COALINGA-HURON LIBRARY DISTRICT · GENERAL FUND

Prepared July 2026

305 N. Fourth Street
Coalinga, CA 93210

FY 2026–2027 Preliminary Budget

Proposed Preliminary Budget · Pending Board Approval · Based on FY 2025-26 Preliminary (Unaudited) Actuals

STARTING FUND BALANCE (EST.)	MEAS. B RESTRICTED (CONFIRMED)	TOTAL UNASSIGNED (EST.)	FY25-26 REVISED REVENUE	FY26-27 PRELIMINARY REVENUE
$4,607,470	$2,955,886	$1,606,942	$1,762,300	$1,515,750
June 30, 2026 · Preliminary	Per 6/30/26 balance sheet	Incl. $750K board-designated reserve (assumed)	As revised May 2026	Built from FY25-26 actuals

FY25-26 REVISED EXPENDITURES	FY26-27 PRELIMINARY EXPENDITURES	OPS SURPLUS EXCL. CAPITAL
$2,701,000	$2,000,087	($84,337)
As revised May 2026	Incl. $400K confirmed capital	Likely overstated — revenue may be incomplete, see below

⚠ The ($84,337) operating deficit below is most likely a data artifact, not a real structural deficit. It shows up because expenses are confirmed through June (payroll, confirmed S&S/collections figures, and the corrected Benefits line) while revenue may only reflect activity through April — see the revenue caveat below. Confirming the true June revenue figure with Henderson CPA is the single most important open item before this number should be read as a real deficit.

Capital outlay ($400,000 — $100,000 Furniture/Equipment + $300,000 Building/Improvements, see Capital Outlay section) is funded entirely from the Measure B restricted balance — not from operating revenue. The $750,000 board-designated reserve is assumed unchanged from recent years and sits within Total Unassigned — not a separate account, not additive to it. Fund balance draws (Reserves, Meas. B carry-over, Webb Fund) are NOT revenue and are shown separately from the revenue section, consistent with the FY25-26 revision. Negative numbers shown as (amounts). Red = over budget / concern · Green = savings or improvement · Blue/Purple = confirmed known change · Orange = estimate pending confirmation.

FY 2026–2027 Preliminary Budget — Non-Measure B vs. Measure B, Side by Side

REVISED BUDGET · ACTUAL · VARIANCE · TARGET

How to read this document: Every category shows two tables side by side — Non-Measure B on the left, Measure B on the right — each with the same four columns: **FY25-26 Revised Budget**, **FY25-26 Actual (Preliminary)**, **Variance** (Actual vs. Revised — red/positive means overspent for expense lines or under-collected for revenue lines; green/negative for expenses means it wasn't fully spent), and **FY26-27 Target**. Capital Outlay is shown separately at the end as a draw on the Measure B fund balance — it is *not* included in the operating surplus/deficit figures, since it doesn't offset operating revenue the way ongoing costs do.

📌 The FY25-26 Revised Budget's $161,300 "surplus" was masking a real Non-Measure B deficit

Splitting FY25-26 by fund for the first time shows this pattern isn't new to FY26-27. At the time the FY25-26 Revised Budget was adopted: Non-Measure B revenue ($1,059,300, backed out from the total) against Non-Measure B expenditures ($1,285,500, as published) implied a **($226,200) Non-Measure B deficit**. Measure B's own surplus (+$387,500) covered it and more, netting to the +$161,300 shown as the headline number — with no breakout showing where it actually came from. FY25-26 actual repeats the same shape: an estimated **($184,633) Non-Measure B deficit** offset by a **+$338,597 Measure B surplus**, netting to +$153,964. The tables below make this visible going forward instead of leaving it hidden inside one combined number.

