

**Buena Park Library District
FY 2025-2026 Adopted Budget Summary**

Description	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 CY Projection To 6/30/25	2025-2026 Adopted Budget	\$ Budget Variance	% Budget Variance
BEGINNING CASH RESERVE	9,422,361	10,333,360	11,420,943	11,420,943	12,751,429	1,330,486	11.65%
REVENUE							
Revenue from Property Tax							
Property Tax Revenue	2,275,404	2,340,180	2,338,600	2,405,745	2,385,370	46,770	2.00%
Property Tax Pass-Through & Residual Revenue	1,888,632	2,161,410	810,000	2,285,561	2,331,270	1,521,270	187.81%
Total Revenue from Property Tax	4,164,036	4,501,590	3,148,600	4,691,306	4,716,640	1,568,040	49.80%
Revenue from Other Sources							
Charges for Services	321,400	263,257	335,000	335,871	336,000	1,000	0.30%
Investment Income & Interest	99,696	257,258	120,800	127,500	335,000	214,200	177.32%
Grants	294,190	358	0	14,809	0	0	#DIV/0!
Donations	7,104	3,967	5,000	0	0	(5,000)	-100.00%
Miscellaneous Revenue	6,194	3,443	3,500	3,500	3,500	0	0.00%
Total Revenue from Other Sources	728,584	528,282	464,300	481,680	674,500	210,200	45.27%
TOTAL REVENUES	4,892,620	5,029,872	3,612,900	5,172,986	5,391,140	1,778,240	49.22%
EXPENSE							
Operating Expenses							
Salaries	1,684,459	1,693,620	1,800,000	1,682,600	1,922,500	122,500	6.81%
Employee Benefits	433,041	365,706	527,500	463,539	513,030	(14,470)	-2.74%
General Administration Services & Supplies	234,956	584,557	515,400	458,472	716,700	201,300	39.06%
Facilities Operations & Maintenance	290,506	211,853	322,000	245,400	304,200	(17,800)	-5.53%
Programs Services & Supplies	298,418	300,424	400,500	317,039	344,530	(55,970)	-13.98%
Total Operating Expenses	2,941,381	3,156,159	3,565,400	3,167,050	3,800,960	235,560	6.61%
Capital Improvement Expenses							
Building Improvement Project (BIP)	0	95,127	1,824,873	675,450	4,506,170	2,681,297	146.93%
Other Capital Expenses	1,040,240	691,003	40,000	0	0	(40,000)	-100.00%
Total Capital Improvement Expenses	1,040,240	786,130	1,864,873	675,450	4,506,170	2,641,297	141.63%
TOTAL EXPENSES	3,981,621	3,942,289	5,430,273	3,842,500	8,307,130	2,876,857	52.98%
REVENUE & EXPENSE NET SURPLUS / [DEFICIT]	910,999	1,087,583	(1,817,373)	1,330,486	(2,915,990)	(1,098,617)	60.45%
CASH RESERVE							
Reserved Cash							
Operating Reserve (50% of Expense Budget)	1,470,691	1,578,080	1,782,700	1,583,525	1,900,480	117,780	6.61%
Capital Replacement and Improvement Reserves	3,557,832	3,557,832	3,557,832	3,557,832	3,557,832	0	0.00%
General Contingency Reserve (3 Months Operating Expense Budget)	735,345	789,040	891,350	791,763	950,240	58,890	6.61%
Trustee Election Reserves	60,000	60,000	60,000	131,237	131,237	71,237	118.73%
Accrued Vacation Leave Reserves	92,600	92,600	92,600	92,600	100,000	7,400	7.99%
TOTAL RESERVED CASH	5,916,468	6,077,551	6,384,482	6,156,957	6,639,789	255,307	4.00%
Unreserved Cash							
Unreserved Cash at the Beginning of the FY	3,505,893	5,343,392	3,219,088	6,594,472	3,195,650	(23,438)	-0.73%
Addition / (Drawdown) To/From Unreserved Cash	0	0	0	0	0	0	#DIV/0!
TOTAL UNRESERVED CASH	3,505,893	5,343,392	3,219,088	6,594,472	3,195,650	(23,438)	-0.73%
ENDING CASH RESERVE (Actual or Projected)	10,333,360	11,420,943	9,603,570	12,751,429	9,835,439	231,869	68.83%

