

# FY 2025–2026 Revised Budget

Proposed Revised Budget · Pending Board Approval · Based on FY 2024–25 Accountant's Year-End Statements

STARTING FUND BALANCE (UNAUDITED)	MEAS. B RESTRICTED (UNAUDITED)	TOTAL UNASSIGNED (UNAUDITED)	ADOPTED TRUE REVENUE	REVISED TRUE REVENUE
<b>\$4,567,688</b>	<b>\$3,012,531</b>	<b>\$1,510,515</b>	<b>\$1,519,500</b>	<b>\$1,762,300</b>
June 30, 2025 · Accountant's YE	Backs \$1.1M capital budget	Incl. \$750K board-designated reserve	As adopted	+\$242,800 · +16.0%
ADOPTED EXPENDITURES	REVISED EXPENDITURES	OPS SURPLUS EXCL. CAPITAL		
<b>\$2,674,250</b>	<b>\$2,701,000</b>	<b>\$161,300</b>		
As adopted	+\$26,750 · +1.0%	Revenue exceeds non-capital costs		

Capital outlay (\$1,100,000) is funded entirely from the confirmed Meas. B restricted balance of \$3,012,531 — not from operating revenue. The \$750,000 board-designated reserve is a subset of the \$1,510,515 total unassigned balance — not a separate account, not additive to it. Fund balance draws (Reserves, Meas. B carry-over, Webb Fund) are NOT revenue and have been removed from the revenue section of this budget. Negative numbers shown as (amounts). Red = over adopted / concern · Green = savings or improvement · Blue = actuals-based adjustment.

## FY 2025–2026 Complete Budget — Adopted vs. Revised

EVERY LINE ITEM · NON-MEASURE B AND MEASURE B · RED=INCREASE FROM ORIGINAL · GREEN=SAVINGS · BLUE=ACTUALS-BASED · NEW LINES IN GREEN BACKGROUND

**How to read this document:** Each line shows the original FY 2025-26 Budget amount and the Revised amount, with the dollar and percent change. **Green** on revenue = increase (favorable). **Red** on revenue = decrease. **Green** on expenses = savings vs. original budget. **Red** on expenses = increase (concern). **Blue** = adjusted to match FY24-25 actuals (neither good nor bad — just more accurate). Lines with green background are NEW lines added in this revision.

## REVENUE

TRUE OPERATING REVENUE ONLY · FUND BALANCE DRAWS SHOWN SEPARATELY BELOW

Revenue Line Item	FY 25-26 Budget	Revised Budget	\$ Change	% Change	Notes
<b>PROPERTY TAX AND INTERGOVERNMENTAL REVENUE</b>					
Secured & Unsecured Property and Other Tax	\$770,000	\$770,000	—	No change	Consistent with trend; FY24-25 actual \$712,814
<b>Special Property Tax Assessment ★ NEW</b> Never included in any prior adopted budget. Confirmed actual every year.	<i>Not budgeted</i>	<b>\$137,000</b>	<b>+\$137,000</b>	<b>New line</b>	FY24-25 actual \$137,179 · FY23-24 actual \$141,700
Mitigation Fund / RDA (Intergovernmental)	\$60,000	\$86,000	<b>+\$26,000</b>	<b>+43.3%</b>	FY24-25 actual \$86,152 — revised to match