REVENUE

NON-MEASURE B AND MEASURE B, SIDE BY SIDE

Non-Measure B Revenue

Line Item	25-26 Revised	25-26 Actual	Var.	26-27 Target
Property Tax	$770,000	$713,475	($56,525)	$713,000
Special Assessment	$137,000	$125,839	($11,161)	$126,000
Mitigation / RDA	$86,000	$50,044	($35,956)	$50,000
Library Fees	$10,000	$6,602	($3,398)	$6,600
Interest — General	$35,000	$18,806	($16,194)	$18,800
Interest — Webb	$5,500	$4,353	($1,147)	$4,350
Other Income	$800	$13,706	+$12,906	$2,000
Donations	$15,000	$61	($14,939)	$2,000
Subtotal	**$1,059,300**	**$932,886**	**($126,414)**	**$922,750**

Measure B Revenue

Line Item	25-26 Revised	25-26 Actual	Var.	26-27 Target
Measure B Sales Tax	$625,000	$523,012	($101,988)	$523,000
Interest — Measure B	$78,000	$70,344	($7,656)	$70,000
Subtotal	**$703,000**	**$593,356**	**($109,644)**	**$593,000**

TOTAL REVENUE	25-26 Revised	25-26 Actual	Variance	26-27 Target
Non-B $922,750 + Meas.B $593,000	$1,762,300	$1,526,241	($236,059)	$1,515,750

EMPLOYEE COSTS — SALARY, BENEFITS & HEALTH INSURANCE

NON-MEASURE B AND MEASURE B, SIDE BY SIDE

✅ Confirmed: Director and Children's Specialist Salaries

Director of Library Services: $100,000/year before benefits, confirmed. Does NOT receive the union's 5% raise. **Children's Specialist:** $48,443.20 for FY26-27 (7/1/26–6/30/27), confirmed, already includes the 5% raise. Full build-up on the Salary Detail tab.

📌 Measure B May Fund Salaries — Directly, Not by Inference

The 2012 Measure B ballot ordinance (Section 4, Expenditure Plan) lists ten specifically authorized uses for the tax revenue. The second item is "keeping qualified librarians" — staff salaries are a directly named, voter-approved use, not something inferred from broader language. $85,000 of Salary is allocated to Measure B beyond the historical split, moving Measure B's share of Salary from 25% to 38% — noted here explicitly so the allocation is transparent, not something to look for elsewhere in the document.

Non-Measure B Employee Costs

Category	25-26 Revised	25-26 Actual	Var.	26-27 Target
Salary (Non-B share)	$497,000	n/t	*n/t*	$416,946
Employee Benefits & Taxes	$150,000	n/t	*n/t*	$150,000
Health Insurance (100% here)	$225,000	$215,402	($9,598)	$232,634
Subtotal	$872,000	~$781,448 est.	*est.*	$799,580

n/t = not tracked by fund in the GL (payroll doesn't split Salary/Benefits by fund; only the budgeted allocation does). Actual subtotal is estimated using the FY25-26 Revised Budget's own split ratio.

Measure B Employee Costs

Category	25-26 Revised	25-26 Actual	Var.	26-27 Target
Salary (Meas.B share)	$166,000	n/t	*n/t*	$252,652
Employee Benefits & Taxes	$75,000	n/t	*n/t*	$75,000
Health Insurance	$0	$0	—	$0
Subtotal	$241,000	~$207,366 est.	*est.*	$327,652

Salary target includes the $85,000 allocated here per the note above.

TOTAL EMPLOYEE COSTS	25-26 Revised	25-26 Actual	Variance	26-27 Target
Non-B $799,580 + Meas.B $327,652	$1,113,000	$988,814	($124,186)	$1,127,232

SERVICES AND SUPPLIES

100% NON-MEASURE B — NO MEASURE B COLUMN, SINCE THIS CATEGORY ISN'T SPLIT

Category	25-26 Revised	25-26 Actual	Variance	26-27 Target
Communications	$6,000	$4,119	($1,881)	$6,000
Insurance	$21,000	($1,689) credit	($22,689)	$21,000
Plant & Equipment Maintenance	$90,000	$54,870	($35,130)	$70,000
Membership & SJVLS (incl. new Huron transport fee)	$75,000	$98,685	+$23,685	$102,655
Office Supplies & Postage	$8,000	$6,012	($1,988)	$8,000
Cataloging	$3,500	$2,524	($976)	$3,500
Professional / Specialist Services ⚠	$90,000	$70,639	($19,361)	$75,000
Rents / Leases	$8,000	$8,863	+$863	$9,000
Travel (reduced — SJVLS now covers part of Huron drop-off)	$7,500	$8,153	+$653	$5,000
Training	$7,500	$5,876	($1,624)	$7,500
Utilities	$85,000	$69,223	($15,777)	$80,000
Database Utilities	$10,000	$8,645	($1,355)	$8,700
Publicity	$2,000	$293	($1,707)	$2,000
Subtotal — Non-Measure B	$413,500	$336,060	($77,440)	$398,355

