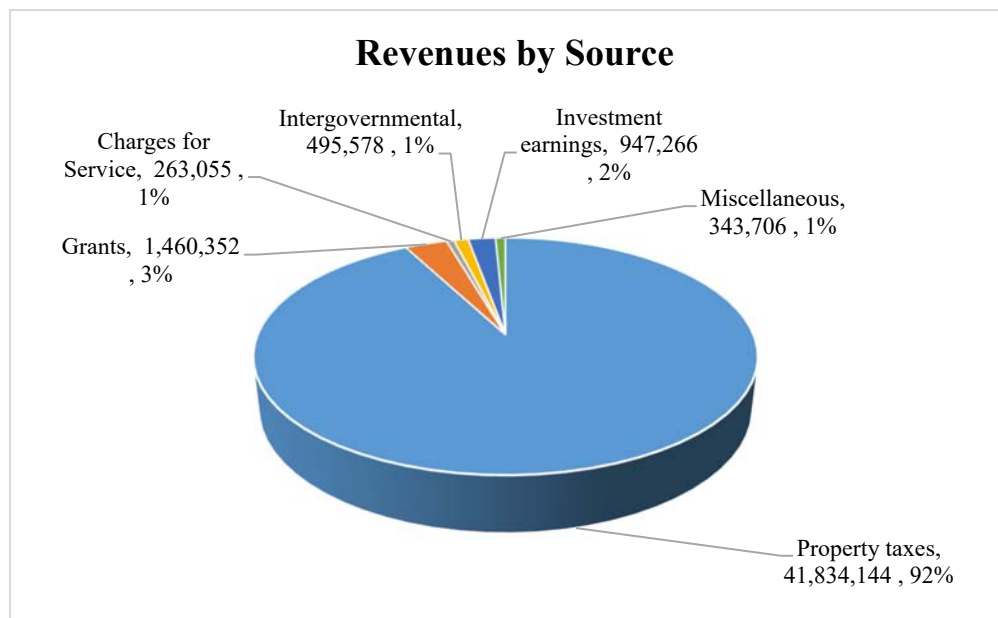
**San Mateo County Library Joint Powers Authority**  
**Management's Discussion and Analysis, Continued**  
**For the year ended June 30, 2023**

**Financial Analysis of the Library as a Whole – continued**

	<b>2023</b>	<b>2022</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
<b>Operating expenses</b>	\$ 40,681,826	\$ 35,744,499	\$ 4,937,327	13.8%
<b>Program revenue:</b>				
Intergovernmental	495,578	97,265	398,313	409.5%
Grants	1,460,352	489,405	970,947	198.4%
Charges for services	263,055	319,003	(55,948)	-17.5%
<b>Total program revenue</b>	<b>2,218,985</b>	<b>905,673</b>	<b>1,313,312</b>	<b>145.0%</b>
<b>Net operating expenses</b>	<b>38,462,841</b>	<b>34,838,826</b>	<b>3,624,015</b>	<b>10.4%</b>
<b>General revenue:</b>				
Property taxes	41,834,144	39,023,467	2,810,677	7.2%
Investment earnings	947,266	360,554	586,712	162.7%
Miscellaneous	343,706	249,162	94,544	37.9%
<b>Total general revenue</b>	<b>43,125,116</b>	<b>39,633,183</b>	<b>3,491,933</b>	<b>8.8%</b>
<b>Increase in net position</b>	<b>4,662,275</b>	<b>4,794,357</b>	<b>(132,082)</b>	<b>-2.8%</b>
<b>Net position:</b>				
Beginning of the year	39,488,555	34,694,198	4,794,357	13.8%
End of the year	<u>\$ 44,150,830</u>	<u>\$ 39,488,555</u>	<u>\$ 4,662,275</u>	11.8%

Program revenues increased by \$1,313,312 primarily due to the Town of Atherton's loan repayment (\$931,924). General revenues increased by \$3,491,933 principally from increases to secured property taxes including Excess ERAF.

The following is a graphic illustration of revenues by source for the year ended June 30, 2023:



**San Mateo County Library Joint Powers Authority**  
**Management's Discussion and Analysis, Continued**  
**For the year ended June 30, 2023**

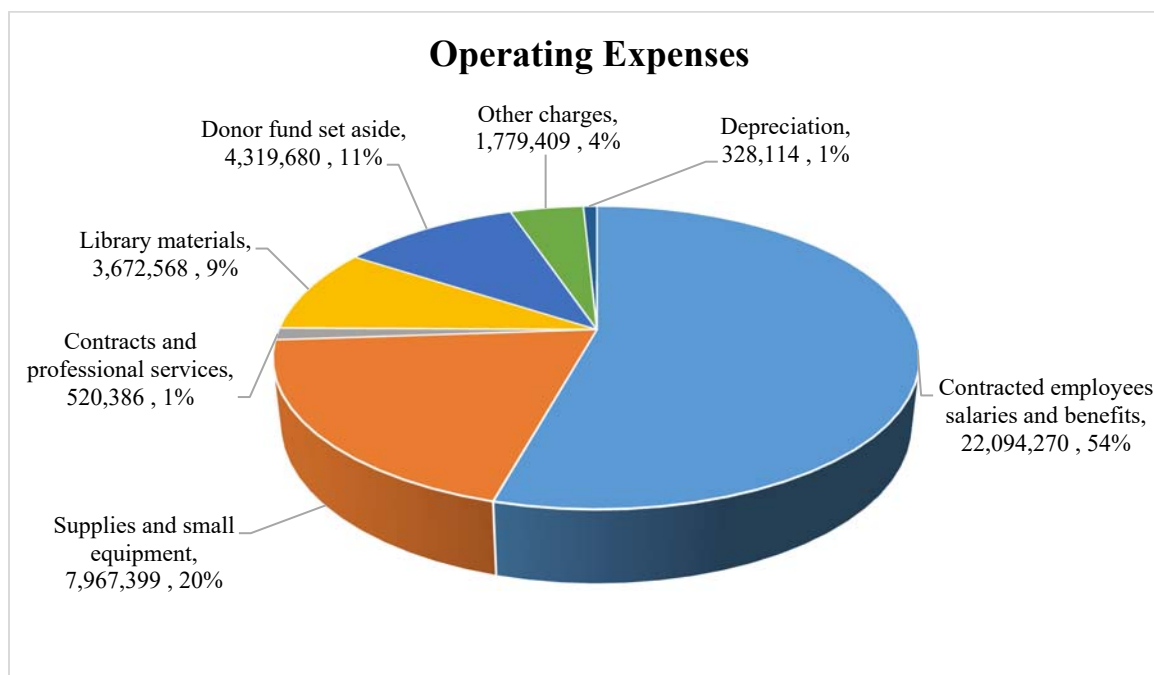
**Financial Analysis of the Library as a Whole – continued**

**Operating Expenses**  
**For the years ended June 30, 2023 and 2022**

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
<b>Operating expense:</b>				
Contracted employees salaries and benefits	\$ 22,094,270	\$ 19,943,681	\$ 2,150,589	10.8%
Supplies and small equipment	7,967,399	6,204,786	1,762,613	28.4%
Contracts and professional services	520,386	481,798	38,588	8.0%
Library materials	3,672,568	2,831,148	841,420	29.7%
Donor fund set aside	4,319,680	4,433,398	(113,718)	-2.6%
Other charges	1,779,409	1,573,285	206,124	13.1%
Depreciation	328,114	276,403	51,711	18.7%
<b>Total operating expenses</b>	<u>\$ 40,681,826</u>	<u>\$ 35,744,499</u>	<u>\$ 4,937,327</u>	13.8%
<b>Net investment in capital assets</b>	<u>\$ 2,163,550</u>	<u>\$ 1,960,027</u>	<u>\$ 203,523</u>	10.4%

Operating expenses increased \$4,937,327 due to investment in supplies, equipment and materials for programming and emerging technology as well as negotiated salary increases, including the addition of seven new permanent positions.

The following is a graphic illustration of operating expenses for June 30, 2023:





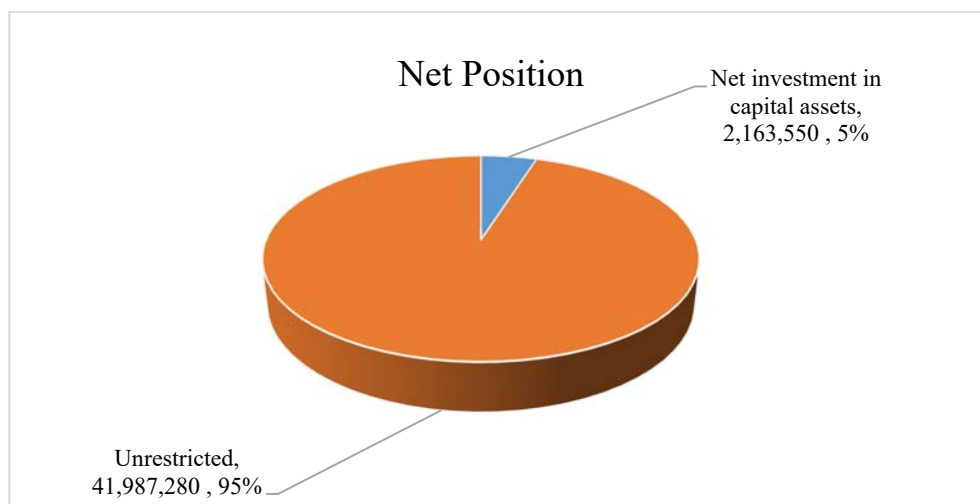
**San Mateo County Library Joint Powers Authority  
Management's Discussion and Analysis, Continued  
For the year ended June 30, 2023**

**Financial Analysis of the Library as a Whole – continued**

Analysis of Net Position As of June 30, 2023 and 2022				
	2023	2022	Increase (Decrease)	Percent Change
<b>Net Position:</b>				
Net investment in capital assets	\$ 2,163,550	\$ 1,960,027	\$ 203,523	10.4%
Unrestricted	41,987,280	37,528,528	4,458,752	11.9%
<b>Total</b>	<u>\$ 44,150,830</u>	<u>\$ 39,488,555</u>	<u>\$ 4,662,275</u>	11.8%

The \$4,662,275 increase in net position is primarily due to increases in secured property taxes, including Excess ERAF.

The following is a graphic illustration of net position as of June 30, 2023:



**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

In considering the Library budget for fiscal year 2023-2024, the Governing Board and management used the following criteria:

The key assumptions in the revenue forecast were:

Secured property tax revenues expected to increase at a rate of 4% based on actual receipts in the current year and growth in prices and appraised property values. Library revenue from secured property taxes (taxes assessed against real property) was estimated at \$29.7 million, and unsecured taxes (taxes on aircraft and commercial equipment largely generated from businesses at San Francisco International Airport) was estimated at \$1.2 million.

Continued State transfer of excess Educational Revenue Augmentation Fund (ERAF) revenue was estimated at \$5.0 million.

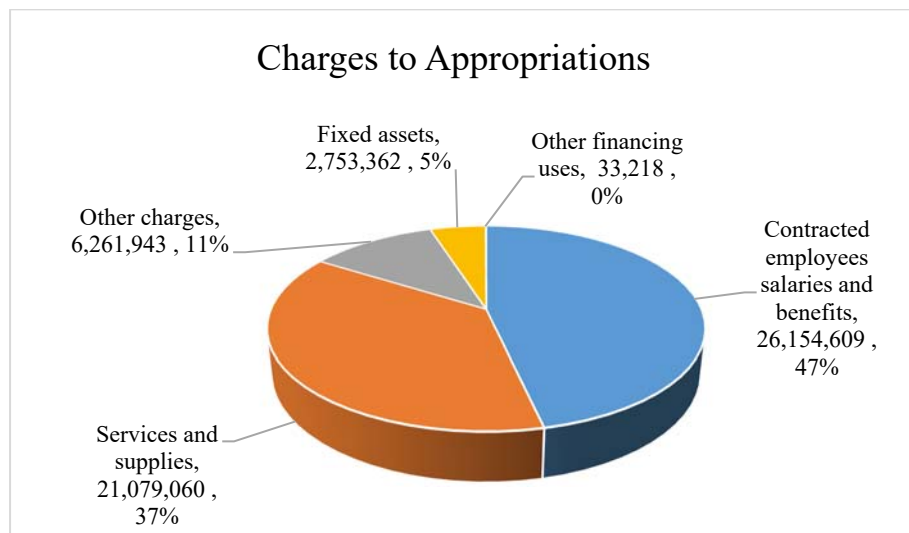
**San Mateo County Library Joint Powers Authority**  
**Management's Discussion and Analysis, Continued**  
**For the year ended June 30, 2023**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES - continued**

The adopted budget for the new fiscal year 2023-24 was \$84,452,465, including reserves of \$28,170,273. and is summarized as follows:

	FY 2023-24	FY 2022-23	Increase (Decrease)	Percentage change
Contracted employees salaries and benefits	\$ 26,154,609	\$ 24,656,168	\$ 1,498,441	6.1%
Services and Supplies	21,079,060	19,707,268	1,371,792	7.0%
Other charges	6,261,943	3,640,358	2,621,585	72.0%
Fixed Assets	2,753,362	1,991,000	762,362	38.3%
Other Financing Uses	33,218	28,137	5,081	18.1%
<b>Total budget</b>	<b>\$ 56,282,192</b>	<b>\$ 50,022,931</b>	<b>\$ 6,259,261</b>	<b>12.5%</b>

1. Contracted employee's salaries and benefits – Shows an increase of 6.1% primarily due to the addition of seven new positions and County negotiated salary and benefit increases.
2. Services and Supplies – Shows an increase of 7% primarily due to significant allocations for one-time projects, including furniture and shelving updates for facilities, and construction of new makerspaces.
3. Other charges – Shows an increase of 72% primarily due to moving the budget for other agency project contributions from Services and Supplies and adjustments to County service charges.
4. Fixed Assets – Shows an increase of 38.3% due to significant one-projects, including continued construction of makerspaces, shelving, and other technology projects.
5. Other Financing Uses – Shows an increase of 18.1% due to adjustments in County facility charges.



**San Mateo County Library Joint Powers Authority  
Management's Discussion and Analysis, Continued  
For the year ended June 30, 2023**

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES - continued**

**Contacting the Library**

This financial report is designed to provide customers and creditors with a general overview of the Library's finances and to demonstrate the Library's accountability for the money it receives and is allocated to it. For questions about this report, contact Danae Ramirez, Deputy Director with San Mateo County Libraries, [ramirezd@smcl.org](mailto:ramirezd@smcl.org), (650) 312-5236. Inquiries by mail can be sent to the San Mateo County Library Joint Powers Authority, Attention Finance, 125 Lessingia Court, San Mateo, CA 94402.

