



COUNTY OF HUMBOLDT

For the meeting of: 9/9/2025

File #: 25-1016

To: Board of Supervisors

From: Libraries

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:

Supplemental Budget for the County Library (1500-621) in the Amount of \$245,693 for Fiscal Year 2024-25 (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve the attached supplemental budget in the amount of \$245,693 in County Library budget Unit (1500-621) for Fiscal Year (FY) 2024-25 (4/5 Vote Required).

STRATEGIC PLAN:

This action supports the following areas of your Board's Strategic Plan.

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

DISCUSSION:

In FY 2024-25 the library experienced unanticipated expenditures including increases in utilities, extra help costs and infrastructure expenses. The library is requesting your Board approve the supplemental budget to balance the County Library budget, 1500-621.

The library would like to supplement the County Library budget (1500-621) to increase Salaries and Employee Benefits, Services and Supplies and Other Charges in County Library (1500-621) using fund balance not anticipated at budget adoption.

The library recognizes the importance of maintaining a healthy fund balance reserve sufficient to support anticipated program activities in future budget cycles. Using unanticipated fund balance to balance FY 2024-25 year-end expenditures may have impacts on current fiscal year activities given the budgeted use of fund balance in the FY 2025-26 adopted budget in County Library (1500-621).

To increase fiscal accountability with expenditures, the library is implementing cost control measures will help mitigate personnel and services and supplies expenditures in this fiscal year. This includes leaving some full-time positions vacant and capping extra-help shifts at 15 hours per week.

The department will also pursue additional grant opportunities and request additional financial support from the Humboldt Library Foundation and Friends of the Redwood Libraries.

SOURCE OF FUNDING:

Library Fund Balance 1500-621

FINANCIAL IMPACT:

<i>Expenditures (1500-621)</i>	FY24-25	FY25-26
<i>Budgeted Expenses</i>	<u>\$5,448,512</u>	<u>\$6,048,006</u>
<i>Additional Appropriation Requested</i>	<u>\$ 245,693</u>	<u>-</u>
<i>Total Expenditures</i>	<u>\$5,663,061</u>	<u>\$6,048,006</u>

<i>Funding Sources (1500-621)</i>	FY24-25	FY25-26
<i>General Fund</i>	<u>\$ 238,102</u>	<u>\$ 382,915</u>
<i>State/Federal Funds</i>	<u>\$ 675,604</u>	<u>\$ 561,074</u>
<i>Fees/Other</i>	<u>\$3,999,759</u>	<u>\$4,348,224</u>
<i>Use of Fund Balance</i>	<u>\$ 749,596</u>	<u>\$ 902,060</u>
<i>Total Funding Sources</i>	<u>\$5,663,061</u>	<u>\$6,048,006</u>

Narrative Explanation of Financial Impact:

Funding for additional increases in utilities, extra help costs and infrastructure expenses were not included in the FY 2024-25 adopted budget for the County Library (1500621). The proposed supplemental budget request will increase the adopted budget by \$245,693 for FY 2024-25. The library has sufficient fund balance to support the supplemental budget request for FY 2024-25. However, it is anticipated that the library will have to implement cost control measures to minimize use of budgeted fund balance in FY 2025-26.

STAFFING IMPACT:

There is no staffing impact with this item.

OTHER AGENCY INVOLVEMENT:

N/A

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Your Board could choose not to approve the supplemental budget. However, this action is not recommended as the library has already incurred these expenses.

ATTACHMENTS:

1. Supplemental Budget (1500621)

PREVIOUS ACTION/REFERRAL:

Meeting of: N/A

File No.: N/A