BOOKS AND MATERIALS

100% MEASURE B — NO NON-B COLUMN, SINCE THIS CATEGORY ISN'T SPLIT · NO CUTS TO COLLECTIONS

Collection / Category	25-26 Revised	25-26 Actual	Variance	26-27 Target
Coalinga Adult Collection	$11,000	$10,802	($198)	$11,000
Huron Adult Collection	$5,500	$4,001	($1,499)	$5,500
Coalinga Children's Collection	$10,000	$7,420	($2,580)	$10,000
Huron Children's Collection	$5,500	$4,428	($1,072)	$5,500

Collection / Category	25-26 Revised	25-26 Actual	Variance	26-27 Target
Coalinga Young Adult Collection	$5,500	$5,680	+$180	$5,500
Huron Young Adult Collection	$3,000	$2,275	($725)	$3,000
Non-Print Materials	$2,500	n/a	n/a	$2,500
Print Materials	$1,500	$52	($1,448)	$1,500
Subscriptions	$6,000	$5,783	($217)	$6,000
Summer Programs (Coalinga and Huron)	$7,500	$114 net	($7,386)	$7,500
Spanish Books / Magazines / Newspapers	$1,000	n/a	n/a	$1,000
Rebinding	$500	n/a	n/a	$500
Sales Tax on Purchases	$3,000	$83	($2,917)	$3,000
Programs (Coalinga and Huron)	$12,000	$6,765	($5,235)	$12,000
Subtotal — Measure B	**$74,500**	**$47,403**	**($27,097)**	**$74,500**

💰 OPERATING SURPLUS / (DEFICIT) — EXCLUDING CAPITAL

📌 This is the true operating picture: revenue against ongoing costs, before any capital draw. Non-B and Measure B are shown side by side plus combined so nothing is hidden inside one blended figure.

FY26-27 Target	Non-Measure B	Measure B	Combined
Revenue	$922,750	$593,000	$1,515,750
Employee Costs	$799,580	$327,652	$1,127,232
Services & Supplies	$398,355	–	$398,355
Books & Materials	–	$74,500	$74,500
Total Expenditures excl. Capital	**$1,197,935**	**$402,152**	**$1,600,087**
SURPLUS / (DEFICIT)	**($275,185)**	**$190,848**	**($84,337)**

Non-Measure B expenditures look high relative to Measure B because almost everything historically sits here: 100% of Services & Supplies, 100% of Health Insurance, and the majority

Likely overstated either way: expenses above are confirmed through June, but revenue may only be posted through April per the accountant's note — see the Notes tab for the full

(62%) of Salary. That's the same proportional split the district has used for years — this document didn't create the imbalance, it's the first time it's been shown broken out by fund.

explanation. Both the Non-B deficit and the combined deficit could shrink once complete revenue is available.

CAPITAL OUTLAY

MEASURE B FUND BALANCE DRAW — NOT AN OPERATING EXPENSE, DOES NOT OFFSET REVENUE

📌 **This Draws Down the Measure B Restricted Balance, Not Operating Income**

Capital spending is funded from the Measure B restricted cash balance ($2,955,886 as of 6/30/26) that has built up over prior years — it is a use of accumulated fund balance, not a cost that competes with this year's revenue. It's kept separate from the Operating Surplus/(Deficit) table above for that reason.