**San Mateo County Library Joint Powers Authority**  
**Governmental Funds Balance Sheet/Statement of Net Position**  
**June 30, 2023**  
(With comparative totals for June 30, 2022)

	<b>General Fund</b>	<b>Adjustments (Note 5)</b>	<b>Statement of Net Position</b>	<b>2022</b>
<b>ASSETS</b>				
Cash and investments	\$ 48,062,101	\$ -	\$ 48,062,101	\$ 44,570,903
Cash and investments - restricted	12,715,446	-	12,715,446	9,278,334
Interest receivable	358,778	-	358,778	114,630
Other receivables	-	-	-	1,195
Capital assets, net of accumulated depreciation	-	2,163,550	2,163,550	1,960,027
<b>Total assets</b>	<b>\$ 61,136,325</b>	<b>\$ 2,163,550</b>	<b>\$ 63,299,875</b>	<b>\$ 55,925,089</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts and sales tax payable	\$ 1,184,493	\$ -	\$ 1,184,493	\$ 891,357
Other current liabilities	4,136,837	-	4,136,837	4,433,398
Eligible donor fund set aside	12,715,446	-	12,715,446	9,278,334
Accrued payroll	459,104	-	459,104	1,237,907
Compensated absences	-	653,165	653,165	595,538
<b>Total liabilities</b>	<b>18,495,880</b>	<b>653,165</b>	<b>19,149,045</b>	<b>16,436,534</b>
<b>Fund balances/Net position:</b>				
Committed	42,640,445	(42,640,445)	-	-
<b>Total fund balances</b>	<b>42,640,445</b>	<b>(42,640,445)</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 61,136,325</b>			
<b>NET POSITION</b>				
Net investment in capital assets		2,163,550	2,163,550	1,960,027
Unrestricted		41,987,280	41,987,280	37,528,528
<b>Total net position</b>		<b>\$ 44,150,830</b>	<b>44,150,830</b>	<b>39,488,555</b>
<b>Total liabilities and net position</b>			<b>\$ 63,299,875</b>	<b>\$ 55,925,089</b>

The accompanying notes are an integral part of these financial statements

**San Mateo County Library Joint Powers Authority**  
**Statement of Governmental Fund Revenues, Expenditures, and**  
**Changes in Fund Balances/Statement of Activities**  
**For the year ended June 30, 2023**  
**(With comparative totals for the year ended June 30, 2022)**

	<b>General Fund</b>	<b>Adjustments (Note 6)</b>	<b>Statement of Activities</b>	<b>2022</b>
<b>EXPENDITURES/EXPENSES:</b>				
Contracted employees salaries and benefits	\$ 22,036,642	\$ 57,628	\$ 22,094,270	19,943,681
Supplies and small equipment	7,967,399	-	7,967,399	6,204,786
Contracts and professional services	520,386	-	520,386	481,798
Library materials	3,672,568	-	3,672,568	2,831,148
Donor fund set aside	4,319,680	-	4,319,680	4,433,398
Other charges	1,779,409	-	1,779,409	1,573,285
Capital outlay	531,638	(531,638)	-	-
Depreciation	-	328,114	328,114	276,403
<b>Total expenditures/expenses</b>	<b>40,827,722</b>	<b>(145,896)</b>	<b>40,681,826</b>	<b>35,744,499</b>
<b>REVENUES:</b>				
Program revenues:				
Intergovernmental	495,578	-	495,578	97,265
Grants	1,460,352	-	1,460,352	489,405
Charges for services	263,055	-	263,055	319,003
<b>Total program revenues</b>	<b>2,218,985</b>	<b>-</b>	<b>2,218,985</b>	<b>905,673</b>
<b>Net program expenses</b>	<b>38,608,737</b>	<b>(145,896)</b>	<b>38,462,841</b>	<b>34,838,826</b>
Property taxes	41,834,144	-	41,834,144	39,023,467
Investment earnings	947,266	-	947,266	360,554
Miscellaneous	343,706	-	343,706	249,162
<b>Total general revenues</b>	<b>43,125,116</b>	<b>-</b>	<b>43,125,116</b>	<b>39,633,183</b>
<b>REVENUES OVER (UNDER)</b>				
<b>EXPENDITURES</b>	<b>4,516,379</b>			
<b>CHANGE IN NET POSITION</b>		<b>145,896</b>	<b>4,662,275</b>	<b>4,794,357</b>
<b>FUND BALANCES/NET POSITION:</b>				
Beginning of the year	38,124,066	1,364,489	39,488,555	34,694,198
End of the year	<u>\$ 42,640,445</u>	<u>\$ 1,510,385</u>	<u>\$ 44,150,830</u>	<u>\$ 39,488,555</u>

The accompanying notes are an integral part of these financial statements

**San Mateo County Library Joint Powers Authority**  
**Notes to Basic Financial Statements**  
**For the year ended June 30, 2023**

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**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The San Mateo County Library Joint Powers Authority (Library) is a Joint Exercise of Powers Agency, which is a library service organization comprised of the cities of Atherton, Belmont, Brisbane, East Palo Alto, Foster City, Half Moon Bay, Millbrae, Pacifica, Portola Valley, San Carlos, and Woodside and the County of San Mateo. The Library was formed on January 11, 1999, under Government Code Section 6500 et. seq. A restated Joint Powers Agreement was approved by the Governing Board and its member agencies and took effect as of May 31, 2004, to clarify various administrative, property, and service issues, which were not included in the original agreement. The agreement was updated again in December 2018 to reflect changes pertaining to the manner in which County tax revenues are allocated to the JPA members.

The Library is governed by a Board consisting of representatives from each member entity. Oversight responsibility, the ability to conduct independent financial affairs, issue debt instruments, approve budgets, sign contracts, and otherwise influence operations and account for fiscal matters is exercised by the Library's Governing Board. The Library is a separate reporting entity for financial reporting purposes and the accompanying financial statements reflect the assets, liabilities, fund balances/net position, revenues, and expenditures/expenses of the Library only.

The financial statements of the Library have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. When applicable, certain prior year amounts have been reclassified to conform to current year presentation. The following is a summary of the more significant policies:

In accordance with GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* the Library has selected the single governmental fund (General Fund) presentation since this reflects the most concise and easily readable presentation for the Library's operations.

**A. Reporting Entity**

As defined by GASB Statement No. 39, *The Financial Reporting Entity*, the Library is not financially accountable for any other entity other than itself, nor are there any other entities for which the nature and significance of their relationship with the Library are such that exclusion would cause the Library's financial statements to be misleading or incomplete. In addition, based upon the above criteria, the Library is not aware of any entity which would be financially accountable for the Library which would result in the Library being considered a component of the entity.

**San Mateo County Library Joint Powers Authority**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**B. Basis of Accounting**

The fund-based financial statement columns (General Fund column) on Pages 13 and 14 are accounted for using the modified accrual basis of accounting. These fund revenues are recognized when they become measurable and available as net current assets. Measurable means the amount of the transaction can be determined and available means the amount is collectible within the current period or soon enough thereafter (generally sixty days) to be used to pay liabilities of the current period. Amounts, which could not be measured or were not available, were not accrued as revenue in the current fiscal year. The Statements of Net Position and Activities columns on Pages 13 and 14 have been prepared on the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when they have been reduced to a legal or contractual obligation to pay.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**C. Budgets**

Budgets are prepared on the modified accrual basis of accounting in which capital assets acquired are recorded as expenditures and depreciation is not recorded.

The legal budget is the same as the operating budget in total. Total expenditures may not exceed the budgeted expenditures without approval of the Library's Governing Board. The budget lapses at the end of each fiscal year.

Estimated revenues and recommended appropriations are shown and supported by detailed documentation at each administrative level within the Library. The Library follows these procedures in establishing the budgetary data reflected in the financial statements:

- By June 30, the Operations Committee reviews and recommends to the Governing Board a proposed operating budget for the year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- The budget is legally enacted through passage of a motion during a Governing Board meeting prior to year-end.
- The Operations Committee reviews all budget transfers and revisions, which are then approved by the Governing Board.

**San Mateo County Library Joint Powers Authority**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**C. Budgets – continued**

- Formal budgeting is employed as a management control device during the year for the Library's single fund the General Fund.
- Budgets for the General Fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

Budgeted amounts are as originally adopted or as amended by the Governing Board. Individual amendments were not material in relation to the original appropriations.

**D. Property Taxes**

The State of California (State) Constitution Article XIII A provides that the combined maximum property tax rate on any given property may not exceed one percent (1%) of its assessed value unless an additional amount for general obligation debt has been approved by voters. Assessed value is calculated at 100% of market value as defined by Article XIII A and may be adjusted by no more than two percent (2%) per year unless the property is sold, transferred, or improved. The State Legislature has determined the method of distribution of receipts from a one percent (1%) tax levy among the counties, cities, school districts, and other districts.

San Mateo County assesses, bills for, and collects property taxes as follows:

	<u>Secured</u>	<u>Unsecured</u>
Lien dates	January 1	January 1
Levy dates	July 1	July 1
Due dates	50% on November 1 and 50% on March 1	July 1
Delinquent as of	December 10 (for November) and April 10 (for March)	August 31

The term "unsecured" refers to taxes on personal property other than real estate, land, and buildings. These taxes are secured by liens on the property being taxed.

Property taxes levied are recorded as revenue when received in the fiscal year of levy because of the adoption of the "alternate method of property tax distribution," known as the Teeter Plan, by the Library and the County of San Mateo (County). The Teeter Plan authorizes the Controller of the County to allocate 100% of the secured property taxes billed, but not yet paid. The County remits tax monies to the Library in three installments, as follows:

50%	remitted on December 14
40%	remitted on April 16
10%	remitted on June 28



**San Mateo County Library Joint Powers Authority**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**E. Cash and Investments**

The Library pools cash and investments from all funds for the purpose of increasing income through investment activities. Highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Market value is used as fair value for those securities for which market quotations are readily available.

The Library participates directly in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested a portion of the pool funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to changes in interest rates.

**F. Net Investment in Capital Assets**

Capital assets are carried at cost or estimated cost if actual cost was not available. Donated assets are valued at their estimated fair value on the date donated.

Depreciation is calculated on a straight line basis using the following useful life schedule:

Furniture and equipment – 5 to 10 years

**2. CASH AND INVESTMENTS**

The Library had the following cash and investments at June 30, 2023:

	<u>Not rated</u>	<u>Fair Value</u>
San Mateo County Treasury	\$ 45,806,235	\$ 45,806,235
San Mateo County Treasury- restricted	12,715,446	12,715,446
California Local Agency Investment Fund (LAIF)	<u>2,255,866</u>	<u>2,255,866</u>
Total	<u>\$ 60,777,547</u>	<u>\$ 60,777,547</u>
Presentation in Statement of Net Position:		
Cash and investments	\$ 48,062,101	
Cash and investments- restricted	<u>12,715,446</u>	
	<u>\$ 60,777,547</u>	

**San Mateo County Library Joint Powers Authority**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**2. CASH AND INVESTMENTS - continued**

**A. Cash Deposits**

The Library pools cash from all sources. The Library invests excess cash in the San Mateo County Treasury and LAIF investment pools, which at June 30, 2023, approximated fair value of \$48,062,101. The Libraries maintain petty cash totaling of \$2,070 overall. The restricted cash and investments balance represents the amount held under the donor city provision.

The California Government Code requires California banks and savings and loan associations to secure government cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral is considered to be held in the government's name.

According to California law, the market value of pledged securities with banking institutions must equal at least 110% of the government's cash deposits. California law also allows institutions to secure government deposits by pledging first trust deed mortgage notes having a value of 150% of the government's total cash deposits. The government can waive collateral requirements for cash deposits, which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation. The County has waived these collateralization requirements.

The County Treasurer maintains a cash and investment pool, on behalf of the Library, as their custodian, which includes cash balances and authorized investments for all Library funds, which is invested to enhance interest earnings. The pooled interest earned is allocated quarterly to the Library based on average daily cash and investment balance.

**B. Investments**

The Library is authorized by State statutes and Governing Board action to invest in the following:

- ☐ United States Treasury notes, bonds, bills or certificates of indebtedness.
- ☐ Registered state warrants or treasury notes or bonds of the State of California.
- ☐ Bonds, notes, warrants or other evidences of indebtedness of any local agency within the State of California.
- ☐ Obligations issued by banks and guaranteed by federal agency or United States government-sponsored enterprise.
- ☐ Negotiable certificates of deposit or time deposits placed with commercial banks and/or savings and loan companies.
- ☐ Banker's acceptances.
- ☐ Commercial paper.

**San Mateo County Library Joint Powers Authority**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**2. CASH AND INVESTMENTS - continued**

**B. Investments – continued**

- California Local Agency Investment Fund (LAIF).
- San Mateo County Treasury

The Library's practice has been to limit investments to LAIF and the San Mateo County Treasury, an unrated investment pool, which limits the exposure of Library funds to interest rate and credit risk by treating all balances as current.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments were stated at fair value using the aggregate method, which includes any adjustments recorded in interest/investment income.

**C. Investments in External Investment Pools**

The Library's investments with the County at June 30, 2023, included a portion of the pool funds invested in structured notes and asset backed securities and similar transactions. These investments may include the following:

Structured Notes are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depends on one or more indices and/or that have embedded forwards or options.

Asset-backed Securities, the bulk of which are mortgage-backed securities, entitle their purchaser to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as CMOs) or credit card receivables

As of June 30, 2023, the Library had \$2,255,866 invested directly in LAIF. The LAIF investment pool consisted of derivative products in the form of asset-backed securities in the amount of \$2,660.770 million and \$2,300.000 million in floating rate securities, each of these investment types representing 1.32% and 1.46% of the total LAIF investment pool, respectively. The current average life of the LAIF portfolio as of June 30, 2023 was 260 days.

As of June 30, 2023, the Library also had \$45,806,235 invested directly in the County investment pool. The County investment pool currently holds \$43,575,382 in asset-backed securities, and \$10,000,000 in floating rate securities, each of these investment types representing .54%, and 0.12%, of the total County investment pool, respectively. The current average maturity of the portfolio is 1.65 years with an average duration of 1.50 years.

**San Mateo County Library Joint Powers Authority**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**3. CAPITAL ASSETS**

Changes in capital assets were as follows:

	July 1, 2022	Additions	Retirements	June 30, 2023
Furniture and equipment	\$ 3,097,224	\$ 531,637	\$ -	\$ 3,628,861
Accumulated depreciation	(1,137,197)	(328,114)	-	(1,465,311)
Total fixed assets	<u>\$ 1,435,225</u>	<u>\$ 203,523</u>	<u>\$ -</u>	<u>\$ 2,163,550</u>

During the fiscal year, the Library added \$531,637 in equipment.

**4. FUND BALANCES/NET POSITION**

Fund Balances consist of the following: Nonspendable, restricted, committed, assigned and unassigned. Nonspendable fund balance consists of investments that will not convert to cash soon enough to affect the current period. Restricted fund balance consists of resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government. Committed fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by a formal action of the Library's highest level of decision-making authority. Assigned fund balance consists of amounts where intent is expressed by the governing body itself or a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. Unassigned amounts represent deficits in fund balance as reflected by the necessity to show nonspendable and restricted balances in an amount greater than total fund balance. Currently, the Library uses only the nonspendable and committed categories.

