

## Grand County Library District General Fund 2026 Budget

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Adopted Budget	Budget Variance
Beginning Fund Balance	4,614,255	7,542,613	4,614,255	6,744,486	(798,127)
<b>Income</b>					
<b>Tax Revenues</b>					
4100-00 · General Property Taxe	4,974,703	5,135,140	4,891,380	5,150,558	15,418
4102-00 · County Taxes-Delinqu	(119)	-	(45)	-	-
4103-00 · Cnty Taxes-Delinquent	11,652	-	10,800	-	-
4105-00 · Specific Ownership Ta	229,262	216,000	245,000	225,000	9,000
<b>Total Tax Revenues</b>	<b>5,215,498</b>	<b>5,351,140</b>	<b>5,147,135</b>	<b>5,375,558</b>	<b>24,418</b>
<b>Operating Revenues</b>					
4260-00 · Fines					
4261-00 · Fees	12,043	11,940	13,000	12,300	360
4262-00 · Replacement of media	2,205	2,000	2,100	2,700	700
4340-00 · Bank Interest Income	328,436	240,000	340,000	360,000	120,000
4350-00 · Donations-Operations					
4380-00 · In Kind Donations	25,373	83,820	20,000	24,000	(59,820)
4390-00 · General Donations	23,127	6,000	2,000	2,380	(3,620)
4395-00 · Designated Donations	250	-	250	-	-
4350-00 · Donations-Operations	-	-	-	-	-
<b>Total 4350-00 · Donations-Opera</b>	<b>48,750</b>	<b>89,820</b>	<b>22,250</b>	<b>26,380</b>	<b>(63,440)</b>
4400-00 · State Grants	6,934	6,900	10,194	6,929	29
4600-00 · Other Grants	18,500	41,000	-	6,000	(35,000)
4650-00 · E-Rate Discounts	6,500	15,044	8,000	-	(15,044)
4950-00 · Miscellaneous Revenu	2,269	-	42,871	-	-
4960-00 · Rental Income	15,360	16,200	12,113	16,200	-
<b>Total Operating Revenues</b>	<b>440,997</b>	<b>422,904</b>	<b>450,528</b>	<b>430,509</b>	<b>7,605</b>
<b>Total Capital Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Income</b>	<b>5,656,495</b>	<b>5,774,044</b>	<b>5,597,663</b>	<b>5,806,067</b>	<b>32,023</b>
Designated Reserves-Non-Spen	569,690	567,000	567,000	567,000	-
<b>TOTAL AVAILABLE RESOURCE</b>	<b>9,701,060</b>	<b>12,749,657</b>	<b>9,644,918</b>	<b>11,983,553</b>	<b>(766,104)</b>
<b>Expense</b>					
<b>Personnel Costs</b>					
5020-00 · Salaries & Wages	1,366,485	1,411,535	1,370,000	1,826,020	414,485
5023-00 · Severance & Phase do	-	-	-	-	-
5024-00 · Merit	55,104	57,126	54,000	41,500	(15,626)
5025-00 · Benefits					

