



ANNUAL ADOPTED BUDGET

FISCAL YEAR 2026-2027





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Annual Budget

Fiscal Year 2026-2027



Board of Library Trustees

Brenda Estrada

District 2

President

Dr. Richard Rams

District 3

President Pro Tem

Dr. Christian Quintero

District 4

Secretary

L. Carole Jensen

District 1

Trustee

Rudy Solorzano

District 5

Trustee

Library Director

Helen Medina



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Budget Message





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Library Director's Budget Message

June 23, 2026

Honorable Board of Library Trustees,

I respectfully submit the Fiscal Year 2026–2027 Budget for the Buena Park Library District. This budget reflects the District's commitment to responsible fiscal stewardship, transparent governance, and the delivery of high-quality library services that support education, lifelong learning, and community engagement. Through disciplined financial management, conservative budgeting practices, and long-term planning, the District remains focused on sustaining essential services while preparing for future community needs.

The District enters the upcoming fiscal year in a stable fiscal position, guided by the oversight of the Board of Trustees. This budget maintains core services while allocating resources to operational needs and responsible management of capital investments.

This year marks a significant milestone as the District prepares for the renovation and modernization of the library facility. To accommodate construction, library operations will temporarily relocate. During this period, priorities will shift to support the capital project, including relocation planning, project coordination, and maintaining continuity of essential services. Procurement of physical collections will be temporarily reduced due to the smaller facility and staffing levels will temporarily be lower during the relocation period as a result of the short-term reduction in services. The transition presents opportunities to strengthen outreach efforts and partnerships with local schools, organizations, and civic institutions, ensuring continued access to programs and resources. The relocation and transition also offer a unique opportunity to update the District's information technology infrastructure to provide more effective and resilient services going forward.

This renovation represents a long-term investment in the community's educational, cultural, and civic resources and positions the District for a successful reopening of a modernized library that will continue to serve as a welcoming hub for learning, discovery, and community engagement.

I extend sincere appreciation to community members and taxpayers whose support makes these services and investments possible. I also thank the Board of Trustees for their leadership and the District's staff for their dedication to serving the community.

Respectfully submitted,

A handwritten signature in blue ink that reads "Helen Medina". The signature is written in a cursive style with a large, stylized 'H' and 'M'.

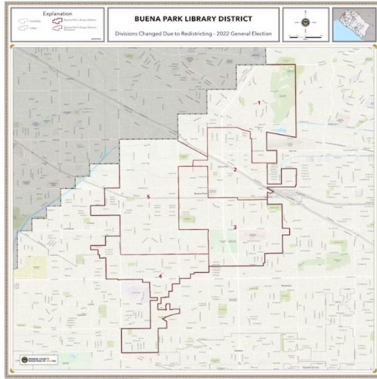
Helen Medina
Library Director
Buena Park Library District

District Overview





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District Map



District Overview

The Library District serves a diverse and growing community, providing access to educational, cultural, and informational resources to residents of all ages. Organized as a Special District under California Education Code Section 19600-19734, the District is an independent public agency with its own governing Board of Library Trustees and dedicated funding from property taxes, grants, and other sources. Unlike city or county libraries, the District is a standalone entity, responsible for managing its own operations, budget, and capital projects in accordance with state law and local governance policies.

The District provides services to a population of 83,336 residents, including families, students, and seniors. Community demographics reflect a broad range of ages, educational backgrounds, and socio-economic levels, highlighting the importance of accessible and inclusive library services.

The District operates a central library, offering spaces for study, programming, and community meetings. The library will undergo a major renovation and modernization project, requiring temporary relocation of operations to the Walter Knott Education Center while construction is underway. Programs include early literacy initiatives, workforce development, adult learning, technology access, and community engagement activities.

The District collaborates with schools, civic organizations, and cultural institutions to extend the reach of services beyond its physical facilities. These partnerships, together with the renovation project, position the District to continue serving as a welcoming hub for learning, discovery, and civic engagement for years to come.

Our Mission



The Buena Park Library is committed to providing free and equal access to information, programs and services to educate, entertain and enrich the lives of our diverse community.

Our Vision



The Buena Park Library is our community's center for discovery, lifelong learning, enjoyment, and connection with others.

District Services

The District provides a broad range of services and resources to meet the educational, informational, and recreational needs of the community. Core services include traditional lending, digital access, literacy programs, technology support, and community engagement initiatives.

The District prides itself on being a fine-free Library. Understanding that fines are a significant barrier that prevents patrons from accessing needed information, removing that barrier with the hope that more people will enjoy our library services and borrow materials to fulfill our mission to educate, entertain, and enrich the lives of our diverse community.

Our Services At A Glance

 Core Programs & Learning <i>Supports literacy, creativity, skill-building, civic engagement, and intergenerational community connection</i> - Storytimes & early literacy - Summer reading programs - Book discussion groups - Craft programs - Volunteer opportunities for teens & adults - Workshops & lifelong learning events - Multilingual print books, music CDs, Audiobooks, and DVDs	 Electronic Resources & Digital Services <i>Expands access to e-books, research, educational content, and digital learning tools for all ages</i> - Libby (OverDrive) eBooks - Hoopla eBooks and Streaming Content - Kanopy Streaming Content - Mango Languages - Newsbank (OC Register) - HelpNow Homework Assistance - Novelist and Library Aware Readers Advisory and eNewsletters - Auto Repair Source - Gale Virtual Reference Library - Beanstack Reading Challenge Program - NY Times Online - Palace Project eBooks - ProQuest Online Research - Britannica Online Encyclopedia	 Community Outreach <i>Engages with schools, local organizations, and other government agencies to provide information and access to library programs and services to all segments of our community</i> - Pop-Up Library - Community Events - School Visits - Lunch at the Library - Informational Presentations - Story Times	 Library of Things <i>Provides hands-on learning, wellness, outdoor exploration, and enrichment opportunities beyond traditional library materials</i> - Ukuleles - Blood pressure monitors - Wi-Fi hot spots - Launchpad learning tablets - Nature explorer backpack kits - California State Parks passes	 Passport Services <i>Serves as a United States Passport Acceptance Facility, providing regional access to passport acceptance services to our local community</i> - Passport Acceptance - Passport Photos
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Organizational Structure





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Organizational Structure

Board of Library Trustees

The District is governed by a Board of Library Trustees appointed/elected under the enabling legislation, providing policy direction, fiscal oversight, and strategic guidance to ensure the delivery of high-quality library services. The Board works in partnership with the Library Director to ensure that library services meet the community's evolving needs while responsibly managing public funds.

The Board of Library Trustees meets regularly to review financial reports, approve the annual budget, establish policies, and provide oversight for major projects, including the upcoming library renovation and temporary relocation. Their guidance ensures the District remains financially responsible while continuing to serve the diverse needs of the community.

President	President Pro Tem	Secretary	Trustee	Trustee
Brenda Estrada District 2	Dr. Richard Rams District 3	Dr. Christian Quintero District 4	L. Carole Jensen District 1	Rudy Solorzano District 5

District Staff

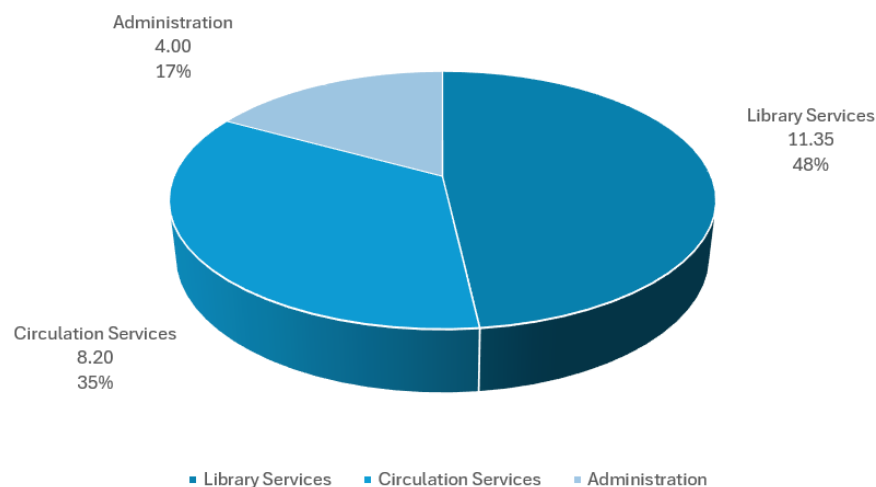
The Library District currently relies on a skilled team of 23.55 full-time equivalent (FTE) positions, 15 full-time and 8.55 part-time positions, to deliver high-quality services, manage programs, and support capital projects, including the upcoming central library renovation. Each position is aligned with the District's priorities, ensuring continuity of core services, digital access, Library of Things lending, and community programs.

Departments by Positions

The District's primary role, as a special district, is to provide library services to our patrons and the public through three departments: Administration, Library Services, and Circulation Services. Our most important resource in fulfilling those services is our people, our staff, who perform their duties and responsibilities with a strong commitment to providing free and equal access to information, programs and services to educate, entertain and enrich the lives of our diverse community.

This fiscal year, there will be renewed focus on training, cross-training, and growing the skill sets of staff in the various Departments. Staff allocations have been strategically reviewed and aligned to ensure continuity of library services and programs at the temporary location while the main Library building is undergoing renovations.

FTE by Department



Administration (4.00 FTE)

Library Director (1.0 FTE): Has overall responsibility for policy development and implementation, program planning, fiscal management, administration, and operation of the District's services, programs and activities.

Administrative Specialist (1.0 FTE): (Reclassification) Supports Administration Department by performing a variety of technical, complex, specialized, and confidential office administrative support to the Library Director in support of the Board of Trustees and District Staff.

IT Systems Specialist (1.0 FTE): Supports District operations by performing a variety of technical duties related to the installation, operation, maintenance, and repair of computer hardware, software, communication systems, and related equipment.

Business Officer (1.0 FTE): Supports the Administration Department by performing professional administrative and analytical duties including budget development, administration, and financial analysis and reporting.

Library Services (11.35 FTE)

Library Services Manager (1.00 FTE): Manages the staff and daily operations of the Library Services Department, including adult, teen, and children programs, collections, and services, and outreach. Prepares program budgets, manages grants, and assists in policy development and operational strategies.

Senior Librarian (1.00 FTE): Coordinates children's programs including story times, collection management, special events, partnerships, volunteers, and summer reading programs. Supervises staff in assigned program areas. Oversees the Korean Language programs and library collection.

Adult Services Librarian II (2.00 FTE): Performs complex professional librarian duties under general direction including curating collections, planning and implementing programs, and performing reference and readers advisory.

Adult Services Librarian I (1.00 FTE): Performs routine professional librarian duties under general supervision including curating collections, planning and implementing programs, and performing reference and readers advisory.

Library Programs Coordinator (1.00 FTE): Plans and coordinates programs, events, and activities. Applies for and manages grants, community outreach

initiatives, community partnerships, school programs, and the Pop-Up Library. Assists with the training and supervision of clerical staff.

Senior Library Technician (1.00 FTE): (Reclassification) Performs a variety of complex technical and administrative paraprofessional duties including ordering, receiving, cataloging, and processing new materials for the District, processing and reconciling invoices, and performing cash handling and reconciliation tasks.

Library Assistant (3.90 FTE): Performs a variety of paraprofessional duties including conducting programs, creating displays, and assisting patrons with library resources.

Library Clerk (0.45 FTE): Performs a variety of clerical and library support duties including processing library materials, assisting with customer service, and performing passport services tasks.

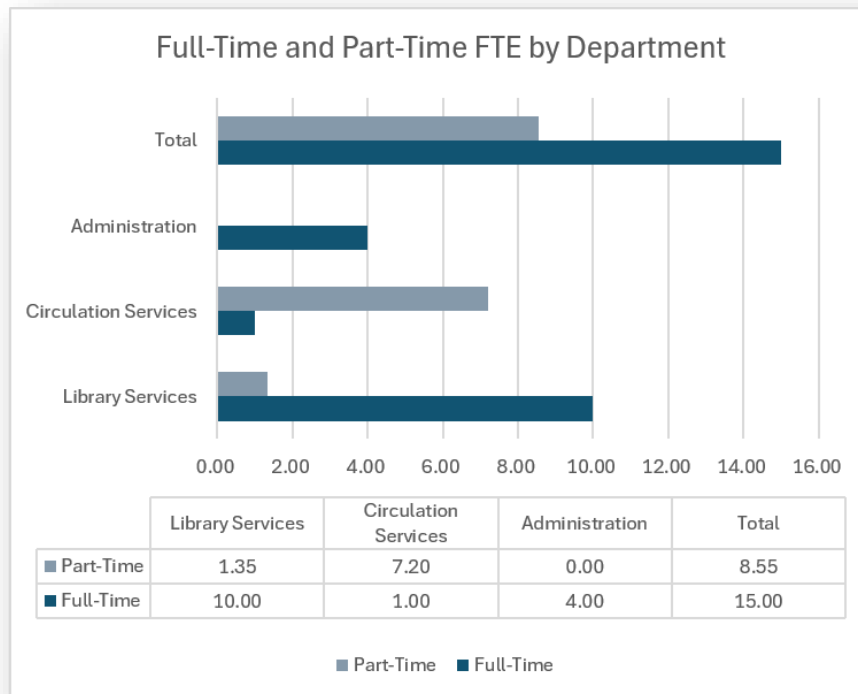
Circulation Services (8.20 FTE)

Circulation Services Supervisor (1.00 FTE): Supervises staff who perform customer service and clerical functions related to the Circulation Services Department and the Passport Services Division, including patron account management and execution of passport application procedures.