Nonspendable		\$ -
Committed for:		
Capital Projects	37,640,445	
Contingencies - Stabilization	<u>5,000,000</u>	<u>42,640,445</u>
		<u>\$ 42,640,445</u>

- *Nonspendable*: Represents amounts set aside for petty cash and change funds.
- *Capital Projects*: Represents amounts set aside for future capital purchases.
- *Contingencies – Stabilization*: Represents remaining amounts set aside by the Library's Governing Board to be used in the event of sudden, unanticipated revenue loss or expenditure requirements.

Net position consists of restricted and unrestricted amounts. Restricted amounts reflect balances which cannot be influenced by Library Governing Board action, such as the net investment in capital assets. Unrestricted amounts reflect balances available for current operations.

**San Mateo County Library Joint Powers Authority**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**4. FUND BALANCES/NET POSITION - continued**

	<u>Net Position</u>
Net investment in capital assets	\$ 2,163,550
Unrestricted	<u>41,987,280</u>
<b>Total</b>	<b><u>\$ 44,150,830</u></b>

**5. EXPLANATION OF DIFFERENCES BETWEEN THE GENERAL FUND BALANCE SHEET AND THE STATEMENT OF NET POSITION**

“Total fund balances” of the Library’s General fund (\$42,640,445) differs from “net position” of governmental activities (\$44,150,830) reported in the Statement of Net Position on page 13. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the General fund balance sheet. The effect of the difference is illustrated below:

**Balance Sheet/Statement of Net Position**

	<u>General Fund</u>	<u>Reclassifications and Eliminations <sup>1</sup></u>	<u>Statement of Net Position</u>
<b>Assets:</b>			
Cash and investments	\$ 48,062,101	\$ -	\$ 48,062,101
Cash and investments- restricted	12,715,446	-	12,715,446
Interest receivable	358,778	-	358,778
Other receivables	-	-	-
Capital assets	-	2,163,550	2,163,550
<b>Total assets</b>	<b><u>\$ 61,136,325</u></b>	<b><u>\$ 2,163,550</u></b>	<b><u>\$ 63,299,875</u></b>
<b>Liabilities:</b>			
Accounts payable	\$ 1,184,493	\$ -	\$ 1,184,493
Other current liabilities	4,136,837	-	4,136,837
Eligible donor fund set aside	12,715,446	-	12,715,446
Accrued payroll	459,104	-	459,104
Compensated absences	-	653,165	653,165
<b>Total liabilities</b>	<b><u>18,495,880</u></b>	<b><u>653,165</u></b>	<b><u>19,149,045</u></b>
<b>Fund Balances/Net Position:</b>			
Total fund balances/net position	<u>42,640,445</u>	<u>1,510,385</u>	<u>44,150,830</u>
<b>Total liabilities and fund balances/net position</b>	<b><u>\$ 61,136,325</u></b>	<b><u>\$ 2,163,550</u></b>	<b><u>\$ 63,299,875</u></b>

<sup>1</sup> When capital assets (land, buildings, equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported in expenditures in governmental funds. However, the statement of net position includes these capital assets among the assets of the Library as a whole. Long-term liabilities such as compensated absences are not due and payable in the current period and therefore they are not reported in the government's fund balance sheets.

**San Mateo County Library Joint Powers Authority**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

**6. EXPLANATION OF DIFFERENCES BETWEEN GENERAL FUND OPERATING STATEMENTS AND THE STATEMENT OF ACTIVITIES**

The “net change in fund balances” for the General fund \$4,516,379 differs from the “change in net position” for governmental activities \$4,662,275 reported in the Statement of Activities on page 14. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the General fund. The effect of the difference is illustrated below:

<b>Statement of Revenues, Expenditures, and Changes in Fund Balances/Statement of Activities</b>			
	<b>General Fund</b>	<b>Reclassifications and Eliminations <sup>1</sup></b>	<b>Statement of Activities</b>
<b>EXPENDITURES/EXPENSES:</b>			
Contracted employees salaries and benefits	\$ 22,036,642	\$ 57,628	\$ 22,094,270
Supplies and small equipment	7,967,399	-	7,967,399
Contracts and professional services	520,386	-	520,386
Library materials	3,672,568	-	3,672,568
Donor fund set aside	4,319,680	-	4,319,680
Other charges	1,779,409	-	1,779,409
Capital outlay	531,638	(531,638)	-
Depreciation	-	328,114	328,114
<b>Total expenditures/expenses</b>	<b>40,827,722</b>	<b>(145,896)</b>	<b>40,681,826</b>
<b>REVENUES:</b>			
Program revenues:			
Intergovernmental	495,578	-	495,578
Grants	1,460,352	-	1,460,352
Charges for services	263,055	-	263,055
<b>Total program revenues</b>	<b>2,218,985</b>	<b>-</b>	<b>2,218,985</b>
<b>Net program expense</b>	<b>38,608,737</b>	<b>(145,896)</b>	<b>38,462,841</b>
General revenues:			
Property taxes	41,834,144	-	41,834,144
Investment earnings	947,266	-	947,266
Miscellaneous	343,706	-	343,706
<b>Total general revenues</b>	<b>43,125,116</b>	<b>-</b>	<b>43,125,116</b>
<b>REVENUES OVER (UNDER)</b>			
<b>EXPENDITURES</b>	<b>4,516,379</b>		
<b>CHANGE IN NET POSITION</b>		<b>145,896</b>	<b>4,662,275</b>
<b>FUND BALANCES/NET POSITION:</b>			
Beginning of the year	38,124,066	1,364,489	34,488,555
End of the year	\$ 42,640,445	\$ 1,510,385	\$ 39,150,830

<sup>1</sup> Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. The changes to capital outlay reflect the capitalization of these assets. Additionally, governmental funds report compensated absences as expenditures while governmental activities recognize the long-term nature as a liability, the change to contracted salaries and benefits reflects the change in the long-term compensated absences liability from the prior year.

**San Mateo County Library Joint Powers Authority**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2023**

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**7. RELATED PARTY TRANSACTIONS**

The Library contracts with the County of San Mateo (County) to provide some administrative, accounting, personnel, and facilities maintenance services. Under these arrangements, the Library pays the County the cost of services provided. During the year ended June 30, 2023, the Library paid the County \$1,390,608 in services charges. \$139,071 for administrative and support services, \$500,437 for insurance and \$274,537 for facilities maintenance services.

Section VI. D. of the San Mateo County Library JPA Agreement states the following, "In the event that the allocated library service revenue for a member city exceeds the amount required to maintain the minimum library service for that member, such excess funds shall, after deduction of any activities approved by the Governing Board for library related expenditures within that city, be restricted and held by the JPA for library related activities within that member city including but are not limited to, facility maintenance, facility remodeling or expansion, increased service hours, or increased material and equipment purchases, as mutually agreed by the Library JPA and the city council of that member city." In accordance with the excess fund provision, and as approved by the Library JPA Governing Board, at the end of each fiscal year, funds in excess of the amount required to operate a branch are distributed and held by the Library in separate library accounts or Trust Funds. The funds are segregated from the Library's general operating budget where they accrue interest.

As of June 30, 2023, the amounts transferred for set aside are as follows: Atherton Library \$1,846,331, Portola Valley Library \$40,306, San Carlos Library \$1,269,018, and Woodside Library \$981,182, representing a combined total of \$4,136,838.

As of June 30, 2023, the balance held by the Library in Trust are as follows: Atherton Library \$2,487,041, Foster City \$186,389, Portola Valley Library \$1,414,435, San Carlos Library \$3,240,885, and Woodside Library \$5,386,696, representing a combined total of \$12,715,446 as shown as a charge to excess fund payments on the statement of revenues, expenditures and changes in net position/statement of activities.

As of June 30, 2023 excess County Free Library property taxes with a combined balance of \$3,292,787 remain in accounts currently held by each excess fund city and are to be depleted first before accessing any funds held in the Library's Trust Funds. These amounts are as follows: Atherton Library \$10,681, Woodside Library \$0, Portola Valley Library \$41,221 and San Carlos Library \$3,240,885.

In order to secure agreement by the Library JPA, member cities that qualify as an excess fund City and are interested in utilizing excess County Free Library property taxes to support public library related activities, provide information to the JPA Governing Board in order to obtain approval for the proposed uses of this revenue for the upcoming fiscal year.

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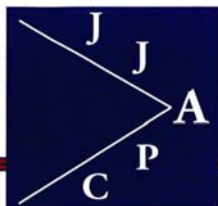
## **REQUIRED SUPPLEMENTARY INFORMATION**

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**San Mateo County Library Joint Powers Authority**  
**Required Supplementary Information**  
**For the year ended June 30, 2023**

**Budgetary Comparison Schedule**  
**General Fund**  
**For the year ended June 30, 2023**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>with Final Budget Positive (Negative)</b>
<b>Budgetary fund balance, July 1, 2022</b>	\$ 38,124,066	\$ 38,124,066	\$ 38,124,066	\$ -
<b>Resources (inflows):</b>				
Intergovernmental revenue	184,500	184,500	495,578	311,078
Interfund revenue	653,293	653,293	1,460,352	807,059
Charges for services	-	-	263,055	263,055
Taxes	37,752,120	37,752,120	41,834,144	4,082,024
Use of money and property	371,216	371,216	947,266	576,050
Miscellaneous revenue	732,985	732,985	343,706	(389,279)
<b>Total revenues</b>	<b>39,694,114</b>	<b>39,694,114</b>	<b>45,344,101</b>	<b>5,649,987</b>
<b>Amounts available for appropriation</b>	<b>77,818,180</b>	<b>77,818,180</b>	<b>83,468,167</b>	<b>5,649,987</b>
<b>Charges to appropriations (outflows):</b>				
Salaries and benefits	24,656,168	24,656,168	22,036,642	2,619,526
Supplies and small equipment	19,707,268	19,707,268	16,480,033	3,227,235
Other charges	3,668,495	3,668,495	1,779,409	1,889,086
Capital outlay	1,991,000	1,991,000	531,638	1,459,362
<b>Total charges to appropriations</b>	<b>50,022,931</b>	<b>50,022,931</b>	<b>40,827,722</b>	<b>9,195,209</b>
<b>Budgetary fund balance, June 30, 2023</b>	<b>\$ 27,795,249</b>	<b>\$ 27,795,249</b>	<b>\$ 42,640,445</b>	<b>\$ 14,845,196</b>



JJACPA, Inc.

A Professional Accounting Services Corp.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING  
STANDARDS**

**Independent Auditor's Report**

To the Governing Board of the  
San Mateo County Library Joint Powers Authority  
San Mateo, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of San Mateo County Library as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements, and have issued our report thereon dated January 4, 2024.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Library's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Library's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

January 4, 2024

*JJACPA, Inc.*

**JJACPA, Inc.  
Dublin, CA**



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To: JPA Governing Board  
From: Anne-Marie Despain, Director of Library Services  
Date: January 31, 2024  
Meeting: February 5, 2024  
Re: Director's Report

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This report summarizes significant library operations and program activities that have occurred since the last meeting of the Governing Board. Services and activities are aligned with our Strategic Plan Goals.

**We are leaders in establishing a foundation for early literacy and supporting exploration and growth at every stage of life.**

Noon Year's Eve

Noon Year's Eve celebrations were hosted by all our library communities this holiday season and featured notable guests like Curious George, Pete the Cat, and Elephant & Piggie. In total, we held 15 special Noon Year's events, including two outreach events at La Honda and Pescadero, reaching an impressive total of 1,658 participants. The Bookmobile team took Clifford the Big Red Dog to Pescadero Elementary and La Honda Elementary during the final week of school for a special storytime. While the students were busy crafting, Clifford came out to surprise them with a special meet-and-greet! Most events were held at all of our libraries, but due to construction, the East Palo Alto Library also took its event to a community partner, The Little Blue House. Throughout our events, participants engaged in special character and New Year's Eve themed storytimes; crafted their own noisemakers, party hats, and more; participated in a live countdown to noon; and enjoyed spending time with each other and their favorite book characters.



Adult Learning

Over the first half of the fiscal year, our adult learning programs have continuously expanded to support more residents in need of our services. Certified English instructors offer six in-person classes at East Palo Alto, Millbrae, North Fair Oaks and online. On our cellphone-based learning platform, we have connected 70 learners to 4,891 English lessons. One participant shared, "My English is good, but I knew I was missing something. This program is helping me a lot. It covers everything and it is exactly what I've been looking for so many years." We continue to provide two weekly citizenship classes in North Fair Oaks and recently completed a new citizenship series at the Millbrae Library. One participant of our Millbrae class returned to the library to proudly share that she passed her citizenship test.

### Holiday Meals for Those in Need

Free meals from the library fill a critical community need during the winter holidays when other regular food sources such as schools cease operations. From December 26-29 and January 2-5, we distributed a total of 1,847 meals to families and adults facing hunger. Library holiday meals are supported by the California Childcare Feeding Program and our strong partnership with Samaritan House of San Mateo. One unhoused patron wrote us a thank you note for the free meal: "Thank you, librarians, for the food giving, especially helping us homeless people. Your friend, Richard." Families visiting the library are grateful for the extra meals. "[The] food program has been really helpful for my kids and family - they love it and it's a great help to the community," wrote one North Fair Oaks patron. Another family who was happy to receive a meal wrote, "Gracias por esta comida. Llegue en el momento exacto eso fue bueno para mi y mis hijas." (Thank you for this food. I got here just at the right moment, and it was great for my daughters and me.)

### **We understand community needs and promote meaningful library services as solutions.**



### Karaoke Machines

In July 2023, we began circulating thirteen karaoke kits that include a karaoke machine with Bluetooth and two wireless microphones. Since their launch, our karaoke machines have circulated 188 times. The holiday season was an especially popular time to check out karaoke machines and other Library of Things collection items. A couple in Brisbane initially visited the library to check out a karaoke kit for their holiday party. They were delighted to discover and walk away with additional Library of Things items like hiking poles and a county park pass for an upcoming trip.

### Digital Om

The new year is a perfect time to get connected to a meditative practice. Patrons are signing up for and regularly using Calm, our mindfulness app. Users of our Calm app have a 95% engagement rate, which means that almost all of our patrons who registered for an account are actively using the service. Other similarly sized organizations have an average engagement rate of just 75%. Patron feedback has been overwhelmingly positive with many comments acknowledging the sleep tools, meditations, and more: "It has been a lifesaver during and after the pandemic. I listen to it while I'm at work and after work too. I'm very grateful to have free access to Calm through San Mateo County Libraries." We are looking forward to supporting even more people to center themselves and connect with their inner calm in 2024.



### Top Checked-Out Books for 2023

Our community read a lot this year and staff found so much inspiration and joy in connecting people with diverse, enjoyable books. View the top lists [here](#) and some highlights below.

With genres ranging from romance to memoir to thriller, our top read adult books had a ton variety. The most popular nonfiction titles include [Spare](#) by Prince Harry and [I'm Glad My Mom Died](#) by Jennette McCurdy. Our overall top three most circulating titles are fiction: [Lessons in Chemistry](#) by Bonnie Garmus, [Demon Copperhead](#) by Barbara Kingsolver and [Tomorrow, and Tomorrow, and Tomorrow](#) by Gabrielle Zevin. For teen books, the year was a big win for first romances, fantasy and identity. Interestingly, our top three titles are not new but had media tie-ins: [The Summer I Turned Pretty](#) by Jenny Han, [American Born Chinese](#) by Gene Luen Yang and [The Ballad of Songbirds and Snakes](#) by Suzanne Collins.