**Buena Park Library District
FY 2025-2026 Adopted Revenue Budget**

Description	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 CY Actual As of 6/17/25	2025-2026 Adopted Budget	\$ Budget Variance	% Budget Variance
REVENUE FROM PROPERTY TAX							
Property Tax Revenue							
Property Tax - Secured	2,134,220	2,221,210	2,221,100	2,255,501	2,265,520	44,420	2.00%
Property Tax - Unsecured	61,610	65,689	67,000	72,399	68,340	1,340	2.00%
Property Tax - Prior Year Unsecured	0	0	0	939	0	0	#DIV/0!
Property Tax - Supplemental	76,760	47,424	48,000	50,181	48,960	960	2.00%
Property Tax - Interest on Unapportioned Taxes	2,814	5,857	2,500	6,308	2,550	50	2.00%
Property Tax - Penalties & Delinquencies	0	0	0	20,417	0	0	#DIV/0!
Property Tax Revenue Total	2,275,404	2,340,180	2,338,600	2,405,745	2,385,370	46,770	2.00%
Property Tax Pass-Through & Residual Revenue							
Property Tax - Buena Park Residual 34188	1,164,492	1,361,204	0	1,406,548	1,434,680	1,434,680	#DIV/0!
Property Tax - Buena Park Pass-Thru 34183	0	0	0	879,012	896,590	896,590	#DIV/0!
State Homeowners PR Tax Relief	724,141	800,206	810,000	0	0	(810,000)	-100.00%
Property Tax Pass-Through & Residual Revenue Total	1,888,632	2,161,410	810,000	2,285,561	2,331,270	1,521,270	187.81%
REVENUE FROM PROPERTY TAX TOTAL	4,164,036	4,501,590	3,148,600	4,691,306	4,716,640	1,568,040	49.80%
REVENUE FROM OTHER SOURCES							
Charges for Services							
Library Services Fines & Fees	16,577	16,914	15,000	2,000	2,000	(13,000)	-86.67%
Library Services Printing & Copying	0	0	0	13,000	13,000	13,000	#DIV/0!
Passport Services	253,378	188,073	250,000	250,000	250,000	0	0.00%
Passport Printing and Copying	0	0	0	871	1,000	1,000	#DIV/0!

**Buena Park Library District
FY 2025-2026 Adopted Revenue Budget**

Description	2022-2023 Actual	2023-2024 Actual	2024-2025 Budget	2024-2025 CY Actual As of 6/17/25	2025-2026 Adopted Budget	\$ Budget Variance	% Budget Variance
Passport Photos	51,445	58,270	70,000	70,000	70,000	0	0.00%
Charges for Services Total	321,400	263,257	335,000	335,871	336,000	1,000	0.30%
Investment Income & Interest							
Investment Income	98,672	255,975	120,000	120,000	330,000	210,000	175.00%
Interest Income - Savings Account	1,025	1,283	800	7,500	5,000	4,200	525.00%
Investment Income & Interest Total	99,696	257,258	120,800	127,500	335,000	214,200	177.32%
Grants							
Special Grants	294,190	358	0	0	0	0	#DIV/0!
Lunch At The Library (CASL)	0	0	0	13,171	0	0	#DIV/0!
Zip Books (CASL)	0	0	0	1,638	0	0	#DIV/0!
Grants Total	294,190	358	0	14,809	0	0	#DIV/0!
Donations							
Individual Donations - General	7,104	3,967	5,000	0	0	(5,000)	-100.00%
Miscellaneous Donations	0	0	0	0	0	0	
Donations Total	7,104	3,967	5,000	0	0	(5,000)	-100.00%
Miscellaneous Revenue							
Refunds & Reimbursements	6,194	3,443	3,500	3,500	3,500	0	0.00%
Miscellaneous Revenue Total	6,194	3,443	3,500	3,500	3,500	0	0.00%
REVENUE FROM OTHER SOURCES TOTAL	728,584	528,282	464,300	481,680	674,500	210,200	45.27%
TOTAL REVENUE BUDGET	4,892,620	5,029,872	3,612,900	5,172,986	5,391,140	1,778,240	49.22%