Library Clerk (6.30 FTE): Performs a variety of clerical and library support duties including processing library materials, assisting with customer service, and performing passport services tasks.

Library Page 0.90 FTE: Performs routine manual and clerical duties including shelving books, sorting items, filing, and answering directional or service questions from library patrons and the public.

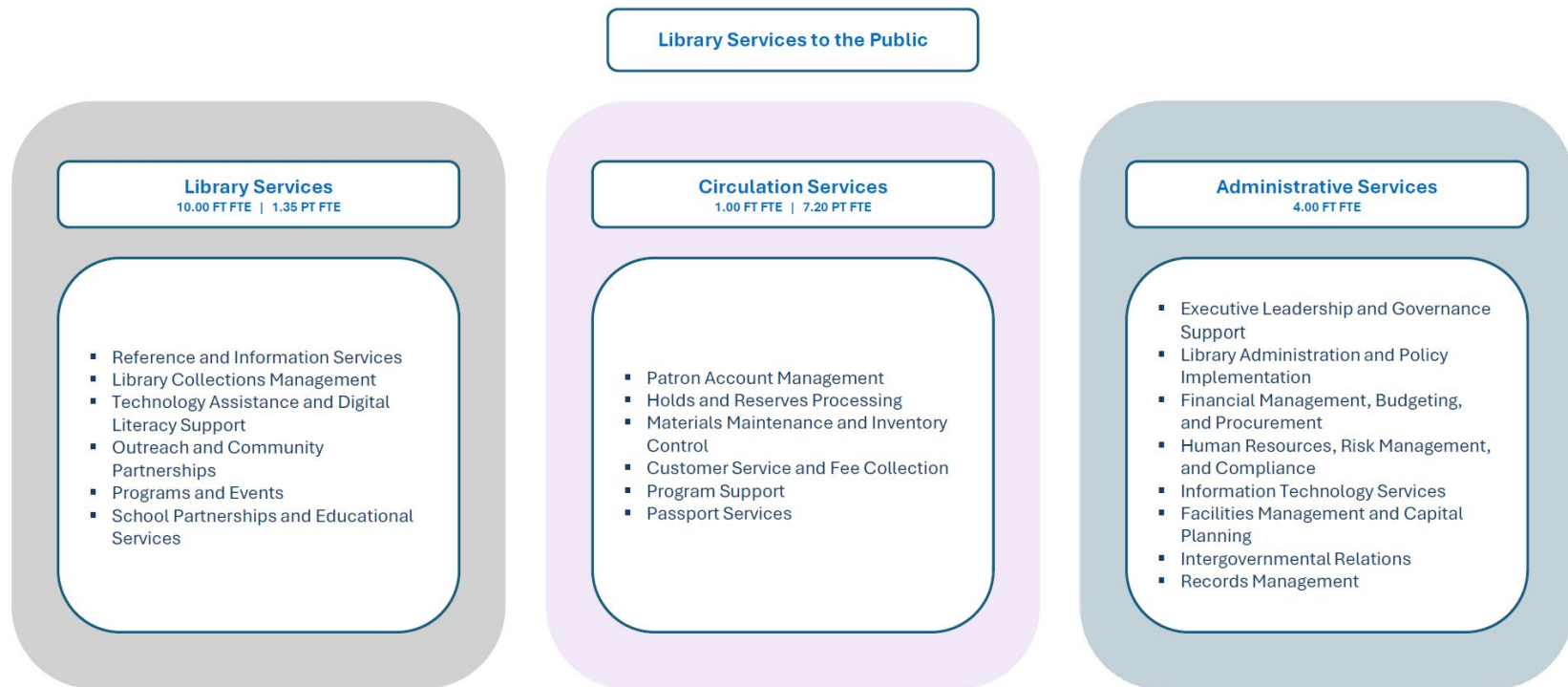
The chart below shows the breakdown of the full-time and part-time FTE by their respective departments.



Departments by Functions

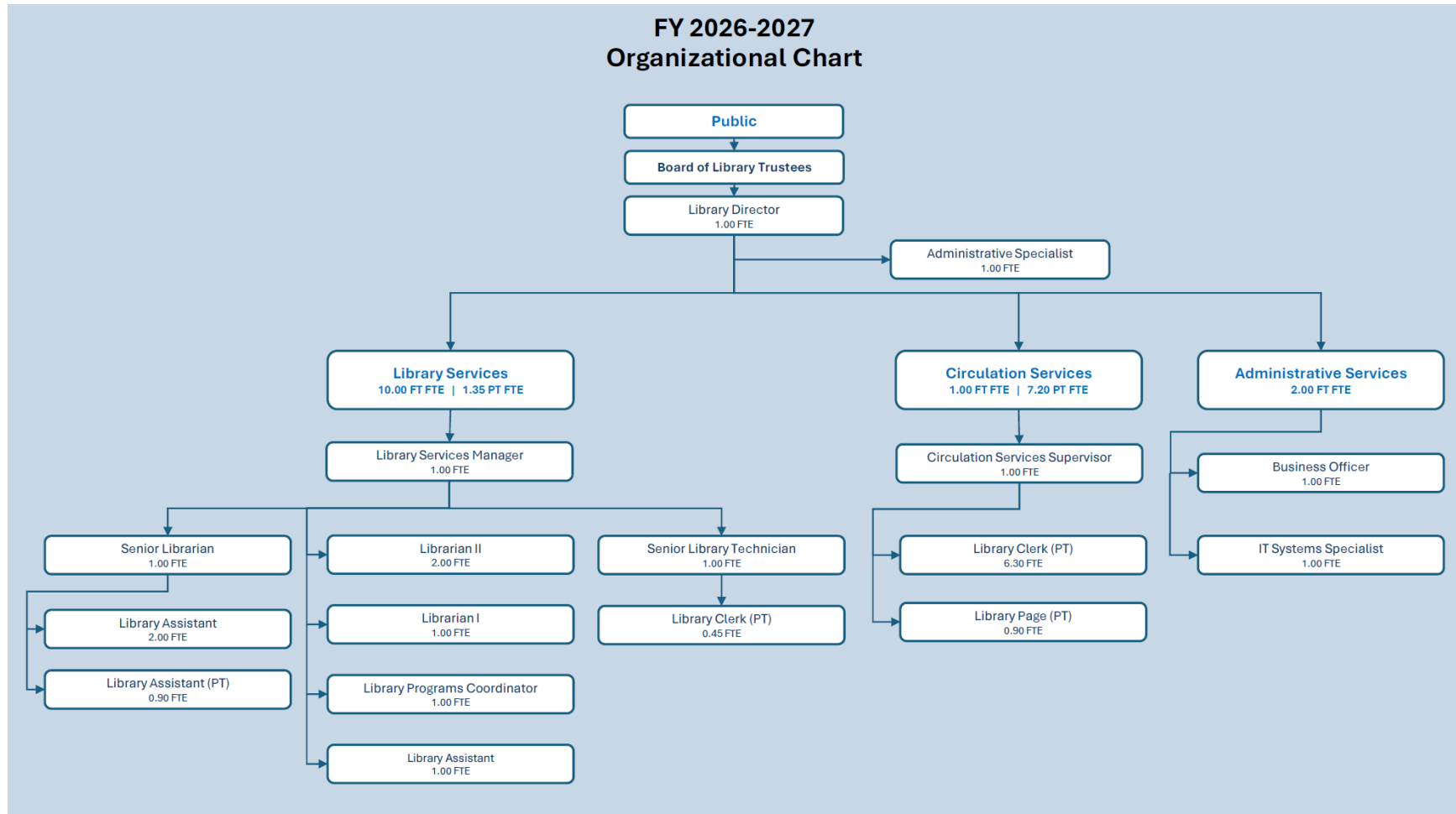
The various District services are provided to the patrons by three departments: Library Services, Circulation Services, and Administrative Services. These departments work together seamlessly under the guidance of the professional staff.

FY 2026-2027 Functional Chart



Definitions: ■ FTE: Full-Time Equivalent ■ FT: Full-Time ■ PT: Part-Time

Organizational Chart



Authorized Positions

The positions listed in this budget reflect the authorized positions in FY 2026-2027, both funded and unfunded positions. The funded positions are funded with current resources. All positions, both full-time and part-time, are shown in Full-Time Equivalents (FTE). An FTE is defined as a position that works 2,080 hours per fiscal year. For example, a full-time employee who works 2,080 hours per year equals 1.00 FTE. A part-time employee who works 1,040 hours per fiscal year equals 0.50 FTE.

The addition or deletion of positions after the budget adoption will occur within the District guidelines as stated in Education Code Section 19647, where “[the] board of library trustees shall prescribe the duties and powers of the librarian, secretary, and other officers and employees of the library, determine the number of and appoint all officers and employees, and fix their compensation. The officers and employees shall hold their offices and positions at the pleasure of the board.”

In FY 2026-2027, the total FTE is 23.55. There is a net decrease of 2.35 FTE from the previous fiscal year’s 25.90 FTE.

The Summary of Authorized Positions is noted as follows:

1. Reclassification of Administrative Assistant to Administrative Specialist per Classification Study in June 2026.
2. Elimination of Facilities Maintenance Supervisor position per Board Meeting on February 3, 2026, effective March 19, 2026.
3. Two Librarian II positions are authorized in the FY 2026-2027 budget. However, one of two Librarian II positions is unfunded to allow for reduced services during the Renovation Project relocation in FY 2026-2027. Full funding of the position is planned to be restored in FY 2027-2028 when the Library moves back to the District Office.
4. Reclassification of Library Technician to Senior Library Technician per Classification Study in June 2026.
5. Elimination of 0.45 FTE of Part-Time Library Clerk position per Board Meeting on February 3, 2026, effective March 19, 2026.
6. Elimination of 0.90 Part-Time Library Page position per Board Meeting on February 3, 2026, effective March 19, 2026.

FY 2026-2027
Authorized Positions

<i>Full Time Equivalent (FTE)</i>				
Full-Time Positions	Authorized	Adopted		
Job Title	2025-2026	2026-2027	Change	Note
Administrative Assistant	1.00	0.00	(1.00)	1
Administrative Specialist	0.00	1.00	1.00	1
Business Officer	1.00	1.00	-	
Circulation Services Supervisor	1.00	1.00	-	
Facilities Maintenance Supervisor	1.00	0.00	(1.00)	2
IT Systems Specialist	1.00	1.00	-	
Librarian I	1.00	1.00	-	
Librarian II	2.00	2.00	-	3
Library Assistant	3.00	3.00	-	
Library Director	1.00	1.00	-	
Library Programs Coordinator	1.00	1.00	-	
Library Services Manager	1.00	1.00	-	
Library Technician	1.00	0.00	(1.00)	4
Senior Librarian	1.00	1.00	-	
Senior Library Technician	0.00	1.00	1.00	4
Total Full-Time FTE	16.00	15.00	(1.00)	

Part-Time Positions	Authorized	Adopted		
Job Title	2025-2026	2026-2027	Change	Note
Library Assistant	0.90	0.90	-	
Library Clerk	7.20	6.75	(0.45)	5
Library Page	1.80	0.90	(0.90)	6
Total Part-Time FTE	9.90	8.55	(1.35)	

Total Full-Time and Part-Time FTE	25.90	23.55	(2.35)	0.00
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FY 2025-2026

Milestones and Achievements





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Milestones and Achievements

Secured \$850,000 in federal Community Project Funding for the library's upcoming renovation through the support of Congressman Derek Tran, advancing critical facility improvements and enhancing services for the community.

Launched the *Libraries with Heart* partnership program in collaboration with the American Heart Association, increasing community access to preventive health resources through blood pressure monitor lending and connections to trusted health information and wellness services.

Worked across departments and with project partners to develop and execute the library's temporary relocation plan, securing a temporary facility and coordinating the inventory, storage, disposal, and relocation of furniture, equipment, and operational infrastructure. This collaborative and cost-effective effort ensures continued access to library resources and services during the renovation.

Participated in *One Book, One Coast*, the West Coast's largest community reading program, connecting local readers to a regional conversation around George Takei's memoir, *They Called Us Enemy*. Delivered programs for children, teens, and adults that explored themes of history, resilience, and civic engagement, highlighted by a well-received book discussion led by California State University, Fullerton professors Susan Y. Shimazu and Kristine Dennehy.

Strengthened community engagement through strategic partnerships and outreach initiatives, including *Coloring with a Cop* and *Lunch at the Library*, in collaboration with the City of Buena Park, the California State Library, and Centralia Elementary School District. Expanded the library's presence throughout the community through participation in citywide events such as Concerts in the Park, CultureFest, Super Senior Saturday, and Eggstravaganza, increasing awareness of library services and fostering connections with residents of all ages.

Completed a substantial policy development and revision initiative, updating numerous library and agency policies across governance, finance, human resources, patron services, collections, and operations. These efforts modernized organizational practices, strengthened compliance and accountability, and ensured policies remain responsive to current operational and community needs.

Secured and implemented two grant-funded initiatives that enhanced library services and expanded community access. The *Zip Books* grant enabled direct-to-home delivery of patron-requested materials, increasing convenience and access to collections, while the *Lunch at the Library* grant supported programming and book giveaways aligned with school district meal services, promoting literacy and engagement among youth and families.



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FY 2026-2027

Plans and Priorities





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Plans and Priorities





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Budget Overview





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Budget Overview

FY 2025-2026 Year End Projections

The current FY 2025-2026 budget projections to June 30, 2026 provide the estimated revenues, operating and capital expenses, and reserves considering year-to-date actuals, external socio-economic factors at the federal, state, and regional levels, and prior year trends and actuals. The projected revenue is \$5,707,400, the projected operating expense is \$3,528,333, and capital expense is \$1,365,444, resulting to a projected \$813,622 net contribution to reserves.