Phonics box sets, graphic novels, and a beloved Pigeon make up our top lists in the world of children's books. Emerging readers loved our [Pete the Cat](#), [Peppa Pig](#), and [Transformers Rescue Bots Phonics Boxes](#). These short books from our Easy Reader collection teach kids long and short vowel sounds and common sight words through fun stories. [Dog Man Unleashed](#) by Dav Pilkey, [Jessi's Secret Language](#) by Chan Chau and [Big Nate Aloha!](#) by Lincoln Peirce were the top graphic novels. Mo Willems' [The Pigeon Will Ride the Roller Coaster!](#) is the sole picture book on this year's list of top circulating children's books.

**We cultivate an active presence and create spaces that support discovery, enrich lives, and uplift the community.**

### Library Outpost

Construction is underway for our first Library Outpost! Once the rain clears, the construction crew will close the Sanchez Library for one week to pour the concrete foundation. We will notify the community immediately once we know the library closure dates. Our new and Library Outpost will be an easy-to-use, 24-hour, seven-day-a-week automated library vending hub that offers a curated collection of over 300 books and media. The Outpost also includes beautiful sustainable outdoor furniture, a canopy to provide shade and sun protection, and free WiFi service and easy access to our digital collections. More details at: [Our First Library Outpost is Coming!](#)

### Millbrae Makerspace

Currently in the construction phase, the Millbrae makerspace is scheduled for completion in March with plans underway for a celebration to welcome the community to this inspiring new space. We are thrilled to bring this service to the community. Made possible with a generous \$296,254 contribution from the Millbrae Friends of the Library, the space will provide a dedicated place for tinkering, creating and crafting.





### San Carlos Makerspace

Following a competitive selection process, WRNS Studio has been selected to work with on the new San Carlos Library makerspace project. The new makerspace will be located on the second floor of the San Carlos Library. We are excited to work with WRNS to expand the library's footprint and design this new space to meet the community's maker needs. The first step in designing the space includes establishing an advisory committee made up of library staff, city staff, and the Friends of the San Carlos Library, and engaging the community to gather information on their priorities.

### East Palo Alto Library Update

The East Palo Alto Library will move back into their new updated first floor space in late February. The County's HVAC renovation project work is almost complete. Upon completion, the library will have a new HVAC system and new lighting, carpet, and paint. To complement this work, the Library will replace old shelves with new shelving that allows



the collection to be moved, creating a more flexible space for programs. The library will be closed February 12-19 in order to facilitate the move from the temporary space on the second floor and the new shelving will be installed later this year. During the closure, after-school meals will be served Monday-Friday and we will continue our Power Up Afternoon programming on the first floor, as well as other programming with partners in the community.

### 2024 One Day Homeless Count

The County of San Mateo's Human Services Agency (HSA) invited volunteers to participate in the 2024 One Day Homeless Count. HSA, in collaboration with community partners, hosted the One Day Homeless Count on Thursday, January 25 from 5AM to 10AM. Every other year, our County is federally required to conduct a Point-in-Time Count of the homeless population in our area. The data collected supports local planning, grant funding, and program improvements that provide pathways to permanent housing. Several staff volunteers navigated every street within their assigned census tract and recorded their findings using a mobile application.

### Emergency Training

In December we partnered with the Department of Emergency Management to offer emergency training. Staff and county experts shared emergency response procedures for fires, earthquakes, aggressive patrons, and other crisis situations. All libraries now have up-to-date Emergency Preparedness Handbooks, supplies, and a location-specific presentation to ensure staff are prepared to respond in a crisis.

### Library Personnel News

We are excited to share the following personnel announcements:

Vincent Do has accepted the position of Information Technology Technician in the Information Technology Division. Vincent joins us from TDK Headway where he worked as a Desktop Support Analyst. Vincent was a Deputy Sheriff for Santa Clara County before deciding to pursue a career in IT. Vincent holds a bachelor's degree in criminal justice from San Francisco State University and is bilingual in Vietnamese.

Ella Dominguez has accepted the position of Communications Project Associate in the Communications Division. Ella joins us from Hyfin where her recent work included designing marketing strategy and brand assets. Ella holds a bachelor's degree in marketing and communications from Wichita State University.

Ginny Mies has accepted a promotion to Senior Librarian in the Access Services Division. Ginny has been with San Mateo County Libraries Access Services Division for the past seven years. Ginny holds an MLIS from San Jose State University and a bachelor's degree in history of art and visual culture/journalism from the University of California, Santa Cruz.

Welcome and congratulations to all our Library Champions!

### Libraries in the News

- [PMAC Member Calls for Closer Look at Library Books](https://hmbreview.com) (hmbreview.com)
- [Next Gen AI: Libraries Work with ChatGPT and Other Emerging AI Tools](https://libraryjournal.com) (libraryjournal.com)
- [You can borrow some hiking gear from participating Bay Area libraries for free: Here's how](https://abc7news.com) (abc7news.com)
- [Free Hiking Gear at Bay Area Libraries: How To Borrow It](https://sfstandard.com) (sfstandard.com)
- [ULC Releases Library Insights Survey Data](https://libraryjournal.com) (libraryjournal.com)
- [7 surprising ways the library can help you save money](https://npr.org) (NPR.org)

### Mid-Year Data Update

The following charts summarize systemwide totals through the second quarter for key library services from FY 2019-20 through the current year.

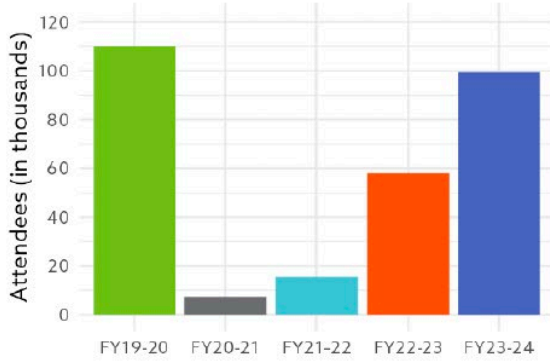
**MID-YEAR LIBRARY VISITORS**



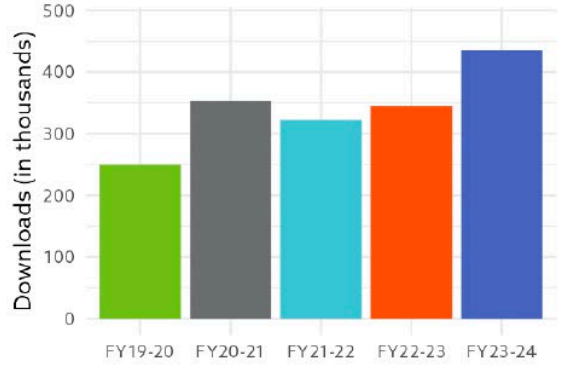
**MID-YEAR ITEMS CIRCULATED**



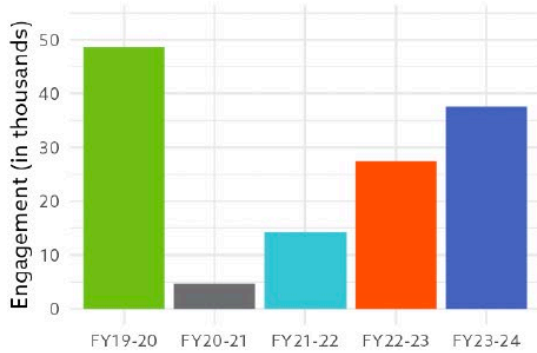
### MID-YEAR PROGRAM ATTENDANCE



### MID-YEAR DIGITAL DOWNLOADS



### MID-YEAR OUTREACH ENGAGEMENT





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To: JPA Governing Board  
From: Anne-Marie Despain, Director of Library Services  
Carine Risley, Deputy Director of Library Services  
Date: January 31, 2024  
Meeting: February 5, 2024  
Re: Strategic Planning Report and Work Session

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## Background

On September 14, 2015, the Library JPA Governing Board approved San Mateo County Libraries' 2015-2020 Strategic Plan. Over 7,500 community members, volunteers, Friends, JPA members and library staff provided input. The plan established new vision and mission statements as well as three strategic goals.

In FY 2020-21, the Governing Board approved an initiative to develop a new strategic plan to replace the current plan which was set to expire in 2020. On February 8, 2021, the Governing Board accepted staff's recommendation to extend the current strategic plan to 2025 due to COVID-19 and the difficulty of community engagement efforts. Governing Board members established a subcommittee to work with library staff and EMC Research to gather additional data related to changes in usage patterns due to the pandemic and inform planning on how libraries will be used in the future.

On February 7, 2022, the Governing Board accepted the updated EMC Research reports and approved staff updating the current strategic plan. The vision, mission, and strategic goals from the 2015-2020 plan remained remarkably relevant and continued to offer a bold framework for determining priorities and providing guiding principles. The flexibility of our strategic plan has been instrumental in navigating a highly variable environment that included the COVID-19 pandemic.

On June 12, 2023, the Governing Board once again approved work to develop a new strategic plan as part of the FY 2023-24 budget priorities. We are excited to embark on a robust strategic planning process to replace the current plan. Our libraries, like our communities, have undergone transformations. This is an exciting time to reflect, be inspired, and map our collective future.

## Discussion

FY 2023-24 marks a new beginning, the year we will again reimagine ourselves to develop a new strategic plan. The current budget approved by the JPA Governing Board in June included the following priority:

*Engage community members and develop a new strategic plan to guide our work and ensure we address and reflect the diversity and needs of our residents.*

To accomplish this, we utilized a request for proposals process to engage and interview innovative and forward-thinking strategic planning consultants to assist us in designing an equity-centered strategic plan and process. Through a competitive process, we received nine proposals and interviewed four creative firms with leading edge approaches. The selection team recommended InterEthnica, a Bay Area-based business owned and operated by women of color, to partner with us and help lead this process. InterEthnica will collaboratively develop a six-month engagement process and develop a final strategic plan that combines compelling storytelling and data visualizations with inspiring goals, realistic outcome measurements, and a focus on equity.

### **Strategic Planning Process and Project Plan**

We envision the San Mateo County Libraries Strategic Planning Project as a pioneering endeavor to adapt and define library services through the lens of equity, inclusivity, and community engagement. We anchor our approach in a profound understanding of the communities in our service area, equitable and inclusive engagement with internal stakeholders, and ensuring that everyone's voice — both internal and external — not only finds expression but also plays a pivotal role in shaping the library's future. Our goal is to finalize the plan by July 2024. Critical phases of the plan encompass:

#### **January 2024: Comprehensive Analytical Research and Discovery**

This phase focuses on conducting a thorough research and discovery process. We will update our demographic analysis to help identify any gaps in reach. A trend analysis will seek to uncover current and emerging trends in library service, science, technology, and community interests.

#### **February – March 2024: Stakeholder Engagement**

In this phase, we will engage with library staff, devoted supporters, partner organizations, experts and futurists from related fields, and the JPA Governing Board and Operations Committee through interviews and workshops. This will include discussions with front-facing staff, leadership, and partners, as well as small group discussions or workshops aimed at understanding internal perspectives and insights.

#### **March – May 2024: Extensive, Inclusive, and Multicultural Community Engagement**

Wide-ranging community engagement activities will include interviews with community leaders that represent diverse communities, including some groups that are currently underserved or underrepresented among current library users. Following the interviews, a community-wide multilingual survey will provide a quantitative baseline for key themes that will be detailed further in a qualitative discovery with community members. Open, virtual, or in-person public workshops may be offered to various community groups/focus groups with populations to be determined in a previous phase. The goal of the focus groups is to ensure that populations underrepresented in current library users and broad-based public workshops and surveys have an opportunity to provide their feedback. This will ensure inclusive participation from diverse segments.

**May – June 2024: Socializing Findings and Strategic Plan Draft Development**

This includes meeting with project staff to recommend adaptations to the mission and vision statements and workshop strategies based on the input from previous phases. Based on the insights and data collected, we will develop a comprehensive San Mateo County Libraries strategic plan, aligning with the identified needs and aspirations of the community and staff.

**June – July 2024: Collaborative Refinement and Final Plan Presentation**

This involves refining the strategic plan through collaborative feedback from library stakeholders, ensuring the plan's relevance and effectiveness, and building buy-in for the final plan. Finally, we will formally present the completed strategic plan to the JPA Governing Board and other key stakeholders, showcasing the culmination of our collaborative efforts.

**Fiscal Impact**

There is no fiscal impact associated with accepting this report.

**Recommendation**

Recommend Library JPA Governing Board accept the Strategic Plan Report and participate in today's information gathering work session. Operations Committee members present at the January 30, 2024 meeting concurred with this recommendation.

**Attachments**

1. 2015-2025 Strategic Plan



# 2015-2025 Strategic Plan

## Vision

**We ignite growth through transformative experiences.**

## Goals

**We are leaders in establishing a foundation for early literacy and supporting exploration and growth at every stage of life.**

This means we will:

- Engage children and families in high quality, research-based learning experiences
- Bridge the digital divide by building skills and providing access to technology
- Develop creative programs and services that have measurable results
- Grow a culture of learning and participation
- Employ new ways to ensure equitable access

## Mission

**We strengthen our community by creating an inclusive sense of place and environment for learning.**

**We understand needs and promote meaningful library services as solutions.**

This means we will:

- Understand and align with community goals
- Communicate an inspiring vision and the library's story of impact
- Cultivate library champions who reflect the dynamic environment

**We cultivate an active presence and create spaces that support discovery, enrich lives and uplift the community.**


This means we will:

- Build and update facilities to create inviting and flexible spaces
- Spot opportunities to deliver services beyond buildings
- Deliver an easily accessible and rich online experience



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To: JPA Governing Board

From: Anne-Marie Despain, Director of Library Services   
Danae Ramirez, Deputy Director of Library Services

Date: January 31, 2024

Meeting: February 5, 2024

Re: FY 2023-24 Mid-Year Report

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## Background

The FY 2023-24 Mid-Year Report provides the Governing Board and Operations Committee with information about the status of the financial condition of San Mateo County Libraries for the current year. The report includes highlights and progress on current year priorities, year-end estimates, identification of significant issues which may impact the upcoming budget, and budget development recommendations for FY 2024-25.

## Discussion

The FY 2023-24 Adopted Budget, approved in September 2023, totals \$84,452,465 and distributes resources designed to meet performance and service objectives. Expenditures in the budget contain all operational functions including ongoing operations and one-time projects totaling \$56.2 million and Reserves of \$28.1 million. Due to the leadership provided by the JPA Governing Board and Operations Committee and sound fiscal stewardship, our financial condition continues to be strong.

## Mid-Year Financial Status

Using historical trends, projections, and actual activity in the current fiscal year, the Library JPA is estimated to realize 111% of projected revenue and spend 93% of budgeted expenditures. The change in revenue of \$4,553,797 is primarily due to secured property taxes and excess ERAF, which are expected to exceed budgeted amounts.

Expenditure savings are estimated to be \$4,010,486 primarily attributable to salary and benefit savings due to staffing vacancies as well as savings in service and supplies and fixed assets due to project delays.

