San Mateo County Libraries

Agenda Item V.

To: JPA Governing Board

From: Anne-Marie Despain, Director

Lindsey Freeland, Director of Finance and Performance

Date: May 5, 2026

Meeting: May 11, 2026

Re: Introduction to the FY 2026-27 Recommended Budget

Background

San Mateo County Libraries is a Joint Powers Authority governed by a board consisting of representatives from each member entity, including the cities of Atherton, Belmont, Brisbane, East Palo Alto, Foster City, Half Moon Bay, Millbrae, Pacifica, Portola Valley, San Carlos, Woodside, and the unincorporated areas of the County. Oversight responsibility, the ability to conduct independent financial affairs, approve budgets, sign contracts, and otherwise influence operations and account for fiscal matters are exercised by the JPA Governing Board. The budget is legally enacted through passage of a motion during a JPA Governing Board meeting, followed by approval from the San Mateo County Board of Supervisors.

Budget Process

The budget process involves the distribution of resources and services that meet performance objectives as approved by the Operations Committee and Governing Board. Funds are appropriated on an annual basis as adopted by the JPA Governing Board. The budget serves as the annual financial plan, an operations guide, and a communications tool which strives to provide the best and most relevant information in an easily understandable format. Information about San Mateo County Libraries accomplishments, performance and priorities is also provided.

Budget Process Key Dates	
December	Budget Development Begins
February	Mid-Year Report is Submitted to the JPA Governing Board
May	Recommended Budget is Submitted to the JPA Governing Board
June	Recommended Budget is Adopted by the JPA Governing Board
September	Final Adopted Budget is Approved by the JPA Governing Board
September	Final Adopted Budget is Accepted by the County Board of Supervisors

Discussion

FY 2026-27 Recommended Budget Priorities

The FY 2026-27 Recommended Budget works to set priorities and provide allocations in alignment with our Strategic Plan 2025-2030. The Recommended Budget continues to reflect many of the investments made in recent years to increase and expand our services and programs.

The following priorities will be continued and implemented this year:

• Celebrate the power and diversity of human stories through vibrant library collections, connecting people through the joy of reading.

• Reach more community members through intentional outreach to broaden access to library programs and services.

• Update libraries to create flexible, welcoming spaces, that spark curiosity, inspire exploration, and support collaboration and engagement.

• Build reading, writing, digital, and information literacy for all ages, fostering the skills needed for learning, well-being, and everyday success.

• Deepen partnerships to shape and enhance services in response to community needs and aspirations.

• Connect and engage our communities through a variety of communication platforms and marketing strategies to build awareness and share our vision and impact.

• Partner with member cities to assess community needs and use resources strategically to help our communities flourish.

• Develop performance metrics that are meaningful at all levels of the organization and illustrate our full value to our communities.

• Strengthen organizational capacity by recruiting creative talent and retaining staff through robust training, growth opportunities, and a supportive environment.

FY 2026-27 Recommended Budget Highlights

The proposed FY 2026-27 Recommended Budget is balanced and demonstrates that our libraries are well positioned to operate within available resources now and into the foreseeable future.

Total Sources and Total Requirements are $99,643,822. Total Revenue is $49,950,988 and Net Appropriations, or the total operating budget, is $61,058,721. Salaries and benefits comprise our largest expense and total $32,341,782, representing 53% of the total operating budget. The budget sets Operating Reserves at $6,325,501 and Capital Reserves at $32,259,600, in compliance with the JPA Fund Balance Policy.

Key projects for FY 2026-27 include the Library JPA's contribution to the new library in East Palo Alto for furniture, fixtures, and equipment; completing a new makerspace at the San Carlos Library; purchasing and installing our second Library Outpost in Pescadero; installing privacy pods in our libraries; exploring technology enhancements, including opportunities for our Information Technology division, an update to our website to improve the user experience and be compliant with accessibility standards, and exploring Artificial Intelligence applications; and completing library needs assessments for the Woodside and North Fair Oaks Libraries as well as a facility assessment for the Administration Building. Five new positions are also recommended. These new positions will provide flexible staffing for our new Bookmobile and growing outreach; ensure adequate support for the new San Carlos Library Makerspace; and bolster our communication efforts to amplify our voice and deepen engagement with our communities.

Fiscal Impact

There is no fiscal impact associated with the Introduction of the FY 2026-27 Recommended Budget.

Recommendation

No action is required at this introductory stage of the budget process.

Attachment

FY 2026-27 Recommended Budget

San Mateo County Libraries

Fiscal Year 2026-2027 Recommended Budget

Overview

San Mateo County Libraries are incomparable destinations for learning and growth. Each of our 13 libraries is part of a larger family offering worlds of discovery. Through innovative outreach and mobile services, enriching experiences are also delivered beyond our library buildings.

We host thousands of events each year, curating programming that provides high-quality learning experiences. We are readers and educators at our core, a library tradition we will always embrace as champions of literacy and exploration at every stage of life.

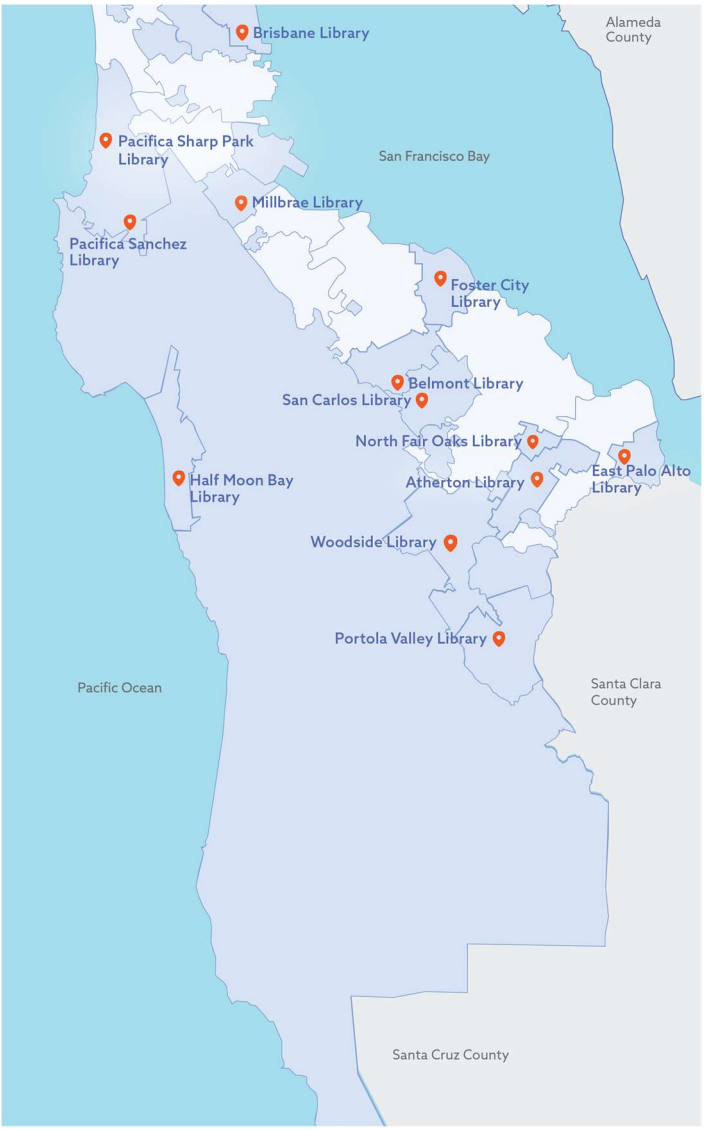
Our physical and digital collections are always growing. We are proud to connect our communities to a robust collection of books, music and movies as well as online resources, classes and technology.

As one of the largest providers of free Internet access in the county, all our libraries offer wireless service, WiFi hotspots and laptops for checkout and hundreds of public computers available for use.

San Mateo County Libraries Strategic Plan 2025-2030, developed through a year-long effort to ensure robust, thorough and broad-based community engagement, reflects our commitment to evolving alongside our communities, building on existing strengths while identifying areas for growth.

Our Vision: Where community grows and thrives

Our Mission: Together, we build meaningful connections and inspire lifelong curiosity



History and Governance

San Mateo County Libraries was established by the Board of Supervisors in 1912 under the authority of the California County Free Library Law of 1911. The underlying legislation supporting County Free Public Libraries explicitly provides for participation in the levy of a tax for library purposes. Approximately 274,000 people live within the boundaries of our legal taxing district which covers 351 square miles.

In 1999, the Library Joint Powers Authority was established. The Library JPA is a separate, independent entity with its own Governing Board, consisting of elected officials from each member. An Operations Committee composed of city and county leaders from each member also provides guidance.

The Library JPA is comprised of the cities of Atherton, Belmont, Brisbane, East Palo Alto, Foster City, Half Moon Bay, Millbrae, Pacifica, Portola Valley, San Carlos, Woodside and the unincorporated areas of San Mateo County.