FY 2025-2026 Budget Projections Summary

Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 CY Projection To 6/30/26	2025-2026 \$ Variance Budget vs. Projection	2025-2026 % Variance Budget vs. Projection
REVENUE						
Revenue from Property Tax						
Property Taxes	4,501,590	4,784,827	4,716,640	4,872,722	(156,082)	103.31%
Total Revenue from Property Tax	4,501,590	4,784,827	4,716,640	4,872,722	(156,082)	103.31%
Revenue from Other Sources						
User Service Charges and Fees	263,257	348,549	336,000	307,733	28,268	91.59%
Investment Earnings	257,258	546,874	463,500	511,264	(47,764)	110.31%
Grants & Donations	4,325	8,451	15,252	15,480	(228)	101.49%
Miscellaneous Revenue	3,443	38,030	3,500	201	3,299	5.74%
Total Revenue from Other Sources	528,282	941,903	818,252	834,678	(16,426)	102.01%
TOTAL REVENUES	5,029,872	5,726,731	5,534,892	5,707,400	(172,508)	103.12%
EXPENSE						
Operating Expenses						
Salaries	1,693,620	1,709,179	1,922,500	1,884,969	37,531	98.05%
Employee Benefits	383,918	803,621	561,510	482,954	78,556	86.01%
General Administration Services & Supplies	753,082	989,161	1,316,950	1,160,411	156,540	88.11%
Total Operating Expenses	2,830,620	3,501,960	3,800,960	3,528,333	272,627	92.83%
Capital Improvement Expenses						
Renovation Project (BIP)	786,130	686,634	4,589,320	1,365,444	3,223,876	29.75%
Other Capital Expenses	0	0	0	0	0	#DIV/0!
Total Capital Improvement Expenses	786,130	686,634	4,589,320	1,365,444	3,223,876	29.75%
TOTAL EXPENSES	3,616,750	4,188,595	8,390,280	4,893,777	3,496,503	58.33%
REVENUE & EXPENSE NET SURPLUS / [DEFICIT]	1,413,122	1,538,136	(2,855,388)	813,622		

Revenue Projections

Overall revenues are projected to be \$5,707,400 by June 30, 2026, which is \$172,508 or 3.12% higher than the \$5,534,892 amended budget. This higher projection considers the year-to-date actual revenues received, prior year actuals, and a conservative projection of each revenue category.

Operating Expense Projections

Overall operating expenses are projected at \$3,528,333 by June 30, 2026, which is \$272,627 less or 92.83% of the \$3,800,960 amended budget. This lower projected expenses are due to the \$116,087 savings in salaries and benefits as a result of vacancies and the four (4) eliminated positions in March 2026; and \$156,540 savings in general administration and library services, specifically in facility maintenance, library materials, professional services, and other expense categories impacted by the Renovation Project as the District purchased less materials and supplies, less participation in training events, and decreased services while packing and preparing for the move to the temporary location during the construction of the Renovation Project.

Capital Improvement Plan Projections

Capital expenses in the current fiscal year are projected at \$1,365,444 by June 30, 2026, which is \$3,223,876 less or 29.75% of the \$4,589,320 amended budget. This lower projection of capital expenses is due to the change in the start of the Renovation Project's construction schedule that was moved from March-April 2026 to around September-October 2026.

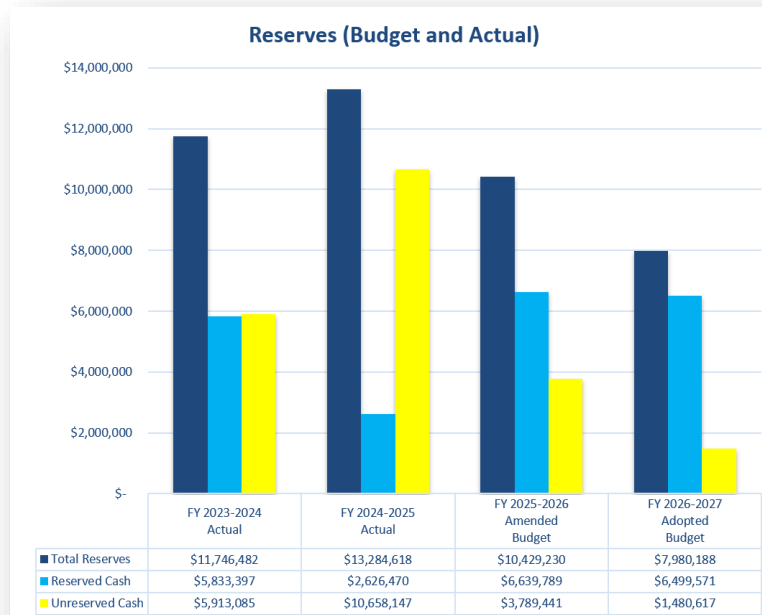
FY 2025-2026 Fund Balance and Reserve Projections

The current FY 2025-2026 projects a \$14,098,240 ending fund balance, with a net surplus from revenues and expenses in the amount of \$813,622. This is significant since the FY 2025-2026 Amended Budget estimated a \$2,855,388 draw from reserves. This surplus is a result of a combination of higher projected revenues, lower projected expenses, and the construction schedule change of the Renovation Project, resulting to significant capital savings of \$3,223,876 or 29.75%.

FY 2025-2026 Fund Balance and Reserve Projections Summary

Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 CY Projection To 6/30/26	2025-2026 \$ Variance Budget vs. Projection	2025-2026 % Variance Budget vs. Projection
BEGINNING CASH RESERVE	10,333,360	11,746,482	13,284,618	13,284,618	0	100.00%
REVENUE						
Total Revenue from Property Tax	4,501,590	4,784,827	4,716,640	4,872,722	(156,082)	103.31%
Total Revenue from Other Sources	528,282	941,903	818,252	834,678	(16,426)	102.01%
TOTAL REVENUES	5,029,872	5,726,731	5,534,892	5,707,400	(172,508)	103.12%
EXPENSE						
Total Operating Expenses	2,830,620	3,501,960	3,800,960	3,528,333	272,627	92.83%
Total Capital Improvement Expenses	786,130	686,634	4,589,320	1,365,444	3,223,876	29.75%
TOTAL EXPENSES	3,616,750	4,188,595	8,390,280	4,893,777	3,496,503	58.33%
REVENUE & EXPENSE NET SURPLUS / [DEFICIT]	1,413,122	1,538,136	(2,855,388)	813,622		
FUND BALANCE AND CASH RESERVE						
Reserved Cash						
Operating Reserve (50% of Operating Expense Budget)	1,415,310	1,750,980	1,900,480	1,900,480	0	100.00%
Capital Replacement and Improvement Reserves	3,557,832	0	3,557,832	3,557,832	0	100.00%
General Contingency Reserve (3 Months Operating Expense Budget)	707,655	875,490	950,240	950,240	0	100.00%
Trustee Election Reserves	60,000	0	131,237	131,237	0	100.00%
Accrued Vacation Leave Reserves	92,600	0	100,000	100,000	0	100.00%
Litigation Reserve	0	0	0	0	0	#DIV/0!
Unfunded Liability Reserve	0	0	0	0	0	#DIV/0!
TOTAL RESERVED CASH	5,833,397	2,626,470	6,639,789	6,639,789	0	100.00%
Unreserved Cash						
Unreserved Cash at the Beginning of the FY	5,913,085	10,658,147	3,789,441	7,458,451	(3,669,010)	196.82%
Addition / (Drawdown) To/From Unreserved Cash	0	0	0	0	0	#DIV/0!
TOTAL UNRESERVED CASH	5,913,085	10,658,147	3,789,441	7,458,451	(3,669,010)	196.82%
ENDING CASH RESERVE (Actual or Projected)	11,746,482	13,284,618	10,429,230	14,098,240	(3,669,010)	135.18%

The chart below shows the trend of the District's fund balance with the breakdown into reserved and unreserved cash from FY 2023-2024 through the adopted FY 2026-2027. The overall fund balance and reserves show a healthy fiscal outlook and is compliant with the District's Fund Balance and Reserve Financial Policy.



FY 2026-2027 Adopted Budget

The FY 2025-2026 adopted budget provides the estimated revenues, operating and capital expenses, and reserves considering the District's goals and priorities in the coming fiscal year, external socio-economic factors at the federal, state, and regional levels, and historical trends and actuals. The revenue budget is \$6,264,970, the operating expense budget is \$3,655,652, and the capital expense budget is \$8,727,370, resulting to a projected \$6,118,052 net draw from reserves.

FY 2026-2027 Adopted Budget Summary

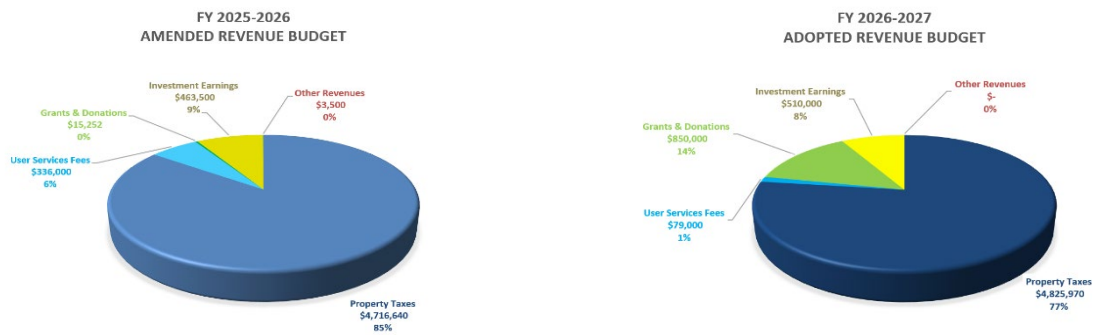
Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Adopted Budget	\$ Budget Change FY 25/26 vs. FY 26/27	% Budget Change FY 25/26 vs. FY 26/27
REVENUE						
Revenue from Property Tax						
Property Taxes	4,501,590	4,784,827	4,716,640	4,825,970	109,330	2.32%
Total Revenue from Property Tax	4,501,590	4,784,827	4,716,640	4,825,970	109,330	2.32%
Revenue from Other Sources						
User Service Charges and Fees	263,257	348,549	336,000	79,000	(257,000)	-76.49%
Investment Earnings	257,258	546,874	463,500	510,000	46,500	10.03%
Grants & Donations	4,325	8,451	15,252	850,000	834,748	5473.04%
Miscellaneous Revenue	3,443	38,030	3,500	0	(3,500)	-100.00%
Total Revenue from Other Sources	528,282	941,903	818,252	1,439,000	620,748	75.86%
TOTAL REVENUES	5,029,872	5,726,731	5,534,892	6,264,970	730,078	13.19%
EXPENSE						
Operating Expenses						
Salaries	1,693,620	1,709,179	1,922,500	1,745,730	(176,770)	-9.19%
Employee Benefits	383,918	803,621	561,510	573,354	11,844	2.11%
General Administration Services & Supplies	753,082	989,161	1,316,950	1,336,568	19,618	1.49%
Total Operating Expenses	2,830,620	3,501,960	3,800,960	3,655,652	(145,308)	-3.82%
Capital Improvement Expenses						
Renovation Project (BIP)	786,130	686,634	4,589,320	8,707,370	4,118,050	89.73%
Other Capital Expenses	0	0	0	20,000	20,000	#DIV/0!
Total Capital Improvement Expenses	786,130	686,634	4,589,320	8,727,370	4,138,050	90.17%
TOTAL EXPENSES	3,616,750	4,188,595	8,390,280	12,383,022	3,992,742	47.59%
REVENUE & EXPENSE NET SURPLUS / [DEFICIT]	1,413,122	1,538,136	(2,855,388)	(6,118,052)		

Summary of Major Budget Changes

Revenues

Revenues will increase significantly by \$730,078 or 13.19% due to the \$850,000 grant award from the U.S. Department of Housing and Urban Development's ("HUD") Community Project Funding ("CPF") Grant and a conservative increase of 2.32% in property taxes to account for the historical annual property tax adjustment from assessed valuation and population growth. Revenues from Grants and Donations

increased from \$15,252 to \$850,000, an \$834,748 or 5473.04% increase. At the same time, there is a significant decrease in User Charges and Fees from \$336,000 to \$79,000, a \$257,000 or 76.49% decrease, due to the planned reduction in library services during the construction of the Renovation Project. These changes are shown in the comparison charts below between FY 2025-2026 and 2026-2027.



Expenses

The adopted operating expense budget decreased by \$145,308 or 3.82% due to a combination of a decrease in Salaries offset with slight increases in Employee Benefits and General Administration and Operating Expenses. These changes are shown in the comparison charts below between FY 2025-2026 and 2026-2027.