Revenue Line Item	FY 25-26 Budget	Revised Budget	\$ Change	% Change	Notes
<b>MEASURE B SALES TAX</b>					
Sales Tax / Measure B (current-year annual receipt)	\$600,000	\$625,000	+\$25,000	+4.2%	FY24-25 actual \$625,271 — revised to match
<b>FEES, INTEREST AND OTHER INCOME</b>					
Library Fees and Services	\$6,500	\$10,000	+\$3,500	+53.8%	FY24-25 actual \$11,479 — revised conservatively
Interest Income — General Fund FY24-25: General \$30,134 + Mitigation interest \$2,511 + Donations interest \$97	\$23,500	\$35,000	+\$11,500	+48.9%	FY24-25 actual \$32,742 — adopted severely understated; FY23-24 combined was \$102,201
Interest Income — Measure B Meas. B restricted balance earns separate interest; FY24-25 actual from grouping report	\$55,000	\$78,000	+\$23,000	+41.8%	FY24-25 actual \$78,055 — Meas. B balance of \$3,012,531 earns substantial interest
<b>Interest Income — Webb Foundation ★ NEW</b> Endowment earnings; never separately budgeted. Webb balance \$191,282 (unaudited).	<i>Not budgeted</i>	\$5,500	+\$5,500	<b>New line</b>	FY24-25 actual \$5,566 — consistent annual endowment earnings
Book Sales, Etc.	\$1,000	\$800	(\$200)	(20.0%)	FY24-25 actual \$778 — slight reduction
Donations / Contributions Includes Carnegie Foundation donation of \$10,000	\$3,500	\$15,000	+\$11,500	+328.6%	FY24-25 actual \$5,600 + Carnegie Foundation donation \$10,000
<b>TOTAL TRUE OPERATING REVENUE</b>	<b>\$1,519,500</b>	<b>\$1,762,300</b>	<b>+\$242,800</b>	<b>+16.0%</b>	<b>Includes Carnegie Foundation donation \$10,000 · special assessment · interest corrections</b>
<b>FUND BALANCE APPROPRIATIONS — NOT REVENUE · CORRECTED PRESENTATION · REMOVED FROM REVENUE SECTION</b>					
<p>① The following three items were listed as revenue in the adopted budget. This is incorrect — they are draws on accumulated fund balances. This revision removes them from the revenue total and shows them as fund balance appropriations. They are NOT operating income, NOT separate accounts. Confirmed balances are from accountant's unaudited FY24-25 year-end statements.</p>					
<i>Unassigned Fund Balance (General Fund) Board-designated reserve (\$750,000) is within this balance — not a separate account. Revised to confirmed balance. Freely available after reserve: \$760,515.</i>	\$1,995,000 ← in original budget	\$1,510,515 confirmed balance	(\$484,485)	Revised to actual	<i>Not revenue · Not a separate account · Part of GF · Board reserve \$750K within this amount</i>
<i>Measure B Carry-Over — Restricted GF Balance FY24-25 confirmed Meas. B balance: \$3,012,531 — fully backs this draw with \$1,912,531 remaining after capital</i>	\$2,300,000 ← in original budget	\$2,300,000	—	Backed by \$3,012,531	<i>Not revenue · Restricted within GF · Not a separate account · Funds capital outlay</i>
<i>Webb Fund — Endowment Asset Balance \$191,282 (unaudited). Interest earnings (\$5,500) moved to revenue above. Principal is restricted endowment.</i>	\$185,000 ← in original budget	<i>Memo only</i>	(\$185,000)	Removed	<i>Not revenue · Restricted endowment asset · Interest in revenue above</i>