Capital Item	25-26 Revised	25-26 Actual	26-27 Target	Note
Furniture and Equipment / Computer Replacements	$100,000	$114,183 (combined w/ Building)	$100,000	Replacing outdated ILS equipment for compatibility with the new ILS software, at both the Coalinga and Huron branches
Building and Improvements	$1,000,000	see above	$300,000	See attached project list
Total Capital Outlay	**$1,100,000**	**$114,183**	**$400,000**	**Funded entirely from the Measure B restricted balance — well above the last two years' actual run rate (~$114,000/yr), so worth tracking execution against that history**

Fund Balance Position — Not Revenue	FY25-26 Starting	FY26-27 Starting (Est.)	$ Change	Note
ⓘ These are accumulated fund balances, not operating income. FY26-27 starting balances are estimated from a preliminary balance sheet; see the Fund Balance & Reserves tab for full detail.				
Unassigned Fund Balance (General Fund) *Board-designated reserve ($750,000, assumed) is within this balance — not a separate account.*	$1,606,942 (est.)	*$1,331,757 (est.)*	($275,185)	*Mirrors the Non-Measure B operating position above*
Measure B Carry-Over — Restricted GF Balance *Confirmed 6/30/26 balance: $2,955,886*	$2,955,886	*$2,746,734 (est.)*	($209,152)	*Reflects Measure B's operating surplus (+$190,848) minus the $400,000 capital draw*
Webb Fund — Endowment Asset *Balance $195,636 (preliminary). Interest earnings shown in revenue above.*	$195,636	*~$200,000 (est.)*	*+interest only*	*Not revenue · Restricted endowment asset · Separate from GF*

Preliminary Budget — Final Reconciliation

STARTING FUND BALANCE	TARGET REVENUE	OPERATIONS EXCL. CAPITAL	COMBINED SURPLUS EXCL. CAPITAL	CAPITAL OUTLAY (MEAS. B)
$4,607,470	$1,515,750	$1,600,087	($84,337)	$400,000
Estimated · June 30, 2026	Possibly understated — see April/June caveat			

Employee $1.13M + S&S $398.4K + Books $74.5K

Non-B ($275,185) + Meas.B $190,848 — see summary table above

Furniture $100K + Building $300K · fund balance draw

REVISED TOTAL EXPENDITURES

$2,000,087

vs. $2,701,000 in FY25-26 revised

PROJECTED ENDING FUND BALANCE

$4,123,133

See Fund Balance tab for full flow

Fund balance draws are NOT revenue. Reserves = estimated unassigned GF balance ($1,606,942 starting · $750,000 board-designated reserve assumed within · $856,942 freely available today). All figures preliminary and unaudited — subject to change once the FY25-26 audit is complete and revenue is confirmed current through June.

Fund Balance and Reserves — June 30, 2026 (Preliminary)

STARTING POSITION FOR FY 2026-27 · SOURCE: DISTRICT'S PRELIMINARY BALANCE SHEET

TOTAL FUND BALANCE

Total Fund Balance	$4,607,470
Prior year (FY24-25, AUDITED 6/26/26)	$4,567,688
Net change in FY25-26	+$39,782

Estimated by rolling forward FY24-25 ending balance with FY25-26 preliminary net income. Subject to audit adjustment.

MEAS. B RESTRICTED (IN GF)

Meas. B Restricted Balance	$2,955,886
FY26-27 Capital Budget	($400,000)
Remaining after capital	~$2,746,734

Confirmed directly from the 6/30/26 balance sheet cash account — not a separate account, restricted within GF, funds capital only.

UNASSIGNED BALANCE (GENERAL FUND)

Total Unassigned Balance (Est.)	$1,606,942
Board-Designated Reserve (within, assumed)	$750,000
Freely available balance	$856,942

Estimated as a plug: Total Fund Balance minus Meas. B and SJVLS. Board reserve assumed unchanged at $750,000 pending confirmation. Not an accountant-confirmed figure.

SJVLS TECH RESERVE (IN GF)

SJVLS Tech Reserve	$44,642
Prior year (FY24-25)	$44,642
Change	$0

Unchanged — likely hasn't had FY25-26 interest allocated yet. Restricted within GF, designated for SJVLS technology purchases.

WEBB FOUNDATION (SEPARATE ENDOWMENT)

Webb Foundation Balance	$195,636
Prior year (FY24-25)	$191,282
Interest earned FY25-26	$4,353

Restricted endowment asset — separate from General Fund. NOT revenue, NOT part of fund balance. Trust document still needed to confirm permitted uses of principal.