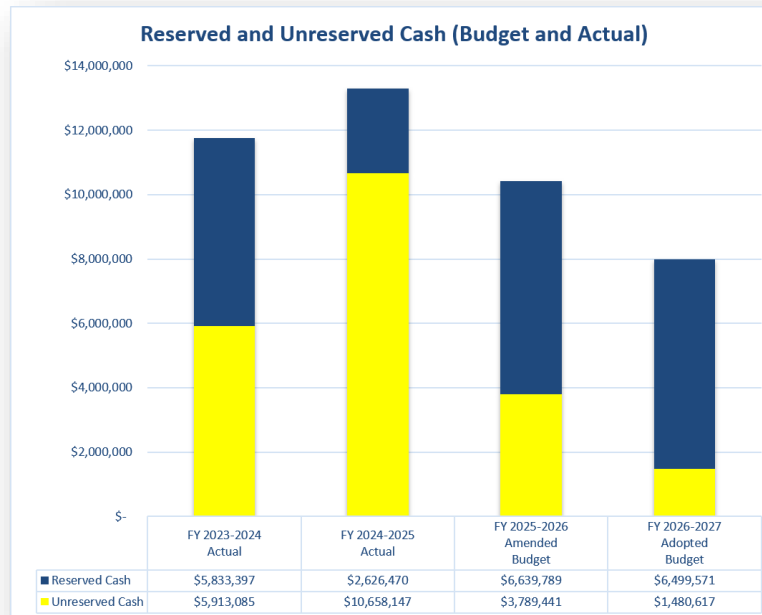
FY 2026-2027 Fund Balance and Reserves

The estimated FY 2026-2027 ending fund balance is \$7,980,188, a significant decrease from the \$14,098,240 projected ending fund balance in FY 2025-2026. There is a planned draw from reserves in the amount of \$6,118,052 to partially fund the Renovation Project. The Renovation Project funding plan is from a combination of capital reserves, a federal grant, and financing.

FY 2026-2027 Adopted Fund Balance and Reserve Summary

Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Adopted Budget	\$ Budget Change FY 25/26 vs. FY 26/27	% Budget Change FY 25/26 vs. FY 26/27
BEGINNING CASH RESERVE	10,333,360	11,746,482	13,284,618	14,098,240	1,538,136	13.09%
REVENUE						
Total Revenue from Property Tax	4,501,590	4,784,827	4,716,640	4,825,970	109,330	2.32%
Total Revenue from Other Sources	528,282	941,903	818,252	1,439,000	620,748	75.86%
TOTAL REVENUES	5,029,872	5,726,731	5,534,892	6,264,970	730,078	13.19%
EXPENSE						
Total Operating Expenses	2,830,620	3,501,960	3,800,960	3,655,652	(145,308)	-3.82%
Total Capital Improvement Expenses	786,130	686,634	4,589,320	8,727,370	4,138,050	90.17%
TOTAL EXPENSES	3,616,750	4,188,595	8,390,280	12,383,022	3,992,742	47.59%
REVENUE & EXPENSE NET SURPLUS / (DEFICIT)	1,413,122	1,538,136	(2,855,388)	(6,118,052)		
FUND BALANCE AND CASH RESERVE						
Reserved Cash						
Operating Reserve (50% of Operating Expense Budget)	1,415,310	1,750,980	1,900,480	1,827,826	(72,654)	-3.82%
Capital Replacement and Improvement Reserves	3,557,832	0	3,557,832	3,557,832	0	0.00%
General Contingency Reserve (3 Months Operating Expense Budget)	707,655	875,490	950,240	913,913	(36,327)	-3.82%
Trustee Election Reserves	60,000	0	131,237	100,000	(31,237)	-23.80%
Accrued Vacation Leave Reserves	92,600	0	100,000	100,000	0	0.00%
Litigation Reserve	0	0	0	0	0	#DIV/0!
Unfunded Liability Reserve	0	0	0	0	0	#DIV/0!
TOTAL RESERVED CASH	5,833,397	2,626,470	6,639,789	6,499,571	(140,218)	-2.11%
Unreserved Cash						
Unreserved Cash at the Beginning of the FY	5,913,085	10,658,147	3,789,441	1,480,617	(2,308,824)	-60.93%
Addition / (Drawdown) To/From Unreserved Cash	0	0	0	0	0	#DIV/0!
TOTAL UNRESERVED CASH	5,913,085	10,658,147	3,789,441	1,480,617	(2,308,824)	-60.93%
ENDING CASH RESERVE (Actual or Projected)	11,746,482	13,284,618	10,429,230	7,980,188	(2,449,042)	-23.48%

The chart below shows the distribution of reserved and unreserved cash in the FY 2026-2027 adopted budget. All the reserve categories, which include the operating, capital replacement and improvement, general contingency, trustee election, and accrued vacation leave reserves, are projected to be fully funded in FY 2026-2027. This meets the policy reserve requirements of the Buena Park Library District while still covering the projected draw from reserves.



Revenues





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Revenue Budget

Adopted Revenue Budget

The adopted FY 2026-2027 Revenue Budget is \$6,264,970, a \$730,078 or 13.19% increase from the FY 2025/2026 amended budget of \$5,534,892.

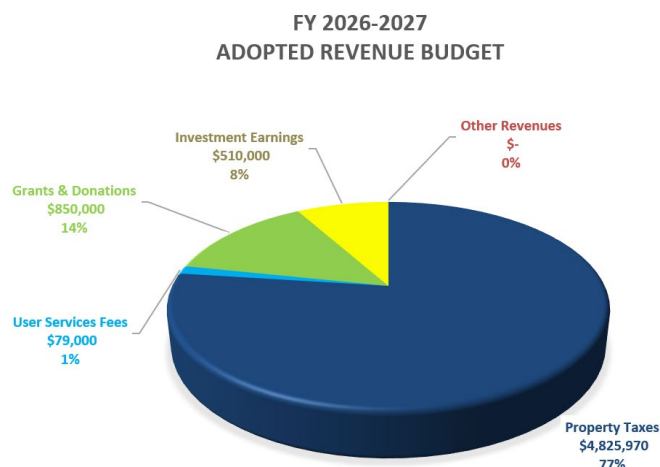
FY 2026-2027 Adopted Revenue Budget

Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Adopted Budget	\$ Budget Change FY 25/26 vs. FY 26/27	% Budget Change FY 25/26 vs. FY 26/27
REVENUES						
Property Taxes						
Property Tax - Secured	2,221,210	2,402,081	2,265,520	2,376,020	110,500	4.88%
Property Tax - Unsecured	65,689	73,338	68,340	62,700	(5,640)	-8.25%
Property Tax - Prior Year Supplemental	47,424	1,169	48,960	66,030	17,070	34.87%
Property Tax - Buena Park Pass-Thru 34183	0	887,654	896,590	893,460	(3,130)	-0.35%
Property Tax - Buena Park Residual 34188	1,361,204	1,414,276	1,434,680	1,425,350	(9,330)	-0.65%
Property Tax - Interest on Unapportioned Taxes	5,857	6,308	2,550	2,410	(140)	-5.49%
State Homeowners PR Tax Relief	800,206	0	0	0	0	#DIV/0!
Property Tax Revenue Total	4,501,590	4,784,827	4,716,640	4,825,970	109,330	2.32%
User Service Charges and Fees						
Photocopies and Printing	0	0	13,000	4,000	(9,000)	-69.23%
Passport Photos & Copies	58,270	79,093	70,000	15,000	(55,000)	-78.57%
Passport Application Services	188,073	248,619	250,000	60,000	(190,000)	-76.00%
Return Item Chargeback	0	0	0	0	0	#DIV/0!
Library Services Fines & Fees	16,914	20,837	2,000	0	(2,000)	-100.00%
Passport Printing and Copying	0	0	1,000	0	(1,000)	-100.00%
User Service Charges and Fees Total	263,257	348,549	336,000	79,000	(257,000)	-76.49%
Investment Earnings						
Investment Income	255,975	546,717	458,500	500,000	41,500	9.05%
Interest Income - Savings Account	1,283	157	5,000	10,000	5,000	100.00%
Investment Earnings Total	257,258	546,874	463,500	510,000	46,500	10.03%
Grants & Donations						
State Grants	358	8,193	15,252	0	(15,252)	-100.00%
HUD-CPF Grant	0	0	0	850,000	850,000	#DIV/0!
Individual Donations - General	3,967	258	0	0	0	#DIV/0!
Miscellaneous Donations	0	0	0	0	0	#DIV/0!
Grants & Contributions Total	4,325	8,451	15,252	850,000	834,748	5473.04%
Miscellaneous Revenue						
Other Revenues	3,443	38,030	3,500	0	(3,500)	-100.00%
Miscellaneous Revenue Total	3,443	38,030	3,500	0	(3,500)	-100.00%
TOTAL REVENUE BUDGET	5,029,872	5,726,731	5,534,892	6,264,970	730,078	13.19%

The revenue increase is mainly due to the U.S. Department of Housing and Urban Development's Community Project Funding Grant awarded for \$850,000 and a conservative increase of 2.32% in property taxes to account for the historical annual property tax adjustment from assessed valuation and population growth. These Property Tax forecasts also consider the year-to-date actuals and prior year actuals.

Major Revenue Sources

The District's major revenue sources are from four main categories: Property Taxes, User Service Fees, Grants, and Investment Earnings.



Property Taxes: Comprise 77% of revenues in FY 2026-2027 and is the primary funding source of the District. Property taxes are taxes levied on properties within the District service area boundaries. The Orange County Office of the Treasurer-Tax Collector collects the property taxes and apportions the District's property taxes.

The actual revenues received from Property Taxes are \$4,731,333 as of June 17, 2026, which is the basis for the FY 2026-2027 revenue budget in the amount of \$4,825,970, forecasting a \$109,330 or 2.32% increase in property taxes from the \$4,716,640 FY 2025-2026 amended revenue budget. This forecast aligns with the Orange County property tax projections governed by Proposition 13, the People's Initiative to Limit Property Taxation enacted in 1978, and the population and housing growth factors from the California Department of Finance.

User Service Fees: Comprise 1% of revenues in FY 2026-2027. These are usage fees and charges collected from patrons and/or the public for specific services the District rendered and that they received, including but not limited to printing and photocopying, program fees, lost/damaged books, and passport application and printing services. This excludes overdue fines as the District adopted a fine-free policy for overdue books since June 1, 2020.

Revenue from charges for library services in FY 2026-2027 is estimated at \$79,000, a significant decrease of \$257,000 or -76.49% due to the planned reduction in library services during the temporary relocation and closure of the central library location for the next 15 months during the construction of the Renovation Project.

Grants: Comprise 14% of the FY 2026-2027 revenues from a one-time grant from the U.S. Department of Housing and Urban Development's Community Project Funding Grant for the modernization of the mechanical, electrical, and plumbing systems of the Renovation Project. Historically, the District has received grants from the California State Library under the California State Library Act ("CSLA") and/or the Institute of Museum and Library Services (IMLS) to fund programs, library books, digital systems, and other library services.

Generally, grants are awarded from public, government, or private grantor agencies and organizations, or individuals. Grants can be competitive or non-competitive, may or may not have reporting requirements, and may or may not have matching funds requirements. The District must identify and be prepared to comply with specific administrative, spending, and reporting requirements when accepting a grant.

The estimated revenue from grants in FY 2026-2027 is \$850,000, a sharp increase of \$834,748 or 5473.04% from the one-time U.S. HUD CPF Grant and a decrease of the other grants from the CSLA.

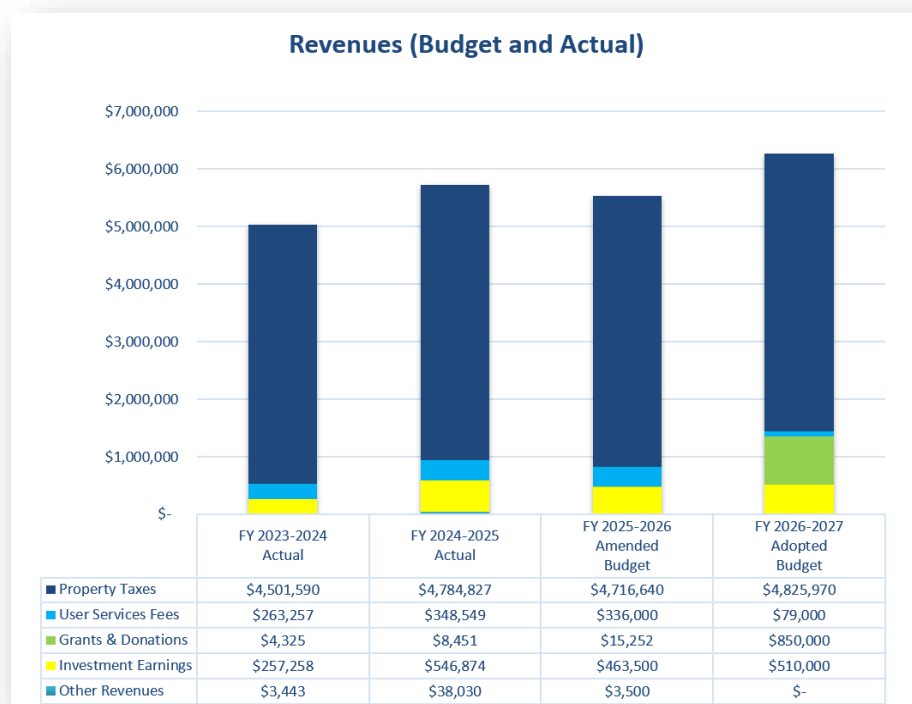


Investment Earnings: Comprise 8% of the FY 2026-2027 revenues. These include interest and gains from the District’s investment of public funds in Joint Powers Authority Investment Pools and cash in the bank held for operating cash flow. The District can strategically optimize their investment earnings subject to the guidelines of the District’s Investment Policy.

Revenue from interest income from cash and investments are projected to decrease by \$46,500 or 10.03% from the FY 2025-2026 amended budget in anticipation of spending down the capital reserves for the Renovation Project. The funding and financing structure of the Renovation Project will be closely monitored in the coming fiscal year and the interest income will be adjusted accordingly.