**EXPENDITURES — SALARY AND BENEFITS**

NON-MEASURE B AND MEASURE B · NO CHANGES FROM ADOPTED

Category	Adopted Non-Meas.B	FY 25-26 Meas.B	FY 25-26 Total	Revised Total	\$ Change	% Change	Note
<b>NON-MEASURE B — SALARY AND BENEFITS</b>							
Salary	\$497,000	—	\$497,000	\$497,000	—	—	9/12 positions filled. Children's Spec. II starts June 1 (\$3,845/1 mo.) — already included. Director vacant — budgeted to allow hiring.
Employee Benefits & Taxes <small>PERS, FICA, Medicare, Workers Comp, Unemployment. ⓘ Auditor combines all benefits into one GAAP line.</small>	\$150,000	—	\$150,000	\$150,000	—	—	FY24-25 actual combined benefits \$365,623 — lower due to vacancies
Health Insurance <small>ⓘ Auditor does NOT show health insurance as a separate line — it is combined into "Employee benefits and taxes" (\$365,623 FY24-25 actual). Health insurance is NOT missing from the audit. FY24-25 payroll records show health ins. ~\$190,446.</small>	\$225,000	—	\$225,000	\$225,000	—	—	Confirm renewal rate with carrier before adoption
<b>Total Non-Meas. B Salary &amp; Benefits</b>	<b>\$872,000</b>	<b>—</b>	<b>\$872,000</b>	<b>\$872,000</b>	<b>—</b>	<b>No change</b>	
<b>MEASURE B — SALARY AND BENEFITS</b>							
Salary (Measure B)	—	\$166,000	\$166,000	\$166,000	—	—	FY24-25 actual \$183,097
Employee Benefits & Taxes (Measure B)	—	\$75,000	\$75,000	\$75,000	—	—	FY24-25 actual \$56,163
Health Insurance (Measure B)	—	\$0	\$0	\$0	—	—	
<b>Total Meas. B Salary &amp; Benefits</b>	<b>—</b>	<b>\$241,000</b>	<b>\$241,000</b>	<b>\$241,000</b>	<b>—</b>	<b>No change</b>	
<b>TOTAL SALARY AND BENEFITS</b>	<b>\$872,000</b>	<b>\$241,000</b>	<b>\$1,113,000</b>	<b>\$1,113,000</b>	<b>—</b>	<b>No change</b>	<b>FY24-25 actual (auditor): Salary \$591,137 + Benefits \$365,623 = \$956,760</b>

**EXPENDITURES — SERVICES AND SUPPLIES**

NON-MEASURE B ONLY · SEVERAL LINES ADJUSTED TO FY24-25 ACTUALS

Category	FY 25-26 Non-B	Revised	\$ Change	% Change	Notes · FY24-25 Actual
Communications (T-Mobile hotspots for patrons)	\$6,000	\$6,000	—	—	FY24-25 actual \$5,409 — keep at \$6,000
Insurance (property/liability)	\$21,000	\$21,000	—	—	FY24-25 actual \$19,676 — keep

Category	FY 25-26 Non-B	Revised	\$ Change	% Change	Notes · FY24-25 Actual
Plant and Equipment Maintenance (AC, repairs)	\$90,000	\$90,000	—	—	FY24-25 actual \$87,144 — keep; AC repairs ongoing
Membership and SJVLS System Fee Includes est. \$6,000 for new delivery fees for items delivered to Huron branch	\$75,000	\$75,000	—	—	Retained at original budget. Includes est. \$6,000 new delivery fees to Huron. FY24-25 actual \$41,640 — verify current SJVLS fee schedule before adoption.
Office Supplies	\$5,000	\$8,000	+\$3,000	+60.0%	FY24-25 actual \$7,613 (incl. postage \$507) — increased to match
Cataloging Supplies	\$3,500	\$3,500	—	—	FY24-25 actual \$3,461 — keep
Postage Consolidated into Office Supplies above — see revised line	\$1,250	<i>In Office Supplies</i>	(\$1,250)	<b>consolidated</b>	FY24-25 actual \$507 — merged into Office Supplies for simplicity
<b>Professional / Specialist Services</b> △ Over budget both years: FY23-24 \$72,336 actual · FY24-25 \$84,617 actual. Includes annual independent audit, legal matters, CPS services.	\$60,000	\$90,000	+\$30,000	+50.0%	Increased to actual run rate — over budget 2 consecutive years. Monitor for potential supplemental appropriation.
Rents / Leases	\$8,000	\$8,000	—	—	FY24-25 actual \$7,438 — keep
Travel (inter-district: Huron holds and returns)	\$7,500	\$7,500	—	—	
Training / Staff Development and Conferences	\$7,500	\$7,500	—	—	
Utilities (PG&E + City water/sewer — Coalinga and Huron)	\$85,000	\$85,000	—	—	
Data Base Utilities (online library databases)	\$15,000	\$10,000	(\$5,000)	(33.3%)	FY24-25 actual \$9,834 — reduced to match
Publicity	\$2,000	\$2,000	—	—	FY24-25 actual \$470 — retain for planned outreach
<b>Total Services and Supplies</b>	\$386,750	\$413,500	+\$26,750	+6.9%	<b>Professional services +\$30,000 · Office/postage +\$1,750 · Database (–\$5,000) · SJVLS retained at \$75,000 incl. new \$6,000 Huron delivery fees</b>
<b>TOTAL NON-MEASURE B EXPENDITURES</b>	<b>\$1,258,750</b>	<b>\$1,285,500</b>	<b>+\$26,750</b>	<b>+2.1%</b>	<b>Professional services +\$30,000 · Office +\$1,750 · Database (–\$5,000) · SJVLS at \$75,000</b>