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Adopted Budget	Budget Variance
5030-00 · Group Health Insurance	183,278	238,574	206,800	277,344	38,770
5040-00 · Group Dental Insurance	9,924	13,348	11,680	14,976	1,628
5050-00 · Group Life Insurance	2,244	2,241	2,250	2,501	260
5060-00 · Group Disability Insurance	4,653	5,111	4,700	5,704	593
5070-00 · CCOERA Expense	67,646	79,234	75,520	103,427	24,193
5080-00 · Worker's Comp Expense	11,043	12,600	8,900	6,600	(6,000)
5095-00 · Flex Account Fees	-	-	-	-	-
5096-00 · Accident Account Fees	3,521	4,449	3,470	4,680	231
5100-00 · Unemployment Benefits	-	25,000	-	25,000	-
6110-00 · Employer Social Security	84,820	87,515	86,890	113,213	25,698
6115-00 · Employer Medicare	20,216	20,467	20,330	26,477	6,010
<b>Total 5025-00 · Benefits</b>	<b>387,345</b>	<b>488,539</b>	<b>420,540</b>	<b>579,921</b>	<b>91,382</b>
6235-00 · Travel & Meals	17,690	18,200	20,000	21,000	2,800
6240-00 · Education/Consultants	5,603	7,957	4,000	10,781	2,824
6242-00 · Trustee Travel & Event	1,303	2,000	300	2,000	-
6245-00 · Professional Certification	-	4,000	-	23,760	19,760
6250-00 · Staff Events	4,370	5,000	5,000	5,820	820
<b>Total Personnel Costs</b>	<b>1,837,900</b>	<b>1,994,357</b>	<b>1,873,840</b>	<b>2,510,802</b>	<b>516,445</b>
<b>Supplies</b>					
6300-00 · Office Supplies	8,827	9,900	9,900	10,600	700
6305-00 · Programming Supplies	42,431	55,000	55,000	60,000	5,000
6310-00 · Cataloging Supplies	2,973	3,513	3,000	3,139	(374)
<b>Total Supplies</b>	<b>54,231</b>	<b>68,413</b>	<b>67,900</b>	<b>73,739</b>	<b>5,326</b>
<b>Library Materials &amp; Technology</b>					
<b>6349 · Library Materials</b>					
6350-00 · Media	72,059	70,000	65,000	68,000	(2,000)
6355-02 · Media Experiences	11,792	19,400	13,000	14,500	(4,900)
6355-00 · E-Media	90,213	100,240	95,000	120,000	19,760
6350-11 · Less Replacement Res	-	-	-	-	-
6360-00 · Processing Fees	10,036	12,000	8,000	7,000	(5,000)
6430-00 · Public Online Resources	4,025	11,542	10,700	12,650	1,108
6349 · Library Materials - Other	-	-	-	-	-
<b>Total 6349 · Library Materials</b>	<b>188,125</b>	<b>213,182</b>	<b>191,700</b>	<b>222,150</b>	<b>8,968</b>
<b>6600 · Technology</b>					
6405-00 · Technology-Equipment	7,781	4,000	6,055	4,000	-
6420-00 · Business Software & /	20,130	21,955	18,000	58,905	36,950
6601-00 · Automation Software	61,938	79,100	68,030	80,232	1,132
6603-00 · ILS Software	37,075	34,280	41,400	43,620	9,340
6605-00 · Technology-R&D	2,470	3,000	430	3,000	-
6608-00 · Broadband/Internet	16,410	16,435	17,710	16,560	125
6610-00 · Computers	17,558	14,738	19,380	26,000	11,262
6620-00 · Computer Expense	6,324	4,000	20	4,000	-