The FY 2023-24 Adopted Budget anticipated \$28,170,273 million in Reserves to carry over to FY 2024-25 Fund Balance. At Mid-Year, we now estimate a Year-end Fund Balance of \$36,734,556 representing excess revenue, expenditure savings, budgeted Reserves.



The following table provides a breakdown of projected year-end revenues and expenditures.

**FY 2023-24 Mid-Year Estimate Summary**

	<b>FY 2023-24 Adopted Budget</b>	<b>FY 2023-24 Year-End Estimate</b>	<b>FY 2023-24 Year-End Variance</b>	<b>% of Budget Realized/ Spent</b>
<b>Revenues</b>				
Taxes	40,285,502	44,832,388	4,546,886	111%
Use of Money and Property	371,216	371,216	0	100%
Intergovernmental Revenue	693,774	693,774	0	100%
Charges for Services	0	6,911	6,911	0%
Interfund Revenue	251,549	251,549	0	100%
Miscellaneous Revenue	209,979	209,979	0	100%
<b>Total Revenue</b>	<b>41,812,020</b>	<b>46,365,817</b>	<b>4,553,797</b>	<b>111%</b>
Fund Balance	42,640,445	42,640,445	0	
<b>Total Sources</b>	<b>84,452,465</b>	<b>89,006,262</b>	<b>4,553,797</b>	
<b>Expenditures</b>				
Salaries and Benefits	26,154,609	24,764,123	1,390,486	95%
Services and Supplies	21,079,060	19,049,060	2,030,000	90%
Other Charges	6,261,943	6,261,943	0	100%
Fixed Assets	2,753,362	2,163,362	590,000	79%
Other Financing Uses	33,218	33,218	0	100%
<b>Net Appropriations</b>	<b>56,282,192</b>	<b>52,271,706</b>	<b>4,010,486</b>	<b>93%</b>
Operating Reserves	4,709,726	4,709,726	0	
Capital Reserves	23,460,547	23,460,547	0	
<b>Total Reserves</b>	<b>28,170,273</b>	<b>28,170,273</b>	<b>0</b>	
<b>Total Requirements</b>	<b>84,452,465</b>	<b>80,441,979</b>	<b>4,010,486</b>	

**FY 2023-24 Year-End Fund Balance Estimate: 36,734,556**  
(FY 2023-24 Budgeted Reserves + Estimated FY 2023-24 Year-End Variance)

## **Mid-Year Priorities Update**

The Budget prioritizes and distributes resources to support goals that are in line with our Strategic Plan. Resource allocation in FY 2023-24 focuses on investment in innovative services, technology, and new approaches to learning and fostering partnerships and collaborations. Progress on these priorities is listed below:

### ***Engage community members and develop a new strategic plan to guide our work and ensure we address and reflect diversity and needs of our residents***

This year marks a new beginning, a time when we re-imagine ourselves in service of our communities. Through a highly competitive process, we considered numerous innovative firms with leading edge approaches and ultimately selected InterEthnica, a minority-women-owned local business. The planning process will take approximately six months, and be informed by extensive, inclusive, multicultural community engagement. Our final strategic plan will combine compelling storytelling and data visualizations with vivid goals, realistic outcome measurements, and a focus on equity.

### ***Reach more community members through intentional outreach strategies, including library outposts and the expansion of mobile services***

Our first Library Outpost is near completion. Construction is underway at the Pacifica Sanchez Library and delivery of the new 24-hour, seven-day-a-week automated vending machine is scheduled for late February. We are thrilled to provide this service to the community which will increase access to library collections and allow patrons to pick up holds, browse, select and return materials. The outpost also includes sustainable outdoor furniture, a canopy to provide shade and sun protection, and free WiFi with immediate access to our digital collections. Future Library Outposts are being planned for with an emphasis on unincorporated areas of the county.

### ***Build important connections and partnerships and provide critical social service supports to strengthen our communities***

We expand the impact of our outreach to underserved communities through partnerships. Our partnership with Community Overcoming Relationship Abuse (CORA) will connect 250 families this fiscal year with activities, expert staff, and resources to build awareness and confidence about safe relationships. Our Housing Authority partnership increases the number of books we can give residents living in subsidized housing. Library holiday meals for families experiencing food insecurity are supported by our strong partnership with Samaritan House of San Mateo.

We have a multifaceted approach to mental health support and resources for our communities. Half Moon Bay's Social Safety Net partnership with Coastside Hope has connected over 212 library patrons with services. Outside of the library, Coastside Hope builds on their in-library knowledge to connect community-based clients with our services.

It is a win for both organizations and the communities we serve. Mental health public trainings included Mental Health First Aid and Be Sensitive, Be Brave, which engaged 152 members of the public throughout the majority of our libraries.

Our substantial commitment to providing wellness opportunities that build community includes yoga, meditation, tai chi, qigong, and sound healing. Through November 2023, 2,788 participants enjoyed exploring mind-body connections and building resiliency through self-care.

***Elevate adult and youth literacy efforts and develop responsive programs to empower and cultivate a community of learners***

Staff are passionate about increasing literacy rates in this county for all ages and are applying research-based practices. For youth, 128 high school and college interns were hired this summer to engage close to 1,000 youth in experiences that were built on the literacy-focused curriculum and STEAM-rich activities signature to the success of the program. In addition to The Big Lift Inspiring Summers program, we have implemented high quality tutoring in our two communities with the most need, while promoting online tutoring for all.

The Adult Learning Department has begun a dramatic expansion over the first half of the fiscal year. Learners and their volunteer tutors are now represented at 10 libraries and online, averaging seven new pairs a month so far. Participants in this program have gained new job opportunities, passed college courses and more. Using our learning platform Cell-Ed, 70 learners have completed 4,891 English lessons. Beginning in October 2023, we began offering two weekly digital literacy classes for a total of 72 classes. We are currently requesting Literacy Consultant responses to help our libraries further refine and develop sustained growth in effectively serving an increased number of English language and adult literacy learners with maximum impact.

***Increase access to technology and hands-on learning in our innovative makerspaces and makermobile to advance digital equity***

We have made exciting progress towards achieving the vision of our Makerspace Master Plan. This spring, we will open our fourth Makerspace at the Millbrae Library. An opening celebration is being planned to highlight the latest makerspace technology and feature a number of exciting maker programs aimed at spurring creativity and acquainting the community with their new space.

The Belmont Library and Foster City Library Makerspace planning also continues. Project scope and construction documents are nearing completion. Once project budgets are finalized, the next step will be to identify funding. The San Carlos Library Makerspace is in its initial planning stages. WRNS Studios was selected through a competitive bid to lead a community engagement process that will determine the priorities for this new space. Using stakeholder feedback, WRNS will develop design and construction plans.

The Makermobile is busy taking maker activities and tools out to communities and maker equipment is expanding to include Memory Labs, vinyl cutters and virtual reality headsets.

***Support the well-being and growth of our library champions and amplify their talents***

In November, we celebrated the graduation of 14 staff in our inaugural Leadership, Education, and Development (LEAD) program. Over 7 months, two cohorts of staff engaged in a series of monthly meetings, delving deep into the core tenets of leadership, embracing a systemwide perspective, refining their public speaking, and honing their writing skills. We are passionate about the continued growth and professional development of our Library Champions and look forward to seeing these graduates put their newly learned skills into practice as they continue their professional journey with San Mateo County Libraries.

***Create and update libraries to include vibrant, welcoming spaces that inspire creativity, collaboration, and exploration***

The implementation of advanced meeting technology is scheduled for the second half of this fiscal year. We are working with County IT to upgrade meeting and hybrid- meeting technology in library meeting rooms starting with the Administration Building, Atherton Library and Brisbane Library. These upgrades will provide a seamless hybrid meeting experience featuring technology that recognizes and tracks the face of the person speaking while providing state of the art audio. This phased approach will eventually allow all our patrons to hold meetings with confidence that every participant will be seen and heard.

Staff are working with the City of East Palo Alto to select a firm for architectural services to produce construction documentation for a new East Palo Alto Library. It is anticipated that the city will award the project to an architectural firm in February 2024. We are also supporting revitalized efforts in Pacifica with the newly restructured Library Advisory Committee (LAC). The LAC will assist City staff by providing feedback on various elements of the library projects and engaging in public outreach.

***Prioritize resiliency and sustainability in our facilities and operations to bolster our ability to provide essential services during emergencies***

We prioritize the safety of our staff by equipping them with comprehensive emergency preparedness training. The training, developed in collaboration with the County Department of Emergency Management, covered a wide range of topics, including threats, de-escalation tactics, active shooter and lockdown scenarios, privacy concerns, and more. The Library plans to further strengthen emergency communication plans and coordinate with the County to incorporate a new emergency continuity plan, including emergency operation center practices and crisis management. Currently, the team is gathering and reviewing our system's past public-facing emergency messaging to create templates and draft messaging ready to use in case of an emergency.

## **FY 2024-25 Budget Assumptions**

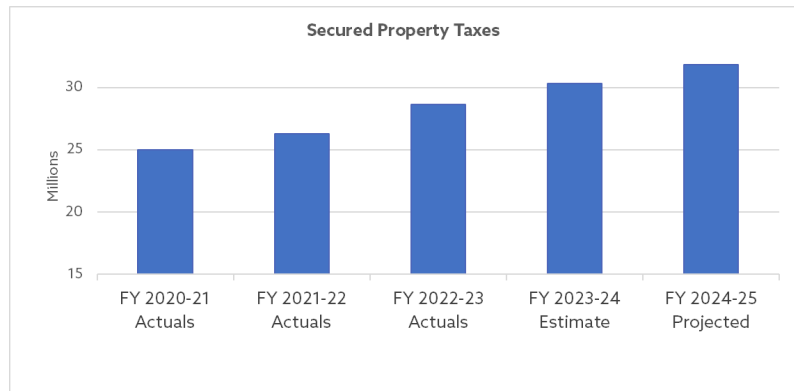
January marks the point at which we begin to evaluate current trends and conditions which may affect the development of the budget. The most significant factors which influence Library JPA operations include property tax revenues and personnel costs. The following revenue and expenditure assumptions are based on current economic indicators, historical trends, negotiated agreements and potential legislative changes which may influence development of the budget. Significant sources of revenue are addressed followed by a summary of major operating costs.

### **Revenue Assumptions**

#### **County Free Library Property Taxes**

Property tax revenues are the Library's primary source of funding. The system is entitled to receive a small portion of the property tax collected within the boundaries of the Library service area. Approximately 271,000 people live within the boundaries of the Library JPA's legal taxing district, which covers 351 square miles.

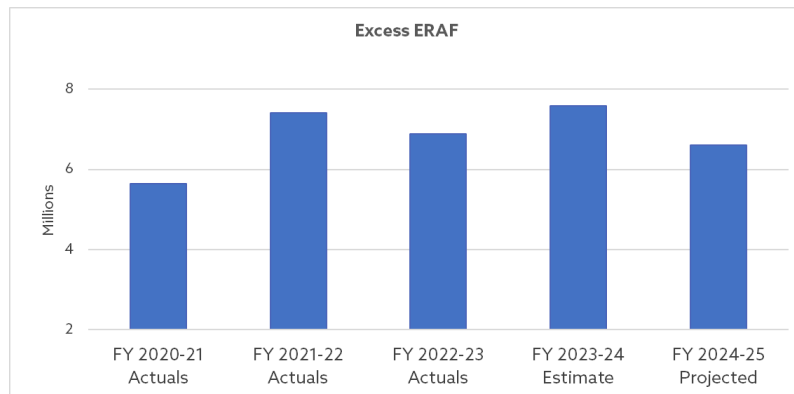
Secured property tax revenues (taxes assessed against real property) have shown strong growth over the past decade and are expected to increase 5% in FY 2024-25. Unsecured property taxes (taxes on aircraft and commercial equipment largely generated from businesses at San Francisco International Airport) are expected to be budgeted at similar levels as FY 2023-24.



#### **Excess Educational Revenue Augmentation Fund (ERAF)**

Pursuant to Revenue and Taxation Code 97.2 and 97.3, property tax contributions made by local governments to the ERAF in excess of State-mandated school funding levels are returned to the local governmental entity that made the contribution. Due to the potential unpredictability of this

funding, the JPA Governing Board has authorized the use of excess ERAF for non-recurring expenditures. Amounts not appropriated for one-time purposes are set aside in Reserves.



Excess ERAF has continued to exhibit growth year over year. We estimate an increase in overall excess ERAF received in FY 2023-24. However, in keeping with our conservative practices in budgeting excess ERAF, next year we anticipate budgeting at approximately \$6.5 million.

### Measure K

Measure A, a half-cent sales tax designed to support general county services and functions, was approved by voters in November 2012. Measure K, approved by the voters in November 2016, extended the half-cent sales tax for an additional 20 years. The Library is expected to continue to receive an allocation of Measure K funds of approximately \$1.2 million to support Raising a Reader and The Big Lift Inspiring Summers in FY 2024-25.

## **Expenditure Assumptions**

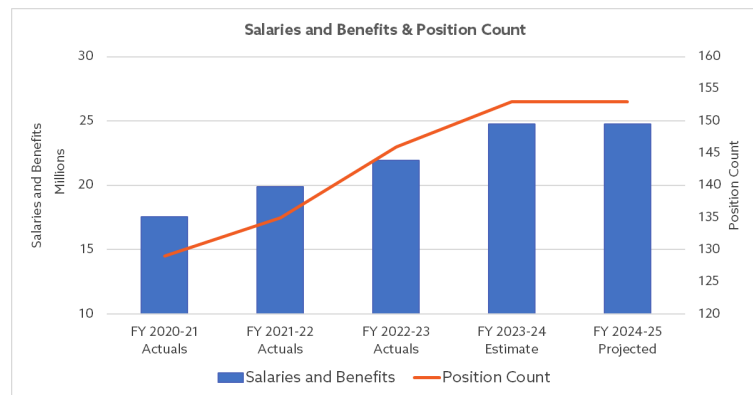
### Salaries and Benefits

At FY 2023-24 Mid-Year, the Library estimates that it will spend \$24,764,123 for salaries and benefits. Salaries and benefits represent the most significant ongoing operational cost. After not adding any new positions for many years, the Library increased position count over the last few years to provide sufficient staff for expanding operations, including assuming operations for the North Fair Oaks Library, opening and expanded hours and spaces in Atherton and Brisbane, and increasing support for Library priorities including adult literacy, outreach, and technology. The Library currently has 153 permanent positions.

All library staff are employees of the County of San Mateo.

All non-management regular and extra-help employees are represented by SEIU Local 521, the County's second largest union. The current MOUs are set to expire on October 5, 2024, a new agreement for permanent and Extra Help

employees will be negotiated this year. No assumptions of cost-of-living adjustments are currently reflected in projections.



### Services and Supplies

The Library will continue to restrict the use of County Free Library revenue as outlined in the Second Amended JPA Agreement. Preliminary estimates for FY 2024-25 will require that amounts of approximately \$3 million be set aside and withheld from general operations. The JPA Agreement includes a provision to split excess funds 50%-50% between the Library JPA and member city, which went into effect for the first time last fiscal year.