We are able to deliver high quality library services in a cost effective and efficient manner through careful distribution of resources. Internal economies of scale are achieved because support activities are centralized and shared. This reduces duplication and enables resources to be maximized and directed toward service to the public.

San Mateo County Libraries has a long and rich history of providing vital library services to our communities and a commitment to exceptional public services which endures to this day.

Demographics

Our communities comprise a rich diversity of individuals that our services and collections embrace and support. Our talented staff and wonderful volunteers create a welcoming atmosphere that inspires and includes all.

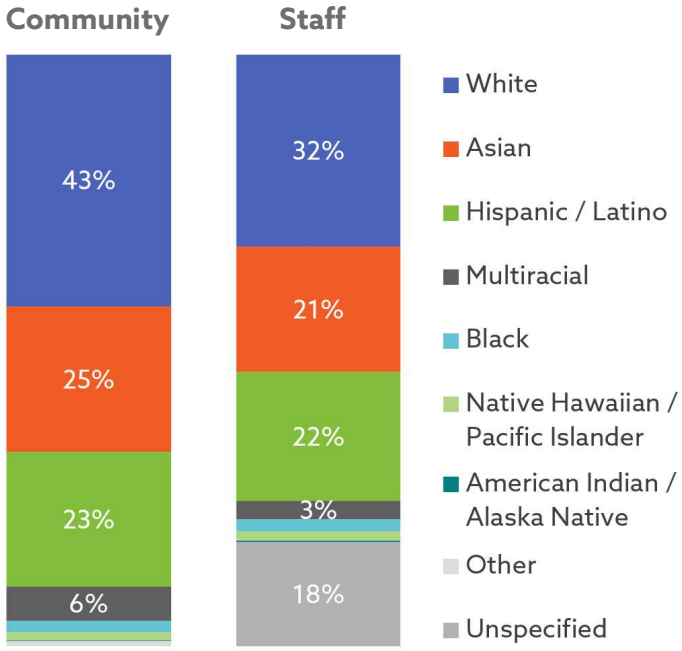
273,861 people live in our service area

23% are enrolled in school, **44%** of whom are in grades K-8

32% are 55 or older, **18%** are 65 or older

At home, **16%** of our community speak Spanish, **8%** speak Chinese and another **16%** speak another language other than English

258,170 people have library cards



Service area demographics from U.S. Census Bureau and California State Library

Strategic Plan

Shaped through community engagement, our Strategic Plan is designed to meet evolving community needs and create lasting impact.

Vision

Where community grows and thrives

Mission

Together, we build meaningful connections and inspire lifelong curiosity

Strategic Goals

We listen to our community and create responsive services and spaces where everyone belongs

- Actively reach out to our communities to ensure they are heard
- Prioritize culturally relevant, community-focused and intergenerational programming
- Ensure staff, collections, programs and library spaces reflect our communities
- Enhance and update facilities to create inviting and flexible spaces
- Offer fun, free and joyful opportunities that inspire and uplift

We connect people and build partnerships to achieve shared goals

- Align our efforts with the needs and aspirations of our communities
- Build partnerships that bridge community needs and library offerings
- Create opportunities to bring people together to strengthen connections
- Leverage resources in inventive ways to help our communities flourish
- Communicate an inspiring vision and the library's story of impact

We champion a culture of continuous growth and discovery for all

- Engage children, teens, adults and seniors in high-quality, research-informed experiences
- Sustain our strong literacy initiatives with a dedicated focus on low literacy and English-language learners
- Prioritize digital literacy by ensuring our communities have access to a variety of technologies, reliable internet and essential digital skills
- Champion the freedom to read and explore a rich diversity of information, ideas and perspectives
- Support the growth and well-being of our staff

We engage our communities through meaningful outreach and expanded access to resources

- Strengthen organizational capacity and prioritize our work and resources to enhance outreach efforts
- Connect community members to library experiences in ways that best meet their needs
- Provide a wide range of services and access points that extend beyond our buildings
- Utilize a variety of communication platforms, including multimedia and language resources, to share library programs and services

Accomplishments

Our achievements this year reflect a shared commitment to the communities that inspire and drive our work.

Accomplishments

Boundless Possibilities

- Our Digital Literacy Hubs help community members build skills and confidence to navigate an increasing online world. Workshops are offered in East Palo Alto, North Fair Oaks and Pescadero, where participants learn to navigate online systems, avoid scams and use personal devices to access services. The sessions prioritize Spanish-speaking adults and community members 55 and older, while remaining open to all. Workshops extend beyond traditional settings to remote locations, including farms along the coast. The program has served over 400 participants, expanding access to vital skills that support everyday needs, independence and opportunity.

"I have had this problem with my phone for weeks and I could not get it working. You've fixed it on site. This is such a valuable service to the community. Thank you so much!"
— Library patron

- This year marked the launch of the Maker in Residence program, an exciting initiative that draws on the expertise within our community to bring a STEAM expert into our libraries to inspire creativity and innovation. During the six-month term, the selected resident will activate library spaces through workshops, self-guided activities and open office hours. The program fosters collaboration for all ages and expands access to high-quality, hands-on learning, supporting a culture of continuous growth and discovery across our communities.

"Every time I enter a library, I'm filled with possibility and the potential of learning something new."
— Library patron

- Originating from our staff-led Pitch-It! grant program, the English Language Proficiency Assessments for California (ELPAC) Test Help pilot connects English language learners with high-impact support. With fewer than 15% of students in the county passing the exam in 2023–2024, the need is clear. Through family workshops and focused practice sessions, students and caregivers build skills and confidence. Since launching in November, ELPAC-related homework help visits have grown steadily, highlighting the impact of responsive community programming.

- Summer Adventure reimagines traditional summer reading programs and invites everyone to discover all the library has to offer through fun, engaging challenges. Last summer, participants built their own learning journeys through activities like reading with a loved one, visiting a makerspace or exploring our collection of Library of Things. Designed to spark curiosity and ongoing learning and exploration, Summer Adventure weaves together opportunities to Read, Make and Explore all year long. In Summer 2025, 3,059 participants completed the program.

"My kids and I really enjoyed Summer Adventure. It challenged us to read together and keep learning all summer."
—Library patron

- Our thoughtful programming for older adults provides exciting opportunities to promote healthy aging, boost cognitive skills and foster social connections. From brain games and executive function workshops to driver safety, advanced health care planning and sleep hygiene, the wide range of topics we offer supports both physical and mental wellbeing. Since July 2025, we have delivered over 700 programs to enrich the lives of older adults, helping them stay engaged, informed and connected in meaningful ways.

"The library has been absolutely superb in guiding me through the difficulties I've faced in my later years. It is the love of my life."
—Library patron

Access for All

- We continue to bring books, programs and resources to communities across San Mateo County. Through our outreach events at schools, neighborhood gatherings and local festivals, we engaged over 9,000 community members, sparked new connections and expanded access to services. Exciting upgrades are beginning to roll out, including new outreach vehicles for each library and a hybrid Bookmobile expected in mid-2026. These additions will improve reach in areas with limited proximity to library locations, strengthening community and library connections.

- Stories have the power to connect communities, and we foster these connections every year by welcoming hundreds of authors to our libraries. A new partnership, One Book, One Coast, extends that impact and unites communities across California, Oregon and Washington through the shared joy of reading. This year's title, *They Called Us Enemy* by George Takei, is a powerful memoir that examines the impact of incarceration on Japanese Americans. Participation in this initiative reflects our commitment to creating inclusive spaces for learning and offering experiences that connect communities through shared stories and reflection.

"The library is a welcoming environment where we discover new books and where every member of the community feels encouraged and included."
—Library patron

- Book Club in a Bag was introduced this spring, creating new opportunities to celebrate stories, engage in lively discussions and build connections. Each kit includes 10 copies of a selected title and discussion guides, making it easy to start and sustain a book club. The bags support connection beyond our libraries, from community centers to anywhere readers gather, bringing people together across our communities. Another successful staff Pitch It! grant initiative, the program showcases how creative ideas from our team continue to shape programs that respond to community needs.

"The staff's kindness and support made me feel completely at ease and excited to visit the library again."
— Library patron

- With expanded access to financial education, our patrons gain knowledge and make informed financial choices. To support this, financial literacy workshops invite participants to strengthen their understanding of budgeting, investing, retirement, and debt management. Led by expert instructors, sessions engage people at every stage of life and financial experience. Flexible in-person and virtual options ensure learning fits any schedule or location. Trusted tools like Value Line and Morningstar equip participants to keep building important skills and take control of their financial futures.

"I love the library because it offers many programs to learn new things."
—Library patron

- San Mateo County Libraries is eliminating barriers for adult learners by piloting drop-in childcare during select English, literacy and digital learning programs. With children cared for nearby in a safe, supportive environment, parents can fully engage in their learning journey. In a county where affordable childcare is limited, this initiative offers meaningful support for families working toward their goals. Bringing together staff, resources and community partnerships, we're creating a space where learning and care go hand in hand, helping more families thrive.