## EXPENDITURES — BOOKS AND MATERIALS

MEASURE B ONLY · NO CHANGES · NOTE ON AUDIT CONSOLIDATION BELOW

① **Audit consolidation note:** The adopted budget tracks Books & Materials as individual line items by branch and category. The independent auditor consolidates ALL of these — plus subscriptions, programs, summer reading, sales tax on purchases, and other reference materials — into a single GAAP line: "Books, publications and reference materials." The FY24-25 audited

total was \$109,413 and FY23-24 was \$143,797. These audit figures are NOT directly comparable to the individual budget lines and do NOT indicate an overage — the combined budget equivalent for all auditor-consolidated categories is approximately \$130,000+, making the actual well within budget. Individual budget lines are retained unchanged for internal tracking purposes.

Collection / Category	Adopted (Meas.B)	Revised (Meas.B)	\$ Change	Note
Coalinga Adult Collection	\$11,000	\$11,000		– FY24-25 actual \$11,878 (in audit combined line)
Huron Adult Collection	\$5,500	\$5,500		– FY24-25 actual \$4,589
Coalinga Children's Collection	\$10,000	\$10,000		– FY24-25 actual \$11,226
Huron Children's Collection	\$5,500	\$5,500		– FY24-25 actual \$3,610
Coalinga Young Adult Collection	\$5,500	\$5,500		– FY24-25 actual \$5,328
Huron Young Adult Collection	\$3,000	\$3,000		– FY24-25 actual \$2,463
Non-Print Materials	\$2,500	\$2,500		– FY24-25 actual \$0
Print Materials	\$1,500	\$1,500		– FY24-25 actual \$0
Subscriptions	\$6,000	\$6,000		– FY24-25 actual \$5,208
Summer Programs (Coalinga and Huron)	\$7,500	\$7,500		– FY24-25 actual \$8,836
Spanish Books / Magazines / Newspapers	\$1,000	\$1,000		– FY24-25 actual \$0
Rebinding	\$500	\$500		– FY24-25 actual \$0
Sales Tax on Purchases	\$3,000	\$3,000		– FY24-25 actual \$100
Programs (Coalinga and Huron)	\$12,000	\$12,000		– FY24-25 actual \$5,287
<b>Total Books and Materials</b>	<b>\$74,500</b>	<b>\$74,500</b>		<b>– No change. Note: audit combined line FY24-25 was \$109,413 (includes subscriptions, programs &amp; other categories — not directly comparable to budget lines).</b>

## EXPENDITURES — CAPITAL OUTLAY

MEASURE B · FUNDED ENTIRELY FROM MEAS. B RESTRICTED BALANCE OF \$3,012,531

### ✦ Capital Outlay — \$1,100,000 — Funded from Meas. B Carry-Over, NOT from Operating Revenue

The \$1,100,000 capital budget is funded from the confirmed Meas. B restricted balance of **\$3,012,531** (unaudited). After capital: ~\$1,912,531 remains. Without capital, operating revenue (\$1,762,300) exceeds operating costs (\$1,601,000) by **\$161,300**. The apparent "operating gap" is the capital program — not a structural deficit. FY24-25 actual capital was only \$114,164 vs. \$1,300,000 budgeted — unspent capital stayed in the Meas. B balance, growing it to \$3,012,531.