Costs associated with support provided by the Peninsula Library System, including delivery, management of the shared online library catalog, and costs related to databases and maintenance agreements, are estimated at \$1.8 million.

### Other Charges

County service charges for human resources, IT, accounting, facilities, and vehicles are anticipated to increase next fiscal year by 1%. The contribution to Daly City for services provided on behalf of the residents of unincorporated Broadmoor and Colma is estimated at \$370,000.

### **Library Reserves**

The Library utilizes Reserves it has built up over time, primarily through the accumulation of excess ERAF, to support significant one-time projects, often in response to changes and service innovations made in the industry and community needs. Based on service priorities and past direction from the JPA Governing Board, the FY 2024-25 Recommended Budget will continue to include proposals for use of Reserves to support one-time purchases and projects for literacy and outreach efforts, collection enhancements, technology advancements, major system projects and costs associated with interior furnishings and equipment due to decisions made by member cities to build and/or remodel library facilities.

### **FY 2024-25 Budget Development Recommendations**

Staff recommends moving forward with development of the FY 2024-25 Budget based on the following recommendations:

- Continue to operate at existing levels based on projected property tax revenue which is anticipated to offset the anticipated increases in ongoing personnel costs.
- Place an emphasis on developing services and programs that support and align with Strategic Plan goals and annual priorities.
- Strategically use excess ERAF and Reserves to advance priorities, innovate, and support exceptional service.

The Library looks forward to fulfilling our current year priorities and working with the JPA Governing Board and Operations Committee to establish ambitious goals and utilize resources to strengthen our communities in the new year.

### **Fiscal Impact**

There is no fiscal impact associated with accepting this report. JPA Governing Board and Operations Committee input and direction will be used to prepare the FY 2024-25 Recommended Budget.

### **Recommendation**

Recommend Library JPA Governing Board accept the report and direct staff to move forward with development of the FY 2024-25 Recommended Budget. Operations Committee members present at the January 30, 2024 meeting concurred with this recommendation.



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To: JPA Governing Board  
From: Anne-Marie Despain, Director of Library Services  
Date: January 31, 2024  
Meeting: February 5, 2024  
Re: Approval of Library Policies

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### Background

As outlined in the Library Joint Powers Authority Agreement, the Library JPA Governing Board is responsible for creating, adopting, and maintaining by-laws and related policies to provide for the conduct of library business as well as the services and programs of the system. San Mateo County Libraries policies provide the structure for the implementation of the library's vision, mission, and goals. A complete list of Board approved policies is attached. From time to time, it is necessary to evaluate and update policies to reflect current library practices, uses and issues.

Additionally, under a staff services agreement between the Library JPA and County of San Mateo, all library staff are County employees and are responsible for following County policies including: Ethical Conduct, Political Activities, and Equal Employment Opportunity; these and other County Policies can be found at <http://hr.smcgov.org/county-policies>.

### Discussion

Staff is recommending the approval of five policies. The Library JPA's legal counsel has reviewed and provided input on the recommended policy changes.

#### Guidelines for Addressing the Library JPA

The Guidelines for Addressing the Library JPA were last approved by the Governing Board in November 2005. The policy was adopted to provide guidelines for public participation at Operations Committee and Governing Board meetings. Updates include additional guidelines for public participation at Library JPA meetings including clear expectations for conduct, language aligned with the current hybrid meeting format, and guidance on the provision of written materials. The attached revised policy includes language the board requested around decorum and guidelines for inappropriate behavior.

#### Library Building Planning Policy

The Library Building Planning Policy sets guidelines to formalize the intent of the Library JPA to support the planning of library improvement projects. The Library Building Planning Policy was last updated and approved by the JPA Governing Board in November 2011. The policy is being updated to reflect the increased costs of building planning activities.



### Furnishings and Equipment Funding Policy

The Library's established Furnishings and Equipment Policy was last approved by the JPA Governing Board in June 2014. The purpose of this policy is to formalize the intent of the Library JPA to support the building of new public library facilities. The policy further recognizes that the Library JPA has a role and responsibility for assisting cities with the building of new library facilities. The policy is being updated to reflect the increased costs of furnishings and equipment for new libraries.

### Material Access and Selection Policy

The Material Access and Selection Policy was last approved by the JPA Governing Board in November 2018. It is recommended that the Library JPA consider an updated Material Access and Selection policy to oppose censorship and challenges, such as those on the rise across the nation, and strongly protect access to materials for all.

### Behavior Policy

The Library's Behavior Policy sets guidelines to ensure appropriate use of community libraries. The current Behavior Standards Policy was amended and approved by the JPA Governing Board in June November 2016. The attached revised policy does not reflect any substantive changes, but rather clarifies and updates the information.

### **Fiscal Impact**

There is no fiscal impact associated with approving the recommended Library Policies.

### **Recommendation**

Recommend Library JPA Governing Board approve the Behavior Policy, Furnishings and Equipment Funding Policy, Library Building Planning Policy, Material Access and Selection Policy and the Guidelines for Addressing the Library JPA. Operations Committee members present at the January 30, 2024 meeting concurred with this recommendation.

### **Attachments**

1. Guidelines for Addressing the Library JPA - (Recommended)
  - 1a. Guidelines for Addressing the Library JPA - (Revisions)
2. Library Building Planning Policy - (Recommended)
  - 2a. Library Building Planning Policy - (Revisions)
3. Furnishings and Equipment Funding Policy - (Recommended)
  - 3a. Furnishings and Equipment Funding Policy - (Revisions)
4. Material Access and Selection Policy - (Recommended)
  - 4a. Material Access and Selection Policy - (Revisions)
5. Behavior Policy - (Recommended)
  - 5a. Behavior Policy - (Revisions)
6. Library Policies Approved by the Governing Board

## **GUIDELINES FOR ADDRESSING THE LIBRARY JPA GOVERNING BOARD AND OPERATIONS COMMITTEE – (Recommended)**

Members of the public are welcome to speak during meetings of the San Mateo County Library Joint Powers Authority (Library JPA) Governing Board and Operations Committee. As part of our commitment to fostering a sense of community, we believe in open dialogue and respectful interactions. The following guidelines have been established for addressing the Library JPA and embracing decorum and civility during public meetings. By adhering to these guidelines, we collectively contribute to a positive and inclusive library community for all.

In alignment with Government Code Sections 54957.3 and 54957.95, individuals participating in public meetings governed by the Brown Act are expected to contribute positively to the orderly conduct of the meeting. The following standards of conduct apply to all attendees:

1. Cultivate a positive environment by refraining from disorderly or boisterous conduct, and opting for constructive language over loud or offensive expressions.
2. Honor time limits for speaking, seeking permission from the Chair if an extension is necessary, ensuring everyone has an opportunity to contribute.
3. Direct your remarks to the Chair, fostering a focused and respectful atmosphere by refraining from direct interactions with fellow attendees.
4. Uphold the rights of other speakers by avoiding behavior that interferes with their ability to express their views.
5. Listen courteously to public discussions, valuing the perspectives shared and refraining from interruptions.
6. Contribute to a positive space by refraining from abusive conduct or verbal attacks, fostering an atmosphere of mutual respect.
7. Obey lawful orders of the Chair to maintain decorum, recognizing their role in facilitating a constructive dialogue.
8. Support the Chair's efforts to keep discussions focused on agenda items, ensuring a purposeful and efficient meeting.
9. Engage thoughtfully, refraining from behavior constituting a true threat of force, as defined in Government Code 54957.95(b)(2).

To maintain decorum and civility, the Chair will apply these guidelines in an equitable and consistent manner:

1. In the event of a breach, the Chair will provide an oral warning to stop inappropriate behavior.
2. Should the conduct continue, the Chair has the authority to impose a temporary ban from the meeting or premises.
3. If a member of the Public makes a true threat of force as defined in Government Code 54957.95(b)(2), they may be removed from the meeting without a warning.

Public comments may be provided in one of the following ways:

1. At a Governing Board or Operations Committee meeting as noticed on the agenda; or
2. As an email or voicemail to the Library Director or Administrative Assistant sent by 8 a.m. on the date of the meeting

Individuals wishing to speak during the meeting may complete a Speaker card prior to the beginning of the meeting. Comments submitted in writing or by voicemail will be shared with the Board or Committee in advance of the meeting and may be read or played aloud during the public comment section of the agenda.

The Public Comments item on the agenda, is an opportunity to present information on any issue not currently on the agenda, and on library-related events, issues, projects or programs of general interest to the community. Each speaker during Public Comments may use up to three (3) minutes.

The public may also address the Governing Board or Operations Committee during consideration of agenda items. The process follows:

1. Speakers addressing agenda items will be invited to speak following the staff presentation and questions from the Governing Board or Operations Committee.
2. When called upon, the speaker may stand to address the Governing Board or Operations Committee if in person. If the speaker is participating remotely, they may use the "Raise Hand" feature in Zoom and will be called upon by screenname or last 4-digits of phone number if dialing in. If joining by phone, the speaker may use \*9 to raise their hand.
3. Each speaker is limited to three (3) minutes total time.
4. In offering comments to the Governing Board or Operations Committee, the public shall follow the rules set forth below:
  - a. All remarks shall be addressed to the Board or Committee as a whole, not to individual members thereof or to staff.
  - b. No member of the public shall interrupt the Chair or another board or committee member or person who has been recognized by the Chair to speak.
  - c. Questions, if any, shall be directed to the Chair who will determine whether, or in what manner, an answer will be provided. There shall be no debate with the speaker.

Minutes are a summary of the board's discussion and actions. Generally, written materials presented to the board will be included in the library's files rather than in the minutes. The Chair shall have the authority to determine procedural matters regarding public participation not otherwise defined in these guidelines. A response, if appropriate, may be provided by the Library Director.

## **GUIDELINES FOR ADDRESSING THE LIBRARY JPA GOVERNING BOARD AND OPERATIONS COMMITTEE - (Revisions)**

Members of the public are welcome to speak during meetings of the San Mateo County Library Joint Powers Authority (Library JPA) Governing Board and Operations Committee. As part of our commitment to fostering a sense of community, we believe in open dialogue and respectful interactions. The following guidelines have been established for addressing the Library JPA and embracing decorum and civility during public meetings. By adhering to these guidelines, we collectively contribute to a positive and inclusive library community for all.

In alignment with Government Code Sections 54957.3 and 54957.95, individuals participating in public meetings governed by the Brown Act are expected to contribute positively to the orderly conduct of the meeting. The following standards of conduct apply to all attendees:

1. Cultivate a positive environment by refraining from disorderly or boisterous conduct, and opting for constructive language over loud or offensive expressions.
2. Honor time limits for speaking, seeking permission from the Chair if an extension is necessary, ensuring everyone has an opportunity to contribute.
3. Direct your remarks to the Chair, fostering a focused and respectful atmosphere by refraining from direct interactions with fellow attendees.
4. Uphold the rights of other speakers by avoiding behavior that interferes with their ability to express their views.
5. Listen courteously to public discussions, valuing the perspectives shared and refraining from interruptions.
6. Contribute to a positive space by refraining from abusive conduct or verbal attacks, fostering an atmosphere of mutual respect.
7. Obey lawful orders of the Chair to maintain decorum, recognizing their role in facilitating a constructive dialogue.
8. Support the Chair's efforts to keep discussions focused on agenda items, ensuring a purposeful and efficient meeting.
9. Engage thoughtfully, refraining from behavior constituting a true threat of force, as defined in Government Code 54957.95(b)(2).

To maintain decorum and civility, the Chair will apply these guidelines in an equitable and consistent manner:

1. In the event of a breach, the Chair will provide an oral warning to stop inappropriate behavior.
2. Should the conduct continue, the Chair has the authority to impose a temporary ban from the meeting or premises.
3. If a member of the Public makes a true threat of force as defined in Government Code 54957.95(b)(2), they may be removed from the meeting without a warning.

Public comments may be provided in one of the following ways:

1. At a Governing Board or Operations Committee meeting as noticed on the agenda; or
2. As an email or voicemail to the Library Director or Administrative Assistant sent by 8 a.m. on the date of the meeting

Individuals Members of the public wishing to speak during the meeting may complete a Speaker card and give it to the Recording Secretary prior to the beginning of the meeting. Comments submitted in writing or by voicemail will be shared with the board or committee in advance of the meeting and may be read or played aloud during the public comment section of the agenda.

The Public Comments item on the agenda, is an opportunity to present information on any issue not currently on the agenda, and on library-related events, issues, projects or programs of general interest to the community. Each speaker during Public Comments may use up to three (3) minutes.

The public may also address the Governing Board or Operations Committee during consideration of agenda items. The process follows:

1. Speakers addressing agenda items will be invited to speak following the staff presentation and questions from the Governing Board or Operations Committee.
  2. When called upon, the speaker may stand to address the Governing Board or Operations Committee. If the speaker is participating remotely, they may use the "Raise Hand" feature in Zoom and will be called upon by screenname or last 4-digits of phone number if dialing in. If joining by phone, the speaker may use \*9 to raise their hand.
  3. ~~If a member of the public initiated an item before the Governing Board, this individual may speak for up to 10 minutes.~~
  3. ~~4. All other speakers are~~ Each speaker is limited to three (3) minutes total time.
- In offering comments to the Governing Board or Operations Committee, the public shall follow the rules set forth below:
- a. ~~5.~~ All remarks shall be addressed to the Committee or Board as a whole, not to individual members thereof or to staff.
  - a. ~~b.~~ No member of the public shall interrupt the Chair or another Board Member or person who has been recognized by the Chair to speak.
  - b. ~~c.~~ Questions, if any, shall be directed to the Chair who will determine whether, or in what manner, an answer will be provided. There shall be no debate with the speaker.

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## **BUILDING PLANNING POLICY (Recommended)**

### **Purpose**

The purpose of this Library Building Planning Policy is to provide guidance to the San Mateo County Library Joint Powers Authority (Library JPA) and establish guidelines that formalize the level of support for the planning of library facilities.

### **Background**

As the demand for library services continues to grow and change, libraries are adapting to meet community needs now and into the future. Facilities play a crucial role in the ability of the Library to meet customer expectations and support the system's Strategic Plan and service model.

The San Mateo County Libraries Service Model focuses on creating a welcoming environment that is customer centered and responsive to current societal trends. It encompasses elements such as colorful, playful and engaging spaces for children; retailing concepts that showcase books and materials; cozy armchairs for quiet reading; casual space for teens to congregate; learning centers for computer and homework activities; flexible gathering spaces for programs and events; more intuitive layouts and effective signage; and the utilization of advanced technologies. These elements result in higher library use and participation in the offerings of the library, greater understanding of the richness of the available resources, and a higher level of customer satisfaction.

The Library JPA encourages and supports members in their efforts to build new library facilities, recognizing that adequate, modern libraries lead to improved library services throughout the system.

Library facilities in the system vary widely in terms of their structural integrity, deferred maintenance, age, condition, layout, and general suitability. Buildings constructed for library services appropriate to a period twenty or more years ago are inadequate beyond just space or infrastructure. These older buildings are typically less flexible for spatial changes, have poor lighting, consume a high level of energy, are not universally accessible, have high maintenance costs and often are often physically degraded.

