REGULAR MEETING AGENDA

Board of Library Trustees | Buena Park Library District

2nd Floor Board Room
7150 La Palma Avenue
Buena Park, CA 90620
May 5, 2026 | 6:00 P.M.

REPORTS AND DOCUMENTATION: *The District provides a public inspection copy of all materials included in the agenda packet distributed to the Board members at the meeting. Members of the public who wish to obtain a copy of any document may do so by completing a Public Records Request at https://www.buenaparklibrary.org/public-records-request.*

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in the meeting, please contact Library Administration at (714) 826-4100 Extension 120 at least 48 hours prior to the meeting so the Buena Park Library District may make reasonable arrangements to ensure accessibility to the meeting.

1. **CALL TO ORDER** (Library Board President)
2. **PLEDGE OF ALLEGIANCE** (Library Board President)
3. **ROLL CALL** (Library Board President)
4. **PRESIDENT'S REMARKS AND BOARD MEMBER COMMENTS**
   This is the opportunity for the President and Board Members to give reports about conferences/training and comments on items of general interest to the community.
5. **COMMUNICATIONS AND COMMENTS FROM THE PUBLIC CONCERNING ITEMS NOT ON THE AGENDA** (3 MINUTES PER SPEAKER)
   Individuals may address the Board regarding any item of Library District business not on the agenda. While all comments are welcome, the Brown Act does not allow the Board to take action on any item not on the agenda.

CONSENT CALENDAR (**Items 6-12)**

The Consent Calendar adopting the printed Recommended Board Action will be enacted with one vote. The Board President will first ask the staff and the Board if there is anyone who wishes to remove any item from the Consent Calendar for discussion and consideration.

Recommendation: Approve items 6-12 on the Consent Calendar.

6. Minutes of the Board of Library Trustees Regular Meeting on April 7, 2026 (Receive, File, and Approve)

7. Personnel Report for May 2026 (Receive and File)

8. Patron Suggestions – Request for Purchase of Materials or Proposing Changes to Library Operations for April 2026 (Receive and File)

9. Payment Register for April 2026 (Receive and File) (will be presented at meeting)

10. Approve and authorize expenditure of up to $7,500 from the CIP relocation budget for the purchase and installation of book return at the temporary facility

11. Approve and authorize expenditure of up to $6,000 from the CIP relocation budget for necessary electrical modifications

12. Authorize the Library Director to enter into an agreement with CivicPlus, LLC to implement DocAccess service for PDF remediation effective upon execution in May 2026, with fees beginning in FY 2026-2027 for the amount of $500 for implementation and $2,250 for services, totaling $2,750

REPORTS FROM LIBRARY ADMINISTRATION

13. Monthly Statistical Reports
    - Database Usage July 2025 through March 2026
    - Trend Analysis July 2025 through March 2026
    - Program Statistics Summary for March 2026

14. Library Director's Report for April 2026

FINANCIAL REPORTS

15. Analytical Financial Overview July 2025 – March 2026
16. Summary of Budget vs Actuals July 2025 – March 2026
17. Budget vs Actuals Detailed Statement July 2025 – March 2026
18. Summary Statement of Revenues, Expenditures and Changes in Fund Balance July 2025 – March 2026
19. Detailed Statement of Revenues, Expenditures and Changes in Fund balance July 2025 – March 2026
20. Treasurer's Report March 2026

NEW BUSINESS

21. Public Hearing to Discuss the status of vacancies, recruitments, and retention efforts of the Buena Park Library District pursuant to Government Code Section 3502.3 subsection a paragraph 1
    - Recommended Action: 1) Receive and file a report on the Buena Park Library District's staffing vacancies and recruitment and retention efforts

22. Resolution 2026-6 adopting Investment Policy (Policy Number: 3103)
    - Recommended Action: 1) Approve Investment Policy (Policy Number: 3103) dated May 5, 2026; 2) Repeal the previous Investment Policy dated May 6, 2025; and 3) Designate the Library Director as the Investment Officer for the District

23. Resolution 2026-7 Approving Amendment No. 3 to Agreement for Professional Services with Regional Government Services

    - Recommended Action: 1) Adopt Resolution 2026-7 approving Amendment No. 3 to Agreement for Professional Services with Regional Government Services ("RGS") in the additional not-to-exceed amount of $282,000; 2) authorize the Library Director make any necessary non-monetary changes to the agreement; and 3) Authorize the Library Director to execute the agreement.

24. Approval of Agreement with Mover Services, Inc. (MSI) for Moving and Storage Services

    - Recommended Action: 1) Approve the agreement with Mover Services, Inc. for moving and storage; 2) Authorize an expenditure not-to-exceed $63,153 for moving services; 3) authorize a monthly storage expenditure of $1,150; 4) Authorize the Library Director make any necessary non-monetary changes to the agreement; 5) Authorize the Library Director to execute the agreement; and 6) Authorize the Library Director to approve additional project expenditures for contingency purposes in an amount not to exceed ten percent (10%) of the total project budget to be reported to the Board at the next regular meeting.

25. Approve Relocation Schedule and authorize Library Director to make adjustments as required based on operational needs

    - Recommended Action: 1) Approve the Relocation Schedule; and 2) Authorize the Library Director to make adjustments, as required based on operational need.

26. Fiscal Year 2026-2027 Preliminary Operating Budget and Preliminary Five-Year Capital Improvement Plan, and Current Fiscal Year 2025-2026 Budget Projections

    - For Review Only: Staff requests the Board provide feedback to the Director at this meeting and during the month of May 2026 to get their high-level goals, plans, and priorities. Goals, plans, and priorities will be incorporated in the final draft of the Operating Budget and Capital Improvement Plan for the Board's approval at a Special Board Meeting in June 2026.

FUTURE AGENDA ITEMS

27. Agenda preparation for the Regular Meeting which will be held on June 2, 2026, at 6:00 p.m. unless rescheduled by the Board of Library Trustees
    This is the time for board members to publicly request that items be placed on future agendas.

ADJOURNMENT

CERTIFICATION OF POSTING

I, Patty Salas, Administrative Assistant of the Buena Park Library District, hereby certify that the Agenda for the May 5, 2026, Regular Meeting of the Board of Library Trustees of the Buena Park Library District was posted on May 1, 2026, at 7150 La Palma Ave Buena Park, CA and online at www.buenaparklibrary.org.

P S
_____
Patty Salas, Administrative Assistant

MINUTES
REGULAR MEETING OF THE BOARD OF TRUSTEES
OF THE
BUENA PARK LIBRARY DISTRICT
APRIL 7, 2026

CALL TO ORDER: President Estrada called the meeting to order at 6:01 p.m.

Board Members Present: President Brenda Estrada, Trustee L. Carole Jensen, Secretary Christian Quintero, Trustee Richard Rams, and Trustee Rudy Solorzano.

Staff Present: Helen Medina, Library Director; Patty Salas, Administrative Assistant.

Guests: Ann Thompson, Library Services Manager; Caroline Wilkins, Circulation Services Supervisor.

PRESIDENT'S REMARKS AND BOARD MEMBER COMMENTS

The Board welcomed the newest Trustee to the Board, Mr. Rudy Solorzano. Trustee Solorzano stated he was grateful for the opportunity to serve the Library and was excited for the big changes coming to the Library. He looked forward to working with the Board.

President Estrada thanked Congressman Derek Tran for securing $850,000 in federal funding for the District to revitalize our facility and key infrastructure. She also commented on the success of the Library's Coloring with a Cop program, which she attended.

COMMUNICATIONS AND COMMENTS FROM THE PUBLIC CONCERNING ITEMS NOT ON THE AGENDA

There were no comments.

CONSENT CALENDAR (ITEMS 6-10)

6. Minutes of the Board of Library Trustees Regular Meeting on March 3, 2026 (Received, filed, and approved)
7. Minutes of the Board of Library Trustees Special Meeting on March 3, 2026 (Received, filed, and approved)
8. Personnel Report for March 2026 (Received and filed)
9. Patron Suggestions – Request for Purchase of Materials or Proposing Changes to Library Operations for March 2026 (Received and filed)
10. Payment Register for March 2026 (Received and filed)

MOTION by Trustee Jensen to approve the Consent Calendar.
SECOND by Trustee Solorzano.
AYES: Estrada, Jensen, Quintero, Rams, Solorzano.

Motion passed unanimously.

DRAFT

REPORTS FROM LIBRARY ADMINISTRATION

11. Monthly Statistical Reports
    a. Database Usage for July 2025 – February 2026
    b. Trend Analysis for July 2025 – February 2026
    c. Program Statistics Summary for February 2026

12. Library Director's Report for March 2026
    Director Medina noted the Coloring with a Cop was successful. She thanked President Estrada for attending. She stated K-9 Adam was the star of the show. K-9 Adam will be retiring from the police force this June.

    Director Medina stated she welcomed Congressman Derek Tran in March, and he presented the District with an honorary $850,000 check to go towards the Library's Renovation Project. The District has received positive feedback from the community, with many patrons commenting that they are excited for the renovation.

    She also noted that staff will be releasing an RFP for moving services in April and hopes to bring a contract to the Board for approval in May.

13. Update on Disposal of Surplus Items

    Director Medina provided a brief update on the disposal of surplus items. She noted many items were donated to local teachers from the Buena Park and Centralia Elementary School Districts.

FINANCIAL REPORTS

14. Analytical Financial Overview July 2025- February 2026
15. Summary of Budget vs Actuals July 2025 – February 2026
16. Budget vs Actuals Detailed Statement July 2025 – January 2026
17. Revenue and Expenditures Summary Statement July 2025 – February 2026
18. Revenue and Expenditures Detailed Statement July 2025 – February 2026
19. Treasurer's Report February 2026

NEW BUSINESS

20. Resolution 2026-5 Honoring the Service of Library Contributors, Decommissioning the Wall of Stars, and Repealing the Wall of Stars Policy

    MOTION by Trustee Quintero to 1) Approve Resolution 2026-5 honoring the Service of Library Contributors, Decommissioning the Wall of Stars and repealing the Wall of Stars Policy
    SECOND by Trustee Rams.
    AYES: Estrada, Jensen, Quintero, Rams, Solorzano.

    Motion passed unanimously.

DRAFT

21. Review of Fee Schedule (Informational Only)

There were no comments on this item.

22. Establish Ad Hoc committee for Library Director Evaluation

Secretary Quintero volunteered to serve on the committee with President Estrada.

MOTION by Trustee Rams to 1) Approve the formation of an ad hoc committee for the purpose of preparing the Library Director Evaluation for presentation to the Board; and 2) designating Secretary Quintero to serve alongside President Estrada on the committee.
SECOND by Trustee Solorzano.

AYES: Estrada, Jensen, Quintero, Rams, Solorzano.

Motion passed unanimously.

FUTURE AGENDA ITEMS

22. Agenda preparation for the Regular Meeting which will be held on May 5, 2026, at 6:00 p.m. unless rescheduled by the Board of Library Trustees.

There were no requests.

ADJOURNMENT

MOTION by Trustee Jensen to adjourn the meeting.
SECOND by Trustee Quintero.

AYES: Estrada, Jensen, Quintero, Rams, Solorzano.

MOTION approved.
The meeting was adjourned at 6:23 p.m.

Submitted by,

_____
Christian Quintero
Secretary

DRAFT

BUENA PARK Library District

BOARD OF LIBRARY TRUSTEES
PERSONNEL REPORT FOR
May 2026

Department: Administration **Meeting Date: May 5, 2026**

Personnel Action – Merit Increase

Employee ID	Position	Step	Effective Date
10022027	Library Clerk (PT)	6	May 15, 2026
10022025	Library Clerk (PT)	6	May 15, 2026
10021022	Library Clerk (PT)	6	May 29, 2026

Personnel Action – New Hire

Employee ID	Position	Step	Effective Date
None.			

Personnel Action – Separation

Employee ID	Position		Effective Date
10022034	Library Page		April 21, 2026
10021018	Librarian II		May 1, 2026

Personnel Action – Leave of Absence Request

Employee ID	Position	Start Date	Anticipated End Date
None.			

BUENA PARK Library District

BOARD OF LIBRARY TRUSTEES
PATRON SUGGESTIONS – REQUEST FOR PURCHASE OF MATERIALS OR PROPOSING CHANGES TO LIBRARY OPERATIONS FOR
APRIL 2026

Meeting Date: May 5, 2026

Adult Books:

- None.

Children's Books:

- *Diary of an 8 Bit Warrior #8* (Cube Kid)
- *The Lost Continent* (Tui Sutherland)
- *Escaping Peril* (Tui Sutherland)

Korean books

- None.

Zip Book Requests:

- *Pequeño cerdo capitalista* by Sofia Macias
- *Resurrection and Renewal: Jesus and the Transformation* by Murray Rae
- *Good Night Bruce* by Ryan T. Higgins
- *Kin* by Tayari Jones
- *100 Rules for Living to 100: An Optimist's Guide to a Happy Life* by Dick Van Dyke
- *Sacred Curiosity* by Britney Winn Lee
- *Dork Diaries OMG! All About Me Diary* by Rachel Renee Russell
- *The Persistent God: A Guide to Deepening Prayer* by Albert Haase
- *Days of Rage: America's Radical Underground, the FBI, and the Forgotten Age of Revolutionary Violence* by Bryan Burrough
- *Dreams and Dragon WIngs: A Gender Flipped Sleeping Beauty Retelling* by Ashley Willingham
- *Sakura: A Novel* by Kanako Nishi
- *Good Writing: 36 Ways to Improve Your Writing* by Anne Lamott
- *All Swirling and Weaving* by Douglas Basler
- *The Isles of Emberdark* by Brandon Sanderson
- *Robert Johnson: The New Transcriptions* by Robert Johnson/ Pete Billman
- *Traffic: Why We Drive the Way We Do (and what it says about us)* by Tom Vanderbilt
- *I Have an App Idea* by Amanda Spann

AGENDA ITEM No. 9

The payment register will be presented at the Board meeting.

BUENA PARK Library District

Agenda Item 10-11

Date: May 5, 2026
To: Board of Library Trustees
From: Helen Medina, Library Director
Subject: Authorization for Expenditures – Temporary Facility Improvements

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Recommended Action:
Agenda Item 10 - Approve and authorize the expenditure of up to $7,500 from the CIP relocation budget for the purchase and installation of a book return at the temporary facility.

Agenda Item 11 - Approve and authorize the expenditure of up to $6,000 from the CIP relocation budget for necessary electrical modifications to support district operations at the temporary facility.

Background:

As part of the district's transition to a temporary facility, certain improvements are required to ensure continued and effective service delivery. One such improvement is the installation of an external book return to allow for the convenient and secure return of library materials by patrons. Additionally, the temporary facility requires electrical upgrades to ensure that district equipment, including computers and service infrastructure, can operate safely and reliably.

Discussion:

A book return unit and associated installation costs exceed the staff purchase authorization limit of $5,000. Providing specific authorization for this expenditure will help ensure the Distract can efficiently implement essential components of the relocation plan. The local school district has reviewed and approved the placement of this item at the temporary site. This improvement is essential for maintaining standard library operations and public access.

Additionally, the District identified necessary electrical upgrades to support its equipment in the temporary facility and staff cannot approve the necessary expenditure to support operations. The school district staff has reviewed and approved the request.

Recommendation:

Approve and authorize the expenditure of up to $7,500 from the CIP relocation budget for the purchase and installation of a book return at the temporary facility; Approve and authorize the expenditure of up to $6,000 from the CIP relocation budget for necessary electrical modifications to support district operations at the temporary facility.

Fiscal Impact:

Up to $7,500 for the purchase and installation of a book return

Up to $6,000 for currently identified electrical modifications

Exhibit:
None

BUENA PARK Library District

Agenda Item 12

Date: May 5, 2026
To: Board of Library Trustees
From: Helen Medina, Library Director
Subject: Approval to Implement DocAccess Service for PDF Accessibility and Language Translation Compliance

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Recommended Action:
Agenda Item 12 - Authorize the Library Director to enter into an agreement with CivicPlus, LLC to implement the DocAccess service for PDF remediation effective upon execution in May 2026 with fees beginning in FY 2026-2027 for the amount of $500 for implementation and $2,250 for services, totaling $2,750.

Background:

The Library District is committed to providing equitable access to information and ensuring all publicly distributed documents meet accessibility standards under the Americans with Disabilities Act (ADA) and applicable state accessibility requirements.

Currently, staff resources and existing tools present limitations in efficiently remediating PDFs and ensuring ongoing compliance across all public-facing documents. This creates potential risk related to accessibility compliance and limits the District's ability to provide fully inclusive access to information, particularly for patrons who rely on assistive technologies or language translation tools.

Discussion:

CivicPlus, LLC, the parent of the District's existing website provider, Streamline, offers a service called DocAccess, a document remediation and accessibility service that integrates directly with the District's current web infrastructure.

DocAccess provides:

- Automated PDF remediation for ADA compliance
- Enhanced accessibility for screen readers and assistive technologies
- Built-in language translation capabilities
- Seamless integration with the District's existing CivicPlus Streamline website platform
- Improved consistency and efficiency in accessible document publishing

Approval of this service will strengthen the District's ADA and accessibility compliance efforts, reduce legal and regulatory risk, improve access to information for individuals with

disabilities, expand multilingual access to public documents, increase operational efficiency, and allow for seamless integration by utilizing existing infrastructure built into the website platform.

Recommendation:

Authorize the Library Director to enter into an agreement with CivicPlus, LLC to implement the DocAccess service for PDF remediation effective upon execution in May 2026 with fees beginning in FY 2026-2027 for the amount of $500 for implementation and $2,250 for services, totaling $2,750.

Fiscal Impact:

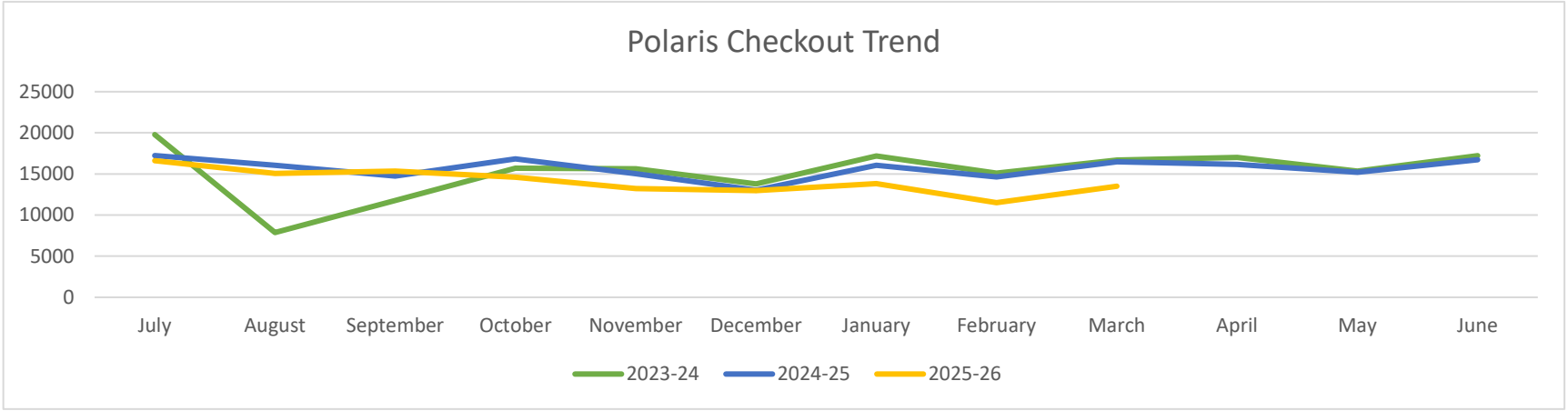
Although the service will be piloted upon execution and board approval this fiscal year, fees will not incur until next fiscal year. Fiscal impact for FY 2026-2027 will be $2,750.

Exhibit:
None.

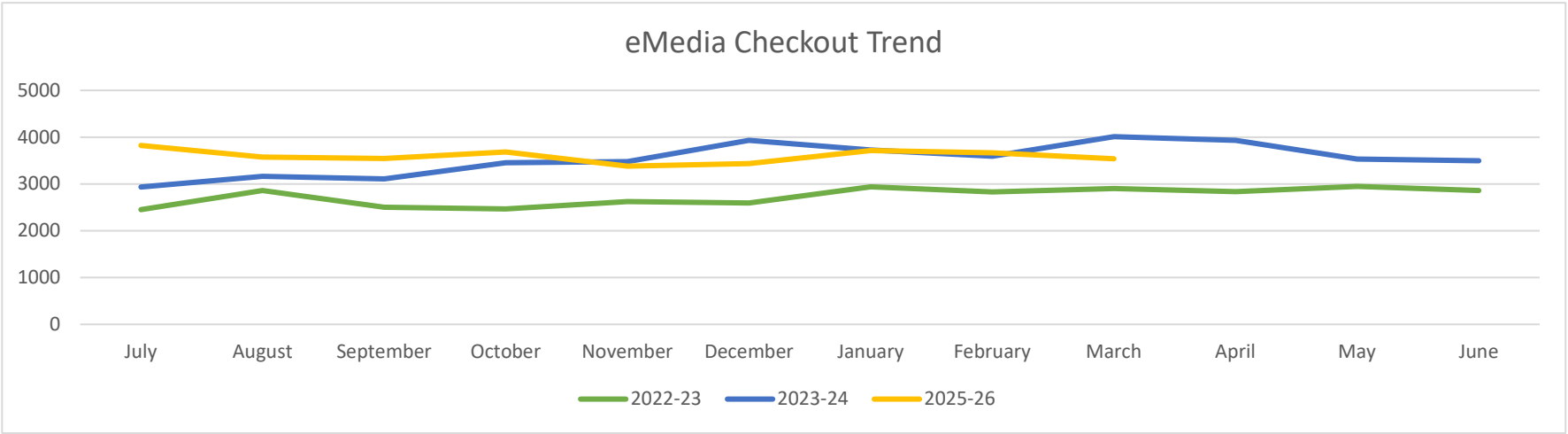
Electronic Resource Usage
July 2025 - June 2026

	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	This Year Total to Date
Auto Repair Source	48	57	38	50	33	52	24	7	24				333
NoveList Plus	22	20	4	2	3	15	4	10	8				88
Gale Virtual Reference Library	9	3	3	18	0	2	0	3	14				52
HelpNow!	402	451	316	738	879	132	169	207	768				4062
Mango Languages	155	174	98	73	57	54	97	85	68				861
Newsbank	423	961	904	974	920	781	1224	1142	1136				8465
TumbleBooks	2	1	0	7	1	4	0	2	13				30
ProQuest	1	1	1	8	4	1	1	10	3				30
CultureGrams	3	6	3	13	3	4	3	4	15				54
Britannica	4	3	103	246	33	67	120	47	83				706
TeachingBooks	482	320	249	285	303	363	239	126	215				2582
New York Times	0	0	0	0	62	51	45	49	42				249
Month Total:	1551	1997	1719	2414	2298	1526	1926	1643	2347	0	0	0	17263

Polaris Checkouts	July	August	September	October	November	December	January	February	March	April	May	June
2023-24	19784	7877	11779	15714	15644	13802	17187	15083	16700	16999	15351	17222
2024-25	17234	16067	14729	16836	15018	13028	16043	14644	16480	16147	15190	16711
2025-26	16612	15076	15361	14603	13233	12988	13828	11509	13508			