Capital Item	Adopted (Meas.B)	Revised (Meas.B)	\$ Change	Note
Furniture and Equipment / Computer Replacements	\$100,000	\$100,000		– FY24-25 actual \$19,659 (equip.) — retain for planned replacements. Funded from Meas. B balance.
Building and Improvements Solar installation · Plumbing upgrades · Coalinga Library facility improvements. FY24-25 actual: \$94,505 (remodel portion of \$114,164 capital total).	\$1,000,000	\$1,000,000		– Confirm contractor timeline and outstanding commitments before Board adoption. Funded from Meas. B balance.
<b>Total Capital Outlay</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>		– <b>No change. Fully funded from Meas. B restricted balance (\$3,012,531 confirmed). Not from operating revenue.</b>
<b>TOTAL MEASURE B EXPENDITURES</b>	<b>\$1,415,500</b>	<b>\$1,415,500</b>	–	<i>No change</i>

Grand Total — All Expenditures	FY 25-26 Non-B	FY 25-26 Meas.B	FY 25-26 Total	Revised Non-B	Revised Meas.B	Revised Total	\$ Change	% Change
Salary and Benefits	\$872,000	\$241,000	\$1,113,000	\$872,000	\$241,000	\$1,113,000	–	<i>No change</i>
Services and Supplies	\$386,750	–	\$386,750	\$413,500	–	\$413,500	+\$26,750	+6.9%
Books and Materials	–	\$74,500	\$74,500	–	\$74,500	\$74,500	–	<i>No change</i>
Capital Outlay (Meas. B carry-over funded)	–	\$1,100,000	\$1,100,000	–	\$1,100,000	\$1,100,000	–	<i>No change</i>
<b>TOTAL EXPENDITURES</b>	<b>\$1,258,750</b>	<b>\$1,415,500</b>	<b>\$2,674,250</b>	<b>\$1,285,500</b>	<b>\$1,415,500</b>	<b>\$2,701,000</b>	<b>+\$26,750</b>	<b>+1.0%</b>

### Budget Amendment — Final Reconciliation

STARTING FUND BALANCE <b>\$4,567,688</b> <small>Unaudited · June 30, 2025</small>	REVISED TRUE REVENUE <b>\$1,762,300</b> <small>+\$242,800 vs. original budget \$1,519,500</small>	OPERATIONS EXCL. CAPITAL <b>\$1,601,000</b> <small>Sal \$1,113K + S&amp;S \$413.5K + Books \$74.5K</small>	OPS SURPLUS EXCL. CAPITAL <b>+\$161,300</b> <small>Revenue exceeds operating costs</small>	CAPITAL OUTLAY (MEAS. B) <b>\$1,100,000</b> <small>From \$3,012,531 Meas. B balance</small>
REVISED TOTAL EXPENDITURES <b>\$2,701,000</b> <small>+\$26,750 vs. original budget \$2,674,250</small>	MEAS. B BALANCE (UNAUDITED) <b>\$3,012,531</b> <small>After capital: ~\$1,912,531 remains</small>	TOTAL UNASSIGNED (UNAUDITED) <b>\$1,510,515</b> <small>\$750K board reserve within · \$760,515 free</small>		

*Fund balance draws are NOT revenue. Reserves = unassigned GF balance (\$1,510,515 total · \$750,000 board-designated reserve within · \$760,515 freely available). All not separate accounts. Meas. B carry-over restricted within GF. Webb = endowment asset. All FY24-25 figures unaudited from accountant's year-end statements.*

### Fund Balance and Reserves — June 30, 2025 (Unaudited)

STARTING POSITION FOR FY 2025–26 · SOURCE: ACCOUNTANT'S YEAR-END STATEMENTS

TOTAL FUND BALANCE	MEAS. B RESTRICTED (IN GF)	UNASSIGNED BALANCE (GENERAL FUND)	SJVLS TECH RESERVE (IN GF)
Total Fund Balance <b>\$4,567,688</b>	Meas. B Restricted Balance <b>\$3,012,531</b>	Total Unassigned Balance <b>\$1,510,515</b>	SJVLS Tech Reserve <b>\$44,642</b>
Prior year (FY23-24 audited) <b>\$4,347,095</b>	FY25-26 Capital Budget <b>(\$1,100,000)</b>	Board-Designated Reserve <b>\$750,000</b> (within)	Prior year (FY23-24) <b>\$38,270</b>
Net change in FY24-25 <b>+\$220,593</b>	Remaining after capital <b>~\$1,912,531</b>	Freely available balance <b>\$760,515</b>	Change <b>+\$6,372</b>
<i>All components within the single General Fund — no separate accounts. Subject to audit adjustment.</i>	FY25-26 Meas. B revenue <b>+\$625,000</b>	<i>The \$750,000 board-designated reserve is a policy set-aside WITHIN the \$1,510,515 total — not a separate account, not additive to it. The adopted budget listed \$1,995,000 "Reserves" as revenue — this exceeded the actual unassigned balance and was incorrect.</i>	<i>Restricted within the General Fund — not a separate account. Designated for SJVLS technology purchases.</i>
	<i>Grew from \$2,314,592 (FY23-24) because capital projects were under-executed. Not a separate account — restricted within GF. Funds capital only.</i>		