### **Building Project Planning Process and Requirements**

Planning for a major library building project takes many months and up to several years to complete. Several types of contributions are provided throughout the building project planning process as outlined below:

1. **Library Space Needs Assessment** – A Library Space Needs Assessment is an essential part of the planning process. This assessment determines how well the library is currently meeting the needs of the community and identifies other types of resources and services to consider providing in the future. The process of a needs assessment

begins by gathering data through a combination of quantitative and qualitative methods, including surveys, questionnaires, interviews, focus groups, and onsite observations. Service needs are identified and then translated into space requirements for collections, user seating, meeting and study rooms, staffing levels, and technology. A needs assessment also involves determining the shortcomings of the library as related to current space limitations and building deficiencies. Once data has been gathered, it is analyzed and a needs assessment report is prepared.

The Library JPA will fund 50%, up to a maximum of \$100,000, for the Library Space Needs Assessment.

2. **Building and Site Evaluation** – A Building and Site Evaluation by a structural engineer can be an important step in the planning process. When appropriate, an assessment of the existing facility regarding architectural, structural, mechanical, electrical and plumbing deficiencies is completed. A report identifies and evaluates the option of expanding the present facility, addressing architectural and construction limitations and possibilities. The report should also include initial cost estimates of several alternatives.

The Library JPA will fund 50%, up to a maximum of \$100,000, for the Building and Site Evaluation.

3. **Library Building Program** – A Library Building Program translates the plan of service developed in the Library Space Needs Assessment into a space allocation plan. The building program is a written statement of the client's instructions to the architect, including library service goals and objectives, detailed space requirements, functional relationships of one area to another, technical requirements, and related information such as parking.

The Library JPA will fund 50%, up to a maximum of \$100,000, for the Library Building Program.

4. **Conceptual Design, Cost Estimate and Cost Model Plan** – Based on findings from the Library Space Needs Assessment and the Building and Site Evaluation, an architectural firm is selected and work begins to define the project scope. Using the Library Building Program as a guide, the architect begins to design the space and develops conceptual plans that relate the basic spaces to one another and to the site. Preliminary design sketches of the site plan, floor plans and elevations will be prepared. One or several alternatives are determined and cost estimates are developed for each potential scheme.

The Library JPA will fund 50%, up to a maximum of \$100,000, for the Conceptual Design, Cost Estimate and Cost Model Plan.

5. **Final Building Design** – This stage of the process is devoted to expanding the work developed in the conceptual phase. All of the major decisions for the project will be made during this phase. A preferred scheme is selected and the designs developed are

thoroughly detailed and developed into a complete set of design drawings. All the building materials, fixtures and finishes will be selected.

The Library JPA does not fund architectural drawings or specifications related to new library buildings.

6. **Construction Documents** – Construction documents are prepared now that the design is fully developed. The architect will prepare working drawings, specifications and bidding documents. These documents become the legal documents from which a General Contractor will prepare a bid and ultimately construct the building.

The Library JPA does not fund architectural drawings or specifications related to new library buildings.

Once the construction documents are prepared the planning process ends and the building phase begins which includes bidding, construction and occupying the building. The Library JPA contributes significant staff resources during the planning and building phases to assist member cities by providing input associated with the special facility and operational needs required of today's library spaces.

The Library JPA is also responsible for the acquisition of furniture and equipment when a new library is built. A formula based on the square footage of the new facility determines the amount of the contribution, as set forth in Furnishings and Equipment Funding Policy for new libraries constructed by city members of the JPA.

## **Review**

This policy shall be reviewed by the JPA Governing Board at least every five (5) years and updated as necessary to ensure that support will provide 50% of the funding necessary to complete the library building project planning process.



## **BUILDING PLANNING POLICY (Revisions)**

### **Purpose**

The purpose of this Library Building Planning Policy is to provide guidance to the San Mateo County Library Joint Powers Authority (Library JPA) and establish guidelines that formalize the level of support for the planning of library facilities.

### **Background**

As the demand for library services continues to grow and change, libraries are adapting to meet community needs now and into the future. Facilities play a crucial role in the ability of the Library to meet customer expectations and support the system's Strategic Plan and service model.

The San Mateo County Libraries' Service Model focuses on creating a welcoming environment that is customer centered and responsive to current societal trends. It encompasses elements such as colorful, playful and engaging spaces for children; retailing concepts that showcase books and materials; cozy armchairs for quiet reading; casual space for teens to congregate; learning centers for computer and homework activities; flexible gathering spaces for programs and events; more intuitive layouts and effective signage; and the utilization of advanced technologies. These elements result in higher library use and participation in the offerings of the library, greater understanding of the richness of the available resources, and a higher level of customer satisfaction.

The Library JPA encourages and supports members in their efforts to build new library facilities, recognizing that adequate, modern libraries lead to improved library services throughout the system.

Library facilities in the system vary widely in terms of their structural integrity, deferred maintenance, age, condition, layout, and general suitability. Buildings constructed for library services appropriate to a period twenty or more years ago are inadequate beyond just space or infrastructure. These older buildings are typically less flexible for spatial changes, have poor lighting, consume a high level of energy, are not universally accessible, have high maintenance costs and often are often physically degraded.

### **Building Project Planning Process and Requirements**

Planning for a major library building project takes many months and up to several years to complete. Several types of contributions are provided throughout the building project planning process as outlined below:

- 7. Library Space Needs Assessment** – A Library Space Needs Assessment is an essential part of the planning process. This assessment determines how well the library is currently meeting the needs of the community and identifies other types of resources and services to consider providing in the future. The process of a needs assessment begins by gathering data through a combination of quantitative and qualitative

methods, including surveys, questionnaires, interviews, focus groups, and onsite observations. Service needs are identified and then translated into space requirements for collections, user seating, meeting and study rooms, staffing levels, and technology. A needs assessment also involves determining the shortcomings of the library as related to current space limitations and building deficiencies. Once data has been gathered, it is analyzed and a needs assessment report is prepared.

The Library JPA will fund 50%, up to a maximum of \$1050,000, for the Library Space Needs Assessment.

8. **Building and Site Evaluation** – A Building and Site Evaluation by a structural engineer can be an important step in the planning process. When appropriate, an assessment of the existing facility regarding architectural, structural, mechanical, electrical and plumbing deficiencies is completed. A report identifies and evaluates the option of expanding the present facility, addressing architectural and construction limitations and possibilities. The report should also include initial cost estimates of several alternatives.

The Library JPA will fund 50%, up to a maximum of \$1050,000, for the Building and Site Evaluation.

9. **Library Building Program** – A Library Building Program translates the plan of service developed in the Library Space Needs Assessment into a space allocation plan. The building program is a written statement of the client's instructions to the architect, including library service goals and objectives, detailed space requirements, functional relationships of one area to another, technical requirements, and related information such as parking.

The Library JPA will fund 50%, up to a maximum of \$1050,000, for the Library Building Program.

10. **Conceptual Design, Cost Estimate and Cost Model Plan** – Based on findings from the Library Space Needs Assessment and the Building and Site Evaluation, an architectural firm is selected and work begins to define the project scope. Using the Library Building Program as a guide, the architect begins to design the space and develops conceptual plans that relate the basic spaces to one another and to the site. Preliminary design sketches of the site plan, floor plans and elevations will be prepared. One or several alternatives are determined and cost estimates are developed for each potential scheme.

The Library JPA will fund 50%, up to a maximum of \$1050,000, for the Conceptual Design, Cost Estimate and Cost Model Plan.

11. **Final Building Design** – This stage of the process is devoted to expanding the work developed in the conceptual phase. All of the major decisions for the project will be made during this phase. A preferred scheme is selected and the designs developed are thoroughly detailed and developed into a complete set of design drawings. All the building materials, fixtures and finishes will be selected.

The Library JPA does not fund architectural drawings or specifications related to new library buildings.

12. **Construction Documents** – Construction documents are prepared now that the design is fully developed. The architect will prepare working drawings, specifications and bidding documents. These documents become the legal documents from which a General Contractor will prepare a bid and ultimately construct the building.

The Library JPA does not fund architectural drawings or specifications related to new library buildings.

Once the construction documents are prepared the planning process ends and the building phase begins which includes bidding, construction and occupying the building. The Library JPA contributes significant staff resources during the planning and building phases to assist member cities by providing input associated with the special facility and operational needs required of today's library spaces.

The Library JPA is also responsible for the acquisition of furniture and equipment when a new library is built. A formula based on the square footage of the new facility determines the amount of the contribution, as set forth in ~~Policy 02.05.02—Providing Funding for Furnishings and Equipment~~ Funding Policy for nNew Libraries cConstructed by cCity mMembers of the JPA.

### **Review**

This policy shall be reviewed by the JPA Governing Board at least every five (5) years and updated as necessary to ensure that support will provide 50% of the funding necessary to complete the library building project planning process.

## **FURNISHINGS AND EQUIPMENT FUNDING POLICY (Recommended)**

### **Purpose**

The purpose of the Furnishings and Equipment Funding Policy is to provide guidance to the San Mateo County Library Joint Powers Authority (Library JPA) and establish guidelines designed to formalize the intent of the Library JPA to support the building of new public library facilities. The policy further recognizes that the Library JPA has a role and responsibility for assisting member cities with the building of new library facilities.

### **Background**

The Library JPA is the entity responsible for providing library services to member communities. The annual budget, approved by the JPA Governing Board, represents the cost of providing necessary library services generally understood to mean those services associated with the day-to-day operations performed in the system's 13 community libraries, bookmobile, makermobile, outposts, and support divisions. Personnel costs, materials, programs, technology, equipment and furnishings are the bulk of these costs.

The JPA Agreement stipulates that, "Maintenance, repair and all capital improvements to new and existing city library facilities shall be the responsibility of the facility owner, or pursuant to an agreement approved by the Governing Board and the facility owner."

As the demand for library services continues to grow and change, libraries are adapting to meet community needs now and into the future. Facilities play a crucial role in the ability of the Library to meet customer expectations and support the system's Strategic Plan and service model. The Library JPA has always encouraged and supported members in their efforts to build new library facilities. Modern library facilities lead to improved library services throughout the system.

The San Mateo County Libraries' Service Model focuses on creating a welcoming environment that is customer centered and responsive to current societal trends. It encompasses elements such as colorful, playful and engaging spaces for children; retailing concepts that showcase books and materials; cozy armchairs for quiet reading; casual space for teens to congregate; learning centers for computer and homework activities; flexible gathering spaces for programs and events; more intuitive layouts and effective signage; and the utilization of advanced technologies. These elements result in higher library use and participation in the offerings of the library, greater understanding of the richness of the available resources, and a higher level of customer satisfaction.

## **Furnishings and Equipment Funding Requirements**

The Furnishings and Equipment Funding Policy formalizes the intent of the Library JPA to support the construction of new libraries by providing substantial funding for furnishings and equipment. Library furnishings and equipment are generally understood to mean movable furniture, fixtures, technology or other equipment that have no permanent connection to the structure of a building. Typically automated material handling systems are included but service desks, shelving and staff work stations are not.

The San Mateo County Library will provide furnishings and equipment funding for new libraries based on a formula of \$100 per square foot.

If the Library's budget cannot provide the above support without reductions elsewhere in budgeted expenditures, the amount will be decreased to a level authorized by the JPA Governing Board.

Libraries that are expanding or remodeling will be considered on a case-by-case basis per the San Mateo County Library Renovations Policy.

## **Review**

This policy shall be reviewed by the JPA Governing Board at least every five (5) years and updated as necessary to ensure that support, supplemented by substantial fundraising in the community, will provide the bulk of the funding necessary to furnish and equip a new library.

# **SAN MATEO COUNTY LIBRARY JOINT POWERS AUTHORITY FURNISHINGS AND EQUIPMENT FUNDING POLICY (Revisions)**

## **San Mateo County Library Joint Powers Authority**

### **FURNISHINGS AND EQUIPMENT FUNDING POLICY**

#### **I. Purpose**

The purpose of the Furnishings and Equipment Funding Policy is to provide guidance to the San Mateo County Library Joint Powers Authority (Library JPA) and establish guidelines designed to formalize the intent of the Library JPA to support the building of new public library facilities. The policy further recognizes that the Library JPA has a role and responsibility for assisting member cities with the building of new library facilities.

#### **II. Background**

The ~~San Mateo County~~ Library JPA is the entity responsible for providing library services to JPA member communities. The annual budget, approved by the JPA Governing Board, represents the cost of providing necessary library services generally understood to mean those services associated with the day-to-day operations performed in the system's 132 branches-community libraries, bookmobile, makermobile, outposts, and support divisions. Personnel costs, materials, programs, technology, equipment and furnishings are the bulk of these costs.

The JPA Agreement stipulates that, "Maintenance, repair and all capital improvements to new and existing city library facilities shall be the responsibility of the facility owner, or pursuant to an agreement approved by the Governing Board and the facility owner."

As the demand for library services continues to grow and change, libraries are adapting to meet community needs now and into the future. Facilities play a crucial role in the ability of the Library to meet customer expectations and support the system's Strategic Plan and service model. The Library JPA has always encouraged and supported members in their efforts to build new library facilities. Modern library facilities lead to improved library services throughout the system.

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signage; and the utilization of advanced technologies. These elements result in higher library use and participation in the offerings of the library, greater understanding of the richness of the available resources, and a higher level of customer satisfaction.

### **III. Furnishings and Equipment Funding Requirements**

The Furnishings and Equipment Funding Policy formalizes the intent of the Library JPA to support the construction of new libraries by providing substantial funding for furnishings and equipment. Library furnishings and equipment are generally understood to mean movable furniture, fixtures, technology or other equipment that have no permanent connection to the structure of a building. Typically automated material handling systems are included but service desks, shelving and staff work stations are not.

The San Mateo County Library will provide furnishings and equipment funding for new libraries based on a formula of \$1050 per square foot.

If the Library's budget cannot provide the above support without reductions elsewhere in budgeted expenditures, the amount will be decreased to a level authorized by the JPA Governing Board.

Libraries that are expanding or remodeling will be considered on a case-by-case basis per the San Mateo County Library Renovations Policy.

### **IV. Review**

This policy shall be reviewed by the JPA Governing Board at least every five (5) years and updated as necessary to ensure that support, supplemented by substantial fundraising in the community, will provide the bulk of the funding necessary to furnish and equip a new library.

## **MATERIAL ACCESS AND SELECTION POLICY – (Recommended)**

It is the role of the public library to meet the information and interest needs of the total community. San Mateo County Libraries affirm each individual's right of free access to information and ideas, whereby individual thoughts and opinions may be formed. To this end the library acquires and maintains materials representing the history of human thought, expression, and achievement; as well as those reflective of contemporary issues, trends and ideas. We support everyone's right to read, listen, and view the full range of published thoughts and ideas—both popular and unpopular. San Mateo County Libraries upholds and endorses the American Library Association's [Library Bill of Rights](#), amended in 2019. Equitable access to Library materials will be protected and the freedom to read and inquire will not be restricted.

