COALINGA-HURON LIBRARY DISTRICT · GENERAL FUND

FY 2026–2027 Budget

Prepared August 2026
305 N. Fourth Street
Coalinga, CA 93210

For Board Adoption · Built From Trended Audited History (FY20–FY25) + FY25-26 Partial Actuals

FOR BOARD ADOPTION | FY24-25 AUDIT FINAL — NO ADJUSTMENTS | FY25-26 TRENDED, NOT YET AUDITED

STARTING FUND BALANCE (TRENDED)
$4,635,000
Est. 6/30/26 · pending audit

MEAS. B RESTRICTED
$2,955,886
Per partial 6/30/26 balance sheet

TOTAL UNASSIGNED (TRENDED)
$1,634,472
Incl. $750K board-designated reserve (assumed)

FY25-26 TRENDED REVENUE
$1,660,700
Full-year est., not audited

FY26-27 TARGET REVENUE
$1,651,000
Trended from FY20–FY25 audits

FY26-27 TARGET EXPENDITURES
$2,062,587
Incl. $400K authorized capital

OPS SURPLUS / (DEFICIT) EXCL. CAPITAL
($11,587)
Combined, both funds

PROJECTED ENDING FUND BALANCE
$4.22M – $4.47M
Depending on capital execution

Capital outlay ($400,000 — $100,000 Furniture/Equipment + $300,000 Building/Improvements) is funded entirely from the Measure B restricted balance under the 2012 ballot ordinance's expressly authorized use for capital assets — 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. Fund balance draws are NOT revenue and are shown separately. Negative numbers shown as (amounts). Red = over budget/concern · Green = savings/improvement · Blue/Purple = confirmed known change · Orange = estimate pending confirmation.

REVENUE — NON-MEASURE B

TRENDED FROM 6-YEAR AUDITED HISTORY

Revenue Line Item	FY25-26 Trended	FY26-27 Target	$ Change	Note
Property Tax (secured & unsecured)	$714,000	$715,000	+$1,000	Plateaued last 3 audited years (~$700K–$717K). FY24-25 audited actual: $712,814.
Special Property Tax Assessment	$133,000	$135,000	+$2,000	Mild, steady decline trend. FY24-25 audited actual: $137,179.
Mitigation Fund / RDA	$82,000	$78,000	($4,000)	Winding down per audit's Economic Dependency note. FY24-25 audited actual: $86,152.
Library Fees and Services	$10,500	$10,000	($500)	FY24-25 audited actual: $11,479.
Interest Income — General Fund Combines General + Mitigation interest + Donations interest, per district GL convention	$21,918	$20,600	($1,318)	FY24-25 actual (confirmed from GL): $32,742. Pulling back off the FY24-25 peak as rates ease.

Revenue Line Item	FY25-26 Trended	FY26-27 Target	$ Change	Note
Interest Income — Webb Foundation	$5,079	$4,800	*($279)*	FY24-25 actual (confirmed from GL): $5,566. Restricted endowment interest.
Donations / Contributions	$5,300	$5,000	*($300)*	FY24-25 audited actual: $5,600.
Book Sales, Other Income	$900	$1,000	*+$100*	FY24-25 audited actual: $778.
SUBTOTAL — NON-MEASURE B REVENUE	$972,697	$969,400	($3,297)	

REVENUE — MEASURE B

HIGHEST-RISK LINE — SEE TREND BASIS TAB

Revenue Line Item	FY25-26 Trended	FY26-27 Target	$ Change	Note
Measure B Sales Tax	$606,000	$605,000	*($1,000)*	Two straight audited years of decline (~-3%/yr). FY24-25 audited actual: $625,271. Confirm the FY25-26 full-year number first once audited — this is the line most likely to move the whole budget.
Interest Income — Measure B	$81,996	$76,600	($5,396)	FY24-25 actual (confirmed from GL): $78,055. Pulling back off the FY24-25 peak as rates ease.
SUBTOTAL — MEASURE B REVENUE	$687,996	$681,600	($6,396)	
TOTAL REVENUE	$1,660,693	$1,651,000	($9,693)	**FY24-25 audited total: $1,695,635. Interest sub-split is estimated for FY25-26/26-27 targets from confirmed FY24-25 GL proportions.**

EXPENDITURES — SALARY AND BENEFITS

MEASURE B % APPLIED CONSISTENTLY, PER BOARD WORKSHOP

Board direction applied: Measure B's 38%/62% share of Salary is now applied uniformly to Employee Benefits & Taxes and Health Insurance — a new application beyond prior budgets. The 2012 ballot ordinance names "keeping qualified librarians" as an authorized use, which supported the original Salary shift; extending it to benefits/health leans on the same rationale. Recommend it be its own explicit line in the adoption motion.