**Buena Park Library District
FY 2025-2026 Adopted Expense Budget**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	\$	%
	Actual	Actual	Budget	CY Projection	Adopted	Budget	Budget
				To 6/30/25	Budget	Variance	Variance
SALARIES & BENEFITS							
Full-Time Salaries							
Salaries & Wages Full-Time	1,684,459	1,693,620	1,800,000	1,682,600	1,422,290	(377,710)	-20.98%
Full-Time Salaries Total	1,684,459	1,693,620	1,800,000	1,682,600	1,422,290	(377,710)	-20.98%
Full-Time Benefits							
Health Insurance	249,300	243,037	255,000	246,600	181,610	(73,390)	-28.78%
Dental Insurance	8,634	8,059	9,000	8,700	9,210	210	2.33%
Life Insurance/AD&D/LTD	8,590	8,822	9,500	8,700	9,790	290	3.05%
Vision Insurance	3,701	3,601	4,000	3,700	3,600	(400)	-10.00%
Medicare/FICA (Full-Time)	44,517	41,839	50,000	43,600	20,620	(29,380)	-58.76%
Retirement Full-Time (CalPERS)	118,299	113,757	200,000	115,900	121,300	(78,700)	-39.35%
OPEB Retirement Trust (Prefund)	0	0	0	0	0	0	#DIV/0!
OPEB CERBT Disbursement	0	(53,409)	0	(67,830)	(70,000)	(70,000)	#DIV/0!
CalPERS (Unfunded Accrued Liability)	0	0	0	0	73,580	73,580	#DIV/0!
Full-Time Benefits Total	433,041	365,706	527,500	359,370	349,710	(177,790)	-33.70%
Full-Time Salaries & Benefits Total	2,117,501	2,059,326	2,327,500	2,041,970	1,772,000	(555,500)	-23.87%
Part-Time Salaries							
Salaries & Wages Part-Time	0	0	0	0	500,210	500,210	#DIV/0!
Part-Time Salaries Total	0	0	0	0	500,210	500,210	#DIV/0!
Part-Time Benefits							
Retirement Part-Time (CalPERS)	0	0	0	0	6,020	6,020	#DIV/0!
Medicare/FICA (Part-Time)	0	0	0	0	35,140	35,140	#DIV/0!
Part-Time Benefits Total	0	0	0	0	41,160	41,160	#DIV/0!
Part-Time Salaries & Benefits Total	0	0	0	0	541,370	541,370	#DIV/0!
Retiree Benefits							
Retiree Health Benefits	0	0	0	104,169	122,160	122,160	#DIV/0!
Retiree Benefits Total	0	0	0	104,169	122,160	122,160	#DIV/0!
SALARIES & EMPLOYEE BENEFITS TOTAL	2,117,501	2,059,326	2,327,500	2,146,139	2,435,530	108,030	4.64%
GENERAL ADMINISTRATION SERVICES & SUPPLIES							
Training, Memberships, Conferences, & Travel							
Travel & Transportation	338	925	1,500	6,220	9,300	7,800	520.00%
Professional Development & Training	4,306	1,445	20,500	2,630	12,710	(7,790)	-38.00%
Professional Memberships	10,423	10,723	12,000	10,500	14,000	2,000	16.67%
Special District Conferences	1,163	3,631	8,000	2,100	0	(8,000)	-100.00%
Training, Memberships, Conferences, & Travel Total	16,230	16,725	42,000	21,450	36,010	(5,990)	-14.26%
Office Supplies							
General Office Supplies	3,880	4,455	4,000	5,000	4,000	0	0.00%
Paper Products	1,660	1,048	2,000	1,300	2,000	0	0.00%
Paper Products-Library Services	0	0	0	0	0	0	#DIV/0!
Furniture (Non-Capital)	2,501	0	8,000	1,000	1,000	(7,000)	-87.50%
Library Cards	945	0	1,000	1,100	1,000	0	0.00%
Circulation Supplies	1,648	1,362	2,000	1,600	2,000	0	0.00%
Marketing	415	1,130	2,000	900	3,500	1,500	75.00%
Signage	1,189	333	1,500	900	2,500	1,000	66.67%
Postage-Administrative Services/Support	0	0	0	0	2,000	2,000	#DIV/0!
Printer Supplies	9,255	7,775	8,000	7,700	8,000	0	0.00%
Printer Supplies-Library Services	0	0	0	0	0	0	#DIV/0!
Office Supplies Total	21,492	16,102	28,500	19,500	26,000	(2,500)	-8.77%

