

Grand County Library District Budget

	2015 Actuals	2016 Approved Budget	2016 Estimated Actuals	2017 Budget	Variance from 2016 Budget
INCOME					
4100-00 · General Property Taxes	\$ 1,640,558	\$ 1,641,316	\$ 1,632,507	\$ 2,221,083	\$ 579,767
4102-00 · County Taxes-Delinquent	\$ 2,619	\$ (3,308)	\$ (150)	\$ (3,000)	\$ 308
4103-00 · Cnty Taxes-Delinquent Interest	\$ (2,299)	\$ 3,308	\$ 3,000	\$ 3,000	\$ (308)
4105-00 · Specific Ownership Taxes	\$ 104,006	\$ 90,000	\$ 95,000	\$ 92,000	\$ 2,000
Total Tax Revenues	\$ 1,744,885	\$ 1,731,316	\$ 1,730,357	\$ 2,313,083	\$ 581,767
Operating Revenues		\$ -	\$ -		\$ -
4260-00 · Fines	\$ 21,177	\$ 18,000	\$ 11,500	\$ 11,000	\$ (7,000)
4261-00 · Fees	\$ -	\$ -	\$ 13,000	\$ 21,500	\$ 21,500
4280-00 · Sales Discounts	\$ -	\$ -	\$ -	\$ -	\$ -
4340-00 · Bank Interest Income	\$ 8,438	\$ 6,500	\$ 10,000	\$ 10,000	\$ 3,500
4350-00 · Donations-Operations		\$ -	\$ -	\$ -	\$ -
4370-00 · Friends of GC Library	\$ 43,350	\$ 35,000	\$ 35,337	\$ 30,000	\$ (5,000)
4380-00 · In Kind Donations	\$ -	\$ -	\$ 11,000	\$ -	\$ -
4390-00 · General Donations	\$ 4,482	\$ 3,000	\$ 5,300	\$ 5,000	\$ 2,000
4395-00 · Designated Donations	\$ 6,394	\$ 5,000	\$ 10,000	\$ 5,000	\$ -
4350-00 · Donations-Operations - Other		\$ -	\$ -	\$ -	\$ -
Total 4350-00 · Donations-Operations					\$ -
4600-00 · Other Grants	\$ -	\$ -	\$ -	\$ -	\$ -
4400-00 · State Grants	\$ 6,751	\$ 1,250	\$ 5,541	\$ 5,500	\$ 4,250
4650-00 · E-Rate Discounts	\$ -	\$ -	\$ -	\$ -	\$ -
4950-00 · Miscellaneous Revenue	\$ 2,848	\$ 1,500	\$ 7,350	\$ 3,000	\$ 1,500
4960-00 · Rental Income	\$ 8,640	\$ 8,640	\$ 8,640	\$ 10,440	\$ 1,800
Operating Revenues - Other		\$ -	\$ -		\$ -
Total Operating Revenues	\$ 102,080	\$ 78,890	\$ 117,668	\$ 101,440	\$ 22,550
Capital Revenues		\$ -	\$ -		\$ -
4560 · Other Capital Revenue	\$ 3	\$ -	\$ -	\$ -	\$ -
4345-00 · Interest Income-Capital Funds	\$ 864	\$ 480	\$ 600	\$ 600	\$ 120
4346-00 · Draw on Capital	\$ -		\$ -	\$ -	\$ -
4550-00 · Grants-Other	\$ -	\$ -	\$ -	\$ -	\$ -
4800-00 · Building Donations		\$ -	\$ -	\$ -	\$ -
4800-01 · Building Donations-G	\$ 1,100	\$ -	\$ 2,500	\$ -	\$ -
4800-03 · Building Donations-J	\$ 1,600	\$ -	\$ 2,000	\$ -	\$ -
4800-00 · Building Donations - Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total 4800-00 · Building Donations	\$ 2,700	\$ -	\$ -	\$ -	\$ -
4800-05 · Foundation Activity		\$ -	\$ -	\$ -	\$ -
4800-09 · Foundation Fundraising	\$ 3,545	\$ -	\$ -	\$ -	\$ -
4800-10 · Foundation Oper/Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -
4800-05 · Foundation Activity - Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total 4800-05 · Foundation Activity	\$ 3,545	\$ -	\$ -	\$ -	\$ -
4900-00 · Proceeds from COP's	\$ -	\$ -	\$ -	\$ -	\$ -
4975-00 · In-kind donations	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Revenues - Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Revenues	\$ 7,111	\$ 480	\$ 5,100	\$ 600	\$ 120
Income	\$ 1,854,076	\$ 1,810,686	\$ 1,853,125	\$ 2,415,123	\$ 604,437
EXPENSES					
Personnel Costs		\$ -	\$ -		\$ -