Fund Balance Flow — FY 2024-25 Confirmed → FY 2025-26 Preliminary → FY 2026-27 Projected

The FY26-27 column now reflects the confirmed $400,000 capital allocation (Furniture & Equipment $100,000 + Building & Improvements $300,000) rather than a range.

Item	FY 2024–25 (Audited)	FY 2025–26 (Preliminary)	FY 2026–27 Projected
Fund Balance, Beginning of Year	$4,347,095	$4,567,688	$4,607,470
+ Total Revenue	$1,695,636	$1,526,241	$1,515,750
− Total Expenditures	($1,475,043)	($1,486,459)	($2,000,087)
Net Change in Fund Balance	**+$220,593**	**+$39,782**	**($484,337)**

Item	FY 2024–25 (Audited)	FY 2025–26 (Preliminary)	FY 2026–27 Projected
Fund Balance, End of Year	**$4,567,688**	**$4,607,470**	**$4,123,133**
↳ Meas. B Restricted (in GF)	$3,012,531	$2,955,886	$2,746,734
↳ SJVLS Tech Reserve (in GF)	$44,642	$44,642	$44,642
↳ Total Unassigned Balance	$1,510,515	$1,606,942	$1,331,757
— Board-designated Reserve (within unassigned, assumed)	$750,000	$750,000	$750,000
— Freely available (unassigned minus reserve)	$760,515	$856,942	$581,757
Webb Foundation Asset (separate — not in fund balance)	$191,282	$195,636	~$200,000

Read this decline alongside the revenue caveat, not in isolation: expenses in this projection are confirmed through June (payroll, plus the confirmed S&S, collections, and capital figures), but revenue may only reflect activity through April per Henderson CPA's note. That mismatch is the most likely explanation for the projected $358,000 decline below — not a genuine gap between spending and income. The real test is whether May/June revenue, once posted, closes most or all of this gap.

Read the Unassigned decline as an allocation effect, not a real shortfall: Total Unassigned is projected to decline by $275,185 in this specific allocation view, but that's a function of how Salary is split between funds — the 2012 Measure B ballot ordinance directly names "keeping qualified librarians" among its ten authorized uses, so staff salaries are a legitimate Measure B expense, not a stretch. The COMBINED position (all revenue vs. all non-capital spending) is the number that matters: ($84,337), likely overstated further by the revenue-timing caveat. See the Operating Surplus/(Deficit) summary on the Full Preliminary Budget tab for the full split.

Everything above the FY26-27 column is estimated, not accountant-confirmed. The fund-specific split between Measure B and Unassigned uses a reasonable allocation methodology (Measure B tracked directly from its own restricted cash account; Unassigned as the remainder) but should be treated as directional, not exact, until the FY25-26 audit and a proper fund-level report are available. Revenue figures may also be understated if Henderson CPA's data is only current through April — a later revenue update could partially offset this decline.

FY 2025–2026 Revised Budget vs. Actual (Preliminary, Unaudited)

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

This is the same comparison the FY25-26 Revised Budget ran against FY24-25, one year forward: what was budgeted for FY25-26 vs. what actually happened, through 6/30/2026 preliminary figures.

Line Item	FY25-26 Revised Budget	FY25-26 Actual (Prelim.)	$ Variance	% Variance
				REVENUE
Property Tax	$770,000	$713,475	($56,525)	(7.3%)
Special Assessment	$137,000	$125,839	($11,161)	(8.1%)
Mitigation / RDA	$86,000	$50,044	($35,956)	(41.8%)
Sales Tax / Measure B	$625,000	$523,012	($101,988)	(16.3%)
Library Fees and Services	$10,000	$6,602	($3,398)	(34.0%)
Interest Income — General	$35,000	$18,806	($16,194)	(46.3%)
Interest Income — Measure B	$78,000	$70,344	($7,656)	(9.8%)
Interest Income — Webb	$5,500	$4,353	($1,147)	(20.8%)
Book Sales / Other Income	$800	$13,706	+$12,906	+1,613%
Donations / Contributions	$15,000	$61	($14,939)	(99.6%)
TOTAL REVENUE	**$1,762,300**	**$1,526,241**	**($236,059)**	**(13.4%)**
				SALARY AND BENEFITS
Salary (all, combined)	$663,000	$608,123	($54,877)	(8.3%) under
Employee Benefits & Taxes	$225,000	$165,289	($59,711)	(26.5%) under
Health Insurance	$225,000	$215,402	($9,598)	(4.3%) under
Total Salary & Benefits	**$1,113,000**	**$988,814**	**($124,186)**	**(11.2%) under**
				SERVICES AND SUPPLIES
Communications	$6,000	$4,119	($1,881)	(31.4%)
Insurance	$21,000	($1,689) credit	($22,689)	n/a — credit, not spend
Plant & Equip Maintenance	$90,000	$54,870	($35,130)	(39.0%)