WEBB FOUNDATION (SEPARATE ENDOWMENT)	
Webb Foundation Balance	<b>\$191,282</b>
Prior year (FY23-24 audited)	<b>\$185,778</b>
Interest earned FY24-25	<b>\$5,566</b>
FY25-26 interest (budgeted)	<b>\$5,500</b>
<i>Restricted endowment asset — separate from General Fund. NOT revenue. NOT part of fund balance. Only interest flows to income. Review trust document to confirm permitted uses of principal.</i>	

### Fund Balance Flow — FY 2024–25 Accountant's Year-End (Unaudited)

Item	FY 2023–24 Audited	FY 2024–25 Unaudited	Note
Fund Balance, Beginning of Year	\$4,026,510	\$4,347,095	FY24-25 beginning = FY23-24 audited ending
+ Total Revenue	\$1,717,819	\$1,695,636	Unaudited; special assessment + interest strongest lines
– Total Expenditures	(\$1,397,234)	(\$1,475,043)	Capital only \$114,164 vs \$1.3M budgeted — huge underspend
Net Change in Fund Balance	<b>+\$320,585</b>	<b>+\$220,593</b>	Positive both years; fund balance growing

Item	FY 2023–24 Audited	FY 2024–25 Unaudited	Note
<b>Fund Balance, End of Year</b>	\$4,347,095	\$4,567,688	<b>FY24-25 unaudited · Becomes FY25-26 starting balance</b>
↳ Meas. B Restricted (in GF)	\$2,314,592	\$3,012,531	Grew because capital projects executed at only \$114K vs \$1.3M
↳ SJVLS Tech Reserve (in GF)	\$38,270	\$44,642	
↳ Total Unassigned Balance	\$1,994,233	\$1,510,515	Decreased — operations drew on unassigned balance
— Board-designated Reserve (within unassigned)	\$750,000	\$750,000	Policy set-aside within unassigned — not separate
— Freely available (unassigned minus reserve)	\$1,244,233	\$760,515	\$1,510,515 – \$750,000 = \$760,515
Webb Foundation Asset (separate — not in fund balance)	\$185,778	\$191,282	Restricted endowment; not part of GF fund balance

## FY 2024–25 Accountant's Year-End vs. Adopted Budget

UNAUDITED · REVENUE: GREEN=OVER BUDGET(GOOD) · EXPENSES: GREEN=UNDER(GOOD) · RED=OVER(CONCERN)