Buena Park Library District FY 2025-2026 Adopted Expense Budget

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	\$	%
	Actual	Actual	Budget	CY Projection	Adopted	Budget	Budget
				To 6/30/25	Budget	Variance	Variance
Office Equipment & Supplies							
Service Agreements	6,728	6,075	12,000	7,100	8,000	(4,000)	-33.33%
Postage Machine Lease	1,890	2,190	3,500	2,490	2,800	(700)	-20.00%
Equipment - Non-IT/Computer (<\$5,000)	0	6,249	0	13,500	0	0	#DIV/0!
Equipment - Non-IT/Computer (=>\$5,000)	0	0	12,000	5,000	0	(12,000)	-100.00%
Office Equipment Total	8,618	14,514	27,500	28,090	10,800	(16,700)	-60.73%
Professional & Specialized Fees & Services							
Auditor Services	9,846	30,240	20,000	19,500	18,500	(1,500)	-7.50%
Legal Services	88,494	37,841	100,000	56,600	100,000	0	0.00%
Professional Services	11,770	25,005	140,000	204,000	345,300	205,300	146.64%
County of Orange Elections	0	0	0	0	0	0	#DIV/0!
LAFCO Fee	2,374	2,683	2,700	2,700	3,220	520	19.26%
Employment Background	1,000	403	3,000	1,000	7,000	4,000	133.33%
Payroll & Timekeeping Services	7,201	6,205	13,000	7,000	8,000	(5,000)	-38.46%
Publications & Legal Notices	0	0	4,000	0	2,000	(2,000)	-50.00%
Permits and Fees	0	0	0	0	1,000	1,000	#DIV/0!
Investment Administrative Fees	2,416	1,621	2,500	2,100	0	(2,500)	-100.00%
Merchant Fees	3,800	3,346	5,500	3,800	4,000	(1,500)	-27.27%
Bank Fees	0	0	200	100	3,100	2,900	1450.00%
Professional & Specialized Services Total	126,901	107,344	290,900	296,800	492,120	201,220	69.17%
Risk Management & Insurance							
Workers Compensation	6,976	18,212	25,000	25,000	48,480	23,480	93.92%
Property/Liability Insurance	47,267	64,079	70,500	50,000	69,990	(510)	-0.72%
Unemployment Insurance	0	0	10,000	0	10,000	0	0.00%
Risk Management	2,282	7,319	12,000	4,500	7,000	(5,000)	-41.67%
Risk Management & Insurance Total	56,525	89,610	117,500	79,500	135,470	17,970	15.29%
Taxes & Assessments							
Taxes and Assessments	5,191	9,295	9,000	6,500	9,300	300	3.33%
Sales and Use Tax	0	0	0	6,632	7,000	7,000	#DIV/0!
Taxes & Assessments Total	5,191	9,295	9,000	13,132	16,300	7,300	81.11%
Taxes & Assessments							
Depreciation	0	0	0	0	0	0	#DIV/0!
Loss on Investments	0	330,967	0	0	0	0	#DIV/0!
Taxes & Assessments Total	0	330,967	0	0	0	0	#DIV/0!
GENERAL ADMINISTRATION SERVICES & SUPPLIES TOTAL	234,956	584,557	515,400	458,472	716,700	201,300	39.06%
FACILITY OPERATIONS & MAINTENANCE							
Facility Operations & Maintenance							
Building Maintenance Supplies	1,866	2,426	3,000	2,000	500	(2,500)	-83.33%
Janitorial Supplies	5,342	7,230	8,500	8,500	10,000	1,500	17.65%
Custodial Services	32,884	33,700	45,000	32,600	45,000	0	0.00%
Electrical Services	0	4,757	10,000	1,600	5,000	(5,000)	-50.00%
Alarm System Services	14,234	10,648	15,000	15,000	16,000	1,000	6.67%
HVAC Services	9,854	6,900	12,000	18,000	25,000	13,000	108.33%
Elevator Services	3,552	6,657	12,000	9,600	10,000	(2,000)	-16.67%
Plumbing Services	37,997	16,699	25,000	5,000	8,000	(17,000)	-68.00%
Landscape Services	18,892	16,016	30,000	18,200	30,000	0	0.00%
Door Maintenance Services	47	1,688	2,500	800	2,500	0	0.00%
Pest Control Services	900	975	1,500	900	1,500	0	0.00%
Other Facility Maintenance	4,379	0	6,500	2,200	8,000	1,500	23.08%
Minor Building Repairs	16,343	113	13,000	0	5,000	(8,000)	-61.54%
Fire & Safety Inspections & Services	4,214	3,609	8,500	2,900	3,000	(5,500)	-64.71%
Health & Safety Materials & Supplies	0	0	0	0	2,000	2,000	#DIV/0!
Telecommunication Services	7,055	4,530	6,000	5,100	6,000	0	0.00%
Facility Operations & Maintenance Total	157,559	115,947	198,500	122,400	177,500	(21,000)	-10.58%
Utilities							
Electric	104,335	79,762	100,000	92,200	100,000	0	0.00%
Gas	17,663	5,605	10,000	8,900	10,000	0	0.00%
Water & Sewage	5,036	4,817	7,000	5,500	7,000	0	0.00%
Refuse Disposal Services	5,427	5,417	6,000	16,000	7,500	1,500	25.00%
Utilities Total	132,461	95,602	123,000	122,600	124,500	1,500	1.22%
Fleet/Vehicle Services							
Vehicle Maintenance & Repairs	0	0	0	0	1,500	1,500	#DIV/0!
Outreach Van - Gasoline	487	304	500	400	500	0	0.00%
Vehicle Supplies & Materials	0	0	0	0	200	200	#DIV/0!
Fleet Services Total	487	304	500	400	2,200	1,700	340.00%
FACILITY OPERATIONS & MAINTENANCE TOTAL	290,506	211,853	322,000	245,400	304,200	(17,800)	-5.53%
LIBRARY PROGRAMS & SERVICES							