Line Item	FY25-26 Revised Budget	FY25-26 Actual (Prelim.)	$ Variance	% Variance
Membership & SJVLS	$75,000	$98,685	+$23,685	+31.6%
Office Supplies & Postage	$8,000	$6,012	($1,988)	(24.9%)
Cataloging	$3,500	$2,524	($976)	(27.9%)
Professional / Specialist Services	$90,000	$70,639	($19,361)	(21.5%) — first time under in 3 yrs
Rents / Leases	$8,000	$8,863	+$863	+10.8%
Travel	$7,500	$8,153	+$653	+8.7%
Training	$7,500	$5,876	($1,624)	(21.7%)
Utilities	$85,000	$69,223	($15,777)	(18.6%)
Database Utilities	$10,000	$8,645	($1,355)	(13.5%)
Publicity	$2,000	$293	($1,707)	(85.3%)
Total Services and Supplies	**$413,500**	**$336,060**	($77,440)	(18.7%) under
				BOOKS AND MATERIALS
Total Books and Materials	**$74,500**	**$47,403**	($27,097)	(36.4%) under
				CAPITAL OUTLAY
Capital Outlay Third consecutive year of massive underspend — consistent with FY24-25's $114,164	$1,100,000	$114,183	($985,817)	(89.6%) under
TOTAL EXPENDITURES	**$2,701,000**	**$1,486,459**	**($1,214,541)**	**(45.0%) mostly capital**
				FUND BALANCE
Fund Balance, Beginning of Year	*N/A — not in budget*	$4,567,688	*= FY24-25 unaudited ending*	
Net Change (Preliminary)	*N/A — not in budget*	+$39,782		
Fund Balance, End of Year (June 30, 2026)	*N/A — not in budget*	**$4,607,470**	*Estimated · subject to audit adjustment*	

Salary & Health Insurance Detail — Confirmed Calculation

✅ **Confirmed by the district:** the Director of Library Services, has a salary of **$100,000/year before benefits** and does NOT receive the union's 5% raise. the Children's Specialist, has a confirmed FY26-27 salary of **$48,443.20** (7/1/26–6/30/27), which already includes her 5% raise. Both figures below replace the earlier estimated annualizations.

Confirmed Salaries — Director and Children's Specialist

Employee	FY25-26 Actual Pay (partial year)	FY26-27 Confirmed Salary	Note
the Director of Library Services	$71,282.48 (~9 of 12 months, hired Oct. 2025)	$100,000.00	Confirmed by the district. Excluded from the 5% union raise.
the Children's Specialist	$2,129.28 (~16 days, paid since 6/15/26)	$48,443.20	Confirmed by the district for the full FY26-27 period (7/1/26–6/30/27). Already includes her 5% raise — do not raise again.

Building the FY26-27 Salary Target

Item	Amount	Note
Total Salary line, all employees (FY25-26 actual)	$569,749.96	Payroll summary TOTAL column, "Salary" row only
Less: the Director actual (removed, replaced with confirmed salary below)	($71,282.48)	
Less: the Children's Specialist actual (removed, replaced with confirmed salary below)	($2,129.28)	
Remaining staff, full-year, raise-eligible	**$496,338.20**	
→ ×1.05 (5% union raise)	$521,155.11	
+ the Children's Specialist, confirmed FY26-27 salary (raise already included)	$48,443.20	
+ the Director's confirmed salary (no raise)	$100,000.00	
FY26-27 Salary Target	**$669,598.31**	**Confirmed figures — very close to the earlier $667,201 estimate, up only $2,397**

Still open: is the $12,800 FY25-26 Monthly Stipend a recurring benefit or one-time? If recurring, add it (unraised) to the FY26-27 base.