Partnerships in Actions

- For over a decade, we have partnered with The Big Lift to give youth the chance to strengthen literacy skills with certified teachers, participate in hands-on STEAM activities and enjoy enriching field trips during the summer. Last year, the program expanded to include Millbrae and Pacifica school districts and introduced updated literacy assessments, reaching 928 students. More than 90% of families reported that their children gained confidence, improved problem-solving skills and developed a greater enthusiasm for learning and 82% of the students maintained or improved their literacy skills over the summer.

"I loved the workshop, it taught me how to read with my son."
—Library patron

- This year, we deepened our Big Lift and preschool partnership to further develop family engagement. Let's Read Together supported families through hands-on literacy workshops by training educators and co-facilitating 19 family workshops from Pacifica to Pescadero to East Palo Alto. Families learned ways to build literacy skills in everyday moments such as reading signs at the grocery store, listening to audiobooks downloaded from the library, or telling stories in the car. 98% of attendees reported that they now felt more confident reading with their child since the program.

- At San Mateo County Libraries, we connect adults with personalized literacy support through one-on-one tutoring and collaborative learning groups. Participants build reading, writing and language skills, gaining confidence at work, at home, and in their communities. This year, more learners were reached by growing our volunteer tutor network. Through information sessions and a robust media campaign, 67 new tutors were welcomed. These efforts help more adults build essential skills to achieve their goals and navigate everyday life.

"The library is a great spot for reading, studying and stillness. The staff is great, the facilities are well-maintained and the programs are super!"
—Library patron

- The library remains committed to supporting community resilience during power outages. In collaboration with the Department of Emergency Management, each library is now equipped with a high-capacity portable battery station and solar panels. This infrastructure ensures emergency power supplies for library operations and the public during outages. The powerful battery units can charge multiple devices for up to 30 days, and the solar panels offer versatile charging options.

Rooted in Community

- Our cultural programming builds connections, inspires understanding and celebrates the rich diversity of people, customs, histories and art across San Mateo County. Guided by feedback from our strategic planning process, we've expanded programming to include observances like Native American History Month and celebrations like Diwali, reflecting what residents value most. By fostering dialogue across generations and uplifting cultures that have been historically underrepresented, our programs bring stories and experiences to life. With expanded depth and variety, we are on track to grow our annual cultural programming by 15% this year, bringing more voices, traditions and perspectives to our communities.

"The library offers multicultural programs, English conversation clubs, tech classes for seniors and more. It's more than a library—it's a community center."
—Library patron

- Volunteers remain at the heart of our libraries, supporting outreach, programs and spaces while amplifying our impact across the community. From July 2025 to March 2026, our volunteers contributed more than 20,000 hours of service, a remarkable 24% increase from last year. With dedicated volunteer leads at each library and the addition of a permanent Volunteer Program Coordinator, the program is growing stronger, continuing to offer engaging and rewarding experiences for those who generously share their time and talents.

"We love our weekly trips to the library. The librarians and volunteers are always there to support my family's needs."
—Library patron

- We champion staff engagement and wellness through energizing, systemwide initiatives that promote a healthy workplace, strengthen collaboration across libraries and support staff in delivering exceptional service to our community. To date, twelve staff members have earned promotions, five graduated from our LEAD leadership program and two were honored as County Wellness Leaders. Through intentional opportunities for professional growth and meaningful collaboration, our Library Champions honed valuable skills and contributed to initiatives that make a real impact across our libraries.

"The staff is wonderfully awesome and amazing! Very helpful, professional, knowledgeable and personable!"
—Library patron

- New makerspaces in San Carlos and Foster City are in forward motion, expanding how people engage with hands-on, STEAM-focused learning across our communities. These creative hubs encourage exploration, experimentation and innovation, giving people the tools and space to turn ideas into reality. With access to equipment, guided instruction and reservable workspaces, users can develop skills, collaborate and craft projects in a supportive environment. Our makerspaces reflect our commitment to learning and libraries as transformative places of imagination, invention and discovery.

  "I love my library because it offers so many free resources—books, sewing machines, printing, 3D printing and more!"
  —Library patron

- Construction of the Atherton Library Children's Garden is underway, with completion slated for June. This magical outdoor space will support early learning, play and exploration through nature-based, hands-on elements designed to spark curiosity and discovery. Shaped by community input, the garden is built to delight children and families while welcoming visitors of all ages. The project, created in partnership with the Town of Atherton and Friends of the Atherton Library, highlights how our library spaces continue to evolve, inspiring discovery and creating joyful, inclusive spaces for everyone.

  "It truly is one of my favorite places to visit. The library is beautifully laid out, with comfortable and welcoming spaces for everyone."

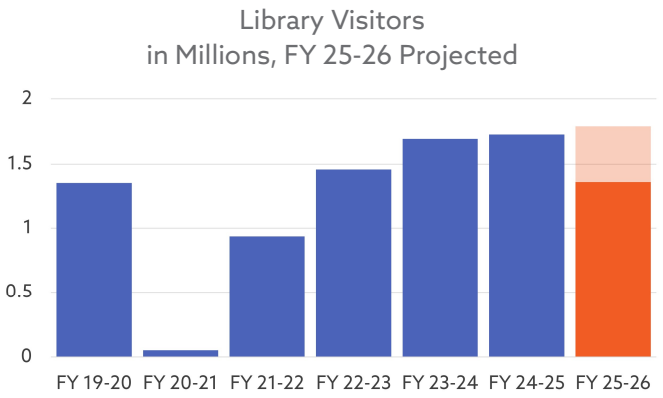
- This past summer, we held a wonderful celebration to mark the completion of the Belmont Library Improvement Project. Following a few months of closure, the library reopened in July, receiving enthusiastic praise from the public for the beautiful interior and exterior enhancements. With its fresh, updated look and new makerspace, patrons were delighted to celebrate their beloved community space, while enjoying a day filled with engaging programming.

Performance

Careful data collection gives us the opportunity to evaluate our work, measure outcomes and identify opportunities for improvement.

Performance

Library Visits



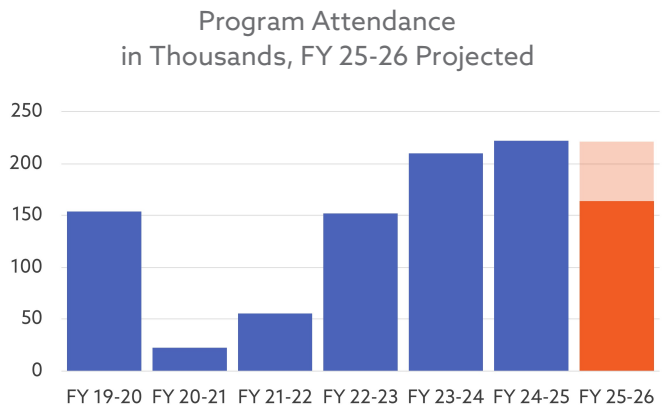
Our libraries remain busy and well-loved community spaces with more than 1.3 million visits across all locations in the first three quarters of this fiscal year. Visits are nearly 4% higher than at this time last year.

Our libraries continue to respond to evolving community needs. Our popular meals program provides free meals for children and adults at the Half Moon Bay, East Palo Alto and North Fair Oaks Libraries. As of March, 30,352 meals have been served this fiscal year, providing a vital support to our communities.

Revitalized spaces have also generated excitement, including the renovation of the Belmont Library, a new family bathroom at the North Fair Oaks Library and the upcoming Children's Garden at the Atherton Library. Patrons are making active use of our updated library meeting and study spaces, with more than 18,000 room bookings made so far this fiscal year.

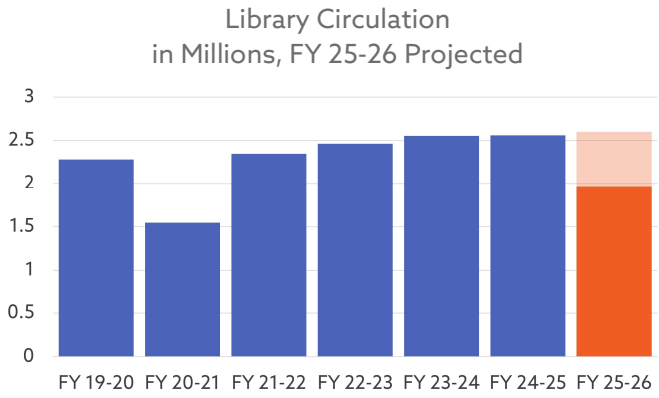
Programs and Events

Our libraries continue to offer engaging programs that reflect the diversity of our communities. So far this fiscal year, library programs have drawn a total of 163,352 participants across 7,823 program events, with 21% offered in languages other than English, including Spanish, Mandarin, Cantonese, Japanese, Hindi, Russian, American Sign Language, Vietnamese and Tagalog. Special one-time events were also offered in French, German, Portuguese, Hawaiian and Cherokee. Our most popular program this year was a bilingual virtual author event with John Parra, drawing 2,100 attendees.



