

Grand County Library District

General Fund

2026 Budget DRAFT

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Draft Budget	Budget Variance
Beginning Fund Balance	4,614,255	7,542,613	4,614,255	6,844,398	(698,215)
Ordinary Income/Expense					
Income					
Tax Revenues					
4100-00 · General Property Taxes	4,974,703	5,135,140	4,891,380	5,146,941	11,801
4102-00 · County Taxes-Delinquent	(119)	-	(501)	-	-
4103-00 · Cnty Taxes-Delinquent Inte	11,652	-	7,655	-	-
4105-00 · Specific Ownership Taxes	229,262	216,000	245,273	225,000	9,000
Total Tax Revenues	5,215,498	5,351,140	5,143,807	5,371,941	20,801
Operating Revenues					
4260-00 · Fines					
4261-00 · Fees	12,043	11,940	12,000	12,300	360
4262-00 · Replacement of media	2,205	2,000	2,200	2,700	700
4340-00 · Bank Interest Income	328,436	240,000	322,000	360,000	120,000
4350-00 · Donations-Operations					
4380-00 · In Kind Donations	25,373	83,820	20,000	6,480	(77,340)
4390-00 · General Donations	23,127	6,000	2,000	2,380	(3,620)
4395-00 · Designated Donations	250	-	250	-	-
4350-00 · Donations-Operations - Ot	-	-	-	-	-
Total 4350-00 · Donations-Operation:	48,750	89,820	22,250	8,860	(80,960)
4400-00 · State Grants	6,934	6,900	10,194	6,900	-
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 Revenue	2,269	-	42,871	-	-
4960-00 · Rental Income	15,360	16,200	12,113	16,200	-
Total Operating Revenues	440,997	422,904	431,628	412,960	(9,944)
Capital Revenues					
4560 · Other Capital Revenue					
4345-00 · Interest Income-Capital Fui	-	-	-	-	-
4550-00 · Grants-Other	-	-	-	-	-
4800-00 · Building Donations					
4800-06 · Building Donations-K	-	-	-	-	-
4800-00 · Building Donations - Other	-	-	-	-	-
Total 4800-00 · Building Donations	-	-	-	-	-
4900-00 · Proceeds from COP's	-	-	-	-	-
4975-00 · In-Kind donations	-	-	-	-	-

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Draft Budget	Budget Variance
Total Capital Revenues	-	-	-	-	-
Total Income	5,656,495	5,774,044	5,575,435	5,784,901	10,857
					-
Designated Reserves-Non-Spendabl	569,690	567,000	567,000	567,000	-
TOTAL AVAILABLE RESOURCES	9,701,060	12,749,657	9,622,690	12,062,299	(687,358)
Expense					
Personnel Costs					
5020-00 · Salaries & Wages	1,366,485	1,411,535	1,377,202	1,576,020	164,485
5023-00 · Severance & Phase down V	-	-	-	-	-
5024-00 · Merit	55,104	57,126	55,720	41,150	(15,976)
5025-00 · Benefits					
5030-00 · Group Health Insurance	183,278	238,574	204,068	302,112	63,538
5040-00 · Group Dental Insurance	9,924	13,348	7,248	14,976	1,628
5050-00 · Group Life Insurance	2,244	2,241	2,201	2,501	260
5060-00 · Group Disability Insurance	4,653	5,111	4,615	5,704	593
5070-00 · CCOERA Expense	67,646	79,234	76,930	88,427	9,193
5080-00 · Worker's Comp Expense	11,043	12,600	5,742	6,600	(6,000)
5095-00 · Flex Account Fees	-	-	-	-	-
5096-00 · Accident Account Fees	3,521	4,449	3,433	4,680	231
5100-00 · Unemployment Benefits	-	25,000	-	25,000	-
6110-00 · Employer Social Security	84,820	87,515	89,090	97,713	10,198
6115-00 · Employer Medicare	20,216	20,467	20,835	22,852	2,385
Total 5025-00 · Benefits	387,345	488,539	414,162	570,565	82,026
6235-00 · Travel & Meals	17,690	18,200	20,000	18,500	300
6240-00 · Education/Consultants	5,603	7,957	5,000	10,181	2,224
6242-00 · Trustee Travel & Events	1,303	2,000	304	2,000	-
6245-00 · Professional Certification	-	4,000	-	23,760	19,760
6250-00 · Staff Events	4,370	5,000	5,000	5,500	500
Total Personnel Costs	1,837,900	1,994,357	1,877,388	2,247,676	253,319
Supplies					
6300-00 · Office Supplies	8,827	9,900	9,900	10,075	175
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)
Total Supplies	54,231	68,413	67,900	73,214	4,801
Library Materials & Technology					
6349 · Library Materials					
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	103,000	110,000	9,760