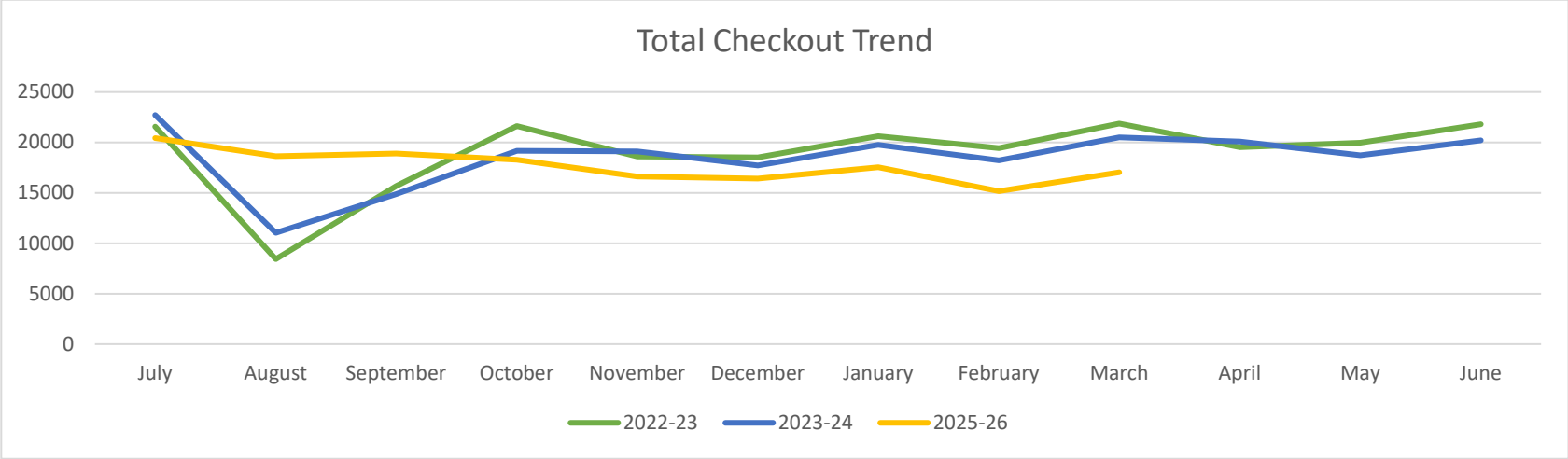
eMedia Checkouts	July	August	September	October	November	December	January	February	March	April	May	June
2022-23	2452	2861	2505	2468	2627	2592	2937	2832	2902	2835	2948	2863
2023-24	2935	3163	3110	3453	3480	3933	3725	3595	4011	3930	3534	3497
2025-26	3823	3577	3543	3686	3381	3433	3715	3663	3540			



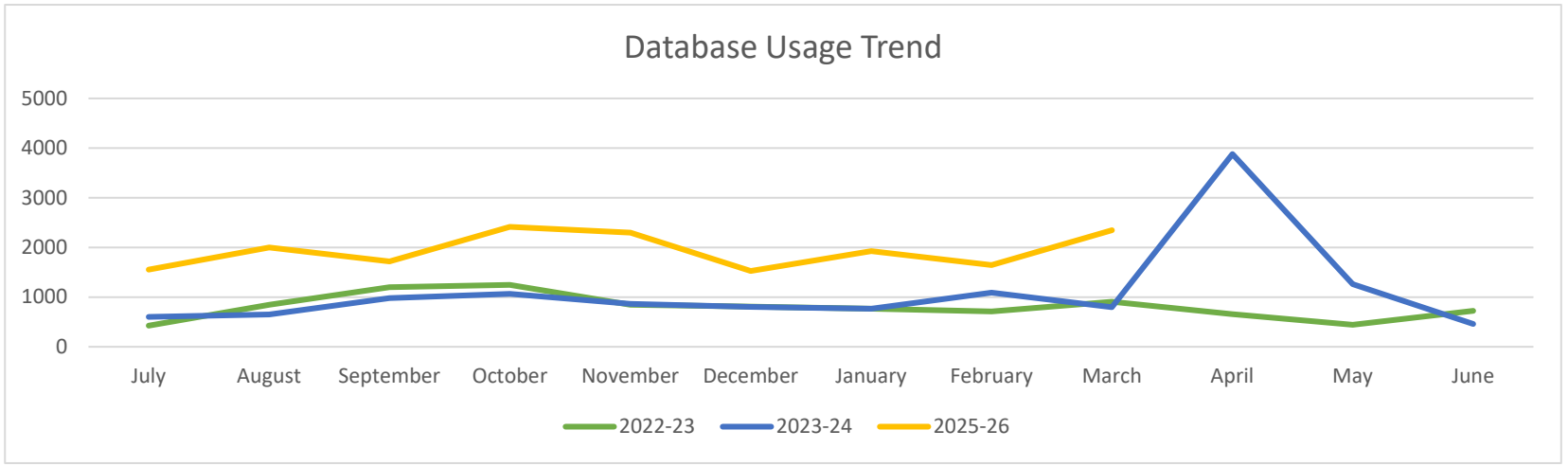
Trend Analysis
July 2025 - March 2026

Board Meeting Date:
May 5, 2026

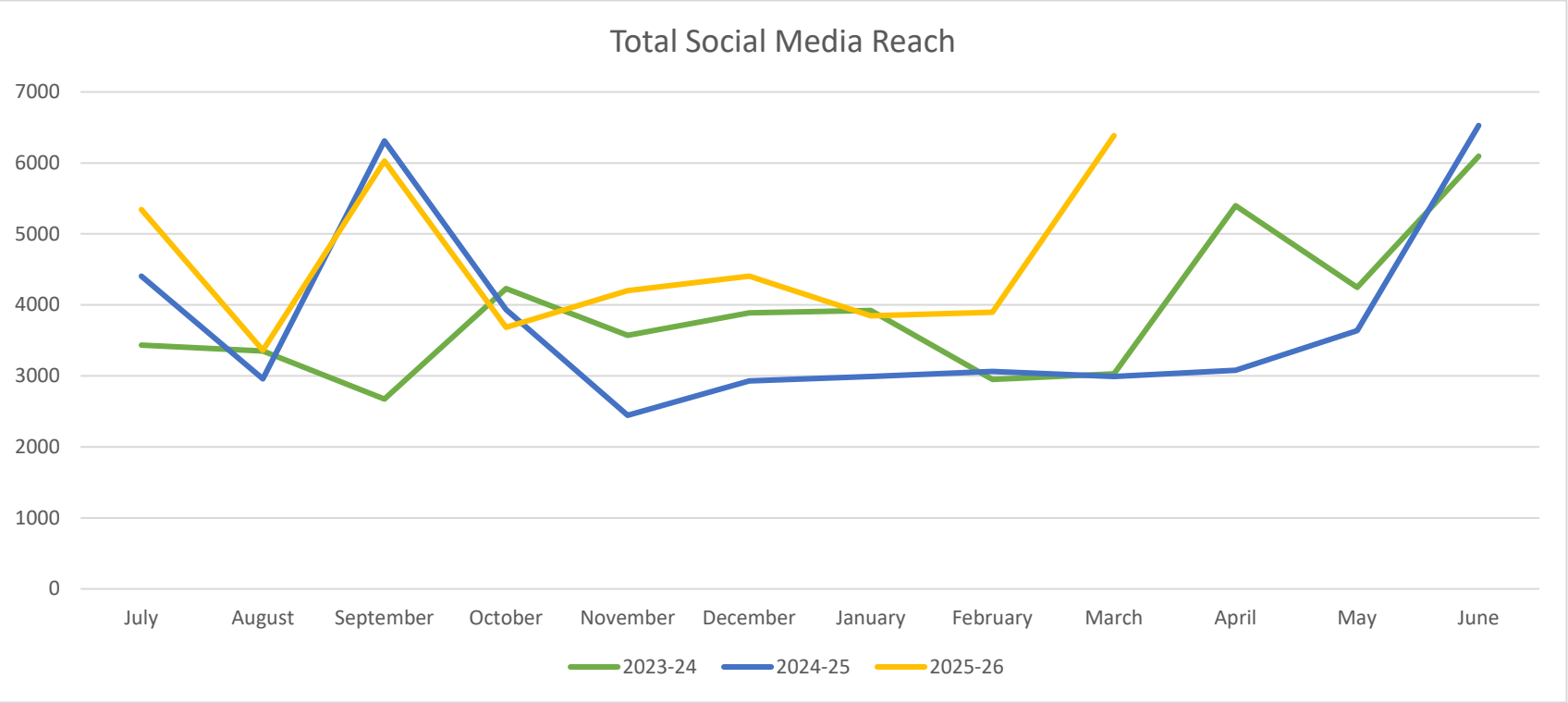
Total Check outs	July	August	September	October	November	December	January	February	March	April	May	June
2022-23	21577	8434	15683	21640	18603	18528	20636	19426	21876	19519	19962	21805
2023-24	22719	11040	14889	19167	19124	17735	19768	18239	20491	20077	18724	20208
2025-26	20435	18653	18904	18289	16614	16421	17543	15172	17048			



Total Database Usage	July	August	September	October	November	December	January	February	March	April	May	June
2022-23	425	846	1202	1246	845	806	766	711	907	658	441	721
2023-24	601	650	980	1066	866	803	765	1089	794	3880	1261	459
2025-26	1551	1997	1719	2414	2298	1526	1926	1643	2347			



Total Social Media Reac	July	August	September	October	November	December	January	February	March	April	May	June
2023-24	3433	3352	2674	4230	3570	3887	3923	2949	3029	5399	4247	6095
2024-25	4405	2957	6309	3936	2445	2928	2992	3061	2990	3079	3637	6527
2025-26	5344	3361	6028	3682	4201	4407	3845	3895	6384			



BUENA PARK Library District

Programs Statistical Report for March 2026

Board of Library Trustees

Meeting Date: May 5, 2026

Children's Programs

	March 2026		February 2026	
	# of Events	Attendance	# of Events	Attendance
Preschool Storytime	5	168	4	109
Little Friends Storytime	4	182	4	174
Family Storytime	4	145	4	103
Spanish/English Storytime	4	47	4	30
Korean/English Storytime	1	33	1	25
Pajama Storytime	1	30	1	27
Read to a Bark Dog	1	31	1	24
Public Speaking Workshop	1	8	1	16
Word Game Night: Boggle	1	17	x	x
Word Game Night: Word Play	1	20	x	x
Lego Charades	1	6	x	x
Coloring with a Cop	1	175	x	x
Self-Directed Activities	1	100	2	194
Reading Challenge	2	238	2	346
Off-site events	11	631	8	175
Total Volunteer Hours	42.5		36.5	
Reference Questions		651		542

Teen Programs

	March 2026		February 2026	
	# of Events	Attendance	# of Events	Attendance
Teen Study Café	1	10	1	10
TAB	1	5	1	4

Adult Programs

	March 2026		February 2026	
	# of Events	Attendance	# of Events	Attendance
Adult Book Club	1	8	1	10
Adult DIY Take Home Kits	x	x	x	x
Reference Questions		739		659
Computer Questions		818		826
Total Volunteer Hours	8		27.5	

BUENA PARK Library District

Staff Report- Agenda Item 14

Date: May 5, 2026
To: Board of Library Trustees
From: Helen Medina, Library Director
Subject Director's Report

Recommended Action:

Agenda Item 14

Informational Only

Administration Updates:

Patty Salas completed her Analyst Bootcamp Training, which culminated with the development of a new hire onboarding program for a fictitious agency and a class presentation. The skills Salas has gained through this course have already proven to be extremely valuable.

Librarian Helen Koo, Library Services Manager Ann Thompson, and President Brenda Estrada attended a City Council Meeting to receive a proclamation recognizing National Library Week. Assemblymember Sharon Quirk-Silva and Senator Tony Strickland also honored the library and both assisted the library by supporting our infrastructure projects.

The new County Librarian, Samantha Smith, and I had an introductory meeting where I updated her on the status of our infrastructure projects and planned a cooperative outreach strategy to ensure patrons will be easily connected to Orange County Public Libraries (OCPL) services while our operations are temporarily reduced. OCPL representatives plan on attending story time events, will provide on site registration at our library, and will leave information for our library to distribute. The closest Orange County Public Libraries are Cypress and La Palma and we expect them to be impacted by our closure.

I accompanied CSDA Senior Public Affairs Field Coordinator Chris Palmer and other Special District General Managers to meetings with the District Directors from Assemblymember Sharon Quirk-Silva's Office and Congressman Derek Tran's office where we discussed legislative issues of importance to special districts and libraries and provided updates about our programs and services.

Salas and I also attended the Independent Special Districts of Orange County meeting, where Orange Country Registrar Bob Page was the speaker and he provided an update on the County's election administration. Since the Board of Library Trustees is an elected office, District staff work closely with the Registrar's office and we have been a partner of the Registrar of Voters since 2022 to assist with Vote Centers and Community Meetings, although we are unable to do that this year due to the relocation and renovation.

Programs and Services:

Children's Services

The children's department continued its partnership with Fluffy Market to offer the April Name Charm Challenge on Beanstack, offering two randomly selected patrons who read and logged up to five books in the reading challenge a custom name charm. 48 patrons participated in the reading challenge this month, and 31 completed the challenge. We are very grateful to Fluffy Market for their continued partnership and generosity.

The department offered a self-directed activity through which children could win a pack of a newly launched candy product called Milkita Bites, generously donated to us by Milkita USA. Children who found a stuffed animal version of The Pigeon, a popular children's book character, somewhere in the children's room and told the library worker at the children's desk The Pigeon's secret word received a pack of the candy. We distributed more than 380 candy packs throughout the month and are grateful for Milkita USA's generous donation.

We continued offering Word Game Nights, featuring the word games Boggle and Wordplay. In our second month offering these family game nights, we saw several repeat attendees and observed many kids and adult caregivers working together and enjoying family time.

During this month's Korean/English bilingual story time, children made mini flower bouquets for their caregivers in honor of the upcoming Mother's Day holiday.

Teen Services

Teen Advisory Board discussed various ways to maintain the relationships built in our Teen Space during the past year. We are excited to keep momentum building with our teen audiences and keeping them involved and engaged with the library. Many of our TAB members are gearing up for graduation next month, and we are very excited for their future endeavors.

Teens gathered in the teen space as a volunteer networking opportunity, to meet and talk with current TAB members about their experiences in their roles. There were two separate

events, with 11 attendees at the first and 8 attendees at the second. Everyone enjoyed snacks, played games with current TAB members, and took home applications.

Upcoming teen events in May include Teens Tell Your Story on Tuesday, May 12 from 5:00 p.m. to 7:00 p.m. in the Teen Space. Inspired by George Takei's graphic novel *They Called Us Enemy*, teens are invited to reflect on the power of visual storytelling and create their own visual narratives. All materials will be provided. Open to ages 12 to 18.

On Tuesday, May 19 from 5:00 p.m. to 7:00 p.m., teens can stop by the Teen Space for Arts of Resistance to create art inspired by Japanese Americans imprisoned in incarceration camps during WWII. Materials to create watercolor landscapes, paper flowers, and colorful bird crafts will be provided. We will discuss how art is a powerful form of resistance, creating joy and preserving a sense of agency. Open to ages 12 to 18.

TAB applications are currently open for high school students ages 4 and older. Members meet monthly to discuss books and current trends, plan programs and events, work collaboratively with peers, and advise teen library staff.

Adult Services

Our Book Club members gathered on April 9 to discuss the classic gothic novel *Frankenstein*. Though many appreciated the themes of ambition and its consequences when left unchecked, they also found the pacing and character development slow.

The adult book club for May will be reading *Beautyland* by Marie-Helene Bertino. The novel describes the life of Adina Giorno, an Italian American girl born in 1977, who believes that she has been sent by inhabitants of a far distant planet to report on life on Earth. The novel sounds like science fiction, but centers on a point of view that many could relate to being an outsider.

The library has joined One Book, One Coast, the largest book club on the West Coast, which brings together library systems across California, Washington State, and Oregon for a shared community reading program that celebrates literacy, learning, community, and civil discourse. All participating libraries will read and discuss *They Called Us Enemy* by George Takei, Steven Scott, Justin Eisinger, and illustrated by Harmony Becker. The book is a graphic memoir recounting actor, author, and activist George Takei's childhood imprisoned within American concentration camps during World War II, confronting questions of patriotism, family, loyalty, and community.

Buena Park Library District will be hosting a book club discussion open to ages 13 and older on Thursday, May 21 from 5:00 p.m. to 7:00 p.m. at the Ehlers Event Center, Einstein

Room, 8150 Knott Ave, Buena Park, CA 90620. Special guests Professor Susan Y. Shimazu and Professor Kristine Dennehy from Cal State University, Fullerton will join us for this discussion.

Through the month of May, our book display will carry copies of *They Called Us Enemy* and other related titles from our adult, teen, and juvenile collections. This display will be decorated with Gaman art inspired bird images colored by our teen volunteers. Gaman art refers to arts and crafts made by Japanese Americans incarcerated in US detention camps during World War II.

Outreach Activities

Brenda Gomez, Library Programs Coordinator, and her team participated in the Pages & Play Literacy Fair held in conjunction with the Buena Park Spring Eggstravaganza on April 4th at Boisseranc Park. The fair was aimed at promoting early childhood literacy by highlighting the connection between reading and interactive play. Over 300 people stopped by the Library's booth to learn about our resources, pick up a bookmark, receive a sweet treat, and we signed up new library patrons. Other outreach activities in April included the Open House at Pendleton Elementary School on April 16th with 225 visits to our table and 225 visits at the Centralia Elementary School District's Showcase Performance that was held April 17th.

A Whitaker Elementary School Parent Workshop was held on April 7th. Gomez did a presentation for a small group of parents. She highlighted library services and the requirements and benefits of having a library card. Thursday Storytimes at the Centralia Elementary School District Preschool Program has continued. The groups average 60 students each week.

"Dia del Nino" (Day of the Child) will occur on May 1 at Gilbert Elementary School from 4:30 p.m. to 8:30 p.m. The library will provide library resource information and the opportunity to sign up for a library card.

REGIONAL GOVERNMENT SERVICES
SERVING PUBLIC AGENCIES SINCE 2002

To:

Board of Trustees
Buena Park Library District

From:

Nazer Uddin
RGS Senior Advisor Consultant

RE:

Buena Park Library District
Analytical Financial Overview
July 2025 – March 2026

RGS is pleased to present this analytical overview of the District's financial performance for the period ending March 31, 2026. The analysis is prepared on a cash-basis framework, which will be converted to modified-accrual and full-accrual bases for the annual financial statements.

Executive Summary

Through the first nine months of FY 2025–26, the Buena Park Library District continues to demonstrate strong financial performance. Revenues remain ahead of expectations, supported by stable property tax receipts, sustained demand for passport services, and significantly higher investment earnings. Expenditures remain well below budget, approximately one-third of annual appropriations—primarily due to the timing of capital projects and moderated operating spending across multiple categories.

The District maintains a positive net operating position year-to-date, materially outperforming the budgeted deficit. Strategic investments in technology, digital resources, and professional services are reflected in year-over-year expenditure growth; however, these increases are targeted, planned, and aligned with Board priorities.

Overall, the District remains financially stable, operating within budget, and is deemed to meet year-end obligations while advancing capital and service-delivery initiatives.

Revenue Performance

Budget vs. Actuals

Year-to-date operating revenues total approximately **$3.68 million**, representing strong performance across major categories:

- **Property Taxes:**
  Property tax revenues—including secured, unsecured, supplemental, pass-through, and residual allocations—total approximately **$3.04 million** through March. Pass-through and residual revenues remain significant contributors, consistent with apportionment schedules.
- **User Service Charges and Fees:**
  Passport services continue to be a reliable revenue source, generating more than **$215,000** year-to-date. Photocopying, printing, and other service fees remain stable.
- **Investment Earnings:**
  Investment income totals approximately $379,000, outperforming the annual budget. This reflects favorable interest rates and the District's investment pool strategy, which has increased returns on reserve balances.
- **Grants and Contributions:**
  State grants and donations total approximately **$26,000**, modest but consistent with historical patterns.
- **Miscellaneous Revenues:**
  Minimal activity, consistent with prior years.

Year-over-Year Trends

Compared to the prior fiscal year:

- Total revenues increased approximately **9%**.
- Property tax revenues remain stable, with secured and residual taxes showing continued growth.
- Investment earnings increased sharply due to higher interest rates and improved cash management.
- Miscellaneous revenues declined, reflecting the absence of prior-year one-time receipts.

Overall, the District's revenue base remains strong, diversified, and performing ahead of expectations.

Expenditure Performance

Budget vs. Actuals

Total expenditures remain significantly below budget, tracking approximately **36%** of annual appropriations through March.

Key categories include:

- **Salaries and Benefits:**
  Salaries total approximately **$1.29 million**, and benefits total approximately **$338,000**, both consistent with staffing levels and expected year-to-date activity.
- **Library Materials:**
  Spending remains modest relative to the annual budget, reflecting purchasing cycles and timing of subscription renewals.
- **Professional and Specialized Services:**
  Expenditures total approximately **$356,000**, driven by consulting services, legal support, payroll processing, and Polaris system costs.
- **Technology and Support Services:**
  Software, cloud licensing, and digital infrastructure investments total approximately **$55,500**, consistent with planned upgrades.
- **Risk Management and Insurance:**
  Minimal year-to-date activity due to timing; premiums are expected later in the fiscal year.
- **Utilities, Facility Operations, and Maintenance:**
  Spending patterns remain consistent with prior years and below budget.
- **Capital Outlay:**
  Only approximately **$628,000** has been spent year-to-date against a **$4.6 million** capital budget, reflecting project timing and ongoing planning phases.

Year-over-Year Trends

Relative to the prior year:

- Total expenditures increased approximately **18%**, driven by:
  - Higher professional and specialized services,
  - Increased technology investments,
  - Continued capital project activity.

These increases reflect strategic priorities rather than structural cost pressures. Overall spending remains well within budget.

Net Change in Fund Balance

The District continues to report a positive net operating result through March, consistent with the previously reported **$666,942** net increase through February. This performance remains materially stronger than the **budgeted deficit of $2.86 million**.

Key contributing factors include:

- Lower-than-planned capital expenditures,
- Controlled operating spending,
- Higher investment earnings.

The District is on track to close the fiscal year with a strong fund balance and ample liquidity.

Key Takeaways for the Board

- Revenues remain strong, supported by stable property tax receipts and exceptional investment earnings.
- Expenditures are significantly below budget, primarily due to capital project timing.
- Increases in technology and professional services reflect intentional, strategic investments.
- The District's financial position remains strong, with no indicators of fiscal stress.
- The District is well-positioned to meet year-end obligations and advance capital and operational priorities.