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Adopted Budget	Budget Variance
<b>Total 6600 - Technology</b>	169,686	177,508	171,025	236,317	58,809
<b>Total Library Materials &amp; Techno</b>	357,811	390,690	362,725	458,467	67,777
<b>Communications</b>					
6520-00 - Telephone	24,476	25,920	30,440	28,800	2,880
6540-00 - Postage Expense	1,142	1,415	1,000	1,176	(239)
6550-00 - Courier	17,206	16,926	17,050	18,214	1,288
6560-00 - Public Relations	5,989	6,600	6,800	9,500	2,900
6570-00 - Advertising/Recruiting	3,224	3,500	8,800	4,120	620
6580-00 - Printing	9,342	10,650	9,500	11,304	654
<b>Total Communications</b>	61,379	65,011	73,590	73,114	8,103
<b>Facilities &amp; Maintenance</b>					
6630-00 - Equipment	10,076	2,600	14,250	10,000	7,400
6635-00 - Equipment Lease	5,647	5,647	5,650	6,000	353
6637-00 - Vehicle Maintenance &	3,061	8,500	2,600	4,500	(4,000)
6640-00 - Building & Equipment	25,577	26,650	45,168	42,340	15,690
6649-00 - Utilities					
6650-00 - Trash	5,976	7,240	6,430	7,232	(8)
6651-00 - Water	10,282	11,523	10,455	11,902	379
6652-00 - Sewer	5,759	5,945	5,993	6,344	399
6654-00 - Electric	37,249	38,353	36,531	38,330	(23)
6655-00 - Gas	15,506	15,000	16,230	16,329	1,329
<b>Total 6649-00 - Utilities</b>	74,772	78,061	75,639	80,137	2,076
<b>Total 6660-00 - Rent Expense</b>	-	-	-	-	-
6665-00 - Maintenance Services					
6667-01 - Snow Removal	13,463	24,150	20,000	24,000	(150)
6667-03 - Building Cleaning	70,318	98,196	85,000	92,169	(6,027)
6667-05 - Fire/Security/Pest Mor	4,038	13,242	9,550	15,330	2,088
6667-08 - Inspections	2,480	7,480	3,270	7,480	-
6667-09 - Cleaning Supplies	4,990	6,000	55,000	7,000	1,000
6667-11 - Grounds Maintenance	6,717	12,520	7,500	12,765	245
6667-12 - Maintenance Supplies	22,585	19,520	30,000	28,710	9,190
<b>Total 6665-00 - Maintenance Ser</b>	124,591	181,108	210,320	187,454	6,346
6670-00 - Content & Liability Ins	43,075	56,103	51,620	54,095	(2,008)
6675-00 - Building Improvements					
<b>Total Facilities &amp; Maintenance</b>	286,799	358,669	405,247	384,525	25,856
<b>Professional Services</b>					
6947-00 - Engineering/Consultin	11,050	130,000	81,000	50,000	(80,000)
6950-00 - Legal Expense	1,629	10,000	8,000	10,000	-
6955-00 - Accounting/Auditing	11,040	15,000	11,290	15,220	220
6960-00 - County Treasurer Fees	249,324	243,384	245,000	313,629	70,245
6965-00 - Digitization services	-	55,320	55,320	40,000	(15,320)

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Adopted Budget	Budget Variance
<b>Total Professional Services</b>	<b>273,043</b>	<b>398,384</b>	<b>400,610</b>	<b>428,849</b>	<b>30,465</b>
<b>Other Expenses</b>					
6940-00 · Dues & Licenses	6,794	9,249	7,500	9,990	741
6945-00 · Bank Service Charges	2,016	-	35	-	-
6948-00 · Credit Card Processing	1,138	2,621	2,600	2,569	(52)
6965-00 · Miscellaneous Expenses	-	-	-	-	-
6975-00 · In-Kind Donations Expense	10,415	32,400	12,000	24,000	(8,400)
<b>8500-00 · Donations Expenditures</b>					
8505-00 · State/Federal Grant Expenses	6,934	6,900	9,135	6,929	29
8510-00 · General Donation Expense	-	-	-	-	-
8520-00 · Designated Donations	5,113	26,500	250	-	(26,500)
8530-00 · Friends Supported Expense					
8530-01 · Friends Media Expense					
8530-02 · Friends Program Expense					
<b>Total 8500-00 · Donations Expenditures</b>	<b>12,047</b>	<b>33,400</b>	<b>9,385</b>	<b>6,929</b>	<b>(26,471)</b>
<b>Total Other Expenses</b>	<b>32,410</b>	<b>77,670</b>	<b>31,520</b>	<b>43,488</b>	<b>(34,182)</b>
<b>Total Operating Expense</b>	<b>2,903,573</b>	<b>3,353,194</b>	<b>3,215,432</b>	<b>3,972,985</b>	<b>619,791</b>
<b>Net Ordinary Income</b>	<b>2,752,922</b>	<b>2,420,850</b>	<b>2,382,231</b>	<b>1,833,082</b>	<b>(587,768)</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
<b>Capital Projects</b>					
7105-00 · Inspection Services	-	-	-	-	-
7110-00 · Capital Expenditures	257,180	274,300	252,000	1,402,500	1,128,200
<b>Total Capital Projects</b>	<b>257,180</b>	<b>274,300</b>	<b>252,000</b>	<b>1,402,500</b>	<b>1,128,200</b>
<b>Total Building Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Expense</b>	<b>257,180</b>	<b>274,300</b>	<b>252,000</b>	<b>1,402,500</b>	<b>1,128,200</b>
<b>Net Other Income</b>	<b>(257,180)</b>	<b>(274,300)</b>	<b>(252,000)</b>	<b>(1,402,500)</b>	<b>(1,128,200)</b>
<b>Total Expenditures</b>	<b>3,160,753</b>	<b>3,627,494</b>	<b>3,467,432</b>	<b>5,375,485</b>	<b>1,747,991</b>
<b>Net Income (Loss)</b>	<b>2,495,742</b>	<b>2,146,550</b>	<b>2,130,231</b>	<b>430,582</b>	<b>(1,715,968)</b>
<b>Other Financing Sources Used</b>					
9510-00 · Transfer from Foundation	2,500	-	-	-	-
9520-00 · Friends of GC Library	21,483	27,500	26,150	27,075	(425)
<b>Total Other Financing</b>	<b>23,983</b>				
<b>Net Position</b>	<b>2,519,725</b>	<b>2,146,550</b>	<b>2,130,231</b>	<b>430,582</b>	<b>(1,715,968)</b>
<b>Appropriated Reserves</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>7,133,980</b>	<b>9,664,163</b>	<b>6,744,486</b>	<b>7,150,068</b>	<b>(2,514,095)</b>
<b>Net Change in Fund Balance</b>	<b>2,519,725</b>	<b>2,121,550</b>	<b>2,130,231</b>	<b>405,582</b>	<b>(1,715,968)</b>