Benefits and health insurance are still not adjusted for a full year of the Director's and Children's Specialist's coverage. The Employee Benefits & Taxes line is held at the FY25-26

Revised Budget level ($225,000) as a floor, and Health Insurance is based on actual spend +8% — neither has been individually recomputed to reflect the Director's $100K salary or a full year of the Children's Specialist's benefits. Treat both as reasonable estimates, not final.

Health Insurance — Applied to Actual Spend

Item	FY25-26 Actual	FY26-27 Target (+8.0%)	$ Change
Health Insurance (8120000)	$166,598	$179,926	+$13,328
Health Insurance (8120001)	$48,804	$52,709	+$3,905
Total Health Insurance	**$215,402**	**$232,634**	**+$17,232**

CVT 2026/2027 rates confirmed: Anthem PPO 3 and PPO Bronze both rose ~8.0% across all tiers; Dental, Vision, and Life renewed flat. Effective October 1, 2026 – September 30, 2027.

Why two health insurance lines: the chart of accounts has two codes (8120000, 8120001) — likely a branch or medical/ancillary split. The 8% applies evenly to both.

Notes and Preliminary Checklist

FY24-25 audit complete, zero surprises: the independent audit (report dated 6/26/26) confirms every FY24-25 figure used throughout this document — fund balance, revenue, and every expenditure line. The auditor's own "Economic Factors" disclosure independently reconstructs the exact FY25-26 Revised Budget totals, which is strong validation that the underlying work has been accurate. Also newly confirmed: Net Pension Liability of $754,079 (GASB, full-accrual — doesn't affect the cash-basis budget) and a 4-year rising PERS contribution trend ($90,413 → $86,952 → $111,549 → $113,507) worth factoring into the FY26-27 Employee Benefits estimate.

FY25-26 audit may run later than "early Spring": the FY24-25 audit took nearly 12 months after year-end to complete. Worth asking Henderson CPA directly whether that timeline is expected to hold for FY25-26, since several placeholders in this document are waiting on it.

The projected deficit is very likely a revenue-timing artifact, not a real structural problem: expenses in this draft are confirmed through June, but revenue may only be posted through April (per Henderson CPA). Once May/June revenue — especially Measure B, which typically lags 2-3 months — is added, the ($84,337) combined operating deficit — now fully absorbed by Measure B rather than showing on the Unassigned side — could shrink substantially or disappear. Confirming the true revenue cutoff with Henderson CPA is the single highest-priority open item before the Board reads these numbers as a real gap.

Note on the "Non-B deficit" framing: the ($275,185) figure on the Non-B allocation line is a presentation artifact of internal fund allocation, not a real spending limit — the 2012 Measure B ballot ordinance directly names "keeping qualified librarians" among its ten authorized expenditure categories, so most Non-B-classified staff costs could legitimately sit on the Measure B side. The number that actually reflects the district's financial position is the COMBINED total: ($84,337), likely overstated further by the revenue-timing caveat. The $85,000 Salary shift to Measure B is a modest allocation adjustment (25% → 38% of Salary), not a fix for a real shortfall. See the Operating Surplus/(Deficit) summary for the full picture.

Measure B down 16.3%: $523,012 actual vs. $625,000 budgeted. Confirm with the accountant whether this report reflects revenue through June or only through April (per Henderson CPA's note) before treating this as the new baseline.

Mitigation/RDA down 41.8%: $50,044 vs. $86,000 budgeted. Same timing question.

SJVLS fee jumped 31.6% over budget: $98,685 vs. $75,000 — reverses two years of running under. Confirm one-time catch-up vs. new normal.

Unexplained "Other Income" spike: $13,706 vs. a typical $700-1,000/year. Deliberately not carried forward in this draft.

Good news — Professional Services under budget: $70,639 vs. $90,000, first time in three years. Still worth a cushion given past volatility.

Raise and health insurance are now real numbers: 5% raise = $27,246 confirmed (after annualizing two partial-year hires). Health insurance +8.0% = $232,634, applied to actual spend — though also likely understated for the same annualization reason.