Buena Park Library District
Summary of Budget vs Actuals
July 2025 - March 2026

	YTD Actual	Total Budget	Over Budget	% of Budget
40000 OPERATING REVENUES				
Total 41100 PROPERTY TAXES	3,038,079	4,716,640	(1,678,561)	64%
Total 41200 USER SERVICE CHARGES AND FEES	231,992	336,000	(104,008)	69%
Total 41400 INVESTMENT EARNINGS	379,354	463,800	(84,446)	82%
Total 41500 GRANT AND CONTRIBUTIONS	26,247	15,252	10,995	172%
Total 41600 MISCELLANEOUS REVENUES	283	400	(117)	71%
Total 40000 OPERATING REVENUES	**3,675,955**	**5,532,092**	**(1,856,137)**	**66%**
50000 OPERATING EXPENSES				
Total 51100 SALARIES AND WAGES	1,290,319	1,922,500	(632,181)	67%
Total 51200 EMPLOYEES BENEFITS	338,702	439,350	(100,648)	77%
Total 51300 RETIREE BENEFITS	12,998	122,160	(109,162)	11%
Total 51400 TRAINING	18,569	36,010	(17,441)	52%
Total 52100 SUPPLIES AND MINOR EQUIPMENT	24,887	44,000	(19,113)	57%
Total 52200 LIBRARY MATERIALS	94,369	200,620	(106,251)	47%
Total 53100 LIBRARY PROGRAM PROFESSIONAL SERVICES	2,514	31,000	(28,486)	8%
Total 54100 PROFESSIONAL AND SPECIALIZED SERVICES	356,289	492,120	(135,831)	72%
Total 54200 TECHNOLOGY AND SUPPORT SERVICES	55,769	94,910	(39,141)	59%
Total 55100 RISK MANAGEMENT AND INSURANCE	-	86,990	(86,990)	0%
Total 55200 TAXES AND ASSESSMENTS	14,323	16,300	(1,977)	88%
Total 56100 UTILITIES	78,003	117,000	(38,997)	67%
Total 57100 EQUIPMENT AND EQUIPMENT MAINTENANCE	3,579	10,800	(7,221)	33%
Total 57200 FACILITY OPERATIONS AND MAINTENANCE	108,851	185,000	(76,149)	59%
Total 57300 FLEET/VEHICLE SERVICES	65	2,200	(2,135)	3%
Total 59100 OTHER EXPENSES	1,028	1,100	(72)	93%
Total 70000 CAPITAL OUTLAY AND DEPRECIATION/AMORTIZATION EXPENSES	656,251	4,589,320	(3,933,069)	14%
Total 50000/70000 EXPENSES	**3,056,515**	**8,391,380**	**(5,334,865)**	**36%**
NET CHANGES IN FUND BALANCE	**619,440**	**(2,859,288)**	**3,478,728**	**-22%**

Buena Park Library District
Budget vs. Actuals
July 2025 - March 2026

	YTD Actual	Total Budget	Over Budget	% of Budget
40000 OPERATING REVENUES				
41100 PROPERTY TAXES				
41110 Property Taxes - Secured	$ 1,494,592	$ 2,265,520	-$ 770,928	66%
41120 Property Taxes - Unsecured	$ 61,461	$ 68,340	-$ 6,879	90%
41140 Property Taxes - Prior Year Supplemental	$ 56,433	$ 48,960	$ 7,473	115%
41150 Pass-through Property Taxes	$ 494,605	$ 1,434,680	-$ 940,075	34%
41155 Residual Property Taxes	$ 924,577	$ 896,590	$ 27,987	103%
41170 Property Taxes - Interest on Unapportioned Taxes	$ 2,355	$ 2,550	-$ 195	92%
Total 41100 PROPERTY TAXES	**$ 3,038,079**	**$ 4,716,640**	**-$ 1,678,561**	**64%**
41200 USER SERVICE CHARGES AND FEES				
41210 Photocopies and Printing	$ 16,687	$ 14,000	$ 2,687	119%
41220 Passport Photos	$ 54,775	$ 70,000	-$ 15,225	78%
41230 Passport Application Services	$ 160,652	$ 250,000	-$ 89,348	64%
41240 Fine and Fees	$ 0	$ 2,000	-$ 2,000	0%
41299 Return Item Chargeback	-$ 122	$ 0	-$ 122	
Total 41200 USER SERVICE CHARGES AND FEES	**$ 231,992**	**$ 336,000**	**-$ 104,008**	**69%**
41400 INVESTMENT EARNINGS				
41410 Investment Income	$ 370,301	$ 458,800	-$ 88,499	81%
41420 Saving Account Interest	$ 9,053	$ 5,000	$ 4,053	181%
Total 41400 INVESTMENT EARNINGS	**$ 379,354**	**$ 463,800**	**-$ 84,446**	**82%**
41500 GRANT AND CONTRIBUTIONS				
41510 State Grants	$ 24,869	$ 15,252	$ 9,617	163%
41520 Individual Donations	$ 1,200	$ 0	$ 1,200	
41530 Miscellaneous Donations	$ 178	$ 0	$ 178	
Total 41500 GRANT AND CONTRIBUTIONS	**$ 26,247**	**$ 15,252**	**$ 10,995**	**172%**
41600 MISCELLANEOUS REVENUES				
41610 Other Revenues	$ 283	$ 400	-$ 117	71%
41620 Refunds & Reimbursements	$ 0	$ 0	$ 0	
Total 41600 MISCELLANEOUS REVENUES	**$ 283**	**$ 400**	**-$ 117**	**71%**
Total 40000 OPERATING REVENUES	**$ 3,675,955**	**$ 5,532,092**	**-$ 1,856,137**	**66%**
Expenses				
50000 OPERATING EXPENSES				
51100 SALARIES AND WAGES				
51110 Salaries & Wages - Regular	$ 1,122,218	$ 1,922,500	-$ 800,282	58%
51120 Salaries & Wages - Overtime	$ 1,872	$ 0	$ 1,872	
51121 Vacation Pay	$ 130,322	$ 0	$ 130,322	
51122 Sick Pay	$ 35,907	$ 0	$ 35,907	
Total 51100 SALARIES AND WAGES	**$ 1,290,319**	**$ 1,922,500**	**-$ 632,181**	**67%**
51200 EMPLOYEES BENEFITS				
51210 Medical Insurance	$ 109,276	$ 181,610	-$ 72,334	60%
51211 Dental Insurance	$ 4,467	$ 9,210	-$ 4,743	49%
51214 Life/AD&D/STD/LTD Insurance	$ 7,063	$ 9,790	-$ 2,727	72%
51217 Vision Insurance	$ 1,202	$ 3,600	-$ 2,398	33%
51220 Workers' Compensation	$ 26,800	$ 48,480	-$ 21,680	55%
51223 FICA	$ 34,147	$ 55,760	-$ 21,613	61%
51232 CalPERS	$ 82,151	$ 127,320	-$ 45,169	65%
51238 Net Pension Expenses	$ 73,595	$ 3,580	$ 70,015	2056%
Total 51200 EMPLOYEES BENEFITS	**$ 338,702**	**$ 439,350**	**-$ 100,648**	**77%**
51300 RETIREE BENEFITS				
51310 Retiree Health Benefits	$ 80,824	$ 122,160	-$ 41,336	66%
51347 OPEB CERBT Disbursement	-$ 67,826	$ 0	-$ 67,826	
Total 51300 RETIREE BENEFITS	**$ 12,998**	**$ 122,160**	**-$ 109,162**	**11%**
51400 TRAINING				
51410 Travel and Transportation	$ 2,370	$ 9,300	-$ 6,930	25%
51420 Professional Development & Training	$ 5,109	$ 12,710	-$ 7,601	40%
51430 Professional Memberships	$ 11,090	$ 14,000	-$ 2,910	79%
Total 51400 TRAINING	**$ 18,569**	**$ 36,010**	**-$ 17,441**	**52%**
52100 SUPPLIES AND MINOR EQUIPMENT				
52110 General Office Supplies	$ 1,058	$ 4,000	-$ 2,942	26%
52113 Passport Supplies	$ 1,911	$ 4,000	-$ 2,089	48%
52115 Paper Products	$ 571	$ 2,000	-$ 1,429	29%
52120 Paper Products-Library Services	$ 67	$ 0	$ 67	
52125 Furniture	$ 0	$ 1,000	-$ 1,000	0%
52130 Library Cards	$ 0	$ 1,000	-$ 1,000	0%
52135 Circulation Supplies	$ 175	$ 2,000	-$ 1,825	9%
52140 Marketing	$ 451	$ 3,500	-$ 3,049	13%
52145 Signage	$ 114	$ 2,500	-$ 2,386	5%
52150 Postage	$ 8,964	$ 16,000	-$ 7,036	56%
52155 Printer Supplies	$ 1,403	$ 8,000	-$ 6,597	18%
52160 Printer Supplies-Library Services	$ 3,291	$ 0	$ 3,291	

Buena Park Library District
Budget vs. Actuals
July 2025 - March 2026

	YTD Actual	Total Budget	Over Budget	% of Budget
52165 Supplies Reference/Children	$ 5,676	$ 0	$ 5,676	
52170 Local Meeting Expenses	$ 1,205	$ 0	$ 1,205	
Total 52100 SUPPLIES AND MINOR EQUIPMENT	**$ 24,887**	**$ 44,000**	**-$ 19,113**	**57%**
52200 LIBRARY MATERIALS				
52213 Books/Zip Books	$ 9,634	$ 55,000	-$ 45,366	18%
52215 Technical Services	$ 2,053	$ 4,650	-$ 2,597	44%
52223 Print Subscriptions	$ 5,472	$ 6,800	-$ 1,328	80%
52228 Media	$ 583	$ 6,000	-$ 5,417	10%
52233 Library of Things	$ 2,160	$ 15,000	-$ 12,840	14%
52238 Electronic Subscriptions	$ 15,905	$ 34,000	-$ 18,095	47%
52243 eBooks/Downloadable/Streaming Content	$ 49,888	$ 71,000	-$ 21,112	70%
52248 OCLC Fees	$ 598	$ 0	$ 598	
52268 Community Outreach Supplies (Lunch At The Library Grant)	$ 8,077	$ 8,170	-$ 93	99%
Total 52200 LIBRARY MATERIALS	**$ 94,369**	**$ 200,620**	**-$ 106,251**	**47%**
53100 LIBRARY PROGRAM PROFESSIONAL SERVICES				
53110 Public Programs - Adult	$ 0	$ 2,000	-$ 2,000	0%
53113 Adult Summar Reading Program	$ 0	$ 2,000	-$ 2,000	0%
53118 Public Programs - Teens	$ 0	$ 3,500	-$ 3,500	0%
53123 Teen Summer Reading Program	$ 0	$ 2,500	-$ 2,500	0%
53128 Public Programs - Children & Family	$ 810	$ 8,000	-$ 7,190	10%
53133 Children Summer Reading Program	$ 1,400	$ 10,000	-$ 8,600	14%
53143 Community Outreach	$ 304	$ 3,000	-$ 2,696	10%
Total 53100 LIBRARY PROGRAM PROFESSIONAL SERVICES	**$ 2,514**	**$ 31,000**	**-$ 28,486**	**8%**
54100 PROFESSIONAL AND SPECIALIZED SERVICES				
54110 Auditor Services	$ 18,500	$ 18,500	$ 0	100%
54115 Legal Services	$ 78,178	$ 100,000	-$ 21,822	78%
54120 Professional Services	$ 234,408	$ 345,300	-$ 110,892	68%
54127 Miscellaneous Expenses	$ 65	$ 0	$ 65	
54135 LAFCO Fee	$ 3,215	$ 3,220	-$ 5	100%
54140 Employment Physical/Background	$ 109	$ 7,000	-$ 6,891	2%
54145 Payroll & Timekeeping Services	$ 6,635	$ 8,000	-$ 1,365	83%
54150 Publications & Legal Notices	$ 85	$ 2,000	-$ 1,915	4%
54155 Permits and Fees	$ 368	$ 1,000	-$ 632	37%
54165 Merchant Fees	$ 3,727	$ 4,000	-$ 273	93%
54170 Bank Fees	$ 11,000	$ 3,100	$ 7,900	355%
Total 54100 PROFESSIONAL AND SPECIALIZED SERVICES	**$ 356,289**	**$ 492,120**	**-$ 135,831**	**72%**
54200 TECHNOLOGY AND SUPPORT SERVICES				
54215 Computer Equipment & Peripherals (<$5,000)	$ 227	$ 3,000	-$ 2,773	8%
54220 System Services Supplies	$ 0	$ 2,500	-$ 2,500	0%
54225 Software/Web/Cloud Resources- License & Support	$ 55,542	$ 89,410	-$ 33,868	62%
Total 54200 TECHNOLOGY AND SUPPORT SERVICES	**$ 55,769**	**$ 94,910**	**-$ 39,141**	**59%**
55100 RISK MANAGEMENT AND INSURANCE				
55110 Property/Liability Insurance	$ 0	$ 69,990	-$ 69,990	0%
55115 Unemployment Insurance	$ 0	$ 10,000	-$ 10,000	0%
55120 Risk Management	$ 0	$ 7,000	-$ 7,000	0%
Total 55100 RISK MANAGEMENT AND INSURANCE	**$ 0**	**$ 86,990**	**-$ 86,990**	**0%**
55200 TAXES AND ASSESSMENTS				
55210 Taxes and Assessments	$ 6,061	$ 9,300	-$ 3,239	65%
55215 Sales and Use Tax	$ 8,262	$ 7,000	$ 1,262	118%
Total 55200 TAXES AND ASSESSMENTS	**$ 14,323**	**$ 16,300**	**-$ 1,977**	**88%**
56100 UTILITIES				
56110 Electric	$ 70,747	$ 100,000	-$ 29,253	71%
56115 Gas	$ 2,819	$ 10,000	-$ 7,181	28%
56120 Water & Sewage	$ 4,436	$ 7,000	-$ 2,564	63%
Total 56100 UTILITIES	**$ 78,003**	**$ 117,000**	**-$ 38,997**	**67%**
57100 EQUIPMENT AND EQUIPMENT MAINTENANCE				
57110 Service Agreements	$ 1,073	$ 8,000	-$ 6,927	13%
57120 Postage Machine Lease	$ 2,506	$ 2,800	-$ 294	90%
Total 57100 EQUIPMENT AND EQUIPMENT MAINTENANCE	**$ 3,579**	**$ 10,800**	**-$ 7,221**	**33%**
57200 FACILITY OPERATIONS AND MAINTENANCE				
57210 Building Maintenance Supplies	$ 200	$ 500	-$ 300	40%
57213 Janitorial Supplies	$ 5,052	$ 10,000	-$ 4,948	51%
57216 Custodial Services	$ 27,637	$ 45,000	-$ 17,363	61%
57219 Refuse Disposal Services	$ 6,130	$ 7,500	-$ 1,370	82%
57222 Electrical Services	$ 1,227	$ 5,000	-$ 3,773	25%
57225 Alarm System Services	$ 12,132	$ 16,000	-$ 3,868	76%
57228 HVAC Services	$ 6,102	$ 25,000	-$ 18,898	24%
57231 Elevator Services	$ 11,853	$ 10,000	$ 1,853	119%
57234 Plumbing Services	$ 1,887	$ 8,000	-$ 6,113	24%
57237 Landscape Services	$ 19,339	$ 30,000	-$ 10,661	64%
57240 Door Maintenance Services	$ 869	$ 2,500	-$ 1,631	35%

Buena Park Library District
Budget vs. Actuals
July 2025 - March 2026

	YTD Actual	Total Budget	Over Budget	% of Budget
57243 Pest Control Services	$ 5,625	$ 1,500	$ 4,125	375%
57246 Other Facility Maintenance	$ 0	$ 8,000	-$ 8,000	0%
57249 Minor Building Repairs	$ 0	$ 5,000	-$ 5,000	0%
57252 Fire & Safety Inspections & Services	$ 2,867	$ 3,000	-$ 133	96%
57255 Health & Safety Materials & Supplies	$ 0	$ 2,000	-$ 2,000	0%
57258 Telecommunication Services	$ 7,930	$ 6,000	$ 1,930	132%
Total 57200 FACILITY OPERATIONS AND MAINTENANCE	**$ 108,851**	**$ 185,000**	**-$ 76,149**	**59%**
57300 FLEET/VEHICLE SERVICES				
57310 Vehicle Maintenance & Repairs	$ 15	$ 1,500	-$ 1,485	1%
57315 Outreach Van - Gasoline	$ 50	$ 500	-$ 450	10%
57320 Vehicle Supplies & Materials	$ 0	$ 200	-$ 200	0%
Total 57300 FLEET/VEHICLE SERVICES	**$ 65**	**$ 2,200**	**-$ 2,135**	**3%**
59100 OTHER EXPENSES				
59120 Other Miscellaneous Expense	$ 1,028	$ 1,100	-$ 72	93%
Total 59100 OTHER EXPENSES	**$ 1,028**	**$ 1,100**	**-$ 72**	**93%**
70000 CAPITAL OUTLAY AND DEPRECIATION/AMORTIZATION EXPENSES				
71110 Project Management	$ 206,454	$ 301,850	-$ 95,396	68%
71113 Architectural Consultant	$ 413,563	$ 432,980	-$ 19,417	96%
71115 Construction Services	$ 7,984	$ 3,771,340	-$ 3,763,356	0%
71117 Equipment Expense	$ 0	$ 83,150	-$ 83,150	0%
75610 Relocation and Occupancy Expenses (Non-Capitalizable)	$ 28,250	$ 0	$ 0	
Total 70000 CAPITAL OUTLAY AND DEPRECIATION/AMORTIZATION EXPENSES	**$ 656,251**	**$ 4,589,320**	**-$ 3,933,069**	**14%**
Total 50000/70000 EXPENSES	**$ 3,056,515**	**$ 8,391,380**	**-$ 5,334,865**	**36%**
NET CHANGES IN FUND BALANCE	**$ 619,440**	**-$ 2,859,288**	**$ 3,478,728**	**-22%**

Buena Park Library District

Summary Statement of Revenues, Expenditures and Changes in Fund Balance

July 2025- March 2026

	TOTAL		
	Current Year	**Prior Year**	**% Change**
REVENUES			
Total for 41100 PROPERTY TAXES	3,038,079	2,894,833	5%
Total for 41200 USER SERVICE CHARGES AND FEES	231,992	243,497	-5%
Total for 41400 INVESTMENT EARNINGS	379,354	193,437	96%
Total 41500 GRANT AND CONTRIBUTIONS	26,247	8,451	211%
Total for 41600 MISCELLANEOUS REVENUES	283	38,030	-99%
TOTAL REVENUES	**3,675,955**	**3,378,248**	**9%**
EXPENDITURES			
Total for 51100 SALARIES AND WAGES	1,290,319	1,230,267	5%
Total for 51200 EMPLOYEES BENEFITS	338,702	348,640	-3%
Total for 51300 RETIREE BENEFITS	12,998	0	
Total for 51400 RECRUTING AND TRAINING	18,569	18,885	-2%
Total for 52100 SUPPLIES AND MINOR EQUIPMENT	24,887	32,699	-24%
Total for 52200 LIBRARY MATERIALS	94,369	112,235	-16%
Total for 53100 LIBRARY PROGRAM PROFESSIONAL SERVICES	2,514	23,655	-89%
Total for 54100 PROFESSIONAL AND SPECIALIZED SERVICES	356,289	179,130	99%
Total for 54200 TECHNOLOGY AND SUPPORT SERVICES	55,769	15,736	254%
Total for 55100 RISK MANAGEMENT AND INSURANCE	0	11,674	-100%
Total for 55200 TAXES AND ASSESSMENTS	14,323	3,650	292%
Total for 56100 UTILITIES	78,003	75,122	4%
Total for 57100 EQUIPMENT AND EQUIPMENT MAINTENANCE	3,579	8,483	-58%
Total for 57200 FACILITY OPERATIONS AND MAINTENANCE	108,851	101,598	7%
Total for 57300 FLEET/VEHICLE SERVICES	65	54	21%
Total for 59100 OTHER EXPENSES	1,028	0	
EXPENSES	656,251	439,649	49%
TOTAL EXPENDITURES	**3,056,515**	**2,601,478**	**17%**
NET CHANGES IN FUND BALANCE	**619,440**	**776,770**	**-20%**

Buena Park Library District

Detailed Statement of Revenues, Expenditures and Changes in Fund Balance

July 2025- March 2026

	TOTAL		
	Current Year	Prior Year	% Change
40000 REVENUES			
41100 PROPERTY TAXES			
41110 Property Taxes - Secured	1,494,592	1,498,720	0%
41120 Property Taxes - Unsecured	61,461	61,894	-1%
41140 Property Taxes - Prior Year Supplemental	56,433	33,454	69%
41150 Pass-through Property Taxes	494,605	457,437	8%
41155 Residual Property Taxes	928,633	836,429	11%
41170 Property Taxes - Interest on Unapportioned Taxes	2,355	2,577	-9%
41325 Property Taxes - State	0	4,321	-100%
Total for 41100 PROPERTY TAXES	**3,038,079**	**2,894,833**	**5%**
41200 USER SERVICE CHARGES AND FEES			
41210 Photocopies and Printing	16,687	15,371	9%
41220 Passport Photos	54,775	55,530	-1%
41230 Passport Application Services	160,652	172,596	-7%
41299 Return Item Chargeback	-122	0	
Total for 41200 USER SERVICE CHARGES AND FEES	**231,992**	**243,497**	**-5%**
41400 INVESTMENT EARNINGS			
41410 Investment Income	370,301	193,280	92%
41420 Saving Account Interest	9,053	157	5666%
Total for 41400 INVESTMENT EARNINGS	**379,354**	**193,437**	**96%**
41500 GRANT AND CONTRIBUTIONS			
41510 State Grants	24,869	8,193	204%
41520 Individual Donations	1,200	258	365%
41530 Miscellaneous Donations	178	0	
Total 41500 GRANT AND CONTRIBUTIONS	**26,247**	**8,451**	**211%**
41600 MISCELLANEOUS REVENUES			
41610 Other Revenues	283	38,030	-99%
Total for 41600 MISCELLANEOUS REVENUES	**283**	**38,030**	**-99%**
TOTAL REVENUES	**3,675,955**	**3,378,248**	**9%**
50000 EXPENDITURES			
51100 SALARIES AND WAGES			
51110 Salaries & Wages - Regular	1,122,218	1,230,267	-9%
51120 Salaries & Wages - Overtime	1,872	0	
51121 Vacation Pay	130,322	0	
51122 Sick Pay	35,907	0	
Total for 51100 SALARIES AND WAGES	**1,290,319**	**1,230,267**	**5%**
51200 EMPLOYEES BENEFITS			
51210 Medical Insurance	109,276	183,149	-40%
51211 Dental Insurance	4,467	4,732	-6%
51214 Life/AD&D/STD/LTD Insurance	7,063	6,707	5%
51217 Vision Insurance	1,202	1,968	-39%
51220 Workers' Compensation	26,800	15,019	78%
51223 FICA	34,147	36,949	-8%
51232 CalPERS	82,151	100,116	-18%
51238 Net Pension Expenses	73,595	0	
Total for 51200 EMPLOYEES BENEFITS	**338,702**	**348,640**	**-3%**
51300 RETIREE BENEFITS			
51310 Retiree Health Benefits	80,824	0	
51347 OPEB CERBT Disbursement	-67,826	0	
Total for 51300 RETIREE BENEFITS	**12,998**	**0**	
51400 RECRUTING AND TRAINING			
51410 Travel and Transportation	2,370	913	160%
51420 Professional Development & Training	5,109	1,574	225%
51430 Professional Memberships	11,090	12,084	-8%
51440 Special District Conferences	0	4,089	-100%