We continue to expand community engagement beyond library walls. Through 1,294 outreach events, staff have made approximately 65,709 connections with community members so far this year. Staff continue to share library resources and meaningful learning experiences through visits to schools, participation in public events, and Makermobile and Bookmobile stops — bringing creativity, curiosity and connection directly into neighborhoods across the community.

Circulation



Library users continue to make strong use of our physical collection. As of the end of March, more than 1.9 million items have been checked out at library locations, a level comparable to the same point last fiscal year.

Children's materials account for a significant share of circulation activity, with over 1.1 million items circulated to date this fiscal year, while Young Adult materials have been checked out more than 54,000 times. Materials for adult readers accounted for approximately 629,000 checkouts during this period.

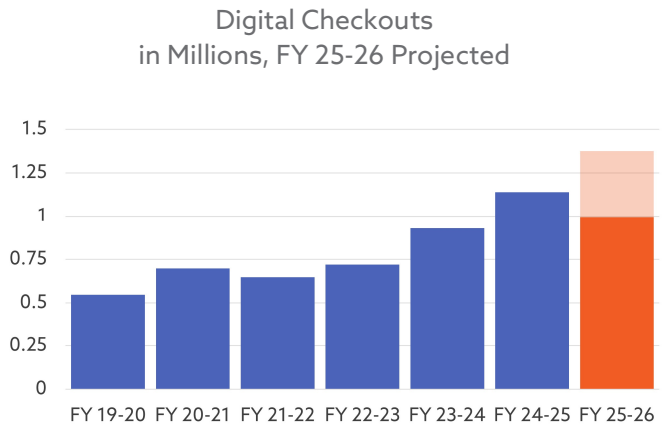
Expanding access to world language materials remains a key system priority. Libraries have continued to broaden both the range of materials available and the number of languages represented, which include Spanish, Chinese, Japanese, Korean, Hindi, Tagalog, Russian, Tongan, and Samoan. To further support accessibility, Braille books and audiobooks are also available.

The Library of Things collection remains popular, offering a wide variety of items like bikes, GoPro cameras, hiking kits, water saving kits, and blood pressure monitors, all which support learning, creativity and everyday needs.

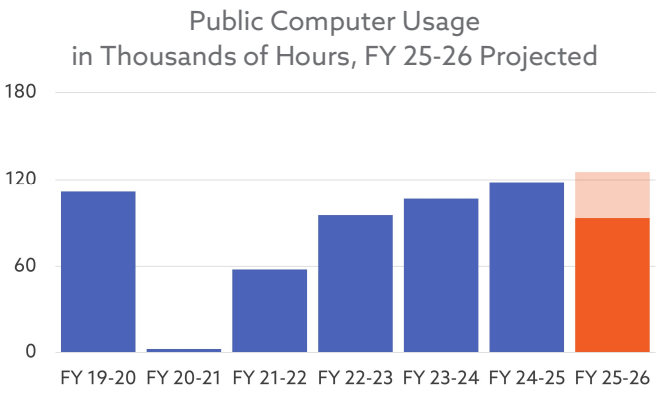
Digital Circulation

Demand for digital materials remains strong, reflecting ongoing patron interest in convenient, on-demand access to library resources. As of the end of March, patrons have made 996,716 digital checkouts of items such as eBooks, audiobooks, movies and music. Digital checkouts have increased 21% compared to the same point last fiscal year. Current trends indicate another year of historically high digital usage. One of the most heavily used digital platforms, OverDrive, has seen digital circulation increase by 26% over this time last year, underscoring continued interest in downloadable reading and listening options.

In addition to circulating materials, patrons benefit from a broad selection of digital databases that are available without wait times or loan limits. PressReader remains a popular resource, with patrons opening 258,289 newspaper and magazine articles so far this year; this represents a 9% increase compared to this point last fiscal year. Community members also continue to access major news publications such as The Wall Street Journal and The New York Times as well as magazines available in multiple languages.



Technology Access



Patrons are increasingly making use of opportunities to access technology. Patrons have logged nearly 93,000 hours on desktop computers, a 6% increase compared to last year. Wireless internet use has also grown, with the number of unique WiFi users up 19%. Mobile connectivity remains an in-demand service. This fiscal year, patrons have checked out hotspots and laptops with hotspots 18,164 times.

Library makerspaces continue to offer hands-on access to technology and creative tools. New equipment added this year includes heat presses for heat-transfer vinyl and sublimation printing, as well as the ChompSaw, a kid-safe power tool designed for cutting cardboard that supports open-ended exploration and design thinking. So far this year, patrons booked more than 850 3D printing appointments, translating to over 2,000 hours of engagement with our maker equipment.

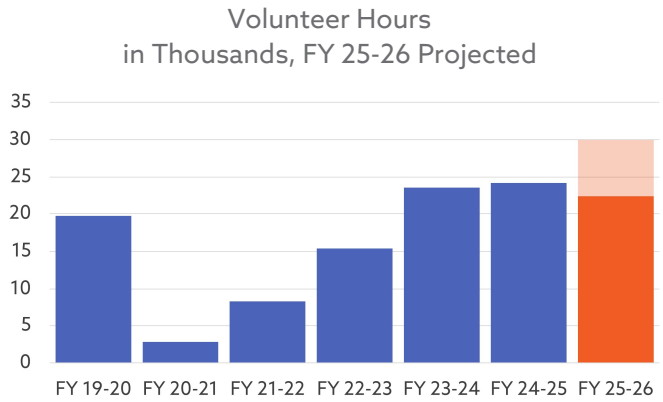
Technology access extends beyond our buildings through the Makermobile, which made numerous visits to coastside communities, community events and local schools. These visits bring creative technology experiences directly into neighborhoods that may not otherwise have easy access to library spaces.

Library Champions

Library staff are central to the services and experiences offered across our system. We remain committed to professional growth and internal development, with 12 staff promotions recorded so far this year.

Staff engagement remains strong. When surveyed, our Library Champions reported a high sense of purpose in their work (4.67 on a 5-point scale), reflecting a deep connection to the organization's mission and community impact. This is supported by high participation, with approximately 84% of staff participating in recent feedback surveys, indicating broad investment across the organization.

Through the end of March, staff have supported library operations and services through 27,477 library service hours. During this period, staff also delivered a wide range of in-library programs and outreach services and responded to 16,574 Customer Care calls.



Volunteers continue to play an important role in enriching library services and programs. As of the end of March, volunteers contributed 22,314 hours in support of library operations and activities. This year, a new VolunTEEN event series launched in January, which has engaged teenage volunteers in the libraries through 16 events across 5 library locations.

Recommended Budget

Our annual budget provides insights into our financial plans, operations guide and communications strategies.

Budget Background

The annual budget details the operations, projects and initiatives for San Mateo County Libraries and distributes resources designed to meet performance and service objectives.

The budget is prepared on the modified accrual basis of accounting in which revenue is recognized when it is both measurable and available, and expenditures are recorded when they are incurred. Total expenditures may not exceed the budgeted expenditures, and the budget lapses at the end of each fiscal year. The fiscal year begins July 1 and ends June 30.

Approval of the annual budget is the responsibility of the Library JPA Governing Board. The budget is legally enacted through passage of a motion during a Board meeting, followed by acceptance by the San Mateo County Board of Supervisors.

In alignment with our Strategic Plan 2025-30, the Recommended Budget works to set priorities and provide allocations responsive to the feedback and input we received during our community engagement efforts. As part of our implementation efforts, we work to create avenues for continuous input and feedback from key stakeholders.

The Recommended Budget continues to reflect many of the investments made in recent years to increase and expand our services and programs.

FY 2026-27 Priorities

The following priorities will be implemented this year to actualize our Strategic Plan:

- Celebrate the power and diversity of human stories through vibrant library collections, connecting people through the joy of reading.
- Reach more community members through intentional outreach to broaden access to library programs and services.
- Update libraries to create flexible, welcoming spaces that spark curiosity, inspire exploration, and support collaboration and engagement.
- Build reading, writing, digital and information literacy for all ages, fostering the skills needed for learning, well-being and everyday success.
- Deepen partnerships to shape and enhance services in response to community needs and aspirations.
- Connect and engage our communities through a variety of communication platforms and marketing strategies to build awareness and share our vision and impact.
- Partner with member cities to assess community needs and use resources strategically to help our communities flourish.
- Develop performance metrics that are meaningful at all levels of the organization and illustrate our full value to our communities.
- Strengthen organizational capacity by recruiting creative talent and retaining staff through robust training, growth opportunities and a supportive environment.