Revenue from investment earnings is estimated at \$510,000, a projected increase of \$46,500 or 10.03%. This is a conservative forecast that takes into account the strategic investing practices the District has adopted in the past fiscal year, cash flow analysis and projections as the District draws from cash reserves, and the projected interest earnings from the financing proceeds, all in consideration of the construction schedule.

Overall, the District’s revenue outlook shows signs of strong fiscal health. The chart below shows the historical trend of the District’s revenues by category at a glance.



Expenses





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Expense Budget

Adopted Operating Expense Budget

The adopted FY 2026-2027 Operating Expense Budget is 3,655,652, a \$145,308 or - 3.82% decrease from the FY 2025-2026 amended budget in the amount of \$3,800,960. The District continues to be purposeful to carefully plan for the future, which includes the funding of the Library Renovation Project and restructuring our administrative, finance, and library operations functions and responsibilities.

The operating budget increases in some expense categories are offset by decreases in other categories. The main factors affecting these projections are the Renovation Project and the temporary move to a different location that impacts the capacity and space for the District to sustain the previous level of services during project construction in FY 2026-2027. The central library location closed on May 23, 2026 and reopened at the temporary location on June 15, 2026.

FY 2026-2027 Adopted Expense Budget

Description	2023-2024	2024-2025	2025-2026	2026-2027	\$ Budget	% Budget
	Actual	Actual	Amended Budget	Adopted Budget	Change FY 25/26 vs. FY 26/27	Change FY 25/26 vs. FY 26/27
SALARIES & BENEFITS						
Full-Time Salaries						
Salaries & Wages Full-Time	1,693,620	1,703,044	1,422,290	1,303,010	(119,280)	-8.39%
Overtime	0	0	0	2,000	2,000	#DIV/0!
Vacation Pay	0	6,135	0	3,540	3,540	#DIV/0!
Full-Time Salaries Total	1,693,620	1,709,179	1,422,290	1,308,550	(113,740)	-8.00%
Full-Time Benefits						
Health Insurance	243,037	155,832	181,610	176,620	(4,990)	-2.75%
Dental Insurance	8,059	8,544	9,210	9,180	(30)	-0.33%
Life Insurance/AD&D/LTD	8,822	8,690	9,790	10,120	330	3.37%
Vision Insurance	3,601	2,997	3,600	2,240	(1,360)	-37.78%
Workers Compensation	18,212	32,416	48,480	55,673	7,193	14.84%
Medicare/FICA (Full-Time)	41,839	46,078	20,620	18,890	(1,730)	-8.39%
Retirement Full-Time (CalPERS)	113,757	623,961	121,300	110,050	(11,250)	-9.27%
CalPERS (Unfunded Accrued Liability)	0	0	73,580	101,458	27,878	37.89%
Full-Time Benefits Total	437,327	878,519	468,190	484,231	16,041	3.43%
Full-Time Salaries & Benefits Total	2,130,947	2,587,698	1,890,480	1,792,781	(97,699)	-5.17%
Part-Time Salaries						
Salaries & Wages Part-Time	0	0	500,210	437,180	(63,030)	-12.60%
Part-Time Salaries Total	0	0	500,210	437,180	(63,030)	-12.60%
Part-Time Benefits						
Retirement Part-Time (CalPERS)	0	0	6,020	6,010	(10)	-0.17%
Medicare/FICA (Part-Time)	0	0	35,140	30,320	(4,820)	-13.72%
Part-Time Benefits Total	0	0	41,160	36,330	(4,830)	-11.73%
Part-Time Salaries & Benefits Total	0	0	541,370	473,510	(67,860)	-12.53%

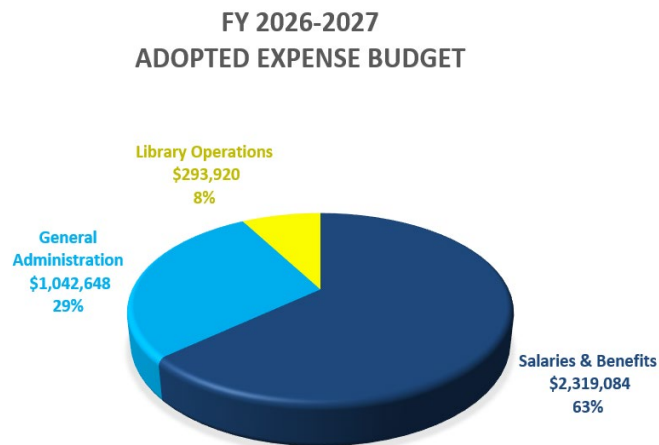
Description	2023-2024	2024-2025	2025-2026	2026-2027	\$ Budget	% Budget
	Actual	Actual	Amended Budget	Adopted Budget	Change FY 25/26 vs. FY 26/27	Change FY 25/26 vs. FY 26/27
Retiree Benefits						
Retiree Health Benefits	0	0	122,160	131,380	9,220	7.55%
OPEB CERBT Disbursement	(53,409)	(74,898)	(70,000)	(78,587)	(8,587)	12.27%
Retiree Benefits Total	(53,409)	(74,898)	52,160	52,793	633	1.21%
	2,077,538	2,512,800	2,484,010	2,319,084	(164,926)	-6.64%
GENERAL ADMINISTRATION & LIBRARY OPERATIONS						
Professional Development and Training						
Travel & Transportation	925	1,018	9,300	9,180	(120)	-1.29%
Professional Development & Training	1,445	1,910	12,710	26,500	13,790	108.50%
Professional Memberships	10,723	15,650	14,000	11,830	(2,170)	-15.50%
Special District Conferences	3,631	5,707	0	0	0	#DIV/0!
CLA Conference	0	225	0	0	0	#DIV/0!
Recruiting Expenses	0	1,056	0	0	0	#DIV/0!
Recruiting and Training Total	16,725	25,566	36,010	47,510	11,500	31.94%
Supplies and Minor Equipment						
General Office Supplies	4,455	3,637	4,000	4,000	0	0.00%
Passport Supplies	3,055	4,646	4,000	4,000	0	0.00%
Paper Products	1,048	1,280	2,000	4,000	2,000	100.00%
Paper Products-Library Services	0	0	0	0	0	#DIV/0!
Furniture (Non-Capital)	0	894	1,000	1,000	0	0.00%
Library Cards	0	1,130	1,000	1,000	0	0.00%
Circulation Supplies	1,362	702	2,000	2,000	0	0.00%
Marketing	1,130	0	3,500	3,500	0	0.00%
Signage	333	75	2,500	2,500	0	0.00%
Postage	10,444	4,628	16,000	16,000	0	0.00%
Printer Supplies	7,775	12,327	8,000	8,000	0	0.00%
Printer Supplies - Library Services	0	0	0	5,000	5,000	#DIV/0!
Supplies - Reference/Children	0	1,643	0	8,000	8,000	#DIV/0!
Local Meeting Expenses	0	1,291	0	2,000	2,000	#DIV/0!
Office Supplies Total	29,601	32,254	44,000	61,000	17,000	38.64%
Library Materials						
Books/Zip Books	59,273	38,367	55,000	24,000	(31,000)	-56.36%
Technical Services	4,934	901	4,650	3,000	(1,650)	-35.48%
Title Source III	1,799	1,852	0	0	0	#DIV/0!
Print Subscriptions	4,843	6,676	6,800	7,000	200	2.94%
Media	5,886	2,840	6,000	3,000	(3,000)	-50.00%
Library of Things	7,599	6,298	15,000	10,000	(5,000)	-33.33%
Electronic Subscriptions	56,360	53,157	34,000	29,970	(4,030)	-11.85%
eBooks/Downloadable/Streaming Content	42,800	36,650	71,000	65,800	(5,200)	-7.32%
OCLC Fess	1,235	710	0	0	0	#DIV/0!
Community Outreach Supplies (Lunch At The Library Grant)	0	2,329	8,170	12,500	4,330	53.00%
Library Materials Total	184,728	149,781	200,620	155,270	(45,350)	-22.60%
Library Program Professional Services						
Public Programs - Adult	857	660	2,000	2,000	0	0.00%
Adult Summer Reading Program	1,317	0	2,000	2,000	0	0.00%
Public Programs - Teens	2,285	3,051	3,500	3,500	0	0.00%
Teen Summer Reading Program	291	341	2,500	2,500	0	0.00%
Public Programs - Children & Family	11,776	3,650	8,000	8,000	0	0.00%
Children Summer Reading Program	8,796	6,015	10,000	10,000	0	0.00%
Multicultural Programs	244	579	0	0	0	#DIV/0!
Community Outreach	5,358	13,885	3,000	3,000	0	0.00%
Library Program Professional Services Total	30,924	28,179	31,000	31,000	0	0.00%

Description	2023-2024	2024-2025	2025-2026	2026-2027	\$ Budget	% Budget
	Actual	Actual	Amended	Adopted	Change	Change
			Budget	Budget	FY 25/26 vs. FY 26/27	FY 25/26 vs. FY 26/27
Professional & Specialized Services						
Auditor Services	30,240	18,000	18,500	19,000	500	2.70%
Legal Services	37,841	59,763	100,000	100,000	0	0.00%
Professional Services	25,005	178,977	345,300	414,100	68,800	19.92%
Miscellaneous Expenses	0	9,596	0	0	0	#DIV/0!
Polaris	0	96,101	0	0	0	#DIV/0!
LAFCO Fee	2,683	3,057	3,220	4,270	1,050	32.61%
Employment Physical/Background	403	0	7,000	1,000	(6,000)	-85.71%
Payroll & Timekeeping Services	6,205	7,247	8,000	10,000	2,000	25.00%
Publications & Legal Notices	0	6	2,000	2,000	0	0.00%
Permits and Fees	0	0	1,000	500	(500)	-50.00%
Investment Administrative Fees	1,621	1,668	0	0	0	#DIV/0!
Merchant Fees	3,346	4,122	4,000	5,000	1,000	25.00%
Bank Fees	0	1,817	3,100	15,000	11,900	383.87%
County of Orange Elections	0	0	0	50,880	50,880	#DIV/0!
Professional & Specialized Services Total	107,344	380,354	492,120	621,750	129,630	26.34%
Technology & Support Services						
Computer Equipment & Peripherals (<\$5,000)	3,346	5,485	3,000	3,000	0	0.00%
System Services/Supplies	1,273	1,754	2,500	0	(2,500)	-100.00%
Software/Web/Cloud Resources- License & Support	69,932	19,812	89,410	104,650	15,240	17.05%
Technology & Support Services Total	74,551	27,052	94,910	107,650	12,740	13.42%
Risk Management & Insurance						
Property/Liability Insurance	64,079	70,778	69,990	76,888	6,898	9.86%
Unemployment Insurance	0	0	10,000	10,000	0	0.00%
Risk Management	7,319	6,153	7,000	7,000	0	0.00%
Risk Management & Insurance Total	71,398	76,932	86,990	93,888	6,898	7.93%
Taxes & Assessments						
Taxes and Assessments	9,295	10,465	9,300	9,300	0	0.00%
Sales and Use Tax	0	0	7,000	8,500	1,500	21.43%
Taxes & Assessments Total	9,295	10,465	16,300	17,800	1,500	9.20%
Utilities						
Electric	79,762	82,832	100,000	80,000	(20,000)	-20.00%
Gas	5,605	10,243	10,000	8,000	(2,000)	-20.00%
Water & Sewage	4,817	6,076	7,000	5,600	(1,400)	-20.00%
Telecommunication Services	4,530	4,993	6,000	8,780	2,780	46.33%
Internet Services	0	3,789	0	0	0	#DIV/0!
Utilities Total	94,715	107,934	123,000	102,380	(20,620)	-16.76%
Equipment & Equipment Maintenance						
Service Agreements	6,075	9,815	8,000	4,000	(4,000)	-50.00%
Postage Machine Lease	2,190	2,500	2,800	3,000	200	7.14%
Equipment Lease	0	2,927	0	0	0	#DIV/0!
Equipment - Non-IT/Computer (<\$5,000)	6,249	0	0	0	0	#DIV/0!
Office Equipment Total	14,514	15,242	10,800	7,000	(3,800)	-35.19%
Facility Operations & Maintenance						
Building Maintenance Supplies	2,426	1,889	500	500	0	0.00%
Janitorial Supplies	7,230	8,473	10,000	8,000	(2,000)	-20.00%
Office Equipment Services	0	1,115	0	0	0	#DIV/0!
Custodial Services	33,700	36,034	45,000	28,920	(16,080)	-35.73%
Refuse Disposal Services	5,417	13,697	7,500	10,000	2,500	33.33%
Electrical Services	4,757	1,344	5,000	2,500	(2,500)	-50.00%
Alarm System Services	10,648	17,226	16,000	12,000	(4,000)	-25.00%
HVAC Services	6,900	23,349	25,000	10,000	(15,000)	-60.00%
Elevator Services	6,657	4,371	10,000	3,000	(7,000)	-70.00%

Description	2023-2024	2024-2025	2025-2026	2026-2027	\$ Budget	% Budget
	Actual	Actual	Amended Budget	Adopted Budget	Change	Change
					FY 25/26 vs. FY 26/27	FY 25/26 vs. FY 26/27
Plumbing Services	16,699	3,482	8,000	4,000	(4,000)	-50.00%
Landscape Services	16,016	15,492	30,000	6,000	(24,000)	-80.00%
Door Maintenance Services	1,688	0	2,500	0	(2,500)	-100.00%
Pest Control Services	975	900	1,500	2,400	900	60.00%
Fire & Safety Inspections & Services	3,609	0	3,000	3,000	0	0.00%
Special Building Project	2,150	2,150	0	0	0	#DIV/0!
Other Facility Maintenance	0	5,828	8,000	0	(8,000)	-100.00%
Minor Building Repairs	113	0	5,000	0	(5,000)	-100.00%
Health & Safety Materials & Supplies	0	0	2,000	0	(2,000)	-100.00%
Telecommunications Services (Hide) (DUPLICATE) DO NOT USE						
Facility Operations & Maintenance Total	118,984	135,348	179,000	90,320	(88,680)	-49.54%
Fleet/Vehicle Services						
Vehicle Maintenance & Repairs	0	54	1,500	500	(1,000)	-66.67%
Outreach Van - Gasoline	304	0	500	300	(200)	-40.00%
Vehicle Supplies & Materials	0	0	200	200	0	0.00%
Fleet/Vehicle Services Total	304	54	2,200	1,000	(1,200)	-54.55%
Other Expenses						
Other Miscellaneous Expense	0	0	0	0	0	#DIV/0!
Debt Service	0	0	0	0	0	#DIV/0!
Other Expenses Total	0	0	0	0	0	#DIV/0!
GENERAL ADMINISTRATION & LIBRARY OPERATIONS TOTAL	753,082	989,161	1,316,950	1,336,568	19,618	1.49%
TOTAL EXPENSE BUDGET	2,830,620	3,501,960	3,800,960	3,655,652	(145,308)	-3.82%

Major Operating Expense Categories

The District's major operating expense categories are Salaries and Benefits, and General Administration and Library Operations.