Buena Park Library District

Detailed Statement of Revenues, Expenditures and Changes in Fund Balance

July 2025- March 2026

	TOTAL		
	Current Year	Prior Year	% Change
51450 CLA Conference	0	225	-100%
Total for 51400 RECRUTING AND TRAINING	**18,569**	**18,885**	**-2%**
52100 SUPPLIES AND MINOR EQUIPMENT			
52110 General Office Supplies	1,058	10,869	-90%
52113 Passport Supplies	1,911	3,237	-41%
52115 Paper Products	571	1,280	-55%
52120 Paper Products-Library Services	67	1,130	-94%
52125 Furniture	0	894	-100%
52135 Circulation Supplies	175	651	-73%
52140 Marketing	451	0	
52145 Signage	114	75	53%
52150 Postage	8,964	1,732	418%
52155 Printer Supplies	1,403	11,415	-88%
52160 Printer Supplies-Library Services	3,291	0	
52165 Supplies Reference/Children	5,676	125	4451%
52170 Local Meeting Expenses	1,205	1,291	-7%
Total for 52100 SUPPLIES AND MINOR EQUIPMENT	**24,887**	**32,699**	**-24%**
52200 LIBRARY MATERIALS			
52213 Books/Zip Books	9,634	30,170	-68%
52215 Technical Services	2,053	0	
52218 Title Source III	0	1,852	-100%
52223 Print Subscriptions	5,472	6,676	-18%
52228 Media	583	2,123	-73%
52233 Library of Things	2,160	2,194	-2%
52238 Electronic Subscriptions	15,905	52,031	-69%
52243 eBooks/Downloadable/Streaming Content	49,888	14,150	253%
52248 OCLC Fees	598	710	-16%
52268 Community Outreach Supplies (Lunch At The Library Grant)	8,077	2,329	247%
Total for 52200 LIBRARY MATERIALS	**94,369**	**112,235**	**-16%**
53100 LIBRARY PROGRAM PROFESSIONAL SERVICES			
53110 Public Programs - Adult	0	642	-100%
53113 Adult Summar Reading Program	0	-9	-100%
53118 Public Programs - Teens	0	2,330	-100%
53123 Teen Summer Reading Program	0	350	-100%
53128 Public Programs - Children & Family	810	3,650	-78%
53133 Children Summer Reading Program	1,400	2,229	-37%
53138 Multicultural Program	0	579	-100%
53143 Community Outreach	304	13,885	-98%
Total for 53100 LIBRARY PROGRAM PROFESSIONAL SERVICES	**2,514**	**23,655**	**-89%**
54100 PROFESSIONAL AND SPECIALIZED SERVICES			
54110 Auditor Services	18,500	0	
54115 Legal Services	78,178	43,296	81%
54120 Professional Services	234,408	0	
54125 Consultant - General	0	74,110	-100%
54127 Miscellaneous Expenses	65		
54130 Polaris	0	50,415	-100%
54135 LAFCO Fee	3,215	510	531%
54140 Employment Physical/Background	109	942	-88%
54145 Payroll & Timekeeping Services	6,635	5,656	17%
54150 Publications & Legal Notices	85	6	1317%
54155 Permits and Fees	368	0	
54165 Merchant Fees	3,727	2,780	34%
54170 Bank Fees	11,000	1,415	678%
Total for 54100 PROFESSIONAL AND SPECIALIZED SERVICES	**356,289**	**179,130**	**99%**
54200 TECHNOLOGY AND SUPPORT SERVICES			
54215 Computer Equipment & Peripherals (<$5,000)	227	5,485	-96%

Buena Park Library District

Detailed Statement of Revenues, Expenditures and Changes in Fund Balance

July 2025- March 2026

	TOTAL		
	Current Year	Prior Year	% Change
54225 Software/Web/Cloud Resources- License & Support	55,542	9,350	494%
54230 Technical Services	0	901	-100%
Total for 54200 TECHNOLOGY AND SUPPORT SERVICES	**55,769**	**15,736**	**254%**
55100 TECHNOLOGY AND SUPPORT SERVICES			
55110 Property/Liability Insurance	0	11,674	-100%
55115 Unemployment Insurance	0	0	
55120 Risk Management	0		
Total for 55100 RISK MANAGEMENT AND INSURANCE	**0**	**11,674**	**-100%**
55200 TAXES AND ASSESSMENTS			
55210 Taxes and Assessments	6,061	3,650	66%
55215 Sales and Use Tax	8,262	0	
Total for 55200 TAXES AND ASSESSMENTS	**14,323**	**3,650**	**292%**
56100 UTILITIES			
56110 Electric	70,747	66,115	7%
56115 Gas	2,819	5,060	-44%
56120 Water & Sewage	4,436	3,947	12%
Total for 56100 UTILITIES	**78,003**	**75,122**	**4%**
57100 EQUIPMENT AND EQUIPMENT MAINTENANCE			
57110 Service Agreements	1,073	4,886	-78%
57120 Postage Machine Lease	2,506	1,251	100%
57121 Equipment Lease	0	2,346	-100%
Total for 57100 EQUIPMENT AND EQUIPMENT MAINTENANCE	**3,579**	**8,483**	-58%
57200 FACILITY OPERATIONS AND MAINTENANCE			
57210 Building Maintenance Supplies	200	1,817	-89%
57213 Janitorial Supplies	5,052	5,695	-11%
57216 Custodial Services	27,637	32,733	-16%
57219 Refuse Disposal Services	6,130	4,078	50%
57222 Electrical Services	1,227	0	
57225 Alarm System Services	12,132	11,162	9%
57228 HVAC Services	6,102	20,349	-70%
57231 Elevator Services	11,853	2,262	424%
57234 Plumbing Services	1,887	1,368	38%
57237 Landscape Services	19,339	11,778	64%
57240 Door Maintenance Services	869	0	
57243 Pest Control Services	5,625	600	838%
57252 Fire & Safety Inspections & Services	2,867	0	
57258 Telecommunication Services	7,930	7,606	4%
57261 Special Building Project	0	2,150	-100%
Total for 57200 FACILITY OPERATIONS AND MAINTENANCE	**108,851**	**101,598**	**7%**
57300 FLEET/VEHICLE SERVICES			
57310 Vehicle Maintenance & Repairs	15	54	-72%
57315 Outreach Van - Gasoline	50	0	
Total for 57300 FLEET/VEHICLE SERVICES	**65**	**54**	21%
59100 OTHER EXPENSES			
59120 Other Miscellaneous Expense	1,028		
Total for 59100 OTHER EXPENSES	**1,028**	**0**	
70000 CAPITAL OUTLAW AND DEPRECIATION/AMORTIZATION EXPENSES			
71110 Project Management	206,454	439,649	-53%
71113 Architectural Consultant	413,563	0	
71115 Construction Services	7,984	0	
75610 Relocation and Occupancy Expenses (Non-Capitalizable)	28,250		
EXPENSES	**656,251**	**439,649**	**49%**
TOTAL EXPENDITURES	**3,056,515**	**2,601,478**	**17%**
NET CHANGES IN FUND BALANCE	**619,440**	**776,770**	**-20%**

BUENA PARK LIBRARY DISTRICT

TREASURER'S REPORT

March 2026

Bank of America	Business Checking	Interest Checking
Beginning Balance 03/01/2026	**97,453**	**447,957**
RECEIPTS/TRANSFERS:		
Property Tax Receipts	-	170,212
Service Fee	-	46,761
Interest		604
Transfer In from BofA Interest Checking`	325,000	
Transfer In from CLASS		
	325,000	**217,577**
DISBURSEMENTS/TRANSFERS:		
Vendor Payments - Checks/ACH	71,583	
CALPERS	52,444	
ADP Payroll	118,517	
Bank/Merchant Processing fees	1,108	0
Transfer to BofA Business Checking	-	325,000
	243,652	**325,000**
`		
Balance Per Bank 03/31/2026	**178,801**	**340,534**
Outstanding Checks	(120,220)	0
Deposit in Transit		
Balance Per Books 03/31/2026	**58,581**	**340,534**

RECONCILEMENT:	**Book Balance**	**Bank Balance**
Bank of America Business Checking - Operating Account	$58,581	$178,801
Bank of America Public Funds Interest Account - Revenues Account	$340,534	$340,534
CLASS	$12,160,902	$12,160,902
CAMP	$1,305,790	$1,305,790
Outstanding Transactions		-$120,220
TOTAL LIQUIDITY BALANCE as of 03/31/2026	**$13,865,806**	**$13,865,806**

I hereby certify that the foregoing report accurately presents all cash and investment holdings of the Buena Park Library District and that such investments are in full compliance with the applicable provisions of the State of California Government Code and the District's Investment Policy. As Treasurer of the Buena Park Library District, I further certify that the District maintains sufficient investment liquidity and projected revenues to meet all anticipated expenditures for the next six months.

Treasurer

Signed Date: 4/29/26

Secretary

Signed Date:

BUENA PARK Library District

Agenda Item 21

Date: May 5, 2026
To: Board of Library Trustees
From: Helen Medina, Library Director
Subject: Public Hearing to Discuss the Status of Vacancies, Recruitments, and Retention Efforts of the Buena Park Library District Pursuant to AB 2561

Recommended Action:

Agenda Item 21 For information only, no action is required.

Background:

Assembly Bill 2561 (AB2561) imposes obligations on public agencies related to tracking and presenting information on job vacancies. This report discusses the Authority's legal obligations under the law, which took effect January 1, 2025.

AB 2561 was introduced to address the issue of job vacancies in local government, which adversely affects the delivery of public services and employee workload. Among other requirements, the bill mandates that public agencies present the status of vacancies and recruitment and retention efforts during a public hearing before the agency's governing body at least once per fiscal year. The bill was enacted into law and is codified in Government Code section 3502.3.

In compliance with the new legal obligations, public agencies are required to do the following:

1. Public Hearing: At least once each fiscal year, at a public hearing before the Commission, the Authority shall present information regarding the status of vacancies and recruitment and retention efforts (Gov. Code § 3502.3(a)(1)) and identify any necessary changes to policies, procedures, and recruitment activities that may lead to obstacles in the hiring process (Gov. Code § 3502.3(a)(3)).

2. Employee Organization Participation: Allow the recognized employee organization for each bargaining unit to make presentations during the public hearing concerning vacancies and recruitment and retention efforts. (Gov. Code § 3502.3(b)).

3. Additional Reporting for High Vacancy Rates: If vacancies within a single bargaining unit meet or exceed 20% of authorized full-time positions in that bargaining unit, upon request of the recognized employee organization for that bargaining unit, the agency must provide additional information during the public hearing, including the following: (1) the total number of vacancies; (2) the number of applicants; (3) the average time to fill positions; and (4) opportunities to improve compensation and working conditions for employees in the bargaining unit. (Gov. Code § 3502.3(c)).

The Regional Government Services Recruitment Team provided the Buena Park Library District (BPLD) staff support in compiling AB 2561 data and information for this report.

Discussion:
Each year beginning with this report BPLD will schedule and hold a hearing prior to budget adoption to comply with AB 2561.

The data that BPLD will report on to meet the compliance requirements of AB 2561 each year will be based on the previous calendar year, with a snapshot of the activity on December 31 of each year. The data that AB 2561 requires to be reported is on recruitment, vacancy, and retention efforts or activities. All BPLD positions are unrepresented and therefore BPLD will not need to meet the additional communication or data collection required for organization with recognized bargaining units.

The data for calendar year 2025 activity as of December 31, 2025, is:

Organizational Efforts
- Budgeted Positions – 16
- Hires – 0
- Open Positions – 1
- Retention – 94%
- Vacancy Rate – 6%

When analyzing the recruitment strategies, applicable policies, procedures, and recruitment activities this year, several potential challenges have been identified for the Buena Park Library District (BPLD). The first challenge that BPLD faces is its structure—BPLD is staffed by approximately 19 part-time individuals in addition to the 16 full-time staff employed. Part-time staff are hired to address operational peaks to address the library's need to provide services to the public. Specifically, the amount of available work is not voluminous enough to warrant hiring full-time staff members and instead requires a larger workforce during limited hours with smaller time commitments, often outside of typical business hours. An additional challenge BPLD faces is the need for a more defined structure and formal requisition process when filling vacancies to support a consistent and effective hiring process. Third, the cost of living in the area has risen dramatically, which can impact attracting candidates. Finally, when BPLD last conducted a classification and compensation study, results yielded that the benefits provided by BPLD are not as competitive relative to competing organizations which can hamper recruitment efforts.

In addressing the above recruitment challenges, some opportunities have been identified. To address the opportunity of creating more structure when hiring, BPLD can seek the guidance of experts who can help identify optimal workflows and best practices to meet current needs. To address compensation concerns, BPLD is currently undergoing a

compensation study with the aim of reviewing its pay structure to ensure alignment with comparator organizations to more effectively attract prospective employees and retain current ones.

Recommendation:

Informational Only.

Fiscal Impact:

No fiscal impact.

Exhibit:
Exhibit A: 2025 AB 2561 Data on Recruitment Trends and Insights

May 2026

2025 AB 2561 Data

Data on Recruitment Trends and Insights

Presented to
Buena Park Library District

Prepared by
RGS STAFF

AB 2561 Data
BPLD

Activity and Data as of December 31, 2025



16

Budgeted Positions



0

Hires



1

Open Position



94%

Retention



0 days

Time to Hire



6%

Vacancy Rate

No changes in key statistics compared to 2024

Hiring Timeline Overview

Phase one of the recruitment involves the creation of a vacancy. Vacancies can arise for a variety of reasons, including separation, retirement, internal movement, or the creation of a newly budgeted position.

Phase two is when the recruitment process begins in earnest and includes the creation of the requisition, type of recruitment, and posting of the role. During this phase, the expectations of the role and marketing approach are specified to target and engage the appropriate talent.

Phase three focuses on the selection process and includes an evaluation of applicant knowledge, skills, abilities, and experience. At the conclusion of this process, an offer is made to the top performing candidate.

During **phase four**, a conditional job offer is made to the selected candidate. The job offer specifies the pay, benefits, and anticipated start-date for the candidate.

Once the selected candidate accepts the conditional job offer, **phase five** ensues, which includes the background check and physical requirement (if needed).

The final step in hiring is **phase six**: job placement. After the selected candidate has passed their pre-employment evaluations, an official start-date is established, and the candidate begins employment on the agreed upon date.

Phase 1
Vacancy Created

Phase 2
Recruitment Begins

Phase 3
Selection Process

Phase 4
Offer Provided

Phase 5
Background Check

Phase 6
Job Placement

Recruitment Strategies Analysis

Evaluating effectiveness and outcomes of our hiring process

When analyzing the recruitment strategies, applicable policies, procedures, and recruitment activities this year, several potential challenges have been identified for the Buena Park Library District (BPLD). The first challenge that BPLD faces is its structure—BPLD is staffed by approximately 19 part-time individuals in addition to the 16 full-time staff employed. Part-time staff are hired to address operational peaks to address the library's need to provide services to the public. Specifically, the amount of available work is not voluminous enough to warrant hiring full-time staff members and instead requires a larger workforce during limited hours with smaller time commitments, often outside of typical business hours. An additional challenge BPLD faces is the need for a more defined structure and formal requisition process when filling vacancies to support a consistent and effective hiring process. Third, the cost of living in the area has risen dramatically, which can impact attracting candidates. Finally, when BPLD last conducted a classification and compensation study, results yielded that the benefits provided by BPLD are not as competitive relative to competing organizations which can hamper recruitment efforts.



In addressing the above recruitment challenges, some opportunities have been identified. To address the opportunity of creating more structure when hiring, BPLD can seek the guidance of experts who can help identify optimal workflows and best practices to meet current needs. To address compensation concerns, BPLD is currently undergoing a compensation study with the aim of reviewing its pay structure to ensure alignment with comparator organizations to more effectively attract prospective employees and retain current ones.

BUENA PARK Library District

Agenda Item 22

Date: May 5, 2026
To: Board of Library Trustees
From: Helen Medina, Library Director
Subject: Annual Review and Approval of the Investment Policy

Recommended Action:
Agenda Item 22 – 1) Approve Investment Policy (Policy Number: 3103) dated May 5, 2026; 2) repeal the previous Investment Policy dated May 6, 2025; and 3) designate the Library Director as the Investment Officer for the District

Background:

The California Government Code Section 53646(a)(2) ("Code") requires the Library Director, acting in the capacity of the chief fiscal officer or the Buena Park Library District ("District") annually render to the legislative body a statement of investment policy, which the legislative body of the district shall consider in a public meeting.

The Board of Library Trustees ("Board") approved the Investment Policy on May 6, 2025. The District presented an Investment Policy (see Exhibit B) to allow the investment of returned funds from the Orange County Treasurer-Tax Collector's discontinued Voluntary Participant Pool. The policy authorized the District's Library Director to expand the investment of funds into other local government investment pools (LGIP), specifically in the California State Treasurer's Local Agency Investment Fund ("LAIF"), California Cooperative Liquid Securities System ("CLASS"), and California Asset Management Program ("CAMP").

Discussion:

As required by the Code, this is the annual rendering of the Investment Policy for the Board's review and approval. The Investment Policy has been comprehensively revised to cover the guidelines of investing government funds under the existing laws, investment guidelines, and best management practices. The following are some highlighted revisions covered in the revised Policy:

- Standards of Care: Managing with care, skill, and prudence
- Prudent Investor Objectives of safety, liquidity, and return on investment, in that order
- Ethics and Conflict of Interest

- Investment Authority and Delegation of Authority
- Internal Controls
- Review of Investment Portfolio and Reporting Requirements
- Scope and Authorizations of Investment Funds
- Authorized Financial Institutions
- Authorized Investment Types
- Performance Standards and Performance Evaluation
- Policy Adoption, Compliance, and Review
- General Procedure to Implement the Investment Policy

Adopting these changes to the Investment Policy strengthen the District compliance to the laws, regulations, and guidelines on investment of government funds. It also clarifies the roles and authorities of the Board and District staff in managing these investments. Finally, it establishes internal controls and guidelines to ensure that the standards of care of public funds are diligently implemented.

Recommendation:

Staff recommends that the Board of Library Trustees approve and adopt the changes to the updated *Investment Policy*, formally repeal the previous *Investment Policy (2025)* to avoid any policy conflicts and to bring the Policy up to date and consistent with current needs, goals, and direction of the District, and to adopt the Resolution on the Statement of the Investment Policy as required by the California Government Code (see Exhibits A, B, and C).

Fiscal Impact:

No fiscal impact is associated with the adoption of the Investment Policy and Resolution on the Statement of the Investment Policy.

Exhibit:
Exhibit A: Investment Policy (New Proposed Policy)
Exhibit B: Investment Policy (May 6, 2025) (Repeal)
Exhibit C: Resolution 2026-6

BUENA PARK LIBRARY DISTRICTRESOLUTION NO. 2026-6

RESOLUTION OF THE BOARD OF TRUSTEES OF THE BUENA PARK LIBRARY DISTRICT OF ORANGE COUNTY APPROVING THE INVESTMENT POLICY

WHEREAS, California Government Code Section 53646(a)(2) requires that the legislative body of local agencies annually review and consider changes to the statement of Investment Policy ("Policy") at a public meeting; and

WHEREAS, the Board of Library Trustees ("Board") of the Buena Park Library District ("District") has reviewed the Investment Policy of the District; and

WHEREAS, the Board hereby designates the Library Director as the Investment Officer for the Buena Park Library District.

NOW, THEREFORE, the Board of Library Trustees of the Buena Park Library District hereby resolves, determines, and finds the following:

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

Section 2. That the Board hereby approves the Investment Policy, attached hereto as Exhibit "A."

Section 3. That the Board hereby repeals the previous Investment Policy dated May 6, 2025, attached hereto as Exhibit "B."

Section 4. That the Investment Policy shall be reviewed on an annual basis as required by the aforementioned California Government Code.

Section 5. That the Library Director is designated as the Investment Officer for the District and is authorized to take all steps and any other action that is necessary to carry out, give effect to, and comply with the terms and intent of this Resolution, and to protect the interests of the District.

PASSED AND ADOPTED by the Board of Trustees of the Buena Park Library District on this 5th day of May, 2026, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

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BUENA PARK LIBRARY DISTRICT

By: _____
Brenda Estrada
President, Board of Library 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 May 5, 2026.

By: _____
Christian Quintero
Secretary, Board of Library Trustees

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EXHIBIT "A"
Investment Policy
May 5, 2026

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Policy Title: Investment Policy

Policy Number: 3103

3103.1. Purpose:

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

This policy establishes investment guidelines to achieve the following specific goals:

1. To conform to all statutes and regulations governing the investment of public funds as set forth in the California Government Code, Section 53600, et seq., which outlines the investment practices for local agencies, including special districts.

2. To incorporate best practices and recommendations from various sources such as the Government Finance Officers Association (GFOA), California Municipal Treasurers Association (CMTA), California Debt and Investment Advisory Commission (CDIAC), and the Association of Public Treasurers (APT).

3. To provide maximum safety and security of the investment funds, maintain adequate liquidity, and maximize the investment yield while maintaining a balanced daily cash flow that meets the demands of the District according to the following priorities:

    a. Safety: Ensure the preservation of the principal in the overall investment portfolio by mitigating credit and market risk, diversification of investment funds among several financial institutions and a variety of securities offering independent returns.

    b. Liquidity: Maintain sufficient liquidity of the investment portfolio to enable the District to meet all operating cash flows by maintaining a balance of long-term and short-term securities.

    c. Yield: Attain a market rate of return maximized throughout budgetary and

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economic cycles subject to the District's investment risk constraints.

3103.2. Policy:

In conformance with California Government Code, Section 53601, et seq., the District may invest in various securities, including bonds and commercial paper, as long as key points and conditions are met, which include:

1. Local agencies can invest in securities issued by the United States government and other eligible entities.

2. Investments must be made in a manner that preserves principal and maintains necessary liquidity.

3. Specific limitations apply to the types of securities that can be purchased; as a general rule, securities with a maturity exceeding five years are prohibited unless specifically authorized by the Board.

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3103.2.1. Standards of Care

A. Prudence

The Prudent Investor Standard shall be used by the District's investment officer(s) as authorized under the California Government Code Section 53600.3, which shall be applied in the context of managing all aspects of the overall portfolio . Investments shall be made with care, skill, prudence, and diligence, under circumstances of the then prevailing, including but not limited to, general economic conditions and the anticipated needs of the District. The primary objective is to prudently safeguard the principal and maintain the liquidity needs of the District, while the secondary objective is to achieve a reasonable rate of return consistent with the District's risk constraints.

District investment officer(s) acting in accordance with written procedures and the investment policy while exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and

appropriate action is taken to control adverse developments.

B. *Ethics and Conflicts of Interest*

Pursuant to California Government Code, Section 1090, et seq., and Section 87100, et seq., no District officer or employee shall make, participate in making, or use his or her official position to influence a decision regarding District investments in which he or she has a financial interest in the outcome of that decision.

1. All participants in the investment process shall act as custodians of public trust. Investment official(s) shall recognize that the investment portfolio is subject to public review and evaluation.

2. District officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or that could impair their ability to make impartial investment decisions.

3. District officers, employees, and investment officials shall disclose any material financial interests in financial institutions that conduct business within the District, and they shall further disclose any personal financial/investment positions that could be related to the performance of their investment duties and responsibilities to the Library Director, including filing any disclosures required by law.