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Draft Budget	Budget Variance
6350-11 · Less Replacement Receipt	-	-	-	-	-
6360-00 · Processing Fees	10,036	12,000	8,000	7,000	(5,000)
6430-00 · Public Online Resources	4,025	11,542	11,542	12,650	1,108
6349 · Library Materials - Other	-	-	-	-	-
Total 6349 · Library Materials	188,125	213,182	200,542	212,150	(1,032)
6600 · Technology					
6405-00 · Technology-Equipment & I	7,781	4,000	5,500	4,000	-
6420-00 · Business Software & Apps	20,130	21,955	21,955	51,955	30,000
6601-00 · Automation Software & Su	61,938	79,100	71,314	80,232	1,132
6603-00 · ILS Software	37,075	34,280	43,782	43,620	9,340
6605-00 · Technology-R&D	2,470	3,000	432	3,000	-
6608-00 · Broadband/Internet	16,410	16,435	16,452	16,560	125
6610-00 · Computers	17,558	14,738	19,380	26,000	11,262
6620-00 · Computer Expense	6,324	4,000	250	4,000	-
Total 6600 · Technology	169,686	177,508	179,065	229,367	51,859
Total Library Materials & Technology	357,811	390,690	379,607	441,517	50,827
Communications					
6520-00 · Telephone	24,476	25,920	24,685	28,800	2,880
6540-00 · Postage Expense	1,142	1,415	925	1,176	(239)
6550-00 · Courier	17,206	16,926	17,055	18,214	1,288
6560-00 · Public Relations	5,989	6,600	6,425	9,500	2,900
6570-00 · Advertising/Recruiting	3,224	3,500	7,600	4,120	620
6580-00 · Printing	9,342	10,650	11,190	11,304	654
Total Communications	61,379	65,011	67,880	73,114	8,103
Facilities & Maintenance					
6630-00 · Equipment	10,076	2,600	13,000	10,000	7,400
6635-00 · Equipment Lease	5,647	5,647	5,647	6,000	353
6637-00 · Vehicle Maintenance & Exp	3,061	8,500	3,000	4,500	(4,000)
6640-00 · Building & Equipment Repi	25,577	26,650	15,643	23,280	(3,370)
6649-00 · Utilities					
6650-00 · Trash	5,976	7,240	6,375	7,232	(8)
6651-00 · Water	10,282	11,523	10,455	10,746	(777)
6652-00 · Sewer	5,759	5,945	5,993	6,008	63
6654-00 · Electric	37,249	38,353	36,531	37,657	(696)
6655-00 · Gas	15,506	15,000	16,230	16,642	1,642
Total 6649-00 · Utilities	74,772	78,061	75,584	78,285	224
6660-00 · Rent Expense					
6656-00 · Gas & Electric-Rental Unit	-	-	-	-	-
6660-00 · Rent Expense - Other	-	-	-	-	-
Total 6660-00 · Rent Expense	-	-	-	-	-
6665-00 · Maintenance Services					-

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Draft Budget	Budget Variance
6667-01 · Snow Removal	13,463	24,150	18,000	24,000	(150)
6667-03 · Building Cleaning	70,318	98,196	98,196	92,542	(5,654)
6667-05 · Fire/Security/Pest Monitori	4,038	13,242	13,242	15,330	2,088
6667-08 · Inspections	2,480	7,480	7,480	7,480	-
6667-09 · Cleaning Supplies	4,990	6,000	6,300	7,000	1,000
6667-11 · Grounds Maintenance	6,717	12,520	8,000	12,330	(190)
6667-12 · Maintenance Supplies	22,585	19,520	25,000	20,000	480
Total 6665-00 · Maintenance Services	124,591	181,108	176,218	178,682	(2,426)
6670-00 · Content & Liability Insuran	43,075	56,103	51,616	48,327	(7,776)
6675-00 · Building Improvements					
Total Facilities & Maintenance	286,799	358,669	340,708	349,074	(9,595)
Professional Services					
6947-00 · Engineering/Consulting	11,050	130,000	81,000	50,000	(80,000)
6950-00 · Legal Expense	1,629	10,000	6,000	10,000	-
6955-00 · Accounting/Auditing	11,040	15,000	11,285	15,220	220
6960-00 · County Treasurer Fees	249,324	243,384	243,384	313,449	70,065
6965-00 · Digitization services	-	55,320	55,320	40,000	(15,320)
Total Professional Services	273,043	398,384	396,989	428,669	30,285
Other Expenses					
6940-00 · Dues & Licenses	6,794	9,249	8,000	9,990	741
6945-00 · Bank Service Charges	2,016	-	35	-	-
6948-00 · Credit Card Processing Fee	1,138	2,621	2,621	2,318	(303)
6965-00 · Miscellaneous Expense	-	-	-	-	-
6975-00 · In-Kind Donations Expense	10,415	32,400	12,000	32,400	-
8500-00 · Donations Expenditures					
8505-00 · State/Federal Grant Expen	6,934	6,900	8,717	6,900	-
8510-00 · General Donation Expense	-	-	-	-	-
8520-00 · Designated Donations Exp	5,113	26,500	250	-	(26,500)
8530-00 · Friends Supported Expense					
8530-01 · Friends Media Expense					
8530-02 · Friends Program Expense					
Total 8500-00 · Donations Expenditui	12,047	33,400	8,967	6,900	(26,500)
Total Other Expenses	32,410	77,670	31,623	51,608	(26,062)
Total Operating Expense	2,903,573	3,353,194	3,162,095	3,664,871	311,677
Net Ordinary Income	2,752,922	2,420,850	2,413,340	2,120,030	(300,820)
Other Income/Expense					
Other Expense					
Capital Projects					
7105-00 · Inspection Services	-	-	-	-	-