Revenues Summary

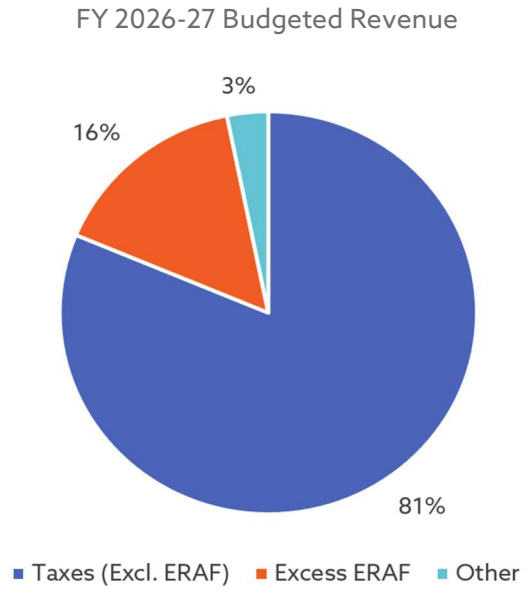
Recommended Revenues total $50 million. Our main source of revenue is derived from taxes ($48.5 million). San Mateo County Libraries is entitled to receive a small portion of property taxes collected within the boundaries of our service area.

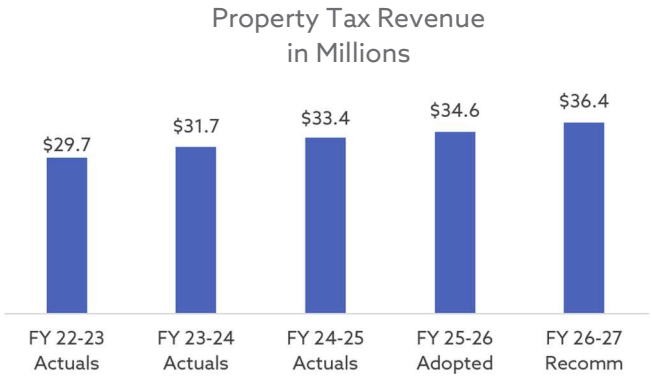
Revenue from secured property taxes (taxes assessed against real property) is estimated to increase to $35.2 million. Revenue from unsecured taxes (taxes on aircraft and commercial equipment largely generated from businesses at the San Francisco International Airport) is estimated at $1.2 million.

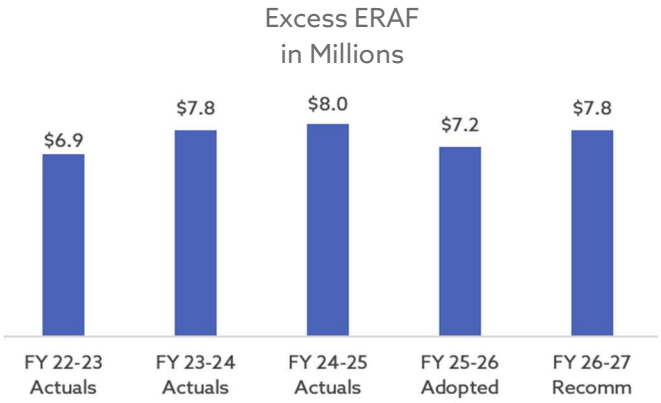
Other sources of significant ongoing revenue include a projected $2.4 million from the dissolution of redevelopment agencies (RDA), $560,000 from taxes resulting from secured and unsecured Supplemental Assessments (taxes derived from properties that have changed ownership or have been reassessed due to new construction), and $511,714 for a service agreement with Redwood City to support services at the North Fair Oaks Library.

Another significant source of revenue is $7.8 million in excess Educational Revenue Augmentation Funds (ERAF). Excess ERAF is the amount of property tax generated in a year which exceeds the amount due to the State to offset support for education. The Recommended Budget continues the practice of allocating 50% of anticipated excess ERAF toward ongoing expenses.

Measure K funds in the amount of $1.2 million are also budgeted to support The Big Lift Summer Program and Raising a Reader.







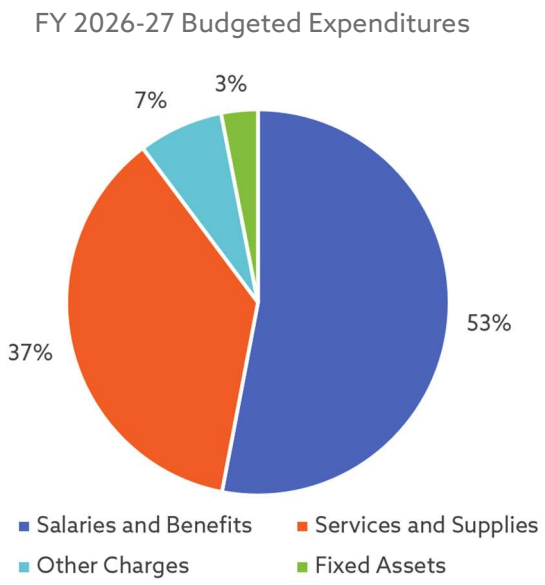
Expenditures Summary

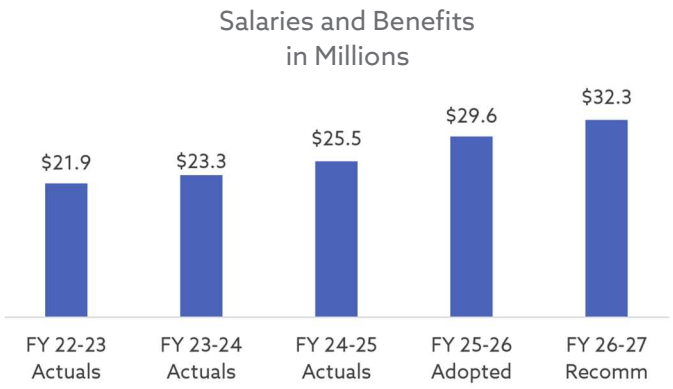
Recommended Expenditures total $61.1 million. Salaries and Benefits are the largest contributor to costs, representing 53% of all expenditures. All San Mateo County Libraries staff are employees of the County of San Mateo. The Recommended Budget estimates labor costs of $32.3 million. This estimate includes the final cost-of-living adjustments included in the current County labor agreements. The next increase of 4% for all employees goes into effect in October 2026.

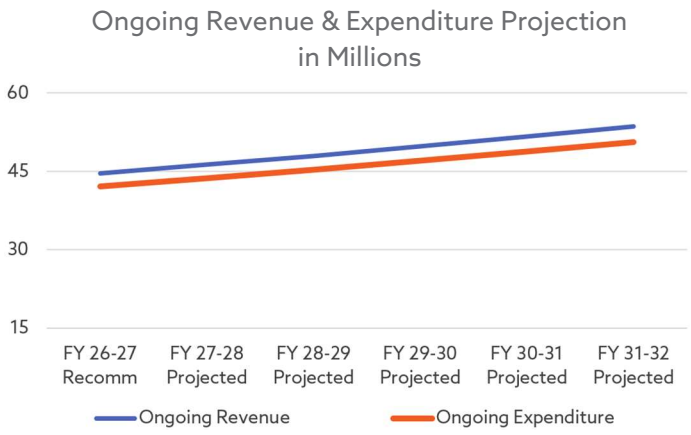
Other significant operational expenses fall under Services and Supplies at $22.4 million and include $5.6 million for furniture replacement and facility upgrades; $4.2 million for library collections; $3 million for computer equipment, software and maintenance agreements; $2.6 million to support library programs, including initiatives in the summer; $2 million for services provided by the Peninsula Library System; and the restriction of $1.4 million in excess library property taxes.

Other Charges total $4.4 million, including $3.2 million for direct and indirect services provided by the County; $800,000 to support a new makerspace at the San Carlos Library; and $400,000 for the service agreement with Daly City to provide services to Colma and Broadmoor.

Fixed Assets total $1.9 million to fund our next Library Outpost in Pescadero, privacy pods and smart returns for our libraries, and the final payment for our new Bookmobile. Other Financing Uses account for the remaining expenditures.