4. District officers and employees shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the District.

Pursuant to California Government Code Section 87500, et seq., the District's public official and public officers who manage public investments must file a statement of economic interests according to the requirements of the Fair Political Practices Act.

C. *Investment Authority and Delegation Authority*

Authority to manage the investment program is derived from California Government Code Section 53600, et seq.

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1. The Board of Library Trustees (Board) is responsible for the management of the District's funds, including the administration of this Investment Policy. The Board delegates to the Library Director the authority to invest or to reinvest funds, or to sell or exchange securities.

2. The Library Director (the "Library Director") assumes full responsibility for the delegated authority from the Board until the delegation of authority is revoked or expires.

    a. The Library Director is authorized to direct and conduct investment-related activities on behalf of the District.

    b. The Library Director will establish procedures for the operation of the investment program consistent with this Investment Policy, whereby ensuring that the District's funds must remain sufficiently liquid to enable the District to meet all operating requirements and obligations that might be reasonably anticipated.

    c. The Library Director may retain an external investment adviser to assist in the management of the District's investment portfolio. Any external investment adviser engaged by the District shall: (1) be registered with the Securities and Exchange Commission under the Investment Advisers Act of 1940, or qualify for an applicable exemption from registration; (2) have not less than five (5) years of demonstrated experience managing public fund investment portfolios for California local agencies; (3) adhere to the Prudent Investor Standard and all conflict-of-interest requirements applicable to District investment officers under this Investment Policy and California Government Code, Section 53600.3; and (4) execute a written investment management agreement with the District specifying the scope of delegated investment authority, reporting obligations, fee structure, and applicable performance benchmarks. The engagement of any external investment adviser shall be subject to approval by the Board of Trustees. Delegation of investment authority to an external adviser does not relieve the Library Director or the Board of their fiduciary responsibilities under California Government Code, Section 53600.3.

D. Internal Controls

The Library Director is responsible for establishing and maintaining a system of internal controls. The internal controls shall be designed to prevent losses of public

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funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent action by District employees and officers.

The internal structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and valuation of costs and benefits requires estimates and judgments by management. The internal controls including, but not limited to, the following shall be addressed:

1. Segregation of Duties
2. Custodial Safekeeping
3. Delegation of Authority
4. Documentation of Transactions

Periodically, as deemed appropriate by the Library Director and/or the Board, an independent analysis by an external auditor shall be conducted to review internal controls, account activity, and compliance with policies and procedures.

E. Review of Investment Portfolio and Reporting

1. Review:
   The Library Director shall review the District's investment portfolio quarterly, at a minimum, to ensure that all investments are in compliance with the Suitable and Authorized Investments, Section 3103.2.3, guidelines.

2. Reporting:
   Pursuant to the California Government Code, Section 53646, et seq., the Library Director shall submit investment reports to the Board of Trustees for all funds every quarter, at a minimum. The report will be provided to the Board within 45 days after the end of the quarter.

   The reports must provide a clear picture of the status of the current investment portfolio and shall contain sufficient information to permit an independent organization to evaluate the performance of the investment program. The investment report shall include:

   a. A summary of reviewed financial statements from the financial and investment institutions.

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b. The interest earnings reported in the District's financial statements.

c. Current economic climate and factors affecting the investments.

d. Identification of major and critical incidences of non-compliance identified through the review of the portfolio, if any.

e. Statement that the portfolio is compliant or non-compliant with this Investment Policy.

f. Statement of the District's ability to meet anticipated expenditure requirements for the next six months, or an explanation as to why sufficient money may not be available. This may include a subsidiary ledger of investments, as needed.

3103.2.2. Scope and Authorizations of Investment Funds

This investment policy applies to all funds and investment activities under the direct authority of the District as set forth in the California Government Code, Section 53600, et seq. These funds are accounted for in the District's Annual Audit Report and include the general fund, special revenue funds, capital project funds, enterprise fund, internal service funds, and/or fiduciary funds.

Investment of Bond Proceeds.

Proceeds of debt obligations issued by or on behalf of the District shall be invested in accordance with the applicable bond indenture, resolution, tax certificate, or other governing legal documents relating to the debt obligation, and in compliance with applicable federal tax law and arbitrage restrictions under Section 148 of the Internal Revenue Code. To the extent not inconsistent with such governing documents, bond proceeds may be invested pursuant to this Investment Policy. Bond proceeds held by a trustee or fiscal agent pursuant to a bond indenture or trust agreement are excluded from this Investment Policy except to the extent expressly incorporated therein. The Library Director shall consult with bond counsel and tax counsel prior to investing bond proceeds to ensure compliance with applicable arbitrage restrictions and rebate requirements.

A. Pooling of Funds

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Except for cash in certain restricted and special funds, the District will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping, and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

B. Funds Included in the Investment Policy

The following District reserves are held in these investment accounts to ensure the District has sufficient cash on hand in case of an economic downturn and for projected capital replacement/improvement needs:

1. General Fund Balance Reserve (50% of operating budget equivalent to six months of budgeted operating expenditures and as adopted as part of the annual budget).

2. General Contingency Reserve (three (3) months of operating expenses as adopted in the annual budget).

3. Capital Replacement and Improvement Reserve (as adopted in the annual budget).

4. Trustee Election Reserve (as provided by the County of Orange and adopted in the annual budget).

5. Uncompensated Absences Reserve (as adopted in the annual budget).

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C. Funds Excluded from Investment Policy

1. The California Employers' Retiree Benefit Trust (CERBT) Fund

   CERBT funds are not included in traditional investment funds. Instead, they are part of a self-funded trust managed by CalPERS. These funds are specifically designed to prefund retiree medical costs and other post-employment benefits (OPEB) for California government employers.

   CalPERS, as the investment authority for, and holder of, the District's CERBT Fund, offers three asset allocation investment strategies for the CERBT fund.

The investment strategies within CERBT funds vary, with different levels of risk and return depending on the asset allocation.

The Library Director is responsible for selecting one of the three asset allocation investment strategy options separately from this Investment Policy. The Library Director will monitor the performance of the CERBT Fund and may change the asset allocation strategy as deemed necessary separately from this Investment Policy.

2. Any other funds specifically exempted by the Board of Trustees.

3103.2.3. Authorized Financial Institutions and Investment Types

The District's investments are governed by California Government Code Section 53600, et seq. The District's funds may not be invested in prohibited funds described in California Government Code, Section 53601.6, but must only be invested in any of the following instruments as permitted by law under California Government Code, Section 53601. An appropriate risk level shall be maintained by primarily purchasing securities that are of high quality, liquid, and marketable. The portfolio shall be diversified by security type and institutional issuer to avoid incurring unreasonable and avoidable risks regarding specific security types or individual issuers.

A. Determination and Selection of Financial Institutions

The Library Director will determine which financial institutions are authorized to provide investment services to the District. It is the District's policy to procure securities and investment services only from authorized institutions.

The Library Director will exercise due diligence to establish a list of authorized financial institutions and brokers/dealers which are approved for investment purposes to ensure that these financial institutions and the individuals dealing with the District are reputable, trustworthy, knowledgeable, and experienced in public financing and investing, and are able to meet all their financial obligations to the District.

Selection of financial institutions and broker/dealers authorized to engage in transactions will be at the sole discretion of the District, except where the District

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utilizes an external investment adviser, in which case the District may rely on the adviser for selection.

These financial institutions and/or financial advisers shall be selected by the Library Director and approved by the Board of Trustees.

When purchasing or selling securities, the Library Director or designated investment officer shall seek competitive bids or offers from at least three (3) authorized financial institutions or broker/dealers, where practicable, to ensure the District obtains the most favorable price and terms available in the market. Competitive pricing shall be documented through written bids, telephone bids recorded in writing contemporaneously, electronic trading platform records, or published market quotations. A written record of all bids received and the basis for the transaction decision shall be maintained in accordance with the District's records retention policy. The competitive bidding requirement may be waived where: (1) the security is only available from a single source or direct issuer; (2) prevailing market conditions do not reasonably permit competitive bidding; (3) the investment is made directly through LAIF, CAMP, CLASS, or another authorized government investment pool; or (4) an external investment adviser has been retained and follows a documented best-execution policy approved by the Library Director.

B. Eligibility of Financial Institutions

In accordance with California Government Code, Section 53601.5, institutions eligible to transact investment business with the District include:

1. Institutions licensed by the state and proof of Financial Industry Regulatory Authority (FINRA) certification as a broker-dealer as defined in the Corporations Code Section 25004.

2. Institutions that are members of a federally regulated securities exchange.

3. Primary government dealers as designated by the Federal Reserve Bank and non-primary government dealers.

4. Nationally or state-chartered banks.

5. The Federal Reserve Bank.

6. Direct issuers of securities eligible for purchase.

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Safekeeping and Custody. All securities purchased by the District shall be delivered on a delivery versus payment (DVP) basis, so that payment for a security is made only upon the delivery of the security to the District or its designated custodian. Securities shall be held in the name of the District by a designated third-party custodial bank or trust institution approved by the Board of Trustees, and a safekeeping receipt or equivalent electronic confirmation shall be obtained for all securities held. Securities maintained in book-entry form shall be held in the District's name with the Federal Reserve Bank or a qualified securities depository. No investment officer, broker, or dealer shall retain physical custody of securities purchased on behalf of the District. The custodian shall provide monthly safekeeping statements, which the Library Director or her/his designee shall reconcile against the District's own investment records on a monthly basis. Any discrepancies identified during reconciliation shall be promptly reported to the Library Director and resolved in a timely manner.

C. Investment Types

The District is empowered by statute to invest in investment types that include, but are not limited to:

1. U.S. Treasury Bills, Notes, and Bonds
2. U.S. Government Agency issues and Government Sponsored Enterprises
3. Local Agency Investment Fund (LAIF)
4. Certificate of Deposit
5. Municipal Securities of the State of California or Local Agencies
6. Mutual Funds and Money Market Mutual Funds
7. Government Investment Pools

Credit Quality and Maximum Maturity Requirements. To ensure portfolio safety and liquidity, the following minimum credit quality standards and maximum maturity limits apply at the time of purchase. Minimum credit quality requirements: (1) U.S. Treasury and U.S. Government Agency securities are exempt from a separate minimum rating requirement; (2) Municipal Securities shall be rated at least "A" or its equivalent by at least

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two nationally recognized statistical rating organizations (NRSROs); (3) Commercial Paper shall be rated at least "A-1" or "P-1" or the equivalent highest short-term rating by at least two NRSROs; (4) Negotiable Certificates of Deposit and Medium-Term Notes issued by corporations organized and operating in the United States shall be rated at least "A" or its equivalent by at least two NRSROs; (5) Mutual Funds and Money Market Mutual Funds shall have attained the highest ranking or highest letter and numerical rating provided by not less than two NRSROs, consistent with California Government Code, Section 53601. Maximum maturity limits by investment type: (a) U.S. Treasury obligations: five (5) years unless specifically authorized by the Board; (b) U.S. Government Agency securities: five (5) years unless specifically authorized by the Board; (c) Municipal Securities: five (5) years unless specifically authorized by the Board; (d) Commercial Paper: two hundred seventy (270) days; (e) Negotiable Certificates of Deposit: five (5) years; (f) Medium-Term Notes: five (5) years. Any security that falls below the minimum credit quality threshold after purchase shall be reported by the Library Director to the Board at the next regularly scheduled meeting, along with a recommended plan for disposition consistent with the best interests of the District.

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D. Investment Type: Government Investment Pools

Government Investment Pools are shares of beneficial interest issued by a joint powers authority organized pursuant to California Government Code, Section 6509.7, that invests in securities and obligations authorized in subdivisions (a) to (q), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority ("JPA").

To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment advisor that meets all of the following criteria:

1. The advisor is registered or exempt from registration with the Securities and Exchange Commission.

2. The advisor has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q), inclusive.

3. The advisor has assets under management in excess of five hundred million dollars ($500,000,000).

While local government investment pools generally provide significant safety and liquidity, the Library Director shall complete a thorough investigation prior to

making any such investment. Due diligence in investigations shall generally include a review of written statements of investment policies, objectives, fees schedules, and reporting schedules, as well as factors related to:

1. Eligible investors and securities

2. The permitted frequencies and sizes of deposits and withdrawals

3. Security safeguards, including settlement processes

4. The frequency with which securities are priced and the program audited

5. The treatment of gains and losses, including interest calculations and distribution

6. Whether and, if so, how reserves, retained earnings, and similar funds are utilized by the investment pool

7. Whether the investment pool is eligible for and, if so, accepts bond proceeds

In addition, only local government investment pools with at least five years' experience providing similar services to other California local government, municipalities, and special districts may be utilized.

The District may invest in one or more of the investment pools available to public agencies under California Government Code, Section 53601(p). These include, but are not limited to, the:

1. Local Agency Investment Fund (LAIF) pursuant to California Government Code Section 16429.1, using the investment expertise of the State of California Treasurer's Office

2. California Asset Management Program (CAMP), a California Joint Powers Authority, directed by a Board of Trustees made up of experienced local government finance directors and treasurers; and/or,

3. California Cooperative Liquid Assets Securities System (CLASS), a California Joint Powers Authority directed by a Board of Trustees made up of public finance officials.

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E. Local Financial Institution ("Bank"):

Pursuant to California Government Code, Section 26990, the District is permitted to maintain its own funds with a financial institution. These accounts must be held in California or federally chartered banks or other financial institutions that are members of, and insured by Federal Deposit Insurance Corporation (FDIC) and all funds must be fully collateralized.

These financial institutions shall be selected by the Library Director and approved by the Board of Trustees.

F. Diversification and Concentration Limits.

The District's investment portfolio shall be diversified by security type, maturity, and issuer to minimize credit and market concentration risk and to avoid incurring unreasonable or avoidable losses. The following concentration limits apply at the time of purchase: (1) no more than thirty percent (30%) of the total portfolio shall be invested in any single non-U.S. government investment type, other than LAIF and authorized government investment pools; (2) no more than five percent (5%) of the total portfolio shall be invested with any single non-governmental issuer; (3) no more than twenty percent (20%) of the total portfolio shall be invested in mutual fund shares, and no more than ten percent (10%) shall be invested in shares of any single mutual fund, consistent with California Government Code, Section 53601. U.S. Treasury securities and LAIF are exempt from the single-issuer concentration limit.

G. Prohibited Investments.

Notwithstanding any other provision of this Investment Policy, and in addition to the prohibitions set forth under California Government Code, Section 53601.6, the District shall not invest in: (1) inverse floaters; (2) range notes; (3) interest-only strips derived from a pool of mortgages; (4) any security that could result in zero or negative interest accrual if held to maturity, except to the extent expressly authorized by applicable law during a period of negative market interest rates; (5) securities purchased on margin; (6) short sales of securities; (7) derivatives or structured notes not expressly authorized by California Government Code, Section 53601; or (8) any investment not expressly authorized by this Investment Policy or California Government Code Section 53601. Any security held by the District subsequently determined to be a prohibited investment shall be reported to the

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Board at the next regularly scheduled meeting, and the Library Director shall present a plan for disposition or remediation.

3103.2.4. District's Authority

The District may withdraw funds from the Investment Funds to use for general and special operations of the District. In order to disburse funds related to these obligations, transfers shall be made to the District's operating bank accounts. These transfers shall be made on the order of the Library Director on an as-needed basis to cover anticipated expense obligations of the District.

3103.2.5. Performance Standards and Performance Evaluation

The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the District's risk constraints, the cash flow characteristics of the portfolio, and state and local laws, regulations, ordinances, and/or resolutions that restrict investments.

The Library Director shall monitor and evaluate the portfolio's performance relative to the chosen market benchmark(s), which will be included in the Library Director's quarterly report. The Library Director shall select an appropriate, readily available index to use as a market benchmark. Benchmarks may change over time based on changes in market conditions or cash flow requirements.

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3103.2.5. Investment Policy Adoption, Compliance, and Review

A. Policy Compliance, Review, and Changes

The Investment Policy shall be reviewed annually by the Library Director.

Any deviation from the policy shall be reported to the Board at the next scheduled meeting. The Library Director shall promptly notify the Board of any material change in the policy, and any modifications to the policy must be approved by the Board.

B. Annual Statement of Investment Policy

California Government Code, Section 53646, et seq., the Library Director must annually render a written Investment Policy to the Board, which must be reviewed and approved at a public meeting. The Investment Policy must state that it is consistent with the overall objectives of preservation of principal, liquidity, and return of the District's funds and ensure its relevance to current laws and financial and economic trends.

The Board shall review and adopt the annual Investment Policy and any policy changes at their Board Meeting by resolution.

3103.3. General Procedure:

Responsibility	Action
Board of Trustees	1. Provide direction on the investment strategies of the District.
Library Director	2. Draft an Investment Policy based on the Board's direction and strategies for the Board's approval.
Board of Trustees	3. Adopt the Investment Policy by resolution.
Library Director	4. Execute the Investment Policy and investment strategies by overseeing the District's investment portfolio in conformance with the Board's direction.
	5. Review all Investment Reports received from the financial institutions and investment pools.
	6. Evaluate the District's investment portfolios' performance according to the standards set by the Board in the Investment Policy.
	7. Provide periodic investment reports to the Board of Trustees.

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Responsibility	Action

8. As appropriate, make recommendations to the Board of Library Trustees on broad financial strategies in managing the District's investment portfolio.

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Financial Polices

Last Review Date: May 5, 2026

Adoption and Previous Revisions:

Adopted: June 1, 2010
Revised: June 5, 2012
Revised: April 2, 2013
Reviewed: June 3, 2014
Reviewed: June 2, 2015
Revised: June 7, 2016
Revised: June 6, 2017
Revised: March 4, 2025
Revised: May 6, 2025
Revised: May 5, 2026

Relevant Policies and Procedures

Budget Policy
Fund Balance and Reserve Policy

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EXHIBIT "B"
Investment Policy
May 6, 2025

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FINANCIAL POLICIES/PROCEDURES

INVESTMENT POLICY

This Investment Policy applies to District funds as identified in the District's Independent Auditor's Report and General Purpose Financial Statements. The following is a list of the funds included:

- Investment Funds
- CalPERS California Employers Retiree Benefit Trust (CERBT) Fund
- Operating Checking Account
- Analyzed Bank Account

Investment Authority

Authority to manage the investment program is derived from California Government Code Sections 53600, et seq. It is the policy of the District for the Library Director to direct the investment activity of District funds and establish written procedures for the operation of the investment program consistent with this Investment Policy. The Board of Trustees shall supervise the activities and have ultimate responsibility for the District's investments.

The District's funds must remain sufficiently liquid to enable the District to meet all operating requirements and obligations that might be reasonably anticipated.

District Funds

Investment Funds:

The District may invest in the Local Agency Investment Fund pursuant to Government Gode Section 16429.1.

The District may invest in shares of beneficial interest issued by a joint powers authority organized pursuant to Government Code Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

(1) The adviser is registered or exempt from registration with the Securities and Exchange Commission.

(2) The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q), inclusive.

(3) The adviser has assets under management in excess of five hundred million dollars ($500,000,000).

The following District reserves are held in these accounts to ensure the District has sufficient cash on hand in case of an economic downturn and for projected capital replacement/improvement needs:

General Fund Balance Reserve (50% of operating budget) as required by California Government Code Section 53646(b)(3).
General Contingency Reserves (three months of operating expenses)
Capital Replacement and Improvement Funds.
Trustee Election Reserves
Uncompensated Absences

The CERBT Fund: Pursuant to GASB regulations, the District maintains funds for other post-employment benefits (OPEB). CalPERS is the investment authority for, and holder of, the District's CERBT Fund. All gains and losses are recorded daily in the fund's activity.

The CERBT Fund is an irrevocable trust fund set up for the purpose of receiving employer contributions that will prefund health and other post-employment benefit (OPEB) costs for retirees and their beneficiaries. CalPERS offers three asset allocation investment strategies for the CERBT fund. The Board of Trustees is responsible for selecting one of the three asset allocation investment strategy options. The Board of Trustees will monitor the performance of the CERBT Fund and may change the asset allocation strategy as deemed necessary.

Local Financial Institution ("Bank"): Pursuant to California Code Section 26990, the District is permitted to maintain its own funds with a financial institution. These accounts must be held in California or federally chartered banks or other financial institutions that are members of, and insured by Federal Deposit Insurance Corporation (FDIC) and all funds must be fully collateralized. These financial institutions shall be selected by the Library Director and approved by the Board of Trustees.

District's Authority

The District may withdraw funds from the Investment Funds to use for general and special operations of the District. In order to disburse funds related to these obligations, transfers shall be made to the District's operating bank accounts. These transfers shall be made on the order of the Board of Trustees or the Library Director on an as-needed basis to cover anticipated expenses of the District.

Ethics and Conflicts of Interest

FINANCIAL POLICIES/PROCEDURES

Pursuant to California Government Code Sections 1090 et seq. and Sections 87100 et seq, no District officer or employee shall make, participate in making, or use his or her official position to influence a decision regarding District investments in which he or she has a financial interest in the outcome of that decision.

Reporting

The Library Director will submit to the Board of Trustees investment reports or fund statements for all funds. The earned interest will be reported in the District's financial statements.

Investment Policy Review

Annually, this Investment Policy shall be reviewed and revised as necessary by the District's Director. The Board of Trustees shall approve revisions.

Approved: 06/01/10
Revised: 06/05/12
Revised: 04/02/13
Reviewed: 06/03/14
Reviewed: 06/02/15
Revised: 06/07/16
Revised: 06/06/17
Revised: 03/04/2025
Revised:05/06/2025

BUENA PARK Library District

Staff Report- Agenda Item 23

Date: May 5, 2026
To: Board of Library of Trustees
From: Helen Medina, Library Director
Subject: Resolution 2026-7 Approving Amendment No. 3 to Agreement for Professional Services with Regional Government Services

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Recommended Action:

Agenda Item 23 – 1) Approve Resolution 2026-7 Approving Amendment No. 3 to Agreement for Professional Services with Regional Government Services ("RGS") in the additional not to exceed amount of $282,000.00; 2) authorize the Library Director make any necessary non-monetary changes to the agreement; and 3) Authorize the Library Director to execute the agreement.

Background:

As of March 31, 2026, the Buena Park Library District ("District") has three (3) contracts for Finance, Human Resources, and Payroll. This Amendment No. 3 consolidates the three (3) successive contracts into one contract.

Over the last two fiscal years, Regional Government Services has assisted District staff with expanding our capacity to perform financial, human resources, payroll, and administrative functions, providing expertise on handling compliance and reporting and transforming our administrative processes. RGS has also provided guidance on best practices and support in establishing procedures and policies to implement them in those areas.

Discussion:

In the coming fiscal year, the District continues to require support in the areas of finance, human resources, payroll, and overall administrative services. In addition to providing routine operational support through the year in these key areas, RGS will continue to assist with establishing new policies and practices and performing numerous finance and administrative functions, including project management of the annual audit, evaluation and recommendations for internal controls, assistance with matters relating to the Department of Tax and Fee Administration and State Controller's Office, refining the operating, revenue, personnel, and capital budgets, assistance with establishing investment and bank accounts and the associated reporting, and other projects in support of District operations.

Further, in FY 2026-2027, the District will need to explore and finalize the financing of the Renovation Project, receive grant funding expertise in accounting for the Community Project Funding grant and any future grants.