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Draft Budget	Budget Variance
7110-00 · Capital Expenditures	257,180	274,300	183,197	846,000	571,700
Total Capital Projects	257,180	274,300	183,197	846,000	571,700
Building Debt Service					
6935-00 · Cost of Lease	-	-	-	-	-
6937-00 · Lease Purchase Principal	-	-	-	-	-
6938-00 · Lease Interest Expense	-	-	-	-	-
Total Building Debt Service	-	-	-	-	-
Total Other Expense	257,180	274,300	183,197	846,000	571,700
Net Other Income	(257,180)	(274,300)	(183,197)	(846,000)	(571,700)
Total Expenditures	3,160,753	3,627,494	3,345,292	4,510,871	883,377
Net Income (Loss)	2,495,742	2,146,550	2,230,143	1,274,030	(872,520)
Other Financing Sources Used					
9510-00 · Transfer from Foundation	2,500	-	-	-	-
9520-00 · Friends of GC Library	21,483	27,500	26,150	27,075	(425)
Total Other Financing	23,983				
<u>Net Position</u>	<u>2,519,725</u>	<u>2,146,550</u>	<u>2,230,143</u>	<u>1,274,030</u>	(872,520)
Appropriated Reserves	-	25,000	-	(25,000)	(50,000)
Ending Fund Balance	7,133,980	9,664,163	6,844,398	8,143,427	(1,520,736)
Net Change in Fund Balance	2,519,725	2,121,550	2,230,143	1,299,030	(822,520)

Grand County Library District

Special Revenue Fund

2026 Budget DRAFT

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Draft Budget	Budget Variance
Beginning Fund Balance	153,676	125,113	187,386	203,526	78,413
Ordinary Income/Expense					
Income					
43400 · Direct Public Support					
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 Contribution	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)
Total 43400 · Direct Public Support	10,500	67,000	13,800	17,000	(50,000)
45000 · Investments					
45030 · Interest-Savings, Short-term C	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					-
Total 45000 · Investments	6	6	7,081	10	4
46400 · Other Types of Income					
49000 · Miscellaneous Revenue			500		-
46400 · Other Types of Income - Other					-
Total 46400 · Other Types of Income	-	-	500	-	-
47000 · Program Income					
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)
Total 47000 · Program Income	1,150	2,340	121	-	(2,340)
Total Income	41,365	69,346	21,502	17,010	(52,336)
50000 · Direct Library Support					

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Draft Budget	Budget Variance
Total COGS					
Gross Profit	41,365	69,346	21,502	17,010	(52,336)
Designated Reserves-Non-Spendabl	-	-	-	-	-
TOTAL AVAILABLE RESOURCES TC	195,041	194,459	208,888	220,536	26,077
Expense					
61000 · Facilities and Equipment					
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 Equipmen	-	-	-	-	-
62100 · Contract Services					
62110 · Accounting Fees	500	1,150	600	250	(900)
62140 · Legal Fees	250	-	-	-	-
62150 · Outside Contract Services	1,000	10,000	-	10,000	-
62100 · Contract Services - Other					-
Total 62100 · Contract Services	1,750	11,150	600	10,250	(900)
63000 · Operations					
63100 · Advertising & Promotion	500	500	500	500	-
63150 · Bank Service Charges	900	900	1,015	900	-
63200 · Books, Subscriptions, Reference					-
63250 · Business Registration Fees	40	35	35	40	5
63480 · Reception/Events				7,500	7,500
63500 · Insurance - Liability, D and O	1,250	2,250	1,257	-	(2,250)
63520 · Postage, Mailing Service	100	100	15	100	-
63550 · Printing and Copying	500				-
63600 · Staff Development & Education					-
63750 · Telephone, Telecommunications					-
63900 · Travel and Meetings					-
68310 · Conference, Convention, Meeting					-
63900 · Travel and Meetings - Other					-
Total 63900 · Travel and Meetings	-	-	-	-	-
64000 · Other Costs					
65200 · Library District Support	-	-	-	-	-
63000 · Operations - Other					

	2024 Audited Actuals	2025 Adopted Budget	2025 Estimated Actuals	2026 Draft Budget	Budget Variance
Total 63000 · Operations	3,290	3,785	2,822	9,040	5,255
63555 · Supplies					
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 /	-	-	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