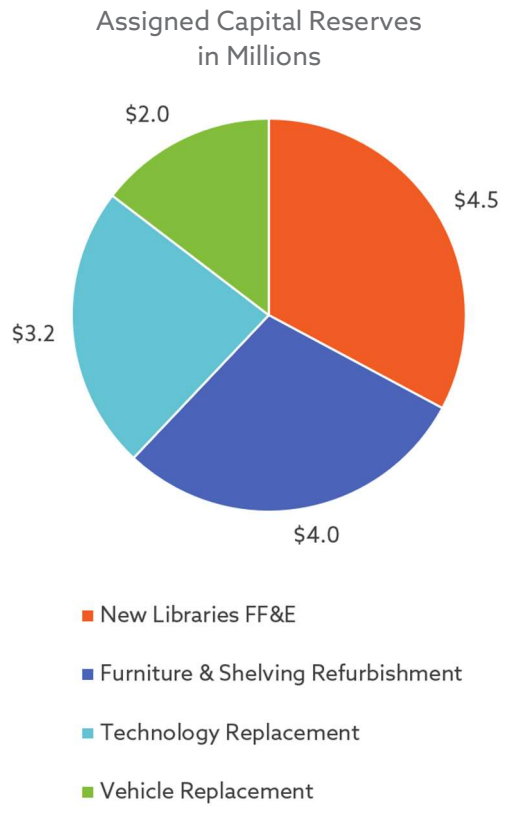
Reserves Summary

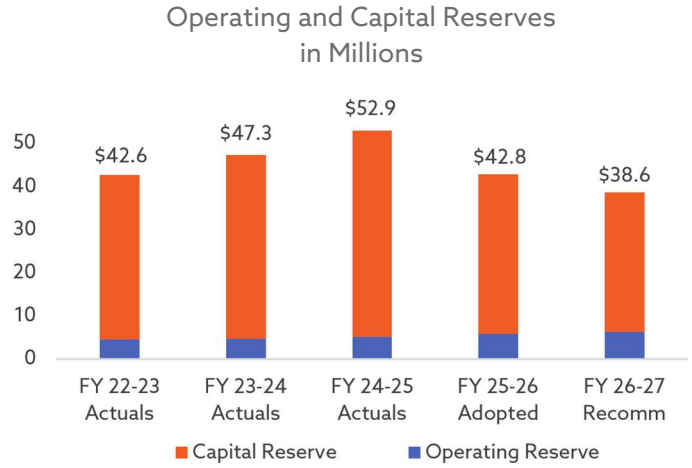
Recommended Operating and Capital Reserves total $38.6 million. The Fund Balance Policy requires that Operating Reserves be maintained at 15% of adopted general operations (Net Appropriations excluding one-time activities). These funds are maintained in the event of emergencies or unanticipated funding losses. The Recommended Budget meets the requirement established for Operating Reserves by setting aside $6.3 million for ongoing expenditures of $42.2 million.

Additionally, the Fund Balance Policy requires us to maintain Capital Reserves in an amount equal to but not less than $2.5 million. The Recommended Budget meets this requirement, setting aside $32.3 million in Capital Reserves. These funds may be used for asset replacement needs or innovative opportunities related to operational improvements, as approved by the Governing Board.

Capital Reserves are assigned to anticipated projects that are financially significant. Currently, $13.7 million are assigned, including $4.5 million for furniture, fixtures and equipment (FF&E) for future new libraries in North Fair Oaks ($1.5 million) and Pacifica ($3 million). Future refinement of these assignments may occur to ensure sound fiscal management and responsiveness to evolving service needs.

Our strong reserves can be primarily attributed to the continued growth of secured property taxes and excess ERAF revenue. The $11 million variance between Fund Balance and Reserves is due to budgeting significant one-time projects and initiatives, including $2.5 million of FF&E for the new library in East Palo Alto.





Budget Highlights

Budget Highlights provide a summary of allocations for recommended major initiatives.

New East Palo Alto Library: $2,500,000
With an anticipated groundbreaking of January 2027, we are excited to budget the allocation for the Library JPA's contribution to the new library in East Palo Alto for FF&E, which is based on a calculation of $100 per estimated square footage of the new building. The library is now included in the City's Civic Commons project, which aims to create vibrant, shared public spaces that expand access to civic resources and strengthen community connections and infrastructure.

Makerspace Construction: $970,000
Funds are allocated to design, construct and furnish a makerspace at the San Carlos Library. This includes $800,000 to support the construction of the new space, which will be located on the second floor of the library. We anticipate allocating funds for the upcoming Foster City Library makerspace in September Revisions once estimates are finalized.

Library Outpost in Pescadero: $850,000
To continue to expand the reach of our services in unincorporated areas, an allocation is included for our second Library Outpost to be installed in Pescadero. This includes funds for the machine, canopy and furniture, as well as the contractor and other installation costs.

Privacy Pods: $650,000
To create additional flexible spaces and meeting rooms, the budget supports the purchase of four privacy pods as well as allocations for design, electrical, contractor and other installation costs. This allocation will bring the total number of privacy pods in our system to seven, with three pods having been installed by the end of the current fiscal year.

Library Staffing Support: $590,209
To continue to support our expanding services, five new positions are recommended. In anticipation of the arrival of our new Bookmobile this summer, two part-time Library Assistants are recommended to provide greater flexibility to meet anticipated demand for this well-loved community asset.

As the San Carlos Library makerspace gets closer to completion, one part-time Community Technical Specialist is recommended to expand staffing for the additional space. Finally, in line with the recommendations following an external assessment of our communication efforts, two positions are recommended to strengthen our communications and marketing work, including one full-time Project Manager and one full-time Community Program Specialist.

Technology Enhancements: $300,000
Funds are allocated to engage a consultant to identify opportunities for our Information Technology division, including reviewing internal and external services. In addition, funds are included to update our website to be in compliance with ADA and accessibility standards and improve the user experience. Finally, funds are rolled over to assess emerging technologies, including Artificial Intelligence applications.

Library Needs Assessments: $200,000
Funds are allocated to complete library needs assessments for the Woodside and North Fair Oaks Libraries as well as a facility assessment of the Administration Building. Needs assessments focus on community engagement to understand whether current spaces are meeting needs to help guide decisions about redesigning, updating or expanding facilities. By learning where gaps exist, the process helps ensure that spaces are thoughtfully planned to meet current demands and adapt to future community needs, ultimately supporting more effective and responsive services.

Budget Overview

The Budget Overview highlights significant changes from the FY 2025-26 Adopted Budget to the FY 2026-27 Recommended Budget for both revenue (Total Sources) and expenditures (Total Requirements).

Total Sources

- 1000 - Taxes ($44,707,104 to $48,455,530): There is an increase of $3,748,426 in this funding source primarily due to an increase to secured property taxes to reflect estimates for growth next fiscal year. In addition, excess ERAF and Former Redevelopment Agency (RDA) revenues are budgeted at the average amount received over the last five fiscal years.

- 1600 - Intergovernmental Revenues ($778,842 to $747,714): There is a decrease of $31,128 primarily due to the removal of a one-time grant offset by an increase to the annual contribution from the City of Redwood City for operations at the North Fair Oaks Library.

- 2500 - Interfund Revenue ($316,378 to $371,528): There is an increase of $55,150 to account for the County's reimbursement of rent and facility service charges for the East Palo Alto and North Fair Oaks Libraries.

- 333 - Fund Balance ($52,893,193 to $49,692,834): There is a decrease of $3,200,359 in this funding source to align with mid-year estimates of year-end fund balance. Fund balance reflects the carry forward of reserves, unanticipated revenues and unspent appropriations projected at the close of the current fiscal year. After June 30, a final reconciliation will be completed to account for actual revenue and expenditures, and final fund balance will be adjusted during September Revisions.

Total Requirements

- 4000 - Salaries and Benefits ($29,620,070 to $32,341,782): There is an increase of $2,721,712 primarily due to County-negotiated labor agreements, anticipated step increases and increases to benefit costs ($1.7 million). All non-management permanent, extra help and limited term employees are represented by the Service Employees International Union (SEIU). The Recommended Budget includes the final 4% cost-of-living adjustment in the current County agreements, effective October 2026. Management employees receive the same increases.

  In addition, five new positions are recommended, including one full-time Community Program Specialist, one part-time Community Technical Specialist, two part-time Library Assistants and one full-time Project Manager ($590,209). These new positions will provide more flexible staffing for our new Bookmobile, support the new makerspace at the San Carlos Library and strengthen our communications division.

  There is sufficient ongoing revenue to support these positions due to the steady growth in property tax revenue over the past decade. The total number of library positions would increase to 170 and the total full-time equivalent (FTE) is 154.5. Extra help and limited term staff are not reflected in FTE or position count.

- 5000 - Services and Supplies ($19,626,317 to $22,408,854): There is an overall increase of $2,782,537 in this expenditure category. Significant changes and allocations include:

  Collection allocations total $4,232,000 (accounts 5931-5939) for print, language, audio, video and digital library materials (e.g., eBooks, eAudiobooks, eMusic and eVideos). There is a movement of $200,000 from World Language Materials (5939) to Digital Materials (5938), but these funds will continue to support language diversity in our collection by funding additional digital materials in languages other than English.

  Computer Equipment and Software (accounts 5212 and 5215) total $2,903,247. This amount includes funds to service our WiFi hotspots, explore service applications for artificial intelligence, and to refresh and update equipment, including updates to public meeting rooms, maker equipment, and public and staff laptops.

  Furniture and Equipment costs total $5,645,000 (account 5234), which includes $2.5 million for FF&E for the new library in East Palo Alto and $2 million for adding air conditioning to our administrative building in collaboration with the County Department of Public Works. The remaining funds will be used to update shelving and interior and exterior furniture at community libraries.