Additionally, RGS will continue to provide professional advice on human resources policy, compliance and best practices; facilitate employee relations and performance management; facilitate the development and coordination of recruitments, complete classification and compensation studies; assist with the maintenance of class descriptions; provide analysis of benefits administration and leave management; and provide immediate ongoing payroll consulting services.

Utilizing finance and human resources experts in the past two fiscal years has revealed that the District has been operating with unmet needs and requires operational improvements from subject matter experts. Many districts utilize consulting services in addition to in-house staff to bridge the gap to provide specialized expertise in specific areas and job functions. It is reasonably anticipated that we will recruit and train a new employee toward the midpoint to second half of the coming fiscal year; however, we will also need to continue utilizing consulting support as a long-term operational strategy to ensure compliance with current laws, regulations, and best practices.

Financial Impact:

This amendment increases the contract by a not to exceed amount of $282,000.00 to provide finance, human resources, and payroll support through fiscal year 2026-2027, increasing the total contract amount from $331,900.00 to $613,900.00. There is a remaining balance of $59,625.96 from the existing Human Resources and Payroll contracts, which will be consolidated to this one contract. This brings the available total contract amount to $673,525.96.

If approved, this will be allocated in the final budget being presented to the Board in the June 23, 2026, proposal.

Attachments:

Resolution 2026-7

BUENA PARK LIBRARY DISTRICT

RESOLUTION NO. 2026-7

RESOLUTION OF THE BOARD OF TRUSTEES OF THE BUENA PARK LIBRARY DISTRICT OF ORANGE COUNTY APPROVING AMENDMENT NO.3 TO AGREEMENT FOR PROFESSIONAL SERVICES WITH REGIONAL GOVERNMENT SERVICES

WHEREAS, on December 3, 2024, the Governing Board ("Board") of the Buena Park Library District ("District") approved Resolution 2024-13 ratifying the agreement with Regional Government Services ("RGS") dated August 6, 2024; Amendment No. 1 to the Agreement dated November 14, 2024; and Amendment No. 2 to the Agreement dated June 26, 2025 for a total not-to exceed amount of Three Hundred Thirty One Thousand Nine Hundred Dollars and 00/100 ($331,900.00); and

WHEREAS, the District and RGS now desire to amend and supplement the Agreement to further specify, provide, and consolidate the scope of services for finance, human resources, payroll, and administrative services; and

WHEREAS, the not to exceed contract amount is increased by Two Hundred Eighty-Two Thousand Dollars and 00/100 ($282,000.00), establishing a revised not-to-exceed total fee for Project Services of Six Hundred Thirteen Thousand Nine Hundred Dollars and 00/100 ($613,900.00) attached hereto as Exhibit "A";

NOW, THEREFORE, the District's Board hereby resolves, determines, and finds the following:

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

Section 2. That the Board of Trustees hereby approves and ratifies Amendment No. 3 to the Agreement By and Between Buena Park Library District and Regional Government Services, attached hereto as Exhibit "A."

Section 3. That the Library Director is authorized to take all steps and any other action that is necessary to carry out, give effect to, and comply with the terms and intent of this Resolution, and to protect the interests of the District.

PASSED AND ADOPTED by the Board of Trustees of the Buena Park Library District on this 5th day of May, 2026, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

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BUENA PARK LIBRARY DISTRICT

By: _____
Brenda Estrada
President, Board of Library 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 May 5, 2026

By: _____
Christian Quintero
Secretary, Board of Library Trustees

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EXHIBIT "A"
Amendment No. 3 to the Agreement By and Between
Buena Park Library District
and
Regional Government Services

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AMENDMENT NO. 3 TO AGREEMENT FOR PROFESSIONAL SERVICES

This third amendment to the Agreement for Professional Services between the **BUENA PARK LIBRARY DISTRICT** ("Agency") and Regional Government Services Authority, hereinafter called "RGS" is made and entered into this 1st Day of April, 2026.

RECITALS

The Agency and RGS entered into an Agreement for services dated August 6, 2024. This Amendment is entered into with reference to the following facts and circumstances:

A. The Agency and RGS previously entered into two additional Professional Services Agreements, dated March 12, 2025 and March 14, 2025, for Human Resources and Payroll Services assistance (collectively, the "Successive Agreements").

B. Notwithstanding any provision of the Successive Agreements to the contrary, including any requirement for advance notice of termination, the Agency and RGS hereby mutually agree to terminate the Successive Agreements in their entirety, effective immediately upon execution of this Amendment, and expressly waive any and all 30-day (or other) notice of termination requirements set forth therein.

C. **Transfer and Consolidation of Scope and Funds**. RGS and the Agency further agree that all remaining scopes of services, obligations, and any unexpended or remaining funds under the Successive Agreements are hereby consolidated into, transferred to, and shall be performed under the Professional Services Agreement dated August 6, 2024 as amended herein, which shall govern such services and funds going forward.

As of April 1, 2026, the aggregate remaining balance from the Successive Agreements is $59,625.96.

D. **No Further Obligations Under Successive Agreements.** Except as expressly provided herein, neither party shall have any further rights, duties, or obligations under the Successive Agreements following their termination; provided, however, that any provisions which by their nature are intended to survive termination (including, but not limited to, audit, record retention, and indemnification obligations) shall remain in effect to the extent applicable.

Therefore, with regard to the subject Agreement (8/6/24) of this Amendment —

E. **Section 2, Term of Agreement and Termination,** in Subsection 2.1, is amended to extend the anticipated date of completion to June 30, 2027.

F. **Section 3**, **Compensation**, is amended to increase the Not To Exceed (NTE) amount by a total of $341,625.96 — an additional $282,000 in new funds and $59,625.96 from the Successive Agreements — to a revised NTE total of $673,525.96.

G. **Exhibit B, Scope of Services**, is amended ot include the Services included in the attached Exhibit B-3.

H. All other terms and conditions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Additional Services Amendment to be executed on the date first above written by their respective officers duly authorized in that behalf.

Dated: _____	Dated: _____
Agency	RGS
_____	_____
Helen Medina Library Director E: hmedina@buenaparklibrary.org	Sophia Selivanoff, Executive Director

EXHIBIT B-3

Scope of Services. Subject to the terms and conditions of this Agreement, Regional Government Services Authority (RGS) shall assign RGS employee(s) to serve as Advisors to the Agency, which may require performing any or all of the functions described below:

Policy, Compliance, and HR Best Practices

1.1 Provide professional advice regarding best practices to facilitate the effective and compliant administration of personnel rules, human resources related policies and practices, and payroll practices.
1.2 Monitor changes in laws, regulations and technology that may affect the human resources function; facilitate the implementation of policy and procedural changes as required.
1.3 Facilitate a comprehensive review and revision of the personnel policies and procedures to ensure compliance with applicable laws, reflect best practices, and align with the agency's operational needs.
1.4 Facilitate the review of occupational safety policies, resources and administrative systems to ensure legal compliance and best practices.
1.5 Facilitate the analysis of a variety of information and recommend appropriate management action; provide written documentation of analysis and recommendations as needed.
1.6 Provide guidance for drafting required communications, including administrative policies, procedures, forms and templates as needed to develop an effective and compliant system of human resources management practices and transactions.
1.7 Partner with management to develop a prioritized work plan to address legal mandates pertaining to personnel.

Employee Relations and Performance Management

1.8 Facilitate employee/employer relations, as requested. Advise and collaborate with managers and supervisors to utilize employee relations best practice strategies, provide guidance for problem solving, and facilitate conflict resolution.
1.9 Coach managers and supervisors as needed on effective actions in conducting sensitive personnel conversations to achieve resolution.
1.10 Provide professional guidance to staff in the areas of performance management, training development, compensation, and benefits.

Recruitment, Compensation, and Classification

1.11 Facilitate the development and coordination of recruitments.
1.12 Review job classification descriptions and FLSA designation and recommend updates as needed.
1.13 Conduct market analysis and compensation studies for designated positions as needed.

Benefits, and Leave Management

1.14 Analysis and facilitation with benefit administration.
1.15 Coordinate leave management, including but not limited to workers' compensation, medical leaves, and reasonable accommodation.

Payroll Services

1.16 Provide immediate ongoing payroll consulting services to the Agency. Consulting services include implementation of work on identified priority projects, and also include the following activities as needed:

- Facilitate the correction of identified payroll concerns related to assessment provided.
- Provide guidance related to payroll policies and procedures.
- Provide guidance in creating payroll best practices.

RGS Advisor will be reasonably available to perform the services during the normal work week, meet as often as necessary for the purpose of consulting about the scope of work performed with the appropriate Agency project manager, and with the RGS Lead Advisor or Advisors.

RGS will maintain open communication lines with Agency staff through written documentation, video conference calls, phone, and e-mail.

The work will be done remotely or onsite. RGS Advisors may only work onsite with the authority of the RGS Human Resources Services Director.

Projects and activities may be modified on request of the Agency. Agency will only be invoiced for the actual hours worked.

The RGS team assigned will be led by a Lead Advisor, who will both perform work and direct projects to other RGS staff as needed. RGS staff, with equal or lower bill rates, will be assigned to projects or tasks at Lead Advisor's discretion.

BUENA PARK Library District

Agenda Item 24

Date: May 5, 2026
To: Board of Library Trustees
From: Helen Medina, Library Director
Subject: Approval of Agreement with Mover Services, Inc for Moving and Storage Services

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Recommended Action:

1) Approve the agreement with Mover Services, Inc. for moving and storage; 2) Authorize an expenditure not-to-exceed $63,153 for moving services; 3) Authorize a monthly storage expenditure of $1,150; 4) Authorize the Library Director to make any necessary non-monetary changes to the agreement; 5) Authorize the Library Director to execute the agreement; and 6) Authorize the Library Director to approve additional project expenditures for contingency purposes in an amount not to exceed ten percent (10%) of the total project budget to be reported to the Board at the next regular meeting.

Background:

The Buena Park Library District is planning a relocation scheduled for Spring 2026. The move involves transporting office furniture, equipment, records, and related materials to support continued operations at the new site, disposal of unnecessary items, and storage of items needed upon our return to our main facility. Due to the scale and logistical complexity of the move, staff determined that engaging a qualified professional moving company is necessary to ensure efficiency, minimize operational disruptions, and reduce risk of damage, loss, or injury to staff.

In accordance with the District's purchasing policy, a Request for Proposals (RFP) was issued to solicit qualified vendors for comprehensive moving services. Interested bidders were required to attend a mandatory site walk to better understand the scope of work and develop responsive proposals.

Discussion:

Four moving companies attended the site walk and the District received three responsive proposals. The selected contractor will provide comprehensive moving services, including but not limited to:

- Pre-move planning and coordination
- Physical labeling and inventory management of all items to be relocated to their designated destination in conjunction with our move management consultant

- Packing and protection of furniture, equipment, and materials
- Boxing and labeling of library books and materials, as applicable
- Disassembly and reassembly of furniture and modular systems
- Disconnecting, packaging, and reconnecting IT equipment and workstations
- Loading, transport, and unloading of all items
- Installation and placement of furniture and equipment at the new location
- Hauling and disposal of surplus or unwanted items in accordance with applicable regulations
- Provision of temporary storage, if required
- Post-move cleanup and final walkthrough

Each submission was evaluated based on cost and the completeness of services offered. We received proposals from the following qualified vendors:

Alexander's Mobility Services
King Office Services
Mover Services, Inc. (MSI)

Cost Overview:

Company	Cost	Fee Structure
MSI	$63,153	Not-to-Exceed
King Office Services	$64,343	Estimated, Not-to-Exceed Limits
Alexander's Mobility Services	$98,360	Comprehensive Lump Sum

Key Evaluation Factors:

1. Scope & Completeness: MSI and Alexander's provide turnkey solutions including packing, IT services, and post-move support. King Office Services requires more client involvement in pre-packing, which increases coordination risk.

2. Pricing Structure & Risk: MSI offers a not-to-exceed (NTE) cost, providing strong budget certainty. King's pricing is primarily time-and-materials, though they noted it is an NTE with specific exceptions. Alexander's includes multiple assumptions that may affect the final cost.

3. Operational Approach: MSI provided a highly detailed staffing and execution plan specifically tailored to library relocations. Alexander's offers strong project management at a premium, while King uses a more traditional labor-based model.

4. Relevant Experience: Both MSI and Alexander's demonstrate significant experience with institutional and library moves.

5. Storage & Logistics: MSI offers the most cost-effective and flexible storage solution.

Recommendation:

Based on our evaluation, we recommend Mover Services, Inc. (MSI). MSI provides the best overall value through competitive NTE pricing, a comprehensive turnkey scope, and a transparent execution plan. This selection represents the most balanced, low-risk option for the project. The selected vendor, MSI provides the best overall value and demonstrates the capacity to meet the project's timeline and service requirements.

Fiscal Impact:

MSI has provided a not-to-exceed for moving services in the amount of $63,153 which is allocated in the Library Renovation Project relocation budget and will be incurred upon completion of the move. Additionally, the storage fees will be $1,150 and billed monthly.

Exhibit:
Exhibit A: MSI Proposal
Exhibit B: Agreement for Moving Services- Provided at Meeting

MOVER SERVICES, INC.

Agent for Wheaton Van Lines

Relocation Outline

Relocation Plan, Cost Estimate, and more Important Information regarding your upcoming move.

Amalia Espinoza
amalia@msirelocation.com

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IN THIS SECTION:

- Cover Letter

Mover Services Inc. | Agent for Wheaton Van Lines
721 E. Compton Blvd., Rancho Dominguez, CA 90220
Office (310) 868-5143 Fax (310) 868-5157

April 23, 2026

Helen Medina
Buena Park Library District
7150 La Palma Ave
Buena Park, CA 90620

Thank you for inviting us to provide a cost for the library's upcoming move. Our proposal is a not-to-exceed.

Mover Services, Inc. (MSI) is the largest Office & Industrial Relocation Company in Southern CA. We are primarily an employee-based company. Our local fleet consists of 52 vehicles and over 200 staff members.

COVID was a catalyst for our company's growth. Not only did our client base increase, but our current clients also asked us to become more diversified. As a result, MSI now has a C61/D34 License, has become an Open-Line furniture dealer, and trained a small team on Rigging. On the decommission front, we have assisted many clients selling their furniture when it has value or donated/recycled/disposed when needed.

The move process starts with Corrina and I. I am responsible for the overall project. A move-lead/supervisor will be assigned to the move. He will oversee the moving team throughout the move process. Since items will be stored at our warehouse, if selected, I will be on site to start inventory process. For warehouse purposes, inventory stickers are attached to the furniture being stored while our electronic copy includes the room items moved from.

Our proposal is a "not-to-exceed price. Per RFP, we have included prevailing wage rates for installers and IT Techs. We will provide certified payroll at the end of the move.

Thank you,

Amalia Espinoza
Project Manager

IN THIS SECTION:

- Personnel & Staffing Resources

Contractor Profile – Mover Services, Inc. (MSI)

About MSI

MSI's corporate headquarter is located at 721 E. Compton Blvd., W. Rancho Dominguez, CA 90220. Like most moving companies, MSI is a family-owned business. MSI is a CA Corporation, Incorporated in 1996.

1. Number of employees: 160
2. Principals: two (2)
3. Project Managers/Account Managers: six (6)
4. Foremen: 15
5. Customer service personnel: four (4)
6. Administrative personnel: four (4)
7. Operations: two (2)

President & CEO: John Moses 50% ownership
Secretary: Michelle Moses 50% ownership

MSI counts with over 100 skilled movers, 30 certified installers, and a small rigging team. We are small compared with other multi-national moving companies; however, we are one of the largest commercial movers in the LA Basin. We count with 10 tractors, 35 air-ride trailers (18 with lift gates), 20 bobtails/straight trucks with lift-gates and all the commercial equipment needed to succeed, including forklifts.

Personnel & Staffing

Amalia Espinoza

Amalia Espinoza has 17 years of experience in the relocation industry. She has been part of the MSI family since 2017. She will be the initial point of contact for the district. She will be responsible for creating a schedule, walk the space (if needed), provide a budgetary figure, attend meetings, color code plans, provide labels and moving instructions, etc. Along with the MSI Dispatch team, she will schedule a moving/packing team.

Amalia will maintain a detailed and accurate accounting system for the proper financial management of the project. She will attend all meetings as needed, interface with GUSD Project Managers, Principals, Teachers, and the MSI Team.

References – phone numbers and contact information in Reference section

USC Libraries
Hebrew Union College Library
Riot Games (managed relocation of 1000+ employees in December
Garden Grove Unified School District
Ares Management. 600 employees (provide on-going relocation services for Ares)

Miguel and Temo Contreras

Miguel has been with MSI for the past 10 years along with Amalia. Both have served as a lead on moves for many School Districts, USC Doheny Library, HCU, Goop, Sony Pictures, MWS Manufacturing, Ellison Institute at USC, Frontier Communications, to name a few. His ability to provide solutions to challenges is exceptional and will be relied upon for this upcoming project. Miguel is also a senior installer when needed.

Erica Contreras

Erica has been part of the MSI for the past 10 years along with Amalia, Temo & Miguel. She has served a lead on moves for many School Districts, USC Grand Library, HCU, Latham & Watkins, Hulu, Hallmark Entertainment and many others. Her main role would be inventory of items going to our storage and leading the packing team for the collections.

References – phone numbers and contact information in Reference section

AECOM
Goop
ACC/WCU
Glendale Unified School District

Experience

IN THIS SECTION:

- Scope of Services
- Responsibilities/Job Descriptions

Scope of Services

MSI is in Rancho Dominguez. We service clients in the LA Basin and San Diego. Drive time to OC is 30 min. each way (one hour) to all our OC clients.

Amalia Espinoza will be the initial point of contact. She can be reached via text, email, or phone and is reachable from 5:00am to 10:00pm. MSI counts with two dispatchers. Jason Ramos is our morning dispatcher. His shift starts at 5:00am. Konner Moses is our afternoon dispatcher. His shift starts at 10:30am and ends at 6:30pm. Our warehouse is open from 5:00am to 6:30pm or later if needed. Both dispatchers are reachable after hours.

MSI holds a C61/D34 License. The services to be provided by MSI under this contract will include, but are not limited to, the following:

- Ability to work overtime and/or weekends/Holidays as needed: MSI's personnel is always ready to work. Operations and Project Managers work together on scheduling. Project Manager will respond within the hour to any requests from The City of Los Angeles.
- Moving furniture, office equipment: Crews have access to moving equipment and materials. They are experienced in moving standard office furniture, classroom furniture, lab furniture. Installers are trained and certified in different types of modular workstations and millwork.
- Modular furniture Installation: Our crews work with several dealerships (Steelcase, Haworth, Herman Miller, DIIRT, KI) and we provide installation services for several of our Accounts: AECOM, WME, Covenant Health, TransAmericanScan Health, Healthnet, and many others. Installers have 40 hour in-classroom training and 80 hours-on-the job training.
- Disposal/Recycle: Furniture liquidation and recycling is one of the many services that MSI provides. If the crew is required to move and dispose of metal, MSI will credit for the metal recycling. Wood, paper are items that we recycle as well, there could be a cost for this service.
- Packing/and or moving administrative offices from permanent to interim location and back to permanent building or new location.
  - Pre-printed move labels. MSI provides pre-printed move labels (if needed) at no extra cost.
  - Packing is one of the standard services MSI provides. Packers have a 40 hour in-classroom training and 40 hour-on-the job training under supervision. Crews are trained to work alongside clients to provide packing assistance or they can work on their own. Boxes are packed and labeled as requested by Client.
  - Account Manager/Project Manager will meet with office personnel to go over packing instructions/requirements. Account Manager will conduct pre-move instructional meetings as well.
- Clean-up "Broom clean" at the end of each project: It is standard procedure for crew to leave areas "broom clean". If requested by Client, crew will vacuum area.

Responsibilities – Job Descriptions

Project Manager – Amalia Espinoza

Project Manager will be responsible for the following:

- Be the initial point of contact and will be responsible for the project from beginning to end.
- Perform walk thru of spaces as needed/required and will provide cost proposal.
- Conduct pre-move meetings with Library personnel.
- Interface with JBA, MSI Operations, moving team.
- On library projects, Project Manager will calculate number of carts needed for the move.

Foreman/Supervisor (Miguel Contreras, Temo Contreras, Erica Contreras)

Foreman/Supervisor is the moving team lead assigned to the project. Supervisor/leads are responsible for the following:

- Day to day responsibility for the work. They report to the Project Manager.
- Completion of tasks as assigned by Project Manager (through smart phones, they have access to task lists, floor plans, lists, layouts.

Mover

Movers report and follow the lead of the Leads/Supervisors. Their responsibility is to move/push furniture and contents as instructed by Project Manager and Supervisor/Lead.

Packer

Packers can also be movers. They have additional training on how to pack breakables, books etc. Packers are required to have ”40 hours in-class training” and 60 hours on the job. On library moves, packers receive that includes understanding of Library of Congress and Dewey Decimal Systems. Understanding of LFI.

Installers

MSI has a C61/D34 license. Installers are experienced in Herman Miller, Haworth, Knoll, KI, Friant, Teknion, SteelCase, AllSteel, and many other open lines, as well as in installation of pallet racking and unistrut. Installers are required to have a 40 hour “in-class training” and 120 hours on the job prior to getting a certificate.

Drivers

A truck is provided on every move where equipment is required. Drivers are required to work like anyone else. Bobtail drivers have a C-Class license. Class-A drivers are rarely used on school moves. MSI counts with seven (7) if needed.

Proposal

IN THIS SECTION:

- Proposal (proposed schedule & pricing)
- Access to storage requirements
- Valuation

Proposed Schedule

Pre-move Phase – May 26th-29th

- 5/5 9:00am. Meeting with JBA and Library personnel. Material delivery.
- 5/20 TBD. Meeting with Library personnel to answer questions.
- 5/26 8:00am-4:00pm. Creating inventory. Amalia and Erica
- 5/27 8:00am Labeling of items being moved
- 5/28 9:00am. Posting of signs at temporary space
- 5/29 7:00am. Pre move of cubicles, basement, garage, janitorial. Electrician on site.