Line Item	FY24-25 Adopted Budget	FY24-25 Actual (Unaudited)	\$ Variance	% Variance
<b>REVENUE</b>				
Property Tax	\$750,000	\$712,814	(\$37,186)	(5.0%)
Special Assessment (not budgeted)	–	\$137,179	+\$137,179	new
Mitigation / RDA	\$90,000	\$86,152	(\$3,848)	(4.3%)
Sales Tax / Measure B	\$625,000	\$625,271	+\$271	+0.0%
Library Fees and Services	\$11,000	\$11,479	+\$479	+4.4%
Interest Income — General	\$5,000	\$32,742	+\$27,742	+554.8%
Interest Income — Measure B	\$40,000	\$78,055	+\$38,055	+95.1%
Interest Income — Webb (not budgeted)	–	\$5,566	+\$5,566	new
Book Sales / Donations / Other	\$4,000	\$6,378	+\$2,378	+59.5%
<b>TOTAL REVENUE</b>	<b>\$1,525,000</b>	<b>\$1,695,636</b>	<b>+\$170,636</b>	<b>+11.2%</b>
<b>EXPENDITURES</b>				
Salaries (all)	\$663,000	\$591,137	(\$71,863)	(10.8%) under
Employee Benefits & Taxes (all — incl. health ins.) ⓘ	\$421,000	\$365,623	(\$55,377)	(13.2%) under
<b>Total Salary &amp; Benefits</b>	<b>\$1,084,000</b>	<b>\$956,760</b>	<b>(\$127,240)</b>	<b>(11.7%)</b>
Communications	\$3,500	\$5,409	\$1,909	+54.5%
Insurance	\$20,000	\$19,676	(\$324)	(1.6%)
Plant & Equipment Maintenance	\$70,000	\$87,144	\$17,144	+24.5%
Membership & SJVLS	\$85,000	\$41,640	(\$43,360)	(51.0%)
Office Supplies & Postage	\$6,000	\$7,613	\$1,613	+26.9%
Cataloging	\$2,500	\$3,461	\$961	+38.4%
Professional / Specialist Services ⚠	\$60,000	\$84,617	\$24,617	+41.0%
Rents / Leases	\$6,000	\$7,438	\$1,438	+24.0%

Line Item	FY24-25 Adopted Budget	FY24-25 Actual (Unaudited)	\$ Variance	% Variance
Travel	\$3,000	\$4,639	\$1,639	+54.6%
Training	\$3,000	\$2,316	(\$684)	(22.8%)
Utilities	\$80,000	\$71,093	(\$8,907)	(11.1%)
Database Utilities	\$15,000	\$9,834	(\$5,166)	(34.4%)
Dues / Publicity / Misc.	\$7,000	\$1,769	(\$5,231)	(74.7%)
<b>Total Services &amp; Supplies</b>	<b>\$361,000</b>	<b>\$346,649</b>	<b>(\$14,351)</b>	<b>(4.0%)</b>
Books & Materials (audit combined — see note)	\$80,000	\$109,413 ①	<i>Not comparable</i>	Audit lumps more categories
Capital Outlay Dramatically under-spent — unspent stayed in Meas. B balance growing it to \$3,012,531	\$1,300,000	\$114,164	(\$1,185,836)	(91.2%) under
<b>TOTAL EXPENDITURES</b>	<b>\$2,819,500</b>	<b>\$1,475,043</b>	<b>(\$1,344,457)</b>	<b>(47.7%) mostly capital</b>
<b>FUND BALANCE</b>				
Beginning of Year	<i>N/A — not in budget</i>	\$4,347,095	<i>= FY23-24 audited ending</i>	
Net Change	<i>N/A</i>	+\$220,593		
<b>Fund Balance, End of Year (June 30, 2025)</b>	<i>N/A — not in budget</i>	<b>\$4,567,688</b>	<i>Unaudited • Subject to audit adjustment</i>	

## Notes and Pre-Adoption Checklist

**Revenue improved +\$242,800:** Revised true revenue \$1,762,300 vs. original budget \$1,519,500 (+16.0%). Key drivers: Special Assessment \$137,000 (new — confirmed \$137,179 actual), Meas. B interest \$78,000 (actual \$78,055), Mitigation \$86,000 (actual \$86,152), Webb interest \$5,500 (new — actual \$5,566), Library fees \$10,000 (actual \$11,479), Donations \$15,000 (includes Carnegie Foundation \$10,000 donation).

**Meas. B balance fully supports capital:** Confirmed \$3,012,531 (unaudited). After \$1.1M capital: ~\$1,912,531 remains. FY24-25 capital was only \$114,164 vs. \$1.3M budgeted — unspent capital stayed in the restricted balance. Confirm project timeline before adoption.

**Unassigned / Reserves clarified:** Total unassigned \$1,510,515. Board reserve \$750,000 is WITHIN that total — not additive, not a separate account. Freely available: \$760,515. The adopted budget listed \$1,995,000 "Reserves" as

**Books & Materials — audit lumping:** Auditor combines all budget sub-lines (collections, subscriptions, programs, summer reading, sales tax, etc.) into one GAAP line. FY24-25 audit shows \$109,413 which appears over the \$74,500 budget line — but the combined budget equivalent is ~\$130,000+. Not an overage when properly compared.