Category	FY26-27 Non-B (62%)	FY26-27 Meas.B (38%)	FY26-27 Total	FY25-26 Trended (Total)	$ Change	Note
Salary Confirmed contracts, not trended	$416,946	$252,652	$669,598	~$630,000	+$39,598	Director $100,000 (no raise) + Children's Specialist $48,443.20 (raise incl.) + remaining staff +5% union

Category	FY26-27 Non-B (62%)	FY26-27 Meas.B (38%)	FY26-27 Total	FY25-26 Trended (Total)	$ Change	Note
						raise. FY24-25 audited actual: $591,137.
Employee Benefits & Taxes	$146,940	$90,060	$237,000	~$243,000	*($6,000)*	4-yr CalPERS/UAL trend still rising ($90,413→$86,952→$111,54 FY26-27 rate not yet confirmed — flagged in Notes tab. FY24-25 audited (combined w/ health): $365,622.
Health Insurance NEW MEAS.B SHARE	$144,233	$88,401	$232,634	~$157,000	+$75,634	CVT 2026/2027 renewal (+8.0%) applied to actual spend. Previously 100% Non-B; now 38% shifted to Measure B for the first time.
TOTAL SALARY AND BENEFITS	**$708,119**	**$431,113**	**$1,139,232**	**~$1,030,000**	**+$109,232**	**FY24-25 audited combined total: $956,759.**

EXPENDITURES — SERVICES AND SUPPLIES

NON-MEASURE B ONLY

Professional/Specialist Services raised to $150,000 per Board direction — double the earlier $75,000 target and more than double the FY25-26 actual of $70,639 (first time under budget in three years). Recommend a one-line rationale in the adoption packet.

Category	FY25-26 Trended	FY26-27 Target	$ Change	Note
Communications	$4,800	$6,000	*+$1,200*	FY24-25 actual $5,409
Insurance	$20,500	$21,000	*+$500*	FY24-25 actual $19,676
Plant & Equipment Maintenance	$62,000	$70,000	*+$8,000*	FY24-25 actual $87,145
Membership & SJVLS (incl. Huron transport)	$100,000	$102,655	*+$2,655*	Two years of upward pressure; FY25-26 ran +31.6% over budget at $98,685
Office Supplies & Postage	$7,000	$8,000	*+$1,000*	FY24-25 actual $7,613
Cataloging	$2,900	$3,500	*+$600*	FY24-25 actual $3,461
Professional / Specialist Services BOARD CHANGE	$80,000	$150,000	+$70,000	Set per Board direction — well above trend and FY25-26 actual $70,639
Rents / Leases	$9,000	$9,000	–	FY24-25 actual $7,438

Category	FY25-26 Trended	FY26-27 Target	$ Change	Note
Travel	$7,500	$5,000	($2,500)	SJVLS now covers part of Huron drop-off. FY24-25 actual $4,639
Training	$6,200	$7,500	*+$1,300*	FY24-25 actual $2,316
Utilities	$75,000	$80,000	*+$5,000*	FY24-25 actual $71,092
Database Utilities	$9,000	$8,700	*($300)*	Tracked as a separate GL line since FY25-26
Publicity	$1,100	$2,000	*+$900*	Tracked as a separate GL line since FY25-26
TOTAL SERVICES AND SUPPLIES	**$385,000**	**$473,355**	**+$88,355**	**FY24-25 audited comparable total (excl. Membership/Database/Publicity, not separately broken out that year): $293,406**

EXPENDITURES — BOOKS AND MATERIALS

MEASURE B ONLY · NO CUTS TO COLLECTIONS

Category	FY25-26 Trended	FY26-27 Target	$ Change	Note
Books & Materials (all collections, Coalinga & Huron)	$48,000	$50,000	*+$2,000*	Actual spend has landed $47K–$55K two straight years regardless of budget. FY24-25 audited actual $109,412 included a one-time collection replenishment — not representative of the trend. "No cuts to collections" policy maintained.