Salaries and Benefits (All Categories)

The District's mandate to provide quality library services to the public reflects its commitment to nurture a team of skilled and responsive staff and, that being the case, the personnel budget is the largest portion of the operating budget at 63%.

Inclusive of all personnel budget categories (i.e., salaries, employee benefits, retirement costs, workers compensation, and CalPERS unfunded accrued liability expenses), the overall FY 2026-2027 adopted budget is \$2,319,084 in FY 2026-2027, a \$164,926 or -6.64% decrease from the FY 2025-2026 \$2,484,010 amended budget.

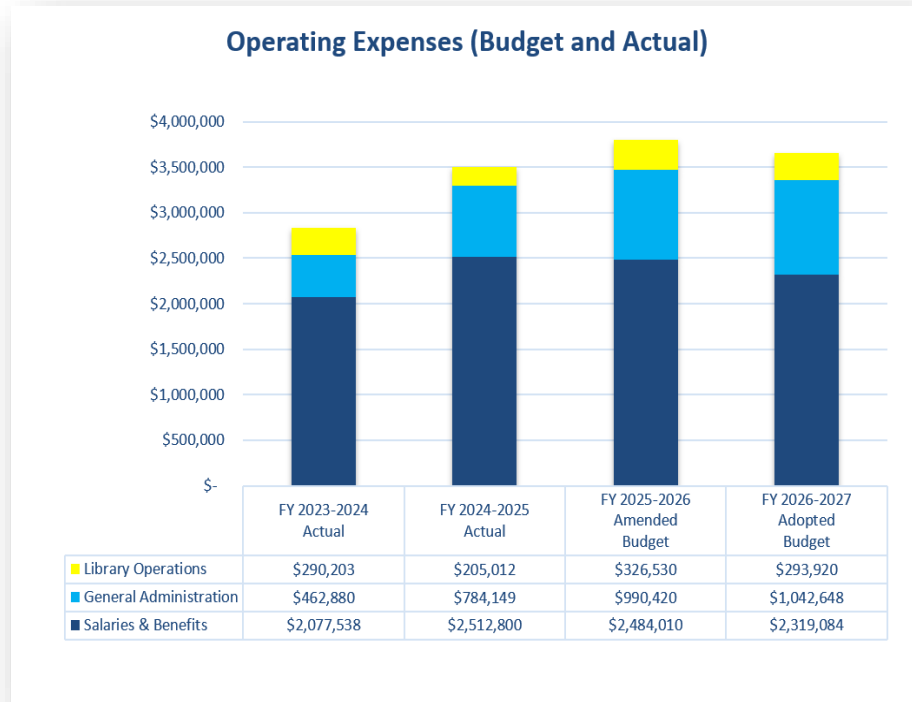
Salaries and Benefits Only (Full-Time and Part-Time Employees)

Focusing on employee full-time and part-time salaries and benefits only, there is a net decrease of \$206,170 or -8.93% from the prior FY 2025-2026 \$2,309,780 amended budget. The total net decrease is a combination of the \$54,220 increases from the internal alignment as a result of the Classification and Compensation Study (salaries increased by \$51,040 and benefits increased by \$3,180) which is offset by a larger \$260,390 decrease from the strategic reduction of service levels, the full and partial unfunding of certain positions coupled with deferring some recruitments during the Renovation Project when the Library is operating from a smaller temporary location, the elimination of certain positions, and savings from current vacancies.

General Administration and Library Operations

The FY 2026-2027 adopted budget of \$1,431,688 reflects an overall increase of \$19,618 or 1.49% from the \$1,316,950 FY 2025-2026 amended budget. This overall increase is mainly due to increases in professional services, professional development and training, technology and support services, risk management and insurance, and supplies and minor equipment in the amount of \$177,768 which is offset by decreases in facility operations and maintenance, utilities, library materials, and supplies, and equipment and equipment maintenance anticipated while at the temporary location in the amount of \$158,450.

Overall, the District’s operating expenses are stable and consistent. The chart below shows the historical trend of the District’s expenses by category at a glance.



Detail of Selected General Administration and Library Operations Expense Categories

Conferences & Staff Development

The District invests in professional development to ensure staff and trustees remain current on best practices, governance, and library trends, supporting high-quality services and community engagement. Expenses for staff development and conferences are approved as part of the annual budget process. The table below are the planned FY 2026-2027 training events and conferences:

Training Event	Attendees	FY 26/27 Budget
National Library Week	Library Director and/or Employees	500.00
CSDA Conference	Library Director + 2 Trustees	3,000.00
CSDA Mileage	Library Director + 2 Trustees	300.00
CSDA Lodging	Library Director + 2 Trustees	2,400.00
CLA Conference	3 Employees, may include Library Director	1,500.00
CLA Mileage	3 Employees, may include Library Director	360.00
Director's Retreat	Library Director	100.00
Director's Retreat Mileage	Library Director	120.00
ALA Conference	Library Director + 1 Employee	1,600.00
ALA Travel	Library Director + 1 Employee	2,000.00
ALA Lodging	Library Director + 1 Employee	3,000.00
Homeless Library Portal-All Staff Use	Library Director and/or Employees	800.00
Management Training	4 Employees	6,000.00
Additional Staff Training-All Staff Use	Library Director and/or Employees	10,000.00
CalPERS Training	Library Director and/or Employees	500.00
General Mileage-All Staff Use	Library Director and/or Employees	1,000.00
Additional CSDA Training	Library Director and/or Employees	2,500.00
Total		35,680.00

This budget supports trustee and staff leadership, operational excellence, and ongoing education required to maintain compliant operations. It includes both industry-specific conferences and more general training required to run the administrative operations of a special district. These trainings align with District needs, staff requirements to ensure awareness of industry standards as well as government compliance and best practices.

Professional Services at a Glance

As a special district, the Buena Park Library District operates similarly to other special districts with a lean staffing model designed to maximize resources available for direct public services. While maintaining a small workforce, the District is subject to many of the same financial, reporting, transparency, cybersecurity, human resources, and governance requirements as larger local governments, including cities and counties. To ensure compliance with applicable laws, accounting standards, labor regulations, and public agency best practices, the District relies on specialized professional service providers for expertise that would not be cost-effective to maintain through full-time staff positions. These services include legal counsel, independent auditing, actuarial services, information technology and cybersecurity support, financial consulting, payroll consulting, and human resources consulting.

The specialized knowledge required in each of these fields represents separate professional disciplines with unique licensing, certification, training, and continuing education requirements. It would be impractical, inefficient, or fiscally irresponsible for a small public agency to hire, train, and retain individual employees with expertise across all these areas, particularly when many of these functions are needed only periodically or for specific regulatory requirements. By utilizing professional consultants, the District gains access to a broad pool of experienced specialists who remain current with evolving laws, regulations, accounting standards, and industry best practices. This approach allows the District to obtain the appropriate level of expertise when needed while avoiding the long-term salary, benefit, pension, training, and liability costs associated with maintaining multiple specialized full-time positions. As a result, the District is able to maintain compliance, strengthen internal controls, reduce organizational risk, and preserve a cost-effective operating structure that prioritizes public service delivery.

The Professional Services needed in FY 2026-2027 include:

Auditors: Conduct independent financial audits to ensure transparency and compliance.

Actuaries: Provide analysis for pension and other post-employment benefit obligations.

Finance Consultants: Assist with budgeting, reporting, grant management, debt financing, long-term financial planning, and other finance projects.

Grant Writers: Seek out, prepare and submit grant proposals to secure funding for programs and projects and provide post-award support.

Health and Safety Consultants: Provide testing and guidance related to workplace conditions to ensure a safe and healthy environment for employees and members of the public.

Human Resource Consultants: Provide guidance on personnel policies, classification and compensation studies, benefits administration and analysis, leave compliance, and documentation of best practices.

IT Consultants: Guide technology planning, system upgrades, system administration, network management and troubleshooting, and cybersecurity initiatives.

Legal Counsel: Provide legal guidance on contracts, policies, compliance, employment practices, and risk management.

Lobbyist: Advocate for library interests at local, state, and federal levels.

Payroll Consultants: Assist with payroll monitoring, provide guidance on exemptions and unusual situations, and provide advice on compliance with tax regulations.

Performers / Presenters: Deliver public library programs and events that enhance library services and community engagement.



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Five-Year Capital Improvement Plan



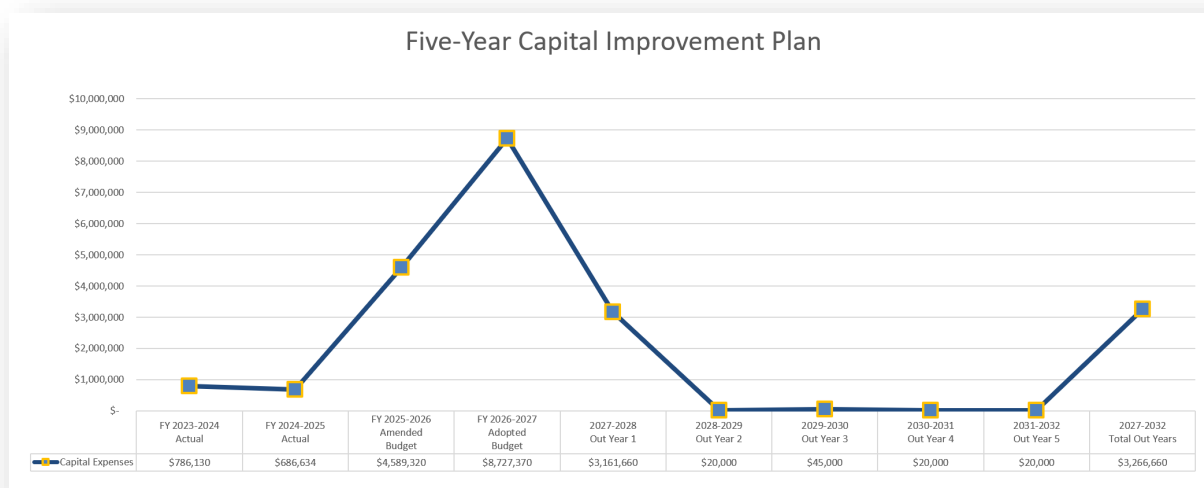


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Five-Year Capital Improvement Plan

The Five-Year Capital Improvement Plan ("CIP") spans the adopted FY 2026-2027 and five years out from FY 2027-2028 through FY 2031-2032. In FY 2026-2027, the CIP budget is \$8,727,370, which is a \$4,118,050 or 89.73% increase from the FY 2025-2026 \$4,589,320 amended budget. This significant increase is reflective of the construction phase of the Renovation Project scheduled to start in September or October 2026.