5020-00 · Salaries & Wages	\$ 670,198	\$ 734,160	\$ 706,500	\$ 704,665	\$ (29,495)
5022-00 · Substitutes Wages	\$ 17,907	\$ 23,640	\$ 20,000	\$ 20,000	\$ (3,640)
5023-00 · Severance & Phase down Wages	\$ -	\$ -	\$ -	\$ -	\$ -
5024-00 · Merit Bonuses	\$ 4,126	\$ 7,800	\$ 3,100	\$ 1,500	\$ (6,300)
5025-00 · Benefits		\$ -	\$ -	\$ -	\$ -
5030-00 · Group Health Insurance	\$ 93,976	\$ 121,800	\$ 101,000	\$ 114,889	\$ (6,911)
5040-00 · Group Dental Insurance	\$ 7,169	\$ 9,800	\$ 7,500	\$ 7,789	\$ (2,011)

5050-00 · Group Life Insurance	\$ 1,032	\$ 2,000	\$ 1,200	\$ 998	\$ (1,002)
5060-00 · Group Disability Insurance	\$ 4,584	\$ 7,100	\$ 3,100	\$ 2,292	\$ (4,808)
5070-00 · CCOERA Expense	\$ 16,697	\$ 18,800	\$ 21,288	\$ 17,880	\$ (920)
5080-00 · Worker's Comp Expense	\$ 5,670	\$ 6,400	\$ 5,530	\$ 5,600	\$ (800)
5085-00 · Employer Paid HSA	\$ 600	\$ 600	\$ 600	\$ 600	\$ -
5095-00 · Flex Account Fees	\$ 1,300	\$ 1,600	\$ 1,500	\$ 1,450	\$ (150)
5100-00 · Unemployment Benefits	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
6110-00 · Employer Social Security	\$ 40,953	\$ 47,400	\$ 44,950	\$ 41,827	\$ (5,573)
6115-00 · Employer Medicare	\$ 9,578	\$ 11,000	\$ 10,580	\$ 10,529	\$ (471)
5025-00 · Benefits - Other	\$ 174	\$ -	\$ -	\$ -	\$ -
Total 5025-00 · Benefits	\$ 181,733	\$ 241,500	\$ 197,248	\$ 218,854	\$ (22,646)
6235-00 · Travel & Meals	\$ 10,272	\$ 13,688	\$ 7,500	\$ 7,000	\$ (6,688)
6242-00 · Trustee Travel & Events	\$ 1,565	\$ 600	\$ 964	\$ 500	\$ (100)
6250-00 · Staff Events	\$ 998	\$ 1,000	\$ 1,200	\$ 1,000	\$ -
6240-00 · Education/Consultants	\$ 2,113	\$ 7,000	\$ 5,200	\$ 3,500	\$ (3,500)
6245-00 · Professional Certification	\$ 7,500	\$ 7,500	\$ 7,500	\$ 5,000	\$ (2,500)
Total Personnel Costs	\$ 896,411	\$ 1,036,888	\$ 949,212	\$ 962,019	\$ (74,869)
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
6300-00 · Office Supplies	\$ 9,327	\$ 11,300	\$ 7,000	\$ 5,400	\$ (5,900)
6305-00 · Youth Programming Supplies	\$ 13,410	\$ 9,500	\$ 16,000	\$ -	\$ (9,500)
6310-00 · Cataloging Supplies	\$ 1,696	\$ 1,440	\$ 3,200	\$ 3,000	\$ 1,560
Total Supplies	\$ 24,434	\$ 22,240	\$ 26,200	\$ 8,400	\$ (13,840)
Library Materials & Technology	\$ -	\$ -	\$ -	\$ -	\$ -
6349 · Library Materials	\$ -	\$ -	\$ -	\$ -	\$ -
6370-00 · Media Contingency	\$ 900	\$ 2,000	\$ -	\$ -	\$ (2,000)
6350-00 · Media	\$ 92,140	\$ 97,000	\$ 82,500	\$ 60,000	\$ (37,000)
6360-00 · Processing Fees	\$ 10,246	\$ 11,200	\$ 8,450	\$ 6,000	\$ (5,200)
6350-11 · Less Replacement Receipts	\$ (1,769)	\$ -	\$ (800)	\$ -	\$ -
6430-00 · Public Online Resources	\$ 3,984	\$ 12,000	\$ 12,000	\$ 11,500	\$ (500)
6349 · Library Materials - Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total 6349 · Library Materials	\$ 105,501	\$ 122,200	\$ 102,150	\$ 77,500	\$ (44,700)
6600 · Technology	\$ -	\$ -	\$ -	\$ -	\$ -
6607-00 · Technology- Equipment & Re	\$ 495	\$ -	\$ 2,000	\$ 5,000	\$ 5,000
6420-00 · Business Software & Apps	\$ 10,692	\$ 20,000	\$ 18,000	\$ 17,324	\$ (2,676)
6600-00 · Automation Software & Supp	\$ 69,477	\$ 77,000	\$ 74,000	\$ 52,000	\$ (25,000)