  Program Activities Expense total $1,638,440 (account 5927) and support our wide-ranging programming and outreach efforts. We continue to strengthen and expand the diversity of our offerings, including an ongoing focus on cultural programming, makerspace offerings, and a variety of learning opportunities for English language learners.

  The estimated excess library property taxes to be set aside in Library Trust accounts totals $1,400,000 (account 5184). As outlined in the Library JPA Agreement 50:50 split provision, fifty percent of any excess funds not utilized for approved uses by the Governing Board will be returned to the Library JPA.

  Professional Contracts costs total $1,910,000 (account 5858), which includes funds to support library needs assessments for the Woodside and North Fair Oaks Libraries and a facility needs assessment for the Administration Building, update our website to be in compliance with ADA and accessibility standards and improve user experience, identify opportunities for our Information Technology division, fund design and electrical services for installing privacy pods, contract with community partners to provide social service and other supports, and offer digital literacy hubs in collaboration with external providers. This category also includes allocations for attorney and auditor services.

  Peninsula Library System costs total $1,956,890 (account 5875) and support services such as materials delivery, the shared online library catalog and network management.

  Current year allocations of $208,410 for Friends Funded Services are removed (accounts 5199). Any rollover realized at the end of the current fiscal year will be added during September Revisions.

- 6000 - Other Charges ($5,358,335 to $4,374,701): There is an overall decrease of $983,634 in this expenditure category, which reflects costs associated with services provided by the County, including HR, financial systems, building and vehicle maintenance, and liability insurance (accounts 6713-6821). It also captures payments to other agencies (account 6263), including $400,000 to Daly City for services provided to residents of unincorporated Broadmoor and Colma.

  The decrease is primarily due to removing allocations for the nearly completed Atherton Children's Garden and the Foster City makerspace. Funds for the Foster City makerspace will be added back during September Revisions once final cost estimates are complete. This expenditure category also includes rollover of $800,000 to support the construction of a new makerspace at the San Carlos Library.

- 7000 - Fixed Assets ($1,666,205 to $1,885,020): Fixed assets are defined as tangible assets valued at $10,000 or greater. There is an overall increase of $218,815 (account 7311). As outlined in the Library JPA Procurement Policy, estimated costs for individuals fixed assets of $200,001 or above are to be listed in the annual budget. If the actual cost once bid is 20 percent or more higher than originally estimated in the budget, JPA Governing Board pre-approval of the new cost will be required.

  The fixed assets that meet this threshold include our next Library Outpost in Pescadero, which is budgeted at $850,000, including contractor and construction costs. In addition, the final payment for our new Bookmobile, which we expect to be completed this summer, is budgeted at $415,020.
  The total cost of the Bookmobile is now anticipated to be $766,279, a small increase from what was approved in the FY 2025-26 Adopted Budget ($702,411). Other budgeted fixed assets include $420,000 to purchase and install four privacy pods and $200,000 for four smart returns to be installed at community libraries.

- 8500 - Operating Reserves ($5,874,774 to $6,325,501): There is an increase of $450,727 in Operating Reserves (account 8611) to meet the Library JPA Fund Balance Policy. As detailed in the policy, the balance of Operating Reserves represents 15% of Net Appropriations (less one-time items). Ongoing expenditures in the Recommended Budget total $42,170,008. This contingency is maintained in the event of emergencies or unanticipated funding losses.

- 8700 - Capital Reserves ($36,883,989 to $32,259,600): There is a decrease of $4,624,389 in Capital Reserves (account 8811) due to updating fund balance to reflect FY mid-year, year-end estimates and allocating fund balance to one-time activities. After year-end close, a final reconciliation will be completed to account for actual revenue and expenditures, which may result in adjustments to both fund balance and reserves during September Revisions. The current amount exceeds the Library JPA Fund Balance Policy requirement of maintaining a minimum of $2,500,000 in Capital Reserves.

Budget Summary

		FY 2024-25 Actuals	FY 2025-26 Adopted	Change	FY 2026-27 Recommended
Sources					
1000	Taxes	46,569,018	44,707,104	3,748,426	48,455,530
1500	Use of Money and Property	1,980,400	371,216	-	371,216
1600	Intergovernmental Revenues	1,999,121	778,842	(31,128)	747,714
2000	Charges for Services	10,498	-	-	-
2500	Interfund Revenue	573,996	316,378	55,150	371,528
2600	Miscellaneous Revenue	184,430	5,000	-	5,000
	Total Revenue	**51,317,463**	**46,178,540**	**3,772,448**	**49,950,988**
333	Fund Balance	47,309,462	52,893,193	(3,200,359)	49,692,834
	TOTAL SOURCES	**98,626,925**	**99,071,733**	**572,089**	**99,643,822**
Requirements					
4000	Salaries and Benefits	25,516,733	29,620,070	2,721,712	32,341,782
5000	Services and Supplies	16,886,876	19,626,317	2,782,537	22,408,854
6000	Other Charges	2,737,148	5,358,335	(983,634)	4,374,701
7000	Fixed Assets	592,975	1,666,205	218,815	1,885,020
7500	Other Financing Uses	-	42,043	6,321	48,364
	Gross Appropriations	**45,733,732**	**56,312,970**	**4,745,751**	**61,058,721**
8000	Intrafund Transfers	**-**	**-**	**-**	**-**
	Net Appropriations	**45,733,732**	**56,312,970**	**4,745,751**	**61,058,721**
8500	Operating Reserves	5,100,464	5,874,774	450,727	6,325,501
8700	Capital Reserves	47,792,729	36,883,989	(4,624,389)	32,259,600
	Total Reserves	**52,893,193**	**42,758,763**	**(4,173,662)**	**38,585,101**
	TOTAL REQUIREMENTS	**98,626,925**	**99,071,733**	**572,089**	**99,643,822**

Personnel Summary

	FY 2025-26 Current Position Count	Change	FY 2026-27 Recommended Position Count	FY 2026-27 Recommended FTE*
Administration	9	-	9	8.50
Adult and Literacy	4	-	4	4.00
Collections and Access	8	-	8	8.00
Communications and Marketing	4	2	6	6.00
Facilities and Fleet	4	-	4	4.00
Finance and Performance	6	-	6	6.00
Human Resources	4	-	4	4.00
Information Technology	7	-	7	7.00
Partnerships and Outreach	3	2	5	4.00
Youth and Families	4	-	4	4.00
Community Libraries:				
Atherton Library	9	-	9	8.25
Belmont Library	12	-	12	10.00
Brisbane Library	7	-	7	6.00
East Palo Alto Library	9	-	9	8.00
Foster City Library	12	-	12	10.00
Half Moon Bay Library	12	-	12	10.25
Millbrae Library	11	-	11	10.25
North Fair Oaks Library	7	-	7	7.00
Pacifica Libraries	10	-	10	8.50
Portola Valley Library	6	-	6	5.00
San Carlos Library	11	1	12	10.75
Woodside Library	6	-	6	5.00
Total	165	5	170	154.50

*FTE: A full-time equivalent position is equal to 2,080 hours a year (40 hours/week x 52 weeks). Extra Help staff are not reflected in the FTE nor Position Count (approximately 150 staff).