The total \$3,136,660 CIP projected budget in the Out Years 1 through 5 includes the \$3,031,660 capital expense budget to complete the Renovation Project in FY 2027-2028. The anticipated completion of the Renovation Project is in September 2027. The funding identified and planned for the Renovation Project is from a combination of capital reserves, grant, and loan financing. The graph below shows the trendline of the five-year CIP:



Five-Year Capital Improvement Plan

FY 2026-2032 Adopted Five-Year Capital Improvement Plan (CIP)

DESCRIPTION	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2026-2027 Adopted Budget	\$ Budget Change FY 25/26 vs. FY 24/27	% Budget Change FY 25/26 vs. FY 24/27	2027-2028 Out Year 1	2028-2029 Out Year 2	2029-2030 Out Year 3	2030-2031 Out Year 4	2031-2032 Out Year 5	2027-2032 Total
Annual Facility Repairs (FKA Structures / Improvements)	0	0	0	0	0	#DIV/0!	0	0	0	0	0	0
Annual Facility Improvement Projects	0	0	0	0	0	#DIV/0!	0	0	0	0	0	0
Parking Lot Resurfacing Project	0	0	0	0	0	#DIV/0!	50,000	0	0	0	0	50,000
Vehicle Replacement	0	0	0	0	0	#DIV/0!	0	0	25,000	0	0	25,000
IT Equipment Replacement & Upgrade	0	0	0	0	0	#DIV/0!	50,000	20,000	20,000	20,000	20,000	130,000
Radio Frequency Identification (RFID) Project	0	0	0	20,000	20,000	#DIV/0!	10,000	0	0	0	0	10,000
Building Improvement Project (BIP) (2024)												
* Architectural Consultant	786,130	431,932	432,980	175,700	(257,280)	-59.42%	53,350	0	0	0	0	53,350
* Project Management	0	246,718	301,850	655,450	353,600	117.14%	194,100	0	0	0	0	194,100
* Building Improvement Project (BIP) (2024) - Construction	0	7,984	3,771,340	7,454,720	3,683,380	97.67%	1,980,710	0	0	0	0	1,980,710
* BPLD Relocation Expenses (Rent/Lease and Utilities)	0	0	83,150	174,000	90,850	109.26%	137,000	0	0	0	0	137,000
* Furniture, Fixtures, and Equipment (FF&E)	0	0	0	247,500	247,500	#DIV/0!	666,500	0	0	0	0	666,500
Building Renovation Project Total	786,130	686,634	4,589,320	8,707,370	4,118,050	89.73%	3,031,660	0	0	0	0	3,031,660
Post-Project Related Expenses (One-Time)												
BPLD Furniture and Equipment	0	0	0	0	0	#DIV/0!	20,000	0	0	0	0	20,000
Project-Related Expenses	0	0	0	0	0	#DIV/0!	20,000	0	0	0	0	20,000
Capital Improvement Plan Total	786,130	686,634	4,589,320	8,727,370	4,138,050	90.17%	3,161,660	20,000	45,000	20,000	20,000	3,266,660

Capital Projects

Library Renovation Project 2023-2027

The Buena Park Library Renovation Project is a comprehensive investment in the District's only public facility designed to preserve a historically significant community asset while addressing critical infrastructure needs and enhancing library services for future generations. The project was initiated following a significant basement flood in September 2023 that resulted in the loss of the library's community room and revealed ongoing groundwater intrusion associated with a high water table. The flooding highlighted the need for substantial building improvements and long-term infrastructure solutions.

Following the flood event, the District undertook a thorough assessment of facility conditions and future service needs. In November 2023, the District engaged professional construction management services to evaluate facility requirements and develop a comprehensive renovation strategy. A Historical Resources Assessment was also completed to ensure the preservation of the building's architectural significance. In 2024, the District selected an architectural and engineering team with extensive experience in civic and library facilities to design the project. In March 2025, the Board of Library Trustees approved an expanded project scope to create a safer, more functional, modern, and accessible library that better serves the evolving needs of the community.



Conceptual Plan: The Entry

The renovation includes extensive infrastructure improvements, modernization of public spaces, and upgrades to accessibility, safety, and technology systems. Major improvements include replacement and modernization of aging electrical and plumbing systems, groundwater intrusion mitigation measures, installation of a new elevator and accessibility features,

updated fire protection systems, and improvements necessary to meet current building and safety codes. The project will also create a new first-floor multipurpose

community room, renovate staff work areas, improve service delivery points, and modernize the technology infrastructure throughout the facility.



Conceptual Plan: The Expanded Children's Area

Public-facing improvements will include an expanded children's area, updated furnishings and shelving, new service desks, refreshed interior finishes, improved study and collaboration spaces, enhanced audiovisual capabilities, and a redesigned entrance intended to create a more welcoming and accessible experience for visitors. These improvements support the District's mission of providing educational, cultural, and community-centered services while ensuring the facility remains relevant and functional for decades to come.

To facilitate construction, library operations have been temporarily relocated to the Walter Knott Education Center. While some services have been modified during the transition, the District continues to provide core library services, public programs, digital resources, and borrowing services. The relocation period is anticipated to last approximately 18 to 24 months, with construction anticipated to take approximately one year.

The project is funded through a combination of capital reserves, a federal grant, and financing. Upon completion, the renovated facility will provide a safer, code-compliant, technologically advanced, and more accessible community resource. The project represents a long-term investment in the District's infrastructure and service capacity, ensuring that the Buena Park Library remains a vibrant center for learning, connection, creativity, and community engagement for generations to come.

Project Start: 2023-24 (planning and assessment)

Design Phase: 2024-2026

Construction Phase: 2026-2027

Estimated Completion: 2027

Estimated Cost: \$13.5 million, including contingencies, relocation expenses, and prior year expenses

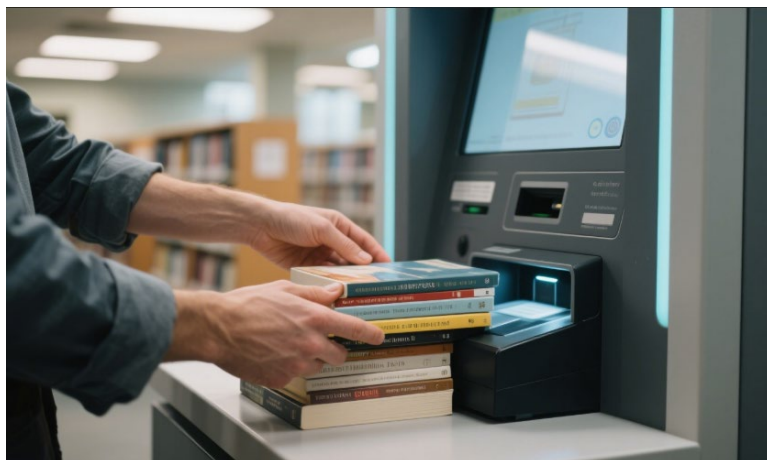
Funding Sources: Grants, Financing, and Capital Fund

RFID Project 2026-2027

In conjunction with Library Renovation Project, the District will implement Radio Frequency Identification (RFID) technology to improve collection management, operational efficiency, and customer service. While RFID security gates are being installed as part of the renovation project, additional funding is required to purchase RFID tags, tagging equipment, conversion supplies, and related technology necessary to convert the Library's collection to the new system.

The project will involve applying RFID tags to library materials and integrating the technology with the District's circulation and inventory management systems.

Once implemented, RFID technology will enable faster check-in and check-out processes, improve inventory accuracy,



streamline materials handling, enhance collection security, and allow the District to integrate other technologies for more overall efficiency. Staff will be able to conduct inventories more effectively and identify misplaced or missing items with greater accuracy, reducing the time required for routine collection management activities.

The transition to RFID represents a long-term investment in continuing the modernization of library operations. By automating many collection management functions, the District can improve service delivery, increase operational efficiency, strengthen stewardship of public assets, and allow staff to devote more time to direct patron services, programs, and community engagement activities. The project complements the broader facility renovation by ensuring that the Buena Park Library reopens with modern technology infrastructure that supports efficient and responsive library services for years to come.

Project Start: 2025-26 (planning and assessment)

Implementation Phase: 2026-2028

Estimated Completion: 2028

Estimated Cost: \$20,000 for phase 1 and \$10,000 for phase 2

Funding Sources: Capital Fund

Parking Lot Maintenance Project 2027-2028

In support of maintaining safe and accessible facilities, the District will implement a comprehensive parking lot maintenance project at the Buena Park Library. This project will include crack sealing, seal coating, striping and markings, and minor pavement repairs to preserve the integrity of the existing asphalt surface and extend its useful life. While the parking lot remains structurally sound, preventative maintenance is required to address surface deterioration and ensure continued safety and usability for patrons and staff.

The project will involve cleaning and preparing pavement surfaces, sealing cracks to prevent water intrusion, applying a protective seal coat to reduce wear from traffic



and environmental exposure, and restriping parking spaces and directional markings to improve circulation and accessibility. Minor repairs will address localized areas of damage to prevent further degradation.

Once completed, these improvements will enhance the appearance of the facility, increase safety through clearly visible markings, and help reduce long-term maintenance costs by preventing more extensive repairs or full replacement.

This maintenance effort represents a proactive investment in the District's infrastructure and demonstrates responsible stewardship of public assets. By preserving the condition of the parking lot, the District can extend the lifespan of the existing pavement, minimize disruptions associated with major repairs, and maintain a safe, functional, and welcoming environment for the community. The project aligns with broader facility maintenance goals and supports continued reliable access to library services.

Project Start: 2027-28

Implementation Phase: 2027-2028

Estimated Completion: 2028

Estimated Cost: \$50,000

Funding Sources: Capital Fund

Technology Equipment Replacement Project 2027-2028

To support reliable and efficient technology services, the District will implement a technology equipment replacement project focused on upgrading wireless access points, computer equipment, and public and staff workstations at the Buena Park Library. As part of the District's ongoing efforts to maintain modern and functional technology infrastructure, this project will address aging equipment that is approaching the end of its useful life and ensure continued performance, security, and compatibility with current systems.



The project will involve the purchase and installation of updated wireless access points to improve network coverage, capacity, and reliability throughout the facility. In addition, existing desktop computers and workstations will be replaced or upgraded to enhance system performance, reduce downtime, and support current software and security requirements. These improvements will provide more consistent and efficient user experience for both patrons and staff, enabling access to digital resources, online services, and day-to-day operational systems without interruption.

This project represents a necessary investment in maintaining a modern technology environment that supports the District's service goals. By proactively replacing outdated equipment, the District can reduce maintenance costs, improve cybersecurity, and enhance overall operational efficiency. The upgrades will ensure that the Buena Park Library continues to

meet community expectations for accessible, reliable technology and remains equipped to support evolving digital service needs.

Project Start: 2027-2028

Implementation Phase: 2027-2028

Estimated Completion: 2028

Estimated Cost: \$50,000

Funding Sources: Capital Fund

FY 2026-2027 Budget Resolution





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Budget Resolution

BUENA PARK LIBRARY DISTRICT

RESOLUTION NO. 2026-16

RESOLUTION OF THE BOARD OF TRUSTEES OF THE BUENA PARK LIBRARY DISTRICT OF ORANGE COUNTY TO ADOPT THE ANNUAL BUDGET FOR FISCAL YEAR 2026-2027, BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

WHEREAS, the Library Director of the Buena Park Library District ("District") has prepared and submitted to the Board of Trustees of the Buena Park Library District ("Board") a preliminary budget for Fiscal Year 2026-2027 on May 5, 2026; and

WHEREAS, the Board has reviewed and considered the submitted preliminary budget submitted and received on May 5, 2026; and

WHEREAS, the Library Director of the District has prepared and submitted to the Board a proposed budget for Fiscal Year 2026-2027 on June 23, 2026, and has made revisions and/or modifications therein; and

WHEREAS, the Board has received and reviewed the proposed budget on June 23, 2026; and

WHEREAS, the Board has considered the adoption of the proposed budget at the June 23, 2026 Board Meeting, including any revisions and/or modifications, and where all interested persons were heard; and

WHEREAS, the Board has considered the proposed budget and comments thereon and has determined it is necessary for the efficient management of the District that certain sums of revenues and expenses be appropriated as set forth in said budget to constitute the "Adopted Annual Budget for Fiscal Year 2026-2027."

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Buena Park Library District finds and determines as follows:

Section 1. That the preceding recitals are true and correct, and are incorporated by reference set forth herein.

Section 2. That the Board of Trustees of the Buena Park Library District hereby adopts the annual budget of the Buena Park Library District for Fiscal Year 2026-2027, beginning July 1, 2026, and ending June 30, 2027, prepared and submitted to the Board of Trustees by the Library Director, on the basis of the totals set forth in each of the operating budgets therein by program and/or project within each department, and the totals set forth therein for capital improvements.

Section 3. That the Library Director is authorized to expend in accordance with the State of California and the policies of the Buena Park Library District on behalf of the

Board of Trustees new appropriations for departments, programs, and projects as stated in the "Adopted Annual Budget for Fiscal Year 2026-2027" attached hereto and incorporated herein by reference.

Section 4. That the Board of Trustees of the Buena Park Library District hereby approves the Five-Year Capital Improvement Plan for Fiscal Years 2026-2032 for capital improvement projects as part of the "Adopted Annual Budget for Fiscal Year 2026-2027," and hereby authorizes the Library Director to transfer funding between approved capital projects, and administer and manage the Five-Year Capital Improvement Plan.

Section 5. That the Library Director is authorized to validate, sign, and pay all legal and contractual obligations of the District with check warrants up to the amounts appropriated in this budget.

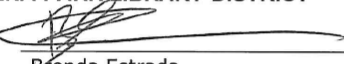
Section 6. That the Board of Trustees of the Buena Park Library District may during the fiscal year amend or supplement the budget by motion adopted by the majority affirmative votes so as to authorize the transfer of unused balances appropriated for one purpose to another purpose or to appropriate available funds not included in the budget.

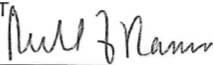
Section 7. That at the conclusion of fiscal year ending June 30, 2026, certain contractual obligations of previously budgeted funds for certain items or projects in various stages of acquisition or development that have been previously approved or will be approved by the Board shall be carried forward to fiscal year 2026-2027 as continuing appropriations and shall be deemed to be reappropriated as an addition to the budget amounts previously set forth in this resolution.

PASSED AND DOPTED by the Board of Trustees of the Buena Park Library District on this 23rd day of June, 2026, by the following vote:

AYES: Estrada, Rams, Goldyzano
NOES: _____
ABSTAIN: _____
ABSENT: Jensen, Quintero

BUENA PARK LIBRARY DISTRICT

By: 
Brenda Estrada
President, Library Board of Trustees

ATTEST
By: 
Richard Rams
President Pro Tem, Library Board of Trustees

Financial Policies





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Financial Policies

Debt Management Policy

To provide guidance to the Buena Park Library District (District) on capital planning and the governance, administration, and management of any debt accumulated and outstanding to ensure sound fiscal management.