Capital Outlay confirmed at $400,000: $100,000 for Furniture/Equipment (replacing outdated ILS equipment for compatibility with the new ILS software at both branches) and $300,000 for Building & Improvements (see attached project list). Both well above the ~$114,000-115,000 actual run rate of the last two years — worth tracking execution against that history.

Preliminary Checklist

✅ **Completed:**

✅ Confirmed Measure B may fund salaries directly — the 2012 ballot ordinance names "keeping qualified librarians" among its ten authorized uses

✅ Director of Library Services (the Director) salary confirmed at $100,000/year, no 5% raise

✅ Children's Specialist (the Children's Specialist) FY26-27 salary confirmed at $48,443.20 (raise included)

✅ **FY24-25 independent audit received (report dated 6/26/26)** — confirms every figure used in this document with zero material adjustments

✅ FY25-26 preliminary P&L and Balance Sheet received (unaudited, through 6/30/2026)

✅ 5% union raise calculated using actual payroll data, with two partial-year hires annualized first ($27,246)

✅ Salary line adjusted for Director (hired Oct. 2025) and Children's Specialist II (paid since 6/15/26) partial-year gaps

✅ SJVLS Huron transportation fee (+$3,955) added with explanation

✅ Collections and Summer Reading held at FY25-26 Revised Budget levels pending complete actuals

✅ CVT 2026/2027 health insurance rates applied to actual FY25-26 spend (+$17,232)

✅ Full FY25-26 revised budget vs. actual comparison completed, incl. fund balance rollforward

✅ Fund Balance Flow projected through FY26-27 with the confirmed $400,000 capital allocation

✅ Employee Benefits & Taxes corrected to hold at the FY25-26 Revised Budget level, fixing an inconsistency where Total Salary & Benefits had appeared to decrease

✅ Confirmed Services & Supplies is Non-Measure B only and Books & Materials is Measure B only, consistent with the FY25-26 revision

☐ **Needed From Accountant:**

☐ Confirm whether the P&L reflects revenue through June or only through April

☐ Confirm Measure B and Mitigation/RDA declines are real, not accrual timing

☐ Confirm SJVLS fee jump — one-time catch-up or new ongoing level

☐ Identify the source of the $13,706 "Other Income" spike

☐ Explain the $1,689 Insurance credit

☐ Confirmed FY26-27 CalPERS employer rate and UAL payment amount (4-year trend: $90,413 → $86,952 → $111,549 → $113,507 — rising)

☐ Fund-level balance breakdown (confirm Total Unassigned and $750K reserve) once available

☐ FY25-26 audit timeline — the FY24-25 audit took ~12 months after year-end; confirm whether "early Spring" for FY25-26 is still realistic

☐ **Needed From District / Board:**

☐ **Confirm the $85,000 Salary shift to Measure B** — moves Measure B's share of Salary from 25% to 38%; note the real solvency check is the COMBINED total (($84,337)), not the internal Non-B allocation figure

- ☐ Is the $12,800 Monthly Stipend a recurring benefit or one-time?
- ☐ Confirm whether Employee Benefits & Health Insurance also need annualization adjustments for these two hires
- ☐ Board-level target for Books & Materials given two years of underspend
- ☐ Confirm $750,000 board-designated reserve figure is still current policy

☐ Later Steps:

- ☐ Update this document once the FY25-26 audit is complete
- ☐ Present to Finance Committee before full Board adoption
- ☐ Board adoption vote — public notice per Brown Act if required

⚠ **Preliminary Notice:** All FY 2025-26 figures are unaudited and pending the accountant's audit (expected complete early Spring). Fund balance components are estimated, not accountant-confirmed. This is normal for government budgets — the FY26-27 budget is built on the best available current-year data and will be revised once final figures are known.

Coalinga-Huron Library District · FY 2026–2027 Preliminary Budget
Based on FY 2025–26 Preliminary (Unaudited) Actuals through 6/30/2026 · 5% Raise + CVT Rates Applied · Prepared July 2026
305 N. Fourth Street, Coalinga, CA 93210 · Data: 2025_26_Payroll_Summary · CHDL_B_S_2026_06_30 · CHDL_P_L_2025_26