**Children's Specialist II — June 1:** \$3,844.93/month · 1 month ≈ \$3,845 in FY25-26. Already included in adopted salary budget per budget preparation note. Confirm CalPERS enrollment and health insurance eligibility date.

**Measure B sunset — March 2029:** FY24-25 actual Meas. B receipts \$625,271 = 37% of revenue. Begin renewal planning now for a March 2028 ballot measure.

**Operations self-sustaining without capital:** Revenue (\$1,762,300) exceeds operating costs excluding capital (\$1,601,000) by \$161,300. The apparent operating gap exists only because of the \$1,100,000 capital program — funded by the Meas. B restricted balance, not operating revenue.

**Professional Services — over budget 2 years:** FY23-24 actual \$72,336 · FY24-25 actual \$84,617. Revised to \$90,000. Monitor legal matters. May need supplemental appropriation if legal costs escalate.

## Pre-Adoption Checklist

### ✔ Completed:

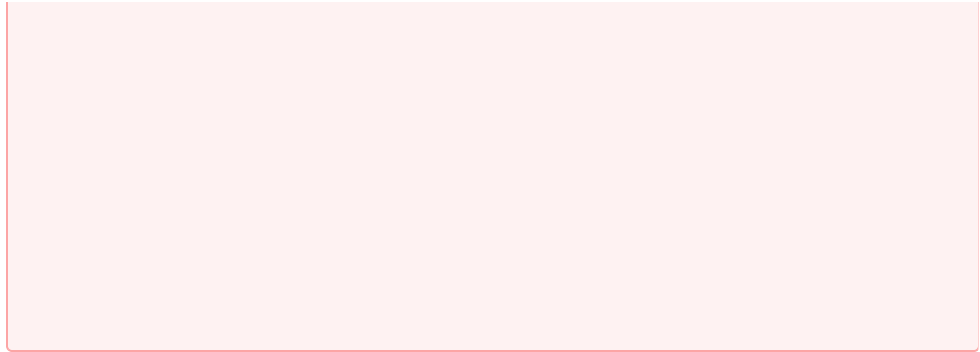
- ✔ FY 2024–25 accountant's year-end statements received (unaudited)
- ✔ Fund balance confirmed: Meas. B \$3,012,531 · SJVLS \$44,642 · Total Unassigned \$1,510,515 · Webb \$191,282
- ✔ Revenue revised based on FY24-25 actuals · Expenditures adjusted to actual run rates

### ❑ Required Before Adoption:

- ❑ Independent audit of FY 2024–25 — confirm figures not materially adjusted
- ❑ Confirm CalPERS employer contribution rate for FY 2025–26
- ❑ Confirm health insurance carrier renewal rate for FY 2025–26

**⚠ Unaudited Notice:** All FY 2024–25 figures are from the district accountant's year-end statements (June 30, 2025) — official but not independently audited. Subject to adjustment upon independent audit completion. This budget should not be formally adopted until the audit confirms no material adjustments to fund balance components.

- Confirm SJVLS system fee for FY 2025–26 (actual ran \$41,640 vs. \$75,000 — verify)
- Confirm solar / building improvement contractor start dates
- Legal matters — confirm estimated annual cost for ongoing services
- Children's Specialist II — confirm CalPERS enrollment and benefits eligibility date
- Request Meas. B vs. general interest split from auditor for future audits
- Present revised budget to Finance Committee before full Board adoption
- Board adoption vote — revise and repost public notice if required by Brown Act



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Coalinga-Huron Library District · FY 2025–2026 Revised Budget · Budget Amendment  
Based on Accountant's Unaudited FY24-25 Year-End Statements (June 30, 2025) · Draft Prepared May 2026 · Pending Board Approval  
305 N. Fourth Street, Coalinga, CA 93210 · Data: 2425Statements · 2425FS\_Grouping\_Report · 2425Payroll\_Summary\_FY25