<https://www.buenaparklibrary.org/debt-management-policy>

Fund Balance and Reserve Policy

To provide guidance to the Buena Park Library District (District) on the accumulation and maintenance of reserve funds as necessary to maintain adequate levels of services and sound fiscal condition of the District.

<https://www.buenaparklibrary.org/fund-balance-and-reserve-policy>

Investment Policy

To provide guidance and direction to the Buena Park Library District ("District") for the systematic and controlled process of the District's investment funds.

<https://www.buenaparklibrary.org/investment-policy>



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Appendix





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Appendix

Appendix A: Appropriations Limit Resolution

BUENA PARK LIBRARY DISTRICT

RESOLUTION NO. 2026-18

**RESOLUTION OF THE BOARD OF TRUSTEES
OF THE BUENA PARK LIBRARY DISTRICT OF ORANGE COUNTY
TO ESTABLISH THE APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2026-2027 FOR THE BUENA PARK LIBRARY DISTRICT
IN ACCORDANCE WITH THE PROVISIONS OF DIVISION 9 OF TITLE 1 OF
THE GOVERNMENT CODE OF THE STATE OF CALIFORNIA**

WHEREAS, Article XIII B of the Constitution of the State of California as proposed by the Initiative Measure approved by the people at the special statewide election held on November 6, 1979, as implemented by SB1352 of 1980, as amended by Proposition 111 approved on June 5, 1990, and operative July 1, 1990, provides that the total annual appropriations subject to limitation of each local government shall not exceed the Appropriations Limit of such entity for the prior year adjusted for the change in the cost of living and the change in population except as otherwise specially provided for in said Article; and

WHEREAS, the State Legislature added Division 9 (commencing with Section 7900) to Title 1 of the Government Code of the State of California to implement Article XIII B of the California Constitution; and

WHEREAS, Section 7902(b) of the Government Code sets forth the method for determining the Appropriations Limit for each local jurisdiction; and

WHEREAS, Section 7910 of the Government Code provides that each year the governing body of each local jurisdiction shall, by resolution, establish its Appropriations Limit and make other necessary determinations for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or a noticed special meeting; and

WHEREAS, Section 7910 also requires that for fifteen (15) days prior to such adoption of the resolution, the records and documentation used to determine the appropriations limit and other necessary determinations shall be made available to the public for viewing; and

WHEREAS, the Board of Trustees of the Buena Park Library District wishes to establish the Appropriations Limit for Fiscal Year 2026-2027 for the Buena Park Library District in accordance with the provisions of Article XIII B of the Constitution and Sections 7900, *et seq.*, of the Government Code. Section 7902(b) of the Government Code.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Buena Park Library District as follows:

Section 1. The Board of Trustees of the Buena Park Library District elects to use the change in California per capita income as the cost-of-living adjustment factor and the annual population change for the City of Buena Park as the population adjustment factor provided by the State of California Department of Finance.

Section 2. The Board of Trustees of the Buena Park Library District reserves the right to adjust or amend the Appropriations Limit based upon the use of alternative growth factors as authorized by Proposition 111 if such changes or revisions would result in a more advantageous Appropriations Limit, now or in the future.

Section 3. The Board of Trustees of the Buena Park Library District establishes the upper limit of appropriations for the fiscal year 2026-2027, to be Nineteen Million, Three Hundred Twenty-Three Thousand, Eight Hundred Eighty-Three Dollars (\$19,323,883).

PASSED AND ADOPTED by the Board of Trustees of the Buena Park Library District on this 23rd day of June, 2026, by the following vote:

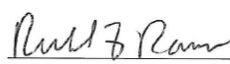
AYES: Estrada, Rams, Solorzano
NOES: _____
ABSTAIN: _____
ABSENT: Jensen, Quintero

BUENA PARK LIBRARY DISTRICT

By: 
Brenda Estrada
President, Library Board of Trustees

ATTEST:

I hereby certify that the foregoing is a true and correct copy of a Resolution of the Board of Trustees of the Buena Park Library District of Orange County, California, adopted by said Board at its meeting on June 23, 2026

By: 
Richard Rams
President Pro Tem

**Buena Park Library District
Appropriations Limit Calculation
FY 2026-2027**

A. LAST YEAR'S 2025-2026 APPROPRIATIONS LIMIT		\$ 18,493,838	
B. ADJUSTMENT FACTORS			
1. Price Factor - Percentage Change Over Prior Year Per Capita Personal Income 2025-2026	4.95	1.0495	(Per Capita Cost of Living Converted to a Ratio)
2. Buena Park Population Change by Percentage	(0.44)	0.9956	(Population Converted to a Ratio)
Total Adjustment Factor of FY 2026-2027 (%)		1.0448822	
C. ANNUAL ADJUSTMENT \$		\$ 19,323,883	
D. OTHER ADJUSTMENTS:			
Population inflation and inflation % adjustment		\$ -	
Sub-total		\$ -	
E. TOTAL ADJUSTMENTS		\$ -	
F. CURRENT YEAR 2026-2027 APPROPRIATIONS LIMIT		\$ 19,323,883	

Appendix B: Salary Schedule Resolution

BUENA PARK LIBRARY DISTRICT

RESOLUTION NO. 2026-17

RESOLUTION OF THE BOARD OF TRUSTEES OF THE BUENA PARK LIBRARY DISTRICT OF ORANGE COUNTY TO ESTABLISH A SALARY SCHEDULE FOR EMPLOYEES OF THE BUENA PARK LIBRARY DISTRICT EFFECTIVE JUNE 26, 2026

WHEREAS, on July 1, 2025, Resolution No. 2025-7 was adopted by the Board of Library Trustees ("Board") of the Buena Park Library District ("District") thereby adopting the Salary Schedule ("Schedule"); and

WHEREAS, the Salary Schedule includes the salary ranges for all District employees, both full-time and part-time positions; and

WHEREAS, the Salary Schedule is compliant with the 2026 State of California mandated minimum wage.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Buena Park Library District as follows:

Section 1. The Board of Trustees of the Buena Park Library District hereby repeals Resolution No. 2025-7 by approving this Salary Schedule Resolution with job titles and salary schedules for Buena Park Library District employees as set forth in Exhibit A, Salary Schedule, attached hereto and incorporated herein by reference.

Section 2. The Salary Schedule reflects internal realignment adjustments from the prior Salary Schedule for both full-time and part-time positions, excluding the Library Director position, based on the Classification and Compensation Study report completed in June 2026.

Section 3. The effective date of the Salary Schedule shall be the first pay period in FY 2026-2027, which begins on June 26, 2026.

Section 4. The effective date of this Resolution shall be June 26, 2026, and supersedes all prior Salary Schedules.

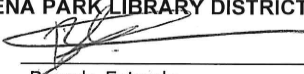
Section 5. The Board of Trustees of the Buena Park Library District authorizes the Library Director, or his/her designee, to make minor, non-substantive changes to the Master Salary Schedule and any related policies, procedures, or documents necessary to implement these provisions.

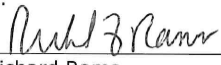
PASSED AND ADOPTED by the Board of Trustees of the Buena Park Library District on this 23rd day of June, 2026, by the following vote:

Buena Park Library District Resolution No. 2026-17

AYES: Estrada, Rams, Solorzano
NOES: _____
ABSTAIN: _____
ABSENT: Jensen, Quintero

BUENA PARK LIBRARY DISTRICT

By: 
Brenda Estrada
President, Library Board of Trustees

ATTEST:
By: 
Richard Rams
President Pro Tem

Buena Park Library District
Salary Schedule
Effective June 26, 2026

JOB CODE	CLASSIFICATION	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
207	Administrative Assistant						
	Hourly Rate:	31.33	32.90	34.55	36.27	38.09	39.98
	Monthly Rate:	5,431.30	5,701.80	5,988.22	6,287.01	6,601.71	6,930.56
	Annual Pay:	65,175.55	68,421.60	71,858.59	75,444.10	79,220.54	83,166.72
214	Administrative Specialist						
	Hourly Rate:	35.58	37.36	39.23	41.19	43.25	45.41
	Monthly Rate:	6,167.11	6,475.46	6,799.24	7,139.20	7,496.16	7,870.97
	Annual Pay:	74,005.31	77,705.58	81,590.86	85,670.40	89,953.92	94,451.62
106	Business Officer						
	Hourly Rate:	41.51	43.59	45.77	48.06	50.46	52.98
	Monthly Rate:	7,195.87	7,555.67	7,933.45	8,330.12	8,746.63	9,183.96
	Annual Pay:	86,350.48	90,668.00	95,201.40	99,961.47	104,959.54	110,207.52
104	Circulation Services Supervisor						
	Hourly Rate:	32.80	34.44	36.16	37.97	39.87	41.86
	Monthly Rate:	5,685.12	5,969.38	6,267.84	6,581.24	6,910.30	7,255.81
	Annual Pay:	68,221.44	71,632.51	75,214.13	78,974.84	82,923.58	87,069.76
201	IT Systems Specialist						
	Hourly Rate:	35.58	37.36	39.23	41.19	43.25	45.41
	Monthly Rate:	6,167.13	6,475.49	6,799.27	7,139.23	7,496.19	7,871.00
	Annual Pay:	74,005.61	77,705.89	81,591.19	85,670.75	89,954.29	94,452.00
201	IT Systems Specialist (Y-Rate)						
	Hourly Rate:	40.11	42.12	44.22	46.43	48.75	51.18
	Monthly Rate:	6,951.78	7,300.07	7,664.28	8,047.94	8,449.27	8,871.82
	Annual Pay:	83,421.31	87,600.86	91,971.36	96,575.23	101,391.26	106,461.89
206	Librarian I						
	Hourly Rate:	32.95	34.60	36.33	38.15	40.05	42.06
	Monthly Rate:	5,711.55	5,997.13	6,296.99	6,611.84	6,942.43	7,289.55
	Annual Pay:	68,538.64	71,965.57	75,563.85	79,342.04	83,309.14	87,474.60
205	Librarian II						
	Hourly Rate:	36.61	38.44	40.37	42.38	44.50	46.73
	Monthly Rate:	6,346.17	6,663.48	6,996.65	7,346.49	7,713.81	8,099.50
	Annual Pay:	76,154.04	79,961.74	83,959.83	88,157.82	92,565.71	97,194.00
210	Library Assistant						
	Hourly Rate:	27.11	28.46	29.88	31.38	32.95	34.60
	Monthly Rate:	4,698.45	4,933.37	5,180.04	5,439.04	5,710.99	5,996.54
	Annual Pay:	56,381.35	59,200.42	62,160.44	65,268.46	68,531.89	71,958.48
101	Library Director (Employment Contract)						
	Hourly Rate:						88.55
	Monthly Rate:						15,348.67
	Annual Pay:						184,184.00
208	Library Programs Coordinator						
	Hourly Rate:	31.17	32.73	34.37	36.09	37.89	39.78
	Monthly Rate:	5,403.21	5,673.37	5,957.04	6,254.89	6,567.64	6,896.02
	Annual Pay:	64,838.55	68,080.48	71,484.51	75,058.73	78,811.67	82,752.25
102	Library Services Manager						
	Hourly Rate:	49.41	51.88	54.48	57.20	60.06	63.06
	Monthly Rate:	8,564.67	8,992.90	9,442.55	9,914.68	10,410.41	10,930.93
	Annual Pay:	102,776.04	107,914.84	113,310.58	118,976.11	124,924.91	131,171.16

**Buena Park Library District
Salary Schedule
Effective June 26, 2026**

JOB CODE	CLASSIFICATION	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
209	Library Technician						
	Hourly Rate:	27.11	28.46	29.88	31.38	32.95	34.60
	Monthly Rate:	4,698.45	4,933.37	5,180.04	5,439.04	5,710.99	5,996.54
	Annual Pay:	56,381.35	59,200.42	62,160.44	65,268.46	68,531.89	71,958.48
204	Senior Librarian						
	Hourly Rate:	40.27	42.29	44.40	46.62	48.95	51.40
	Monthly Rate:	6,980.79	7,329.83	7,696.32	8,081.13	8,485.19	8,909.45
	Annual Pay:	83,769.45	87,957.92	92,355.81	96,973.61	101,822.29	106,913.40
215	Senior Library Technician						
	Hourly Rate:	29.82	31.31	32.87	34.52	36.24	38.05
	Monthly Rate:	5,168.29	5,426.71	5,698.04	5,982.94	6,282.09	6,596.19
	Annual Pay:	62,019.49	65,120.46	68,376.48	71,795.31	75,385.07	79,154.33
105	Technology & Support Services Supervisor						
	Hourly Rate:	42.14	44.25	46.46	48.78	51.21	53.77
	Monthly Rate:	7,303.61	7,669.58	8,053.24	8,454.58	8,877.13	9,320.90
	Annual Pay:	87,643.30	92,035.01	96,638.88	101,454.91	106,525.54	111,850.75
212	Library Clerk - PT						
	Hourly Rate:	21.10	22.16	23.27	24.43	25.65	26.94
	Monthly Rate:	3,657.99	3,841.86	4,032.81	4,234.36	4,446.52	4,669.29
	Annual Pay:	43,895.90	46,102.37	48,393.70	50,812.32	53,358.24	56,031.46
213	Library Page - PT						
	Hourly Rate:	16.90	17.75	18.64	19.56	20.54	21.57
	Monthly Rate:	2,929.58	3,076.32	3,230.14	3,391.02	3,560.75	3,739.32
	Annual Pay:	35,154.91	36,915.84	38,761.63	40,692.29	42,729.02	44,871.84



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Buena Park Library District

7150 La Palma Avenue

Buena Park, CA 90620

<https://www.buenaparklibrary.org/>