## Grand County Library District Special Revenue Fund 2026 Budget

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Adopted Budget	Budget Variance
<b>Beginning Fund Balance</b>	153,676	125,113	187,386	203,526	78,413
<b>Income</b>					
<b>43400 · Direct Public Support</b>					
43410 · Corporate Contributions	1,000	1,000	750	1,000	-
43420 · Foundation Contributions	2,500	3,000	900	3,000	-
43430 · Government Grants		5,000	1,000	5,000	-
43440 · Gifts in Kind - Goods					-
43441 · Gifts in Kind - Services					-
43450 · Individ, Business Contributions	7,000	8,000	11,150	8,000	-
43460 · Bequests					-
44800 · United Way, CFC Contributions					-
44900 · Release from Restriction					-
43400 · Direct Public Support - Other		50,000	-	-	(50,000)
<b>Total 43400 · Direct Public Support</b>	<b>10,500</b>	<b>67,000</b>	<b>13,800</b>	<b>17,000</b>	<b>(50,000)</b>
<b>45000 · Investments</b>					
45030 · Interest-Savings, Short-term CD	6	6	10	10	4
45050 · Dividend Income					-
45100 · Unrealized Gain (Loss) on Inves			7,071		-
45200 · Realized Gain/(Loss) on Sale					-
45000 · Investments - Other					-
<b>Total 45000 · Investments</b>	<b>6</b>	<b>6</b>	<b>7,081</b>	<b>10</b>	<b>4</b>
<b>46400 · Other Types of Income</b>					
49000 · Miscellaneous Revenue			500		-
46400 · Other Types of Income - Other					-
<b>Total 46400 · Other Types of Income</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>
<b>47000 · Program Income</b>					
47230 · Membership Dues					-
47240 · Program Service Fees					-
47250 · Author Talks	200				-
47251 · Book Sales	750	530	121	-	(530)
47252 · Ticket Sales	200	860	-	-	(860)
47253 · Author Talks-Other					-
47000 · Program Income - Other		950	-	-	(950)
<b>Total 47000 · Program Income</b>	<b>1,150</b>	<b>2,340</b>	<b>121</b>	<b>-</b>	<b>(2,340)</b>
<b>Total Income</b>	<b>41,365</b>	<b>69,346</b>	<b>21,502</b>	<b>17,010</b>	<b>(52,336)</b>
<b>50000 · Direct Library Support</b>					
<b>Gross Profit</b>	<b>41,365</b>	<b>69,346</b>	<b>21,502</b>	<b>17,010</b>	<b>(52,336)</b>