Leadership Team

Anne-Marie Despain
Director

Mary Abler
Deputy Director

Danae Ramirez
Deputy Director

Carine Risley
Deputy Director

Christa Bigue
Director of Communications and Marketing

Lindsey Freeland
Director of Finance and Performance

Masha Kennedy
Development Manager

Library Divisions

Nicole Cuadra
Adult and Literacy Services Manager

Megan Gosch
Partnerships and Outreach Manager

Francis Hébert
Collections and Access Services Manager

Rachel McDonnell
Facilities and Fleet Manager

Richard Moala
Human Resources Manager

Elise Staples
Youth and Family Services Manager

Silvia Urena
Information Technology Manager

Community Libraries

Ginny Mies
Atherton Library Manager

Chris Lu
Belmont Library Manager

Cary Mossing
Brisbane Library Manager

Ismael Betancourt
East Palo Alto
Library Manager

Stephanie Saba
Foster City
Library Manager

Julie Smith
Half Moon Bay
Library Manager

Jeff Gibson
Millbrae Library Manager

Gina Feil
North Fair Oaks
Library Manager

Hillary Ake
Pacifica Libraries Manager

Adrienne Gass
San Carlos
Library Manager

Carmen Letona-Adams
Portola Valley and Woodside
Library Manager

Budget Detail

		FY 2024-25 Actuals	FY 2025-26 Adopted	Change	FY 2026-27 Recommended
Sources					
1021	Current Year Secured	32,098,118	33,412,240	1,756,616	35,168,856
1024	PY Secured Redemption	5,112	7,000	-	7,000
1031	Current Year Unsecured	1,341,979	1,200,000	-	1,200,000
1033	Prior Year Unsecured	(59,560)	-	-	-
1041	CY SB 813 Sec Supplemental	531,416	550,000	-	550,000
1042	CY SB 813 Unsec Supplemental	304	5,000	-	5,000
1043	PY SB 813 Redemption	15,877	5,000	-	5,000
1045	PY SB 813 Unsec Supplemental	3,874	-	-	-
1046	Excess ERAF	8,030,392	7,156,688	626,727	7,783,415
1047	Former RDA - Residuals	1,432,799	600,000	522,837	1,122,837
1058	Former RDA - Passthrough	1,517,274	400,000	842,246	1,242,246
1129	Property Tax In-Lieu of VLF	183,164	183,164	-	183,164
1135	Sales & Use Tax - Measure K	1,468,270	1,188,012	-	1,188,012
1000	**Taxes**	**46,569,018**	**44,707,104**	**3,748,426**	**48,455,530**
1521	County Pool Interest Earned	1,856,566	350,000	-	350,000
1525	LAIF Interest Earned	108,617	10,000	-	10,000
1556	PLS Rent	15,218	11,216	-	11,216
1500	**Use of Money and Property**	**1,980,400**	**371,216**	**-**	**371,216**
1661	Highway Property Tax Rental	947	600	-	600
1831	Homeowner Tax Relief	89,021	105,000	-	105,000
1868	Timber Tax Yield	2,171	2,000	-	2,000
1871	State Aid/Grants	318,061	230,000	(102,000)	128,000
1971	Other In-Lieu Taxes	500	400	-	400
1985	Loan Repayments	1,157,910	-	-	-
1986	Redwood City Contribution	430,510	440,842	70,872	511,714
1600	**Intergovernmental Revenues**	**1,999,121**	**778,842**	**(31,128)**	**747,714**

		FY 2024-25 Actuals	FY 2025-26 Adopted	Change	FY 2026-27 Recommended
2291	Library Fees & Fines	10,498	-	-	-
2000	**Charges for Services**	**10,498**	**-**	**-**	**-**
2521	County GF Contribution	282,291	316,378	55,150	371,528
2545	Other Interfund Revenue	291,705	-	-	-
2500	**Interfund Revenue**	**573,996**	**316,378**	**55,150**	**371,528**
2645	SDI Payments	3,452	5,000	-	5,000
2647	Friends Donations	152,974	-	-	-
2655	Foundation Grants	-	-	-	-
2658	All Other Misc. Revenue	28,004	-	-	-
2600	**Miscellaneous Revenue**	**184,430**	**5,000**	**-**	**5,000**
	Total Revenue	**51,317,463**	**46,178,540**	**3,772,448**	**49,950,988**
333	Fund Balance	47,309,462	52,893,193	(3,200,359)	49,692,834
	TOTAL SOURCES	**98,626,925**	**99,071,733**	**572,089**	**99,643,822**
Requirements					
4111	Permanent Salaries	16,014,922	18,560,394	1,288,582	19,848,976
4160	Extra Help Salaries and Benefits	3,542,640	3,878,962	365,448	4,244,410
4321	Retirement Contributions	3,090,490	3,819,632	240,920	4,060,552
4400	Benefits	2,466,245	2,984,246	737,209	3,721,455
4450	Workers Comp/Unemployment	402,437	376,836	89,553	466,389
4000	**Salaries and Benefits**	**25,516,733**	**29,620,070**	**2,721,712**	**32,341,782**

		FY 2024-25 Actuals	FY 2025-26 Adopted	Change	FY 2026-27 Recommended
5132	ISD Phones	54,666	60,792	(1,415)	59,377
5184	Revenue Set Aside - Excess Funds	3,355,778	1,200,000	200,000	1,400,000
5193	Office Expenses	194,537	202,000	(8,000)	194,000
5196	Photocopy Lease/Usage	76,364	85,000	(5,000)	80,000
5197	Mail	53,438	29,000	-	29,000
5198	Donations Funded Services	-	-	-	-
5199	Friends Funded Services	-	208,410	(208,410)	-
5212	Computer Equipment	1,522,554	1,520,000	114,000	1,634,000
5215	Software and Maintenance	692,268	1,182,247	87,000	1,269,247
5234	Furniture and Equipment	376,490	3,470,000	2,175,000	5,645,000
5331	Professional Memberships	57,732	55,000	-	55,000
5343	Advertising and Publicity	6,048	10,000	-	10,000
5459	Misc. Other Maintenance	52,603	113,000	-	113,000
5631	Utilities	41,934	35,000	-	35,000
5634	Recycling	9,562	10,000	-	10,000
5712	Mileage Allowance	12,058	12,100	-	12,100
5714	Employee Reimbursement	16,195	25,000	-	25,000
5721	Meetings and Conferences	179,008	297,000	-	297,000
5731	Employee Training	890	2,000	-	2,000
5833	Contract Security Services	108,074	100,800	-	100,800
5854	Contract Library Services	156,608	185,000	5,000	190,000
5856	Promotional Materials	155,394	227,500	-	227,500
5858	Professional Contracts	796,335	1,458,000	452,000	1,910,000
5866	Fingerprinting	37,406	62,000	-	62,000
5875	Peninsula Library System Fees	1,650,706	1,920,325	36,565	1,956,890
5876	Professional Services	6,803	10,000	-	10,000
5925	Emergency Assistance Expense	6,959	250,000	-	250,000
5926	Alcohol/Drug Testing	240	500	-	500
5927	Program Activities Expense	1,717,587	1,674,017	(35,577)	1,638,440

		FY 2024-25 Actuals	FY 2025-26 Adopted	Change	FY 2026-27 Recommended
5931	Books - Adult	535,046	550,000	-	550,000
5932	Books - Children	873,741	725,000	-	725,000
5933	Videos - Children	3,179	10,000	(3,000)	7,000
5934	Books - Serials	139,258	170,000	15,000	185,000
5936	Audio Materials	20,627	50,000	(15,000)	35,000
5937	Videos - Adult	99,160	100,000	(17,000)	83,000
5938	Digital Materials	2,279,556	1,873,000	250,000	2,123,000
5939	World Language Materials	557,034	724,000	(200,000)	524,000
5942	Other Library Expense	1,041,039	1,019,626	(58,626)	961,000
5000	**Services and Supplies**	**16,886,876**	**19,626,317**	**2,782,537**	**22,408,854**
6263	Agreements - Daly City/Other	399,419	2,656,174	(1,456,174)	1,200,000
6713	County IT - Automation Services	104,716	105,887	21,673	127,560
6714	County Facility Rental Charges	389,098	471,887	71,731	543,618
6717	Motor Vehicle Mileage Charges	45,674	49,881	15,880	65,761
6724	Auto Liability Insurance	7,244	4,924	5,910	10,834
6725	General Liability Insurance	734,855	909,951	280,166	1,190,117
6727	Official Bond Insurance	11,270	12,281	697	12,978
6728	County Property Insurance	187,298	58,809	9,759	68,568
6732	County Counsel Services	-	25,000	-	25,000
6733	Human Resources Services	10,875	11,835	2,807	14,642
6734	Motor Vehicle Replace Charge	-	-	6,317	6,317
6736	10% Facility Surcharge	36,353	-	-	-
6738	Countywide Security Services	13,228	14,735	5,164	19,899
6739	All Other Service Charges	7,464	5,984	(5,983)	1
6751	Card Key Public Works	10,821	9,088	1,735	10,823
6752	County IT - All Other	76	35,000	56,684	91,684
6821	County Allocation Plan	778,758	986,899	-	986,899
6000	**Other Charges**	**2,737,148**	**5,358,335**	**(983,634)**	**4,374,701**

		FY 2024-25 Actuals	FY 2025-26 Adopted	Change	FY 2026-27 Recommended
7331	Fixed Assets - Equipment	592,975	1,666,205	218,815	1,885,020
7000	**Fixed Assets**	**592,975**	**1,666,205**	**218,815**	**1,885,020**
7548	Facility Maintenance Charge	-	42,043	6,321	48,364
7500	**Other Financing Uses**	**-**	**42,043**	**6,321**	**48,364**
	Gross Appropriations	**45,733,732**	**56,312,970**	**4,745,751**	**61,058,721**
8142	Intrafund Transfers	-	-	-	-
8000	**Intrafund Transfers**	**-**	**-**	**-**	**-**
	Net Appropriations	**45,733,732**	**56,312,970**	**4,745,751**	**61,058,721**
8611	Operating Reserves	5,100,464	5,874,774	450,727	6,325,501
8811	Capital Reserves	47,792,729	36,883,989	(4,624,389)	32,259,600
	Total Reserves	**52,893,193**	**42,758,763**	**(4,173,662)**	**38,585,101**
	TOTAL REQUIREMENTS	**98,626,925**	**99,071,733**	**572,089**	**99,643,822**