Main Move Phase – June 1-6

- 06/01 7:00am. Packing of library carts and boxes. Move of low shelving
- 06/02 7:00am. Complete packing of boxes and move of low shelving. Start unpacking of library carts and start move and placement of boxed collections. Disconnect of computer equipment.
- 06/03 7:00am. Relocation of assigned furniture to temporary space.
- 06/04 7:00am. Loading of furniture going to Mover's storage.
- 06/04 9:00am. Reconnect of IT equipment at temporary space
- 06/05 7:00am. Complete move-out
- 06/06 7:00am. Decommission of space. Moving team to leave "broom-clean"

Post-Move – June 8

- 06/08 8:00am-4:00pm.
- 06/09 8:00am-1:00pm.
- 06/10 8:00am-1:00pm

Rates

Description	Standard Rate	Prevailing Wage
Driver, bobtail	78.00	
Driver, Class A	95.00	
Supervisor	48.00	
Mover	40.00	
Installer		55.00
IT Lead		97.00
IT Tech		87.00
Fuel	50.00/day	

Pricing – (Dumpsters on site)

Pre-move Activities	
Project Manager to create electronic inventory along with lead	$1,000.00
Inventory and labeling	1,392.00
Move of basement, garage, janitorial, outdoor maintenance	
1 driver, 1 supervisor, 10 movers – 8 hours	4,208.00
Cubicles (disassembly, move, re-assembly)	
1 supervisor, 1 mover – 8 hours	704.00
2 installers – 8 hours *prevailing wage	768.00
Move – 6/1-6/6	
6/1 Pack & move – 1 driver, 2 supervisors, 2 movers, 6 packers – 8 hrs	3,952.00
6/2 Pack & move – 1 driver, 2 supervisors, 2 movers, 6 packers – 8 hrs	3,952.00
6/3 Unpack/move – 1 driver, 2 supervisors, 4 movers, 4 packers – 8 hr	3,952.00
6/4 move to storage – 1 Class-A driver, 1 supervisor, 11 movers – 8 hrs	4,664.00
6/5 move to storage – 1 Class-A driver, 1 supervisor, 11 movers – 8 hrs	4,664.00
6/6 decommission – 1 driver, 2 supervisors, 10 movers – 8 hours	4,592.00
Whiteboards – 2 movers – 6 hours	480.00
Installers Prevailing wage (Pre-move, bookcases, whiteboards, & decommission)	
Bookcases – 4 installers – 32 hours	5,280.00
Move and decommission – 56 hours	3,080.00
White boards – 1 installer – 6 hours	330.00
Post-Move – 6/8-6/10	
1 driver, 1 superviso, 2 movers – 8 hours x 3	5,352.00
1 installer – 8 hours x 3	1,920.00
Fuel - $50 x 3	150.00
Storage	
Vaulting at MSI – 1 supervisor, 3 movers – 16 hours (2 days)	2,738.00
Warehouse handling (one time charge)	1,560.00
16 vaults @ $65.00/vault per month	1,040.00
2 overflow pieces @ $25.00/piece per month	50.00
Valuation	
Move - $150,000, $0 deductible	1,425.00
Storage - $20,000, $0 deductible	190.00
Monthly storage	60.00
IT Disconnect & reconnect (includes cable management)	
55 PCs, 32 phones, 31 printers, 21 barcode scanners - 1 Lead and 2 Techs – 4 hrs	1,084.00
24 PCs, 30 phones, 19 printers, peripherals – 1 Lead and 1 Tech – 6 hours	1,174.00

Materials	
Carton, 1.5 – 900 @ $1.50/each	1,350.00
Carton, 3.0 – 15 @ $1.85/each	27.75
Dishpacks – 12 @ $5.00/each	60.00
Packing paper – 12 rolls @ $40.00/roll	480.00
Paper pads – 25 @ $3.50/pad	175.00
Tape – 36 rolls @ $3.50/roll	126.00
Monitor covers and peripheral bags and speed pack covers	345.00
Delivery	362.00
Move signs, floor plans	222.50
Sales tax	243.99
Total Not-To-Exceed:	**$63,153.24**

Storage Access

Our warehouse is located at 721 E. Compton Blvd., Rancho Dominguez, CA 90220.

Storage access cost $55.00/hour with a one-hour minimum.

Warehouse is accessible Monday through Friday 9:00am to 5:00pm. Saturdays by appointment only.

- 48-hour notice is required for an access during off-peak season September through March)
- 72-hour notice is required during peak season (May through September)
- Client must provide name of employees who are authorized storage
- Additional people can be added later via email from Administrator

What happens if items get damaged during the move?

- Any damage caused by MSI crews to the physical premises, including building walls, doors, elevators, lobbies, etc., is always covered in full and will be promptly repaired at MSI's expense.

- ***The rates outlined on this proposal include the valuation required per RFP.*** Please refer to pricing section for amounts.

- You should understand that valuation is not the same as insurance, but it does provide for a pre-determined level of liability in case of any loss or damage caused by acts or omissions on our part. It would not cover damage or loss caused by acts of God or any third parties, nor would it cover items packed by your own employees unless there was evidence of external damage to the container itself or some other clear indication of MSI's mishandling.

- Certain other limitations also apply:
  - Mechanical or electrical malfunction of any machinery or electronic equipment, for example, is not covered unless the unit shows clear signs of external damage or mishandling.
  - No liability is assumed for claimed missing items of value such as jewelry, money, or portable electronic devices, unless supported by signed, written documentation that such items were tendered to MSI but never returned.

IN THIS SECTION:

- References

References

Adam Rosenthal (213) 765-2127 – arosenthal@huc.edu

Hebrew Union College – Frances-Henry Library

This was a two-phase move. Phase I included disassembly/re-assembly of shelving as well as packing/unpacking of library. Phase II included packing of 5000LF of special collection books to be shipped to Cincinnati, OH. Both phases were completed under budget.

Agustin Castaneda (213) 821-0988 – cast276@usc.edu

University of Sourthern California USC – Grand Library

We have completed three different projects for USC at the Grand Library. Projects combined exceed the 50,000LFI. Scope of work included disassembly, move, and re-assembly of shelving. USC Grand Library is a challenging project since all their collections are stored in dual rows per shelf. All projects have been completed under budget.

Moises Perez (626) 585-7168 – mperez192@pasadena.edu

Pasadena City College Library

MSI provides on-going move services for Pasadena City College. We were responsible for the move of the library during its renovation. Scope of work included disassembly and re-assembly of shelving.

Paymaneh Maghsoudi (562) 567-9922 – pmaghsoudi@whittierlibrary.org

Whitier Central Library

Relocation of designated collection to a. temporary space with the remaining collection being stored at our warehouse for two years. Moving team was responsible for the packing and unpacking of books onto carts for the temporary space and in boxes to store at MSI.

Jane Doherty (949) 214-3383 – jane.doherty@cui.edu

Concordia University Library

Provided storage services for three months while the library installed high density systems. MSI was responsible for the disassembly of the static shelving, packing of collection onto carts while stored in our warehouse. We were responsible for measuring collection and determining room for growth for each collection.

AGENDA ITEM No. 24

The agreement for moving services will be provided prior to the meeting via email.

BUENA PARK Library District

Agenda Item 25

Date: May 5, 2026
To: Board of Library Trustees
From: Helen Medina, Library Director
Subject: Relocation Update

Recommended Action:

Agenda Item 25 - 1) Approve Relocation Schedule; and 2) Authorize the Library Director to make adjustments as required based on operational needs.

Library Relocation Update:

This memo provides an overview of the planned operational migration and relocation of the Library to the Walter Knott Education Center to ensure continuity of services and a controlled transition. Staff and Consultants have given their best efforts to estimate the transition plan, however, there may be obstacles and unforeseen circumstances that cause deviation or delays. The District has been in communication with various jurisdictions regarding our plans and has received conflicting direction, which may be a potential factor in delaying reopening plans.

Migration Timeline Overview

May 23: Last Day of Operations (Current Site)

- Final full business operations at existing location

May 26-May 30: Pre-Move Coordination & Site Preparation

- IT systems disconnection planning and execution
- Equipment labeling and full asset inventory verification
- Decommissioning of hardware and systems (as required)
- Disposal of retired/non-transferable assets
- Packing and staging of equipment for transport

June 1-June 6: Physical Move, Installation & Unloading

- Transport of equipment and assets to new facility

- Unloading and controlled staging of all items
- Installation of IT infrastructure, systems, and workstations
- Network setup and initial system reconnection
- Workspace build-out and configuration

June 9-June 13: Stabilization & Fine-Tuning Phase

- Full system testing and operational validation
- Network optimization and performance tuning
- Issue resolution and configuration adjustments
- Test and adjust workflow validation
- Operational dry runs prior to opening

June 15: Public Opening / Full Operations Resume

- Official launch of operations at new site
- Public-facing services resume
- Post-launch stabilization continues as required

A comprehensive risk mitigation plan is in place addressing IT continuity, equipment handling, installation delays, infrastructure stability, and operational readiness. Key safeguards include full system backups, phased execution, asset tracking, vendor support, and a review prior to reopening.

This phased approach was designed with our move managers to ensure operational stability, protect critical systems and assets, and deliver a controlled transition with minimal business disruption. This strategy offers minimal downtime, however, downtime is inevitable due to both our staff resources and physical resources. The District has worked to minimize downtime for this relocation and we can expect that there will continue to be a period of adjustment once we are moved into our temporary facility.

Date: May 5, 2026
To: Board of Library of Trustees
From: Helen Medina, Library Director
Subject: Fiscal Year 2026-2027 Preliminary Operating Budget and Preliminary Five-Year Capital Improvement Plan, and Current Fiscal Year 2025-2026 Budget Projections

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Recommended Action:

Agenda Item 26

This Fiscal Year ("FY") 2026-2027 preliminary budget and current FY 2025-2026 budget projections are for the Board of Library Trustee's ("Board") review only. Staff requests that Board Members provide feedback to the Director at this meeting and during the month of May 2026 to get their high-level goals, plans, and priorities. We will incorporate these goals, plans, and priorities in the final draft of the Operating Budget and Capital Improvement Plan for the Board's approval at a Special Board Meeting in late June 2026.

Background:

This staff report presents the current FY 2025-2026 Projections, the coming FY 2026-2027 Preliminary Annual Budget, and the FY 2026-2032 Five-Year Capital Improvement Plan. See Exhibits A, B, and C.

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 $4,688,521, the projected operating expenditure is $3,528,333, and $1,365,444 in capital expenditures. This projects a $205,256 net draw from cash reserves.

The Buena Park Library District ("District") is mandated to adopt an annual budget that provides the plan for the general administration and library operations of the District by allocating the financial resources and giving the Library Director the authority to execute the budget within the approved spending limits. The process requires the Library Director to present a preliminary budget to the Board of Library Trustees at the May Board meeting and the adoption of the final budget at the June or July Board meeting.

The Preliminary Budget for Fiscal Year 2026-2027 proposes $5,557,540 revenues, $3,795,087 operating expenditures, and $8,707,370 capital expenditures, with a proposed

draw from reserves for $6,944,917. This is for the period beginning July 1, 2026, through June 30, 2027 and the FY 2026-2032 Preliminary Capital Improvement Plan is for coming FY 2026-2027 with a five-year projection from FY 2027-2028 through 2031-2032.

A. Current FY 2025-2026 Year End Projections

1. Revenue Projections:

Overall revenues are projected to be $4,688,521 by June 30, 2026, which is $846,371 less or 84.71% of the $5,534,892 amended budget. This lower projection considers the year-to-date actual revenues received, prior year actuals, and a conservative projection of each revenue category. As the property tax apportionments are posted and fees for services are received in the coming months, these revenue projections will be updated when the Proposed Budget is presented to the Board for adoption in June 2026. See Exhibit A.

2. 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. See Exhibit B.

3. 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 2026. See Exhibit C.

B. FY 2026-2027 Preliminary Budget

1. Preliminary Revenues:

We are conservative in our projections for property taxes and other revenue streams. Overall, the proposed FY 2026-2027 revenue is projected at $5,557,540,

with a slight increase of $22,648 or 0.41% more than the FY 2025/2026 amended budget. Increased revenues from the State of California Department of Housing and Urban Development's Community Project Funding Grant awarded for $850,000 are offset by projected decreases in the Property Tax Pass Through and Residual in the amounts of $390,900 and $448,630 respectively. These Property Tax projections consider the year-to-date actuals and prior year actuals. The property tax apportionments will be updated in May and June, which will be in time to make adjustments to revenue projections for the Proposed Budget in June 2026. See Exhibit A.

Revenues from interest income from cash and investments are projected to decrease by $58,000 or 12.76% from the FY 2025-2026 Amended Budget in anticipation of spending down the Renovation Project reserves. As the financing structure of the Renovation Project changes, the interest income will be adjusted.

Revenues from charges for library services are projected to decrease by $33,240 or 9.89% by factoring in the impacts of the temporary relocation which may decrease some library services.

2. Preliminary Operating Expenses:

The FY 2026-2027 Operating Budget continues to be purposefully reviewed and developed in order to carefully plan for the future, which includes the Library Renovation Project and the restructuring of our administrative and finance functions and responsibilities. To that goal, the $3,795,087 preliminary operating budget is generally flat from the FY 2025-2026 $3,800,960 amended budget, with an overall $5,873 or -0.15% decrease. See Exhibit B.

The preliminary 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 may impact the capacity and space for the District to sustain the previous level of services during project construction, which will happen for the most part of FY 2026-2027. As some expenses are projected to decrease, some expense categories are projected to increase, which offset each other to an almost net zero impact to the overall preliminary budget. Following are the expense category details of the operating budget:

a. Salaries and Benefits

Salaries, employee benefits, and retirement costs, which comprise a significant portion of the District's budget, are projected at $2,363,399 in the FY 2026-2027 preliminary budget. The overall decrease of $120,611 or -4.86% from the FY 2025-2026 $2,484,010 amended budget is due to a combination of increases in

full-time and part-time salary adjustments from step increases and assumed 2% cost of living adjustment ("COLA") in the amount of $40,270 and benefits increases in the amount of $17,890 and a $169,110 decrease of salary savings from unfunded and eliminated positions.

b. General Administration and Library Operations

The $1,431,688 preliminary budget reflects an overall increase of $114,738 or 8.71% from the $1,316,950 FY 2025-2026 amended budget. This net increase is mainly due to increases in Professional Services, insurance, and supplies and minor equipment in the amount of $249,308 which is offset by decrease in facility maintenance, utilities, technology equipment and supplies, and library services anticipated while at the temporary location in the amount of $143,200.

3. Capital Improvement Plan

The Preliminary FY 2026-2032 Five-Year Capital Improvement Plan ("CIP") is $8,707,370, which is a $4,118,050 or 89.73% increase from the FY 2025-2026 Amended Budget of $4,589,320 to reflect the construction phase of the Renovation Project which is scheduled to begin in September 2026. The five-year CIP projected total budget is $3,136,660, which includes the Renovation Project a $3,031,660 capital expense in FY 2027-2028. The anticipated completion of the Renovation Project is in September 2027. See Exhibit C.

At the time this Preliminary CIP was prepared, the funding identified for the Renovation Project is from capital reserves, grant, and anticipated loan financing.

C. <u>Reserves: FY 2025-2026 Projections and FY 2026-2027 Preliminary Budget:</u>

The FY 2025-2026 projected ending reserve balance is $12,724,889, with a $205,256 projected draw from reserves. This projection decreased the amended budget's draw from reserves in the amount of $2,855,388 due to the change of the Renovation Project's construction schedule, which delayed the construction expenses by a few months. See Exhibit D.

The FY 2026-2027 preliminary budget's ending reserve balance is $5,779,972. This reflects a $6,944,917 draw from reserves due to the Renovation Project's construction that is scheduled to be in full swing in the coming fiscal year. As the Board has directed, staff is in the process of acquiring financing to fund a portion of the Renovation Project. If the acquisition of financing is successful, the impact on the District's cash reserves will be mitigated to some degree. Upon completion of the Renovation Project, staff will look into replenishing the reserves for the continued fiscal health of the District.

Currently, the reserves are held in the District's banking institution and a qualified public investment pool.

Fiscal Impact:

There is no fiscal impact. The purpose of this report is to provide information to the Board on the FY 2026-2026 current year projections, the FY 2026-2027 Preliminary Operating Budget, and the Five-Year Capital Improvement Plan.

Attachments:

Exhibit A: Revenue Budget
Exhibit B: Operating Expense Budget
Exhibit C: Capital Improvement Plan
Exhibit D: Budget Summary, Including Reserves

Buena Park Library District
FY 2026-2027 Preliminary Revenue Budget

Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 Actual YTD 2/28/2026	2025-2026 CY Projection As of 4/23/26	2025-2026 $ Variance Budget vs. Projection	2025-2026 % Variance Budget vs. Projection	2026-2027 Preliminary 4/15/2026	$ Budget Change FY 25/26 vs. FY 26/27	% Budget Change FY 25/26 vs. FY 26/27
REVENUES										
Cash Reserves										
Property Taxes										
Property Tax - Secured	2,221,210	1,264,986	2,265,520	1,328,393	2,321,660	(56,140)	102.48%	2,368,090	102,570	4.53%
Property Tax - Unsecured	65,689	61,894	68,340	61,461	65,200	3,140	95.41%	66,510	(1,830)	-2.68%
Property Tax - Prior Year Supplemental	47,424	29,799	48,960	52,420	64,730	(15,770)	132.21%	66,030	17,070	34.87%
Property Tax - Buena Park Pass-Thru 34183	0	457,437	896,590	494,605	495,770	400,820	55.30%	505,690	(390,900)	-43.60%
Property Tax - Buena Park Residual 34188	1,361,204	836,429	1,434,680	928,633	966,710	467,970	67.38%	986,050	(448,630)	-31.27%
Property Tax - Interest on Unapportioned Taxes	5,857	2,577	2,550	2,355	2,360	190	92.55%	2,410	(140)	-5.49%
State Homeowners PR Tax Relief	800,206	4,321	0	0	0	0	#DIV/0!	0	0	#DIV/0!
Property Tax Revenue Total	**4,501,590**	**2,657,443**	**4,716,640**	**2,867,867**	**3,916,430**	**800,210**	**83.03%**	**3,994,780**	**(721,860)**	**-15.30%**
User Service Charges and Fees										
Photocopies and Printing	0	12,775	13,000	14,378	17,973	(4,973)	138.25%	13,000	0	0.00%
Passport Photos & Copies	58,270	46,395	70,000	46,075	74,250	(4,250)	106.07%	74,250	4,250	6.07%
Passport Application Services	188,073	145,231	250,000	135,172	215,510	34,490	86.20%	215,510	(34,490)	-13.80%
Return Item Chargeback	0	0	0	(122)	0	0	#DIV/0!	0	0	#DIV/0!
Library Services Fines & Fees	16,914	0	2,000	0	0	2,000	0.00%	0	(2,000)	-100.00%
Passport Printing and Copying	0	871	1,000	0	0	1,000	0.00%	0	(1,000)	-100.00%
User Service Charges and Fees Total	**263,257**	**205,272**	**336,000**	**195,503**	**307,733**	**28,268**	**91.59%**	**302,760**	**(33,240)**	**-9.89%**
Investment Earnings										
Investment Income	255,975	192,873	458,500	328,060	437,413	21,087	95.40%	400,000	(58,500)	-12.76%
Interest Income - Savings Account	1,283	157	5,000	8,448	11,264	(6,264)	225.28%	10,000	5,000	100.00%
Investment Earnings Total	**257,258**	**193,030**	**463,500**	**336,508**	**448,677**	**14,823**	**96.80%**	**410,000**	**(53,500)**	**-11.54%**
Grants & Contributions										
State Grants	358	8,193	15,252	14,171	14,171	1,081	92.91%	0	(15,252)	-100.00%
HUD-CPF Grant	0	0	0	0	0	0	#DIV/0!	850,000	850,000	#DIV/0!
Individual Donations - General	3,967	258	0	1,200	1,200	(1,200)	#DIV/0!	0	0	#DIV/0!
Miscellaneous Donations	0	0	0	109	109	(109)	#DIV/0!	0	0	#DIV/0!
Grants & Contributions Total	**4,325**	**8,451**	**15,252**	**15,480**	**15,480**	**(228)**	**101.49%**	**850,000**	**834,748**	**5473.04%**
Miscellaneous Revenue										
Other Revenues	3,443	36,883	3,500	201	201	3,299	5.74%	0	(3,500)	-100.00%
Miscellaneous Revenue Total	**3,443**	**36,883**	**3,500**	**201**	**201**	**3,299**	**5.74%**	**0**	**(3,500)**	**-100.00%**
TOTAL REVENUE BUDGET	**5,029,872**	**3,101,079**	**5,534,892**	**3,415,559**	**4,688,521**	**846,371**	**84.71%**	**5,557,540**	**22,648**	**0.41%**

Buena Park Library District
FY 2026-2027 Preliminary Expense Budget

Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 Actual YTD 2/28/2026	2025-2026 CY Projection To 6/30/26	2025-2026 $ Variance Budget vs. Projection	2025-2026 % Variance Budget vs. Projection	2026-2027 Preliminary 4/15/2026	$ Budget Change FY 25/26 vs. FY 26/27	% Budget Change FY 25/26 vs. FY 26/27
SALARIES & BENEFITS										
Full-Time Salaries										
Salaries & Wages Full-Time	1,693,620	1,099,100	1,422,290	1,086,371	1,303,645	118,645	91.66%	1,325,540	(96,750)	-6.80%
Overtime	0	0	0	1,872	1,872	(1,872)	#DIV/0!	2,000	2,000	#DIV/0!
Vacation Pay	0	0	0	126,987	126,987	(126,987)	#DIV/0!	3,720	3,720	#DIV/0!
Sick Pay	0	0	0	32,567	32,567	(32,567)	#DIV/0!	0	0	#DIV/0!
Full-Time Salaries Total	**1,693,620**	**1,099,100**	**1,422,290**	**1,247,797**	**1,465,071**	**(42,781)**	**103.01%**	**1,331,260**	**(91,030)**	**-6.40%**
Full-Time Benefits										
Health Insurance	243,037	161,821	181,610	96,132	144,198	37,412	79.40%	176,620	(4,990)	-2.75%
Dental Insurance	8,059	4,087	9,210	3,944	5,916	3,294	64.23%	7,560	(1,650)	-17.92%
Life Insurance/AD&D/LTD	8,822	6,046	9,790	6,249	9,374	417	95.75%	10,120	330	3.37%
Vision Insurance	3,601	1,721	3,600	1,064	1,596	2,004	44.33%	1,840	(1,760)	-48.89%
Workers Compensation	18,212	15,019	48,480	26,800	48,480	0	100.00%	59,478	10,998	22.69%
Medicare/FICA (Full-Time)	41,839	33,103	20,620	14,250	18,000	2,620	87.29%	19,220	(1,400)	-6.79%
Retirement Full-Time (CalPERS)	113,757	91,772	121,300	73,145	109,718	11,583	90.45%	113,410	(7,890)	-6.50%
CalPERS (Unfunded Accrued Liability)	0	0	73,580	73,595	73,595	(15)	100.02%	101,458	27,878	37.89%
Full-Time Benefits Total	**437,327**	**313,569**	**468,190**	**295,179**	**410,876**	**57,314**	**87.76%**	**489,706**	**21,516**	**4.60%**
Full-Time Salaries & Benefits Total	**2,130,947**	**1,412,669**	**1,890,480**	**1,542,976**	**1,875,947**	**14,533**	**99.23%**	**1,820,966**	**(69,514)**	**-3.68%**
Part-Time Salaries										
Salaries & Wages Part-Time	0	0	500,210	332,419	419,898	80,312	83.94%	452,110	(48,100)	-9.62%
Part-Time Salaries Total	**0**	**0**	**500,210**	**332,419**	**419,898**	**80,312**	**83.94%**	**452,110**	**(48,100)**	**-9.62%**
Part-Time Benefits										
Retirement Part-Time (CalPERS)	0	0	6,020	2,629	3,321	2,699	55.16%	6,130	110	1.83%
Medicare/FICA (Part-Time)	0	0	35,140	23,063	29,132	6,008	82.90%	31,400	(3,740)	-10.64%
Part-Time Benefits Total	**0**	**0**	**41,160**	**25,692**	**32,453**	**8,707**	**78.85%**	**37,530**	**(3,630)**	**-8.82%**
Part-Time Salaries & Benefits Total	**0**	**0**	**541,370**	**358,111**	**452,351**	**89,019**	**83.56%**	**489,640**	**(51,730)**	**-9.56%**
Retiree Benefits										
Retiree Health Benefits	0	0	122,160	71,634	107,451	14,709	87.96%	131,380	9,220	7.55%
OPEB CERBT Disbursement	(53,409)	0	(70,000)	(67,826)	(67,826)	(2,174)	96.89%	(78,587)	(8,587)	12.27%
Retiree Benefits Total	**(53,409)**	**0**	**52,160**	**3,808**	**39,625**	**12,535**	**75.97%**	**52,793**	**633**	**1.21%**
SALARIES & EMPLOYEE BENEFITS TOTAL	**2,077,538**	**1,412,669**	**2,484,010**	**1,904,895**	**2,367,923**	**116,087**	**95.33%**	**2,363,399**	**(120,611)**	**-4.86%**