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Adopted Budget	Budget Variance
Designated Reserves-Non-Spendable	-	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES TO :</b>	<b>195,041</b>	<b>194,459</b>	<b>208,888</b>	<b>220,536</b>	<b>26,077</b>
<b>Expense</b>					
<b>61000 · Facilities and Equipment</b>					
61100 · Depreciation and Amortization					
61200 · Donated Facilities					
61300 · Equip Rental and Maintenance					
61400 · Property Insurance					
61500 · Rent, Parking, Storage					
61600 · Utilities					
61000 · Facilities and Equipment - Other					
Total 61000 · Facilities and Equipment	-	-	-	-	-
<b>62100 · Contract Services</b>					
62110 · Accounting Fees					
62110 · Accounting Fees	500	1,150	600	250	(900)
62140 · Legal Fees					
62140 · Legal Fees	250	-	-	-	-
62150 · Outside Contract Services					
62150 · Outside Contract Services	1,000	10,000	-	10,000	-
62100 · Contract Services - Other					
62100 · Contract Services - Other	-	-	-	-	-
Total 62100 · Contract Services	1,750	11,150	600	10,250	(900)
<b>63000 · Operations</b>					
63100 · Advertising & Promotion					
63100 · Advertising & Promotion	500	500	500	500	-
63150 · Bank Service Charges					
63150 · Bank Service Charges	900	900	1,015	900	-
63200 · Books, Subscriptions, Reference					
63200 · Books, Subscriptions, Reference	-	-	-	-	-
63250 · Business Registration Fees					
63250 · Business Registration Fees	40	35	35	40	5
63480 · Reception/Events					
63480 · Reception/Events	-	-	-	7,500	7,500
63500 · Insurance - Liability, D and O					
63500 · Insurance - Liability, D and O	1,250	2,250	1,257	-	(2,250)
63520 · Postage, Mailing Service					
63520 · Postage, Mailing Service	100	100	15	100	-
63550 · Printing and Copying					
63550 · Printing and Copying	500	-	-	-	-
63600 · Staff Development & Education					
63600 · Staff Development & Education	-	-	-	-	-
63750 · Telephone, Telecommunications					
63750 · Telephone, Telecommunications	-	-	-	-	-
63900 · Travel and Meetings					
68310 · Conference, Convention, Meeting					
68310 · Conference, Convention, Meeting	-	-	-	-	-
63900 · Travel and Meetings - Other					
63900 · Travel and Meetings - Other	-	-	-	-	-
Total 63900 · Travel and Meetings	-	-	-	-	-
<b>64000 · Other Costs</b>					
65200 · Library District Support					
65200 · Library District Support	-	-	-	-	-
63000 · Operations - Other					
63000 · Operations - Other	-	-	-	-	-
Total 63000 · Operations	3,290	3,785	2,822	9,040	5,255
63555 · Supplies					

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Adopted Budget	Budget Variance
63580 · Office Supplies		50	50	-	(50)
63590 · General Other Supplies	50				-
63570 · Supplies-Technology/Software	600	350	350	350	-
Total 63555 · Supplies	650	400	400	350	(50)
63950 · Volunteer Expenses				250	250
65000 · Payroll Expenses					-
65100 · Other Types of Expenses					
65110 · Author Talks		250	250	-	(250)
65111 · Book Sales	390	350	(287)	-	(350)
65112 · Event Expenses	400		2,070		-
65113 · Sales Tax for Books					-
65110 · Book Talk-Other		1,050	-	-	(1,050)
Total 65110 · Book Talk	790	1,650	2,033	-	(1,650)
Total Expense	7,655	16,985	5,855	19,890	2,905
Net Ordinary Income	33,710	52,361	15,647	(2,880)	(55,241)
Other Income/Expense					
Other Income					
70000 · Temporarily Restricted Activity					
70100 · Contributions for Future Period			493	500	
70200 · Release of Restriction					
70000 · Temporarily Restricted Activity - Other					
Total 70000 · Temporarily Restricted Ac	-	-	493	500	-
Total Other Income	-	-	493	500	500
Other Expense					
Transfer to other funds	2,000	5,000	-	-	(5,000)
Total Other Expense	2,000	5,000	-	-	(5,000)
Net Other Income					-
Net Income (Loss)	33,710	52,361	16,140	(2,380)	(54,741)
Ending Fund Balance	187,386	177,474	203,526	201,146	23,672