EXPENDITURES — CAPITAL OUTLAY

MEASURE B FUND BALANCE DRAW — NOT AN OPERATING EXPENSE

> **Execution trend warning:** capital outlay has landed at almost exactly $114,000–$115,000 for three straight years, regardless of authorization level (as high as $1.1M in one prior year). The $400,000 below is the legal spending ceiling for the adoption motion; treat $150,000 as the realistic planning number for cash flow.

Item	FY24-25 Actual	FY26-27 Authorized	Trend-Realistic Est.
Furniture & Equipment / ILS Replacement	$114,164 combined	$100,000	~$150,000
Building & Improvements		$300,000	

Item	FY24-25 Actual	FY26-27 Authorized	Trend-Realistic Est.
TOTAL CAPITAL OUTLAY	**$114,164**	**$400,000**	

OPERATING SURPLUS / (DEFICIT) SUMMARY

NON-B AND MEASURE B SHOWN SEPARATELY, THEN COMBINED

FY26-27 Target	Non-Measure B	Measure B	Combined
Revenue	$969,400	$681,600	$1,651,000
Employee Costs	$708,119	$431,113	$1,139,232
Services & Supplies	$473,355	—	$473,355
Books & Materials	—	$50,000	$50,000
Total Expenditures (excl. Capital)	**$1,181,474**	**$481,113**	**$1,662,587**
OPERATING SURPLUS / (DEFICIT) — EXCL. CAPITAL	($212,074)	+$200,487	($11,587)
The Non-Measure B side runs a real, structural gap that Measure B's surplus covers almost entirely. Combined, the operating budget is close to breakeven. This excludes Capital Outlay, which draws separately from the Measure B fund balance below.			
Less: Capital Outlay (authorized ceiling)	—	($400,000)	($400,000)
NET CHANGE IN FUND BALANCE (Authorized Basis)	($212,074)	($199,513)	($411,587)
If capital executes at its trend-realistic ~$150,000 instead of the full $400,000 authorization, the combined net change improves to roughly ($161,587), and the Measure B side stays positive (+$50,487).			

Fund Balance and Reserves — Starting Position for FY 2026-27

SOURCE: FY25-26 BALANCE SHEET ON HAND (PARTIAL, TRENDED)

Component	6/30/25 (Audited)	6/30/26 (Trended Est.)	Note
Total Fund Balance	$4,567,688	~$4,635,000	Prior year audited + trended FY25-26 net change (+$67,700 est.)
Measure B Restricted (in GF)	$3,012,531	$2,955,886	Per partial 6/30/26 balance sheet — not yet a full-year confirmed figure
SJVLS Tech Reserve (in GF)	$44,642	$44,642	Unchanged — likely hasn't had FY25-26 interest allocated yet
Total Unassigned Balance	$1,510,515	~$1,634,472	Plug: Total Fund Balance minus Meas. B and SJVLS
— Board-Designated Reserve (within, assumed)	$750,000	$750,000	Assumed unchanged pending Board confirmation
— Freely Available (Unassigned minus Reserve)	$760,515	~$884,472	
Webb Foundation (separate endowment, NOT in fund balance)	$191,282	$195,636	Restricted endowment asset; interest earnings only shown in revenue above

Fund Balance Flow

AUDITED → TRENDED → TARGET

Item	FY24-25 (Audited, Final)	FY25-26 (Trended, Pending Audit)	FY26-27 (Budget Target)
Fund Balance, Beginning of Year	$4,347,095	$4,567,688	~$4,635,000
+ Total Revenue	$1,695,635	~$1,660,700	$1,651,000
− Total Expenditures (incl. Capital)	($1,475,042)	~($1,593,000)	($2,062,587) authorized / ~($1,812,5
Net Change	+$220,593	~+$67,700	~($411,587) / ~($161,587)
FUND BALANCE, END OF YEAR	$4,567,688	~$4,635,000	~$4,223,000 / ~$4,473,000