**Buena Park Library District
FY 2025-2026 Adopted Expense Budget**

Description	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	\$	%
	Actual	Actual	Budget	CY Projection	Adopted	Budget	Budget
				To 6/30/25	Budget	Variance	Variance
Library Programs							
Public Programs - Adult	2,028	857	3,500	2,000	2,000	(1,500)	-42.86%
Adult SRP	1,987	1,317	2,500	1,700	2,000	(500)	-20.00%
Public Programs - Teens	1,663	2,285	3,500	1,700	3,500	0	0.00%
Teen SRP	995	291	2,500	900	2,500	0	0.00%
Public Programs - Children & Family	13,212	11,776	15,000	12,300	8,000	(7,000)	-46.67%
Children SRP	11,399	8,796	12,000	11,200	10,000	(2,000)	-16.67%
Community Outreach	4,131	5,358	10,000	10,000	3,000	(7,000)	-70.00%
Community Outreach (Lunch At The Library Grant)	0	0	0	5,001	8,170	8,170	#DIV/0!
Library Programs Total	35,414	30,680	49,000	44,801	39,170	(9,830)	-20.06%
Library Materials							
Books	62,306	59,273	65,000	64,600	55,000	(10,000)	-15.38%
Books (Zip Books Grant/Program (CASL))	0	0	0	1,638	0	0	#DIV/0!
Print Subscriptions	5,391	4,843	6,000	6,500	6,800	800	13.33%
Media	6,793	5,886	8,000	7,800	6,000	(2,000)	-25.00%
Library of Things	10,412	7,599	10,000	6,100	15,000	5,000	50.00%
Electronic Subscriptions	49,177	56,360	76,000	53,400	34,000	(42,000)	-55.26%
Downloadable/Streaming Content	22,861	42,800	45,000	33,400	71,000	26,000	57.78%
Technical Services	4,501	4,934	6,500	4,600	4,650	(1,850)	-28.46%
Library Materials Total	161,442	181,694	216,500	178,038	192,450	(24,050)	-11.11%
Technology & Support Services							
Computer Equipment (=>\$5,000) (Non-CIP)	2,440	0	8,000	1,300	0	(8,000)	-100.00%
Computer Equipment & Peripherals (<\$5,000)	4,536	3,346	4,000	5,200	3,000	(1,000)	-25.00%
System Services Supplies	2,801	1,273	3,000	1,900	2,500	(500)	-16.67%
Software Licenses (Various)	70,787	69,932	100,000	68,300	89,410	(10,590)	-10.59%
Technology & Support Services Total	80,563	74,551	115,000	76,700	94,910	(20,090)	-17.47%
Passport Services							
Passport Office Equipment	0	0	0	0	0	0	#DIV/0!
Passport Supplies	6,579	3,055	4,000	4,000	4,000	0	0.00%
Passport Postage	14,420	10,444	16,000	13,500	14,000	(2,000)	-12.50%
Passport Services Total	20,999	13,499	20,000	17,500	18,000	(2,000)	-10.00%
LIBRARY PROGRAMS & SERVICES TOTAL	298,418	300,424	400,500	317,039	344,530	(55,970)	-13.98%
TOTAL OPERATING EXPENSE BUDGET	2,941,381	3,156,159	3,565,400	3,167,050	3,800,960	235,560	6.61%