### **Access**

San Mateo County Libraries recognizes that libraries' historical practice of charging late fines impacts library use negatively and inequitably, and that fines do not effectively incentivize the on-time return of library materials. Economic obstacles are in opposition to our mission of ensuring equitable access, creating welcoming experiences and growing a culture of learning and participation. As a result, San Mateo County Libraries does not charge fines for the late return of materials. We strive to eliminate any financial barriers to using library materials.

### **Selection**

San Mateo County Libraries considers the needs of all people, neither censoring nor judging individual informational requirements or interest, and makes material accessible to all. The library neither encourages nor discourages a particular viewpoint. Library materials are selected to represent all points of view, in as many languages spoken by the community as possible. Materials are not excluded because they may contain language or illustrations offensive to some people.

The responsibility for selecting, acquiring, and organizing materials rests with staff librarians. The basic test for selection is whether the material meets proven or potential information and interest needs. Other considerations include: availability, cost, amount of similar material already available in the collection, and whether the material may be available elsewhere in the community. Some items are available on limited access because of rarity, cost, or susceptibility to loss or damage. To provide the fullest possible access to information, the library selects and provides materials in a variety of formats and media.

No material will be excluded or removed because of the race, nationality, religion, gender, sexual orientation, political or social views of the author. Materials are judged in their entirety, not on isolated passages or sections.

Items are withdrawn from the collection with the same degree of attention as initial selection, taking into account physical condition, currency of information, usage and the needs of the community.



## **MATERIAL ACCESS AND SELECTION POLICY - (Revisions)**

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~~In order to ensure that library materials are returned, San Mateo County Libraries will charge patrons replacement fees equal to the cost of a misplaced item. Once an item is returned to the library, the replacement fee will be removed from the patron's account. The Library may block accounts with excessive charges until items are returned or the charges are paid down.~~

~~San Mateo County Libraries work with other public and academic libraries in order to make a more extensive range of collections available to its patrons. San Mateo County Libraries patrons who check out materials from other libraries using their San Mateo County Libraries card by visiting another Peninsula Library System library, placing a hold, or using the Link+ inter-library loan service, may be assessed fines based on the policies of the owning libraries.~~

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Items are withdrawn from the collection with the same degree of attention as initial selection, taking into account physical condition, currency of information, usage and the needs of the community.

The Library subscribes to the Library Bill of Rights as adopted and amended January 23, 1980, by the American Library Association, as follows:

### **Library Bill of Rights**

The American Library Association affirms that all libraries are forums for information and ideas, and that the following basic policies should guide their services:

- ~~Books and other library resources should be provided for the interest, information, and enlightenment of all people of the community the library serves. Materials should not be excluded because of the origin, background, or views of those contributing to their creation.~~
- ~~Libraries should provide materials and information presenting all points of view on current and historical issues. Materials should not be proscribed or removed because of partisan or doctrinal disapproval.~~
- ~~Libraries should challenge censorship in the fulfillment of their responsibility to provide information and enlightenment.~~
- ~~Libraries should cooperate with all persons and groups concerned with resisting abridgment of free expression and free access to ideas.~~
- ~~A person's right to use a library should not be denied or abridged because of origin, age, race, background, or views.~~
- ~~Libraries which make exhibit spaces and meeting rooms available to the public they serve should make such facilities available on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting their use.~~

# Library Bill of Rights

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II. Libraries should provide materials and information presenting all points of view on current and historical issues. Materials should not be proscribed or removed because of partisan or doctrinal disapproval.

III. Libraries should challenge censorship in the fulfillment of their responsibility to provide information and enlightenment.

IV. Libraries should cooperate with all persons and groups concerned with resisting abridgment of free expression and free access to ideas.

V. A person's right to use a library should not be denied or abridged because of origin, age, background, or views.

VI. Libraries which make exhibit spaces and meeting rooms available to the public they serve should make such facilities available on an equitable basis, regardless of the beliefs or affiliations of individuals or groups requesting their use.

VII. All people, regardless of origin, age, background, or views, possess a right to privacy and confidentiality in their library use. Libraries should advocate for, educate about, and protect people's privacy, safeguarding all library use data, including personally identifiable information.

Adopted June 19, 1939, by the ALA Council; amended October 14, 1944; June 18, 1948; February 2, 1961; June 27, 1967; January 23, 1980; January 29, 2019.

Inclusion of "age" reaffirmed January 23, 1996.

Although the Articles of the *Library Bill of Rights* are unambiguous statements of basic principles that should govern the service of all libraries, questions do arise concerning application of these principles to specific library practices. See the documents designated by the Intellectual Freedom Committee as Interpretations of the Library Bill of Rights (<http://www.ala.org/advocacy/intfreedom/librarybill/interpretations>).

## **BEHAVIOR POLICY (Recommended)**

The mission of the San Mateo County Libraries is to strengthen our community by creating an inclusive sense of place and an environment for learning. All [San Mateo County Libraries](#) are open and available to everyone. The purpose of this policy is to establish standards for and responsibilities regarding behavior in San Mateo County Libraries. This policy is intended to preserve access to library services and to protect library and city property.

### **Equal Access**

Everyone is welcome to use library services and facilities. While everyone has an equal right to access library services and facilities, no person has the right to interfere with the ability of others to use and enjoy library resources, services, and facilities.

Many people use the library to find a quiet place, while others use it to work collaboratively, to learn and play with children and to connect with others in the community. To respond to these needs, zones within the buildings may be defined as quieter and louder spaces. Library staff may ask patrons to move in order to accommodate these different needs.

### **Food and Drink**

Food and drink policies vary by location. Please check with library staff if you are unsure if your library allows eating and/or drinking.

### **Patron Responsibilities**

When visiting the library, we encourage all patrons to contribute to a positive and respectful environment. Please be mindful of prohibited behaviors that may impact others' ability to fully enjoy the library. This includes, but is not limited to:

- Any activity in violation of local, federal or state law (soliciting or panhandling, being under the influence of alcohol or illegal drugs, smoking or vaping, etc.)
- Harassment of any kind
- Disruptive, obscene, or abusive voices, language, gestures, or activities
- Disruptive use of cellular phones
- Accessing and/or displaying pornography on library computer terminals
- Misuse of furniture, equipment or materials
- Presenting strong pervasive odors, including odors caused by perfume or cologne
- Leaving personal items unattended
- Blocking access to entrances, aisles, or walkways
- Bringing bicycles, mopeds, or scooters, other than mobility devices, into the library
- Bringing pets or animals, other than service animals, into the library
- Disregarding or disobeying the direction of staff as it relates to safety and the operation of the library

## **Suspension of Library Privileges**

Persons who are observed violating Library policies will be told to stop. Depending on the frequency and severity of violations, individuals may be suspended from using the library. Severe violations may result in immediate suspension of library privileges for up to one year. Any suspension from the Library for more than a day will require a meeting with the Library Manager and a commitment to adhere to these behavior guidelines before an individual's library privileges are restored. Appeals may be made in writing to Library Administration. Library staff may call local law enforcement to provide assistance in enforcing the Behavior Policy.

See related [Child Safety Policy](#)

## **BEHAVIOR POLICY (Revisions)**

The mission of the San Mateo County Libraries is to strengthen our community by creating an inclusive sense of place and an environment for learning. All San Mateo County Libraries are open and available to everyone. The purpose of this policy is to establish standards for and responsibilities regarding behavior in San Mateo County Libraries. This policy is intended to preserve access to library services and to protect library and city property.

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### **Food and Drink**

Food and drink policies vary by location. Please check with library staff if you are unsure if your library allows eating and/or drinking.

### **Patron Responsibilities**

When visiting the library, we encourage all patrons to contribute to a positive and respectful environment. Please be mindful of prohibited behaviors that may impact others' ability to fully enjoy the library. This includes, but is not limited to:

### **Disruptive Behaviors**

~~**When visiting the library, please refrain from**~~ disruptive behaviors that impinge on other's ability to use the library, including but not limited to:

- Any activity in violation of local, federal or state law (soliciting or panhandling, being under the influence of alcohol or illegal drugs, smoking or vaping, etc.)
- Harassment of any kind
- Disruptive, obscene, or abusive voices, language, gestures, or activities
- Disruptive use of cellular phones
- Accessing and/or displaying pornography on library computer terminals
- Misuse of furniture, equipment or materials
- Presenting strong pervasive odors, including odors caused by perfume or cologne
- Leaving personal items unattended

- Blocking access to entrances, aisles, or walkways
- Bringing bicycles, mopeds, or scooters, other than mobility devices, into the library
- Bringing pets or animals, other than service animals, into the library
- Disregarding or disobeying the reasonable direction of library staff as it relates to safety and the operation of the library

### **Suspension of Library Privileges**

Persons who are observed ~~acting inappropriately~~ violating Library policies will be told to stop. Depending on the frequency and severity of violations, individuals may be suspended from using the library. Severe violations may result in immediate suspension of library privileges for up to one year. Any suspension from the Library for more than a day will require a meeting with the Library Manager and a commitment to adhere to these behavior guidelines before an individual's library privileges are restored. Appeals may be made in writing to Library Administration. Library staff may call local law enforcement to provide assistance in enforcing the Behavior Policy.

See related Child Safety Policy



## **Library Policies**

- Behavior Policy – November 7, 2016
- Child Safety Policy – November 7, 2016
- Communications Policy – February 5, 2018
- Community Bulletin Board Policy – November 7, 2016
- Conflict of Interest Policy – November 13, 2023
- Exhibit and Display Policy – November 15, 2021
- Fund Balance Policy – February 8, 2016
- Furnishings and Equipment Funding Policy – June 9, 2014
- Gift and Donation Policy – November 5, 2018
- Guidelines for Addressing the Library JPA – November 2005
- Implied Consent Policy – November 7, 2016
- Investment Policy – September 18, 2023
- Library Building Planning Policy – November 7, 2011
- Library Renovations Policy – September 8, 2008
- Material Access and Selection Policy – November 5, 2018
- Privacy Policy – November 4, 2019
- Procurement Policy – November 14, 2022
- Public Computers, Devices and Internet Access Policy – November 7, 2016
- Sustainability Policy – November 9, 2020
- Website Policy – November 7, 2016





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To: JPA Governing Board

From: Anne-Marie Despain, Director of Library Services  
Carine Risley, Deputy Director Library Services

Date: January 31, 2024

Meeting: February 5, 2024

Re: Bookmobile Purchase Approval

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### Background

San Mateo County Libraries has provided bookmobile services to our communities since 1953. The library's service area is large and geographically diverse with coastal, mountain, rural and suburban areas. To serve our diverse population, the Bookmobile focuses on providing essential library programs and services to residents throughout the county who don't have convenient access to a physical library. Additionally, the Bookmobile makes regular visits to schools and other neighborhood gathering places, as well as special stops at local fairs and festivals.

The Bookmobile offers collections for children and adults, including new movies and books, magazines, WiFi hotspots, Spanish language materials, and other popular items. Historically, the bookmobile visited K-12 schools as part of its regular service rotation and visited other schools throughout the school year during recess and lunch breaks, supporting children in becoming life-long readers and learners.

The existing vehicle, purchased in 2010, has exceeded its expected 10-year service life and is experiencing persistent mechanical issues which have significantly impacted operations post-pandemic. Technical issues had begun affecting the Bookmobile prior to the pandemic suspension of outreach services, when plans for a replacement vehicle were already in the works. Currently the Bookmobile is operating without needed parts, as the Bookmobile is old enough that some parts are no longer manufactured.

On June 13, 2020, the Governing Board approved the estimated amount of \$250,000 for the purchase of a new bookmobile as part of the FY 2020-21 Recommended Budget. Due to delays associated with the pandemic this project was delayed and funds were again budgeted and approved in the FY 2022-23 and FY 2023-24 budgets.

## Discussion

Our vision for a new, all-electric Bookmobile is one that responds to the varied needs of our community and builds trust with our diverse population. Staff spent the early months of 2023 identifying recently procured Bay Area library bookmobiles to study. In depth visits were conducted to understand lessons learned and best practices from Sacramento, Hayward, and Alameda libraries. Further research was completed thanks to the cooperation of Santa Clara and Monterey libraries. Staff reviewed specifications and metrics from external library bookmobile processes as well as our own Makermobile process to develop a well-defined project and release a detailed request for proposal in September 2023. The RFP was sent to the Association of Bookmobile and Outreach Services as well as seven specialty vehicle companies.

Two vendors submitted proposals for bookmobile services that included design-forward approaches that center the intended audience, communicate openness, equitable inclusivity, and engagement. The RFP evaluation panel, which included library and County Public Works Vehicle and Equipment Services staff. This unit assists departments with asset management including vehicle acquisitions, replacements, and disposal. They have extensive familiarity with our current bookmobile and have assisted us with weight calculations as well as vehicle repairs. The panelists rated the proposals on five metrics: proposed approach and understanding of scope; ability to meet timelines and other requirements; provider qualifications and experience; compliance with RFP and contractual requirements; and cost for services.

After careful evaluation, the panel recommended LDV be awarded the contract. LDV has been making specialty vehicles since 1977 and has delivered many bookmobiles to libraries. Reference checks cited LDV's excellent communication and customer service, both during the term of the contract and after delivery, years of experience building bookmobiles, adherence to RFP and contractual requirements, competitive pricing, and adherence to timelines. Previous clients spoke highly of the firm, the value they received for the work provided, and LDV's expertise in bookmobiles.

Both proposals included costs significantly higher than the amount budgeted and approved in the FY 2023-24 budget. LDV's quote is \$652,750, the alternate proposal was comparably priced for a much smaller vehicle (sprinter/transit van) that was not ADA compliant, at \$495,000-\$695,000. Our current bookmobile was purchased 14 years ago at a cost of \$274,000.

In addition to general increases in vehicle costs, the purchase cost of EV is higher than for gas-powered vehicles. An all-electric chassis is more expensive than a traditional diesel/gas configuration, due in part to the need for specialized battery packs. Additionally, these types of vehicles are not produced to the same scale as a standard gasoline/diesel chassis configuration, which further increases the cost of production. County Public Works Vehicle staff have indicated that they generally anticipate double the price for heavier EV equipment.

Our goals for the project, which include procuring the largest vehicle operable with a standard driver's license, an electric battery to meet our sustainability goals sufficient to transport the vehicle through challenging terrain, and ADA access, are all met by LDV's proposal, which will include an estimated battery range of 205 miles. If approved, we anticipate the delivery of our completed bookmobile by summer 2025.

A new all-electric bookmobile responds to our current priority to reach more community members through intentional outreach and prioritize resilience and sustainability in our operations. San Mateo County Libraries popular bookmobile service allows us to deliver our brand of warm and welcoming services and experiences to places our communities already gather; serve residents without convenient access to physical libraries; raise awareness and visibility of the library and its services; strengthen partnerships; and surprises and delight community members who aren't yet library users.

### **Fiscal Impact**

The current quoted cost for the all-electric vehicle is \$652,750. A 50% down payment of \$326,375 will be due this fiscal year. There are sufficient funds in the FY 2023-24 budget to support this purchase.

### **Recommendation**

Recommend JPA Governing Board approve the purchase of an all-electric Bookmobile. Operations Committee members present at the January 30, 2024 meeting concurred with this recommendation and directed staff to aggressively pursue grant funds to offset the costs.