Everything in the FY25-26 column is a trended estimate, not an accountant-confirmed figure — treat it as directional until the FY25-26 audit closes (the FY24-25 audit took ~12 months after year-end, so expect FY25-26's audit around mid-2027). The FY26-2

Methodology

WHY EACH LINE IS TRENDED THE WAY IT IS

Per Board direction: the FY25-26 P&L/Balance Sheet on hand are partial (through ~April 2026, per Henderson CPA). Rather than apply one flat scaling factor to every line — which doesn't work, since revenue lines don't collect evenly across the year — each line above is trended from six years of **audited** actuals (FY2019-20 through FY2024-25), with the partial-year data used only as a directional check, not the basis for the number.

Line	FY22	FY23	FY24	FY25 (Audited)	Trend Read
Property Tax (core)	$597,663	$700,391	$716,978	$712,814	Plateaued last 3 audited years (~$700K–$717K) — no growth assumed
Special Assessment	$147,134	$139,670	$141,700	$137,179	Mild, steady decline
Measure B Sales Tax	$637,257	$648,892	$644,882	$625,271	Two straight audited years of decline (~-3%/yr); continued at that pace, not the steeper drop the partial data implies
Combined Interest (Gen+MeasB+Webb)	$41,142	$72,451	$102,201	$116,362	Peaked FY24-25 with rate hikes; trended down to reflect the current rate-cut cycle. Confirmed FY24-25 split: General $32,742 · Meas.B $78,055 · Webb $5,566

Expense Line	Trend Basis
Salary	Not trended — built from confirmed contracts (Director $100,000, no raise; Children's Specialist $48,443.20, raise included; remaining staff +5% union raise)
CalPERS / Employee Benefits & Taxes	4-year confirmed trend: $90,413 → $86,952 → $111,549 → $113,507, still rising. FY26-27 rate not yet confirmed by CalPERS/Henderson.
Health Insurance	Not trended — CVT's confirmed 2026/2027 renewal rate (+8.0%) applied to FY25-26 actual spend
Membership & SJVLS	Two years of upward pressure (from $75K budget to $98,685 actual, +31.6%); FY26-27 target already reflects that trend
Professional / Specialist Services	Not trended — set at $150,000 per Board direction, above both the trend and the prior $75,000 target
Capital Outlay	Three straight years landing near $114,000–$115,000 actual regardless of authorization ($400,000–$1.1M authorized in various years); trend-realistic estimate carried at $150,000

Notes for the Board

- **Every FY25-26 figure in this budget is trended, not audited.** Henderson CPA confirmed the Balance Sheet and P&L on hand run through approximately April 2026. Each line was trended forward from six years of audited actuals rather than scaled by a flat fraction, consistent with Board direction.
- **Interest income breakdown is now confirmed, not estimated.** The district's internal GL (2425 Grouping Report) splits FY24-25 interest as: General $32,742 · Measure B $78,055 · Webb Foundation $5,566 — matching the audit's combined "Investment earnings" total of $116,362. These confirmed figures replace the earlier estimated proportional split.
- **Measure B extended to Benefits & Health Insurance** at the same 38% share used for Salary — a new application beyond prior budgets. Recommend this be called out explicitly in the adoption motion as a documented Board decision.
- **Professional/Specialist Services doubled to $150,000** per Board direction. Worth a one-line rationale in the packet since it's the largest percentage increase in this budget.
- **Capital Outlay ($400,000 authorized)** has a three-year history of landing near $114,000–$115,000 regardless of authorization level. The Measure B draw shown is a ceiling, not a spending forecast.
- **Measure B sales tax ($605,000 target)** is the highest-risk revenue line — trended at the recent audited decline rate. Revisit first if any variance emerges once FY25-26 is audited.

Coalinga-Huron Library District · FY 2026–2027 Budget
Trended from FY2019-20 through FY2024-25 audited actuals (Jaribu W. Nelson, CPA) + FY2025-26 partial actuals through ~April 2026 (Henderson CPA) · Prepared August 2026
305 N. Fourth Street, Coalinga, CA 93210