Buena Park Library District
FY 2026-2027 Preliminary Expense Budget

Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 Actual YTD 2/28/2026	2025-2026 CY Projection To 6/30/26	2025-2026 $ Variance Budget vs. Projection	2025-2026 % Variance Budget vs. Projection	2026-2027 Preliminary 4/15/2026	$ Budget Change FY 25/26 vs. FY 26/27	% Budget Change FY 25/26 vs. FY 26/27
Professional Development and Training										
Travel & Transportation	925	911	9,300	2,270	3,405	5,895	36.61%	9,300	0	0.00%
Professional Development & Training	1,445	1,560	12,710	4,659	6,989	5,722	54.98%	12,710	0	0.00%
Professional Memberships	10,723	12,111	14,000	11,090	16,635	(2,635)	118.82%	14,000	0	0.00%
Special District Conferences	3,631	3,199	0	0	0	0	#DIV/0!	0	0	#DIV/0!
CLA Conference	0	225	0	0	0	0	#DIV/0!	0	0	#DIV/0!
Recruiting and Training Total	**16,725**	**18,006**	**36,010**	**18,019**	**27,029**	**8,982**	**75.06%**	**36,010**	**0**	**0.00%**
Supplies and Minor Equipment										
General Office Supplies	4,455	10,493	4,000	1,043	1,565	2,436	39.11%	4,000	0	0.00%
Passport Supplies	3,055	2,030	4,000	1,911	2,867	1,134	71.66%	4,000	0	0.00%
Paper Products	1,048	1,280	2,000	571	857	1,144	42.83%	4,000	2,000	100.00%
Paper Products-Library Services	0	0	0	67	101	(101)	#DIV/0!	0	0	#DIV/0!
Furniture (Non-Capital)	0	894	1,000	0	0	1,000	0.00%	1,000	0	0.00%
Library Cards	0	0	1,000	0	0	1,000	0.00%	1,000	0	0.00%
Circulation Supplies	1,362	367	2,000	175	263	1,738	13.13%	2,000	0	0.00%
Marketing	1,130	0	3,500	380	570	2,930	16.29%	3,500	0	0.00%
Signage	333	75	2,500	114	2,500	0	100.00%	2,500	0	0.00%
Postage	0	1,732	2,000	8,019	12,029	(10,029)	601.43%	16,000	14,000	700.00%
Printer Supplies	7,775	9,489	8,000	1,403	2,105	5,896	26.31%	8,000	0	0.00%
Printer Supplies - Library Services	0	0	0	3,291	4,937	(4,937)	#DIV/0!	5,000	5,000	#DIV/0!
Supplies - Reference/Children	0	71	0	5,368	8,052	(8,052)	#DIV/0!	8,000	8,000	#DIV/0!
Local Meeting Expenses	0	1,291	0	925	1,388	(1,388)	#DIV/0!	1,500	1,500	#DIV/0!
Office Supplies Total	**29,601**	**27,722**	**44,000**	**23,267**	**37,230**	**6,771**	**84.61%**	**60,500**	**16,500**	**37.50%**
Library Materials										
Books/Zip Books	59,273	30,138	55,000	8,211	12,317	42,684	22.39%	55,000	0	0.00%
Technical Services	4,934	0	4,650	2,053	3,080	1,571	66.23%	4,650	0	0.00%
Title Source III	1,799	1,852	0	0	0	0	#DIV/0!	0	0	#DIV/0!
Print Subscriptions	4,843	6,466	6,800	5,472	5,472	1,328	80.47%	6,800	0	0.00%
Media	5,886	2,123	6,000	583	875	5,126	14.58%	6,000	0	0.00%
Library of Things	7,599	2,194	15,000	1,200	10,000	5,000	66.67%	15,000	0	0.00%
Electronic Subscriptions	56,360	52,031	34,000	15,905	34,000	0	100.00%	34,000	0	0.00%
eBooks/Downloadable/Streaming Content	42,800	0	71,000	49,888	74,832	(3,832)	105.40%	75,000	4,000	5.63%
OCLC Fess	1,235	710	0	598	897	(897)	#DIV/0!	0	0	#DIV/0!
Community Outreach Supplies (Lunch At The Library Grant	0	4,081	8,170	8,077	12,116	(3,946)	148.29%	12,500	4,330	53.00%
Library Materials Total	**184,728**	**99,595**	**200,620**	**91,987**	**153,587**	**47,033**	**76.56%**	**208,950**	**8,330**	**4.15%**

Buena Park Library District
FY 2026-2027 Preliminary Expense Budget

Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 Actual YTD 2/28/2026	2025-2026 CY Projection To 6/30/26	2025-2026 $ Variance Budget vs. Projection	2025-2026 % Variance Budget vs. Projection	2026-2027 Preliminary 4/15/2026	$ Budget Change FY 25/26 vs. FY 26/27	% Budget Change FY 25/26 vs. FY 26/27
Library Program Professional Services										
Public Programs - Adult	857	642	2,000	0	2,000	0	100.00%	2,000	0	0.00%
Adult Summer Reading Program	1,317	(9)	2,000	0	2,000	0	100.00%	2,000	0	0.00%
Public Programs - Teens	2,285	2,330	3,500	0	3,500	0	100.00%	3,500	0	0.00%
Teen Summer Reading Program	291	350	2,500	0	2,500	0	100.00%	2,500	0	0.00%
Public Programs - Children & Family	11,776	3,535	8,000	810	4,000	4,000	50.00%	8,000	0	0.00%
Children Summer Reading Program	8,796	2,229	10,000	1,400	5,000	5,000	50.00%	10,000	0	0.00%
Multicultural Programs	244	579	0	0	0	0	#DIV/0!	0	0	#DIV/0!
Community Outreach	5,358	3,416	3,000	304	1,500	1,500	50.00%	3,000	0	0.00%
Library Program Professional Services Total	**30,924**	**13,072**	**31,000**	**2,514**	**20,500**	**10,500**	**66.13%**	**31,000**	**0**	**0.00%**
Professional & Specialized Services										
Auditor Services	30,240	0	18,500	18,500	18,500	0	100.00%	19,000	500	2.70%
Legal Services	37,841	32,521	100,000	64,471	96,707	3,294	96.71%	100,000	0	0.00%
Professional Services	25,005	0	345,300	216,248	324,372	20,928	93.94%	425,300	80,000	23.17%
Polaris	0	50,415	0	0	0	0	#DIV/0!	0	0	#DIV/0!
LAFCO Fee	2,683	510	3,220	3,215	3,215	5	99.84%	4,000	780	24.22%
Employment Physical/Background	403	942	7,000	109	164	6,837	2.34%	1,000	(6,000)	-85.71%
Payroll & Timekeeping Services	6,205	5,159	8,000	5,982	8,973	(973)	112.16%	10,000	2,000	25.00%
Publications & Legal Notices	0	6	2,000	85	300	1,700	15.00%	2,000	0	0.00%
Permits and Fees	0	0	1,000	368	552	448	55.20%	500	(500)	-50.00%
Merchant Fees	3,346	2,406	4,000	3,149	4,724	(724)	118.09%	5,000	1,000	25.00%
Bank Fees	0	1,415	3,100	9,892	14,838	(11,738)	478.65%	15,000	11,900	383.87%
County of Orange Elections	0	0	0	0	0	0	#DIV/0!	131,237	131,237	#DIV/0!
Professional & Specialized Services Total	**107,344**	**154,229**	**492,120**	**322,069**	**472,419**	**19,702**	**96.00%**	**713,037**	**220,917**	**44.89%**
Technology & Support Services										
Computer Equipment & Peripherals (<$5,000)	3,346	5,485	3,000	227	341	2,660	11.35%	3,000	0	0.00%
Software/Web/Cloud Resources- License & Support	69,932	9,304	89,410	56,019	84,029	5,382	93.98%	89,410	0	0.00%
System Services Supplies	1,273	0	2,500	0	0	2,500	0.00%	0	(2,500)	-100.00%
Technology & Support Services Total	**74,551**	**15,496**	**94,910**	**56,246**	**84,369**	**10,541**	**88.89%**	**92,410**	**(2,500)**	**-2.63%**
Risk Management & Insurance										
Property/Liability Insurance	64,079	11,674	69,990	0	69,990	0	100.00%	81,881	11,891	16.99%
Unemployment Insurance	0	0	10,000	0	10,000	0	100.00%	10,000	0	0.00%
Risk Management	7,319	0	7,000	0	7,000	0	100.00%	7,000	0	0.00%
Risk Management & Insurance Total	**71,398**	**11,674**	**86,990**	**0**	**86,990**	**0**	**100.00%**	**98,881**	**11,891**	**13.67%**

Buena Park Library District
FY 2026-2027 Preliminary Expense Budget

Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 Actual YTD 2/28/2026	2025-2026 CY Projection To 6/30/26	2025-2026 $ Variance Budget vs. Projection	2025-2026 % Variance Budget vs. Projection	2026-2027 Preliminary 4/15/2026	$ Budget Change FY 25/26 vs. FY 26/27	% Budget Change FY 25/26 vs. FY 26/27
Taxes & Assessments										
Taxes and Assessments	9,295	3,650	9,300	6,061	9,092	209	97.76%	9,300	0	0.00%
Sales and Use Tax	0	0	7,000	8,262	8,262	(1,262)	118.03%	8,500	1,500	21.43%
Taxes & Assessments Total	**9,295**	**3,650**	**16,300**	**14,323**	**17,354**	**(1,054)**	**106.46%**	**17,800**	**1,500**	**9.20%**
Utilities										
Electric	79,762	55,940	100,000	64,499	96,749	3,252	96.75%	80,000	(20,000)	-20.00%
Gas	5,605	3,948	10,000	4,625	6,938	3,063	69.38%	8,000	(2,000)	-20.00%
Water & Sewage	4,817	3,947	7,000	4,436	6,654	346	95.06%	5,600	(1,400)	-20.00%
Utilities Total	**90,185**	**63,835**	**117,000**	**73,560**	**110,340**	**6,660**	**94.31%**	**93,600**	**(23,400)**	**-20.00%**
Equipment & Equipment Maintenance										
Service Agreements	6,075	4,886	8,000	943	1,415	6,586	17.68%	4,000	(4,000)	-50.00%
Postage Machine Lease	2,190	1,245	2,800	1,880	2,820	(20)	100.71%	3,000	200	7.14%
Office Equipment Total	**14,514**	**8,477**	**10,800**	**2,823**	**4,235**	**6,566**	**39.21%**	**7,000**	**(3,800)**	**-35.19%**
Facility Operations & Maintenance										
Building Maintenance Supplies	2,426	1,817	500	101	152	349	30.30%	500	0	0.00%
Janitorial Supplies	7,230	5,413	10,000	5,052	7,578	2,422	75.78%	8,000	(2,000)	-20.00%
Custodial Services	33,700	29,690	45,000	24,594	36,891	8,109	81.98%	12,000	(33,000)	-73.33%
Refuse Disposal Services	5,417	3,570	7,500	5,230	7,845	(345)	104.60%	10,000	2,500	33.33%
Electrical Services	4,757	0	5,000	1,227	1,841	3,160	36.81%	2,500	(2,500)	-50.00%
Alarm System Services	10,648	7,279	16,000	8,110	12,165	3,835	76.03%	12,000	(4,000)	-25.00%
HVAC Services	6,900	9,658	25,000	5,424	8,136	16,864	32.54%	10,000	(15,000)	-60.00%
Elevator Services	6,657	2,262	10,000	11,853	17,780	(7,780)	177.80%	0	(10,000)	-100.00%
Plumbing Services	16,699	1,368	8,000	1,887	2,831	5,170	35.38%	4,000	(4,000)	-50.00%
Landscape Services	16,016	9,904	30,000	18,101	30,000	0	100.00%	0	(30,000)	-100.00%
Door Maintenance Services	1,688	14,150	2,500	869	1,304	1,197	52.14%	0	(2,500)	-100.00%
Pest Control Services	975	600	1,500	2,175	3,263	(1,763)	217.50%	1,500	0	0.00%
Fire & Safety Inspections & Services	3,609	0	3,000	2,767	4,151	(1,151)	138.35%	3,000	0	0.00%
Telecommunication Services	4,530	0	6,000	7,534	11,301	(5,301)	188.35%	8,000	2,000	33.33%
Other Facility Maintenance	0	0	8,000	0	0	8,000	0.00%	0	(8,000)	-100.00%
Minor Building Repairs	113	0	5,000	0	0	5,000	0.00%	0	(5,000)	-100.00%
Health & Safety Materials & Supplies	0	0	2,000	0	0	2,000	0.00%	0	(2,000)	-100.00%
Facility Operations & Maintenance Total	**121,364**	**87,861**	**185,000**	**94,924**	**145,235**	**39,766**	**78.51%**	**71,500**	**(113,500)**	**-61.35%**

Buena Park Library District
FY 2026-2027 Preliminary Expense Budget

Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 Actual YTD 2/28/2026	2025-2026 CY Projection To 6/30/26	2025-2026 $ Variance Budget vs. Projection	2025-2026 % Variance Budget vs. Projection	2026-2027 Preliminary 4/15/2026	$ Budget Change FY 25/26 vs. FY 26/27	% Budget Change FY 25/26 vs. FY 26/27
Fleet/Vehicle Services										
Vehicle Maintenance & Repairs	0	54	1,500	15	23	1,478	1.50%	500	(1,000)	-66.67%
Outreach Van - Gasoline	304	0	500	50	75	425	15.00%	300	(200)	-40.00%
Vehicle Supplies & Materials	0	0	200	0	0	200	0.00%	200	0	0.00%
Fleet/Vehicle Services Total	**304**	**54**	**2,200**	**65**	**98**	**2,103**	**4.43%**	**1,000**	**(1,200)**	**-54.55%**
Other Expenses										
Other Miscellaneous Expense	0	0	0	1,028	1,028	(1,028)	#DIV/0!	0	0	#DIV/0!
Other Expenses Total	**0**	**0**	**0**	**1,028**	**1,028**	**(1,028)**	**#DIV/0!**	**0**	**0**	**#DIV/0!**
GENERAL ADMINISTRATION & LIBRARY OPERATIONS TOTAL	**750,932**	**503,671**	**1,316,950**	**700,825**	**1,160,411**	**156,540**	**88.11%**	**1,431,688**	**114,738**	**8.71%**
TOTAL EXPENSE BUDGET	**2,828,470**	**1,916,340**	**3,800,960**	**2,605,720**	**3,528,333**	**272,627**	**92.83%**	**3,795,087**	**(5,873)**	**-0.15%**

Buena Park Library District
FY 2026-2032 Preliminary Five-Year Capital Improvement Plan (CIP)

DESCRIPTION	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 Actual YTD 2/28/2026	2025-2026 CY Projection To 6/30/26	2025-2026 $ Variance Budget vs. Projection	2025-2026 % Variance Budget vs. Projection	2026-2027 Preliminary 4/15/2026	$ Budget Change FY 25/26 vs. FY 26/27	% Budget Change FY 25/26 vs. FY 26/27	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)	691,003	191,754	0	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0	0	0	0	**0**
Annual Facility Improvement Projects	0	2,150	0	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0	0	0	0	**0**
Vehicle Replacement	0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0	25,000	0	0	**25,000**
IT Equipment Replacement & Upgrade	0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!	0	20,000	20,000	20,000	20,000	**80,000**
Building Improvement Project (BIP) (2024)																
* Architectural Consultant	0	400,079	432,980	399,474	523,640	(90,660)	120.94%	175,700	(257,280)	-59.42%	53,350	0	0	0	0	**53,350**
* Project Management	95,127	0	301,850	170,588	638,020	(336,170)	211.37%	655,450	353,600	117.14%	194,100	0	0	0	0	**194,100**
* Building Improvement Project (BIP) (2024) - Construction	0	0	3,771,340	4,534	4,534	3,766,806	0.12%	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	0	199,250	(116,100)	239.63%	174,000	90,850	109.26%	137,000	0	0	0	0	**137,000**
* Furniture, Fixtures, and Equipment (FF&E)	0	0	0	0	0	0	#DIV/0!	247,500	247,500	#DIV/0!	666,500	0	0	0	0	**666,500**
Building Renovation Project Total	**95,127**	**400,079**	**4,589,320**	**574,596**	**1,365,444**	**3,223,876**	**29.75%**	**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	0	#DIV/0!	0	0	#DIV/0!	20,000	0	0	0	0	**20,000**
Project-Related Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**	**0**	**0**	**#DIV/0!**	**20,000**	**0**	**0**	**0**	**0**	**20,000**
Capital Improvement Plan Total	**786,130**	**593,983**	**4,589,320**	**574,596**	**1,365,444**	**3,223,876**	**29.75%**	**8,707,370**	**4,118,050**	**89.73%**	**3,031,660**	**20,000**	**45,000**	**20,000**	**20,000**	**3,136,660**

Buena Park Library District
FY 2026-2027 Preliminary Budget Summary

Description	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended Budget	2025-2026 Actual YTD 2/28/2026	2025-2026 CY Projection To 6/30/26	2025-2026 $ Variance Budget vs. Projection	2025-2026 % Variance Budget vs. Projection	2026-2027 Preliminary 4/15/2026	$ Budget Change FY 25/26 vs. FY 26/27	% Budget Change FY 25/26 vs. FY 26/27
BEGINNING CASH RESERVE	**10,333,360**	**11,748,632**	**12,930,145**	**12,930,145**	**12,930,145**	**0**	**100.00%**	**12,724,889**	**1,181,513**	**10.06%**
REVENUE										
Revenue from Property Tax										
Property Taxes	4,501,590	2,657,443	4,716,640	2,867,867	3,916,430	800,210	83.03%	3,994,780	(721,860)	-15.30%
Total Revenue from Property Tax	**4,501,590**	**2,657,443**	**4,716,640**	**2,867,867**	**3,916,430**	**800,210**	**83.03%**	**3,994,780**	**(721,860)**	**-15.30%**
Revenue from Other Sources										
User Service Charges and Fees	263,257	205,272	336,000	195,503	307,733	28,268	91.59%	302,760	(33,240)	-9.89%
Investment Earnings	257,258	193,030	463,500	336,508	448,677	14,823	96.80%	410,000	(53,500)	-11.54%
Grants & Contributions	4,325	8,451	15,252	15,480	15,480	(228)	101.49%	850,000	834,748	5473.04%
Miscellaneous Revenue	3,443	36,883	3,500	201	201	3,299	5.74%	0	(3,500)	-100.00%
Total Revenue from Other Sources	**528,282**	**443,636**	**818,252**	**547,692**	**772,091**	**46,161**	**94.36%**	**1,562,760**	**744,508**	**90.99%**
TOTAL REVENUES	**5,029,872**	**3,101,079**	**5,534,892**	**3,415,559**	**4,688,521**	**846,371**	**84.71%**	**5,557,540**	**22,648**	**0.41%**
EXPENSE										
Operating Expenses										
Salaries	1,693,620	1,099,100	1,922,500	1,580,216	1,884,969	37,531	98.05%	1,783,370	(139,130)	-7.24%
Employee Benefits	383,918	313,569	561,510	324,679	482,954	78,556	86.01%	580,029	18,519	3.30%
General Administration Services & Supplies	750,932	503,671	1,316,950	700,825	1,160,411	156,540	88.11%	1,431,688	114,738	8.71%
Total Operating Expenses	**2,828,470**	**1,916,340**	**3,800,960**	**2,605,720**	**3,528,333**	**272,627**	**92.83%**	**3,795,087**	**(5,873)**	**-0.15%**
Capital Improvement Expenses										
Renovation Project (BIP)	95,127	400,079	4,589,320	574,596	1,365,444	3,223,876	29.75%	8,707,370	4,118,050	89.73%
Other Capital Expenses	691,003	193,904	0	0	0	0	#DIV/0!	0	0	#DIV/0!
Total Capital Improvement Expenses	**786,130**	**593,983**	**4,589,320**	**574,596**	**1,365,444**	**3,223,876**	**29.75%**	**8,707,370**	**4,118,050**	**89.73%**
TOTAL EXPENSES	**3,614,600**	**2,510,323**	**8,390,280**	**3,180,316**	**4,893,777**	**3,496,503**	**58.33%**	**12,502,457**	**4,112,177**	**49.01%**
REVENUE & EXPENSE NET SURPLUS / [DEFICIT]	**1,415,272**	**590,756**	**(2,855,388)**	**235,243**	**(205,256)**			**(6,944,917)**		
CASH RESERVE										
Reserved Cash										
Operating Reserve (50% of Operating Expense Budget)	1,414,235	958,170	1,900,480	1,900,480	1,900,480	0	100.00%	1,897,544	(2,937)	-0.15%
Capital Replacement and Improvement Reserves	3,557,832	0	3,557,832	3,557,832	3,557,832	0	100.00%	3,557,832	0	0.00%
General Contingency Reserve (3 Months Operating Expense Budget)	707,117	479,085	950,240	950,240	950,240	0	100.00%	948,772	(1,468)	-0.15%
Trustee Election Reserves	60,000	0	131,237	131,237	131,237	0	100.00%	0	(131,237)	-100.00%
Accrued Vacation Leave Reserves	92,600	0	100,000	100,000	100,000	0	100.00%	100,000	0	0.00%
Litigation Reserve	0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!
Unfunded Liability Reserve	0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!
TOTAL RESERVED CASH	**5,831,784**	**1,437,255**	**6,639,789**	**6,639,789**	**6,639,789**	**0**	**100.00%**	**6,504,147**	**(135,642)**	**-2.04%**
Unreserved Cash										
Unreserved Cash at the Beginning of the FY	5,916,848	10,902,134	3,434,968	6,525,599	6,085,100	(2,650,132)	177.15%	(724,176)	(156,661)	-4.56%
Addition / (Drawdown) To/From Unreserved Cash	0	0	0	0	0	0	#DIV/0!	0	0	#DIV/0!
TOTAL UNRESERVED CASH	**5,916,848**	**10,902,134**	**3,434,968**	**6,525,599**	**6,085,100**	**(2,650,132)**	**177.15%**	**(724,176)**	**(156,661)**	**-4.56%**
ENDING CASH RESERVE (Actual or Projected)	**11,748,632**	**12,930,145**	**10,074,757**	**13,165,388**	**12,724,889**	**(2,650,132)**	**126.30%**	**5,779,972**	**91,896**	**0.91%**

FUTURE AGENDA ITEMS

Agenda preparation for the Regular Meeting which will be held on June 2, 2026, at 6:00 p.m. unless rescheduled by the Board of Library Trustees.

ADJOURNMENT