6603-00 · ILS Software	\$ 33,150	\$ 42,000	\$ 37,000	\$ 32,000	\$ (10,000)
6605-00 · Technology-R&D/Contingenc	\$ 3,064	\$ 8,000	\$ 8,000	\$ 3,000	\$ (5,000)
6610-00 · Computers	\$ 13,079	\$ -	\$ -	\$ 10,000	\$ 10,000
6620-00 · Computer Expense	\$ 4,589	\$ 8,000	\$ 5,000	\$ 4,000	\$ (4,000)
Total 6600 · Technology	\$ 134,546	\$ 155,000	\$ 144,000	\$ 123,324	\$ (31,676)
Total Library Materials & Technology	\$ 240,047	\$ 277,200	\$ 246,150	\$ 200,824	\$ (76,376)
Communications	\$ -	\$ -	\$ -	\$ -	\$ -
6520-00 · Telephone	\$ 13,278	\$ 13,650	\$ 14,000	\$ 14,396	\$ 746
6540-00 · Postage Expense	\$ 902	\$ 1,200	\$ 1,000	\$ 1,000	\$ (200)
6550-00 · Courier	\$ 6,975	\$ 15,855	\$ 16,050	\$ 16,320	\$ 465
6560-00 · Public Relations	\$ 1,019	\$ 750	\$ 750	\$ 750	\$ -
6570-00 · Advertising/Recruiting	\$ 2,324	\$ 500	\$ 1,600	\$ 1,500	\$ 1,000
6580-00 · Printing	\$ 4,756	\$ 6,000	\$ 5,000	\$ 9,980	\$ 3,980
6585-00 · Communications Contingency	\$ 561	\$ 750	\$ -	\$ -	\$ (750)
6595-00 · Special Events Contingency	\$ -	\$ -	\$ -	\$ -	\$ -
Total Communications	\$ 29,813	\$ 38,705	\$ 38,400	\$ 43,946	\$ 5,241
Facilities & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
6630-00 · Equipment	\$ 1,573	\$ 7,900	\$ 1,500	\$ 2,000	\$ (5,900)
6635-00 · Equipment Lease	\$ 8,938	\$ 10,000	\$ 8,900	\$ 5,760	\$ (4,240)
6640-00 · Building & Equipment Repairs	\$ 267	\$ 1,000	\$ 4,500	\$ 2,000	\$ 1,000
6649-00 · Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
6650-00 · Trash	\$ 3,040	\$ 3,200	\$ 3,500	\$ 2,784	\$ (416)
6651-00 · Water	\$ 6,546	\$ 3,600	\$ 6,800	\$ 5,483	\$ 1,883
6652-00 · Sewer	\$ 4,108	\$ 4,000	\$ 4,800	\$ 4,154	\$ 154

6654-00 · Electric	\$	33,849	\$	36,000	\$	36,000	\$	38,075	\$	2,075
6655-00 · Gas	\$	10,456	\$	13,620	\$	10,000	\$	11,571	\$	(2,049)
6649-00 · Utilities - Other	\$	-	\$	-	\$	-	\$	-	\$	-
Total 6649-00 · Utilities	\$	58,000	\$	60,420	\$	61,100	\$	62,067	\$	1,647
6660-00 · Rent Expense			\$	-	\$	-	\$	-	\$	-
6656-00 · Gas & Electric-Rental Units	\$	-	\$	-	\$	-	\$	1,720	\$	1,720
6665-00 · Maintenance Services			\$	-	\$	-	\$	-	\$	-
6667-12 · Maintenance Supplies	\$	14,097	\$	20,000	\$	13,000	\$	15,000	\$	(5,000)
6667-11 · Grounds Maintenance	\$	3,710	\$	7,500	\$	3,700	\$	4,700	\$	(2,800)
6667-03 · Building Cleaning	\$	8,810	\$	10,800	\$	25,000	\$	35,540	\$	24,740
6667-09 · Cleaning Supplies	\$	3,691	\$	2,900	\$	3,600	\$	3,600	\$	700
6667-05 · Fire/Security/Pest Monitoring	\$	3,453	\$	6,450	\$	5,600	\$	6,074	\$	(376)
6667-07 · Floor Mats & Linens	\$	4,150	\$	900	\$	4,000	\$	-	\$	(900)
6667-08 · Inspections	\$	2,720	\$	2,800	\$	2,800	\$	3,000	\$	200
6667-01 · Snow Removal	\$	18,759	\$	23,000	\$	20,000	\$	23,000	\$	-
6667-10 · Subcontract Labor	\$	-	\$	-	\$	-	\$	-	\$	-
6665-00 · Maintenance Services - Other	\$	133	\$	-	\$	-	\$	-	\$	-
Total 6665-00 · Maintenance Services	\$	59,523	\$	153,670	\$	153,700	\$	162,741	\$	9,071
6670-00 · Content & Liability Insurance	\$	22,840	\$	22,862	\$	21,050	\$	22,200	\$	(662)
6675-00 · Building Improvements	\$	1,108	\$	2,500	\$	2,500	\$	2,500	\$	-
6685-00 · Facilities & Maint Contingency	\$	9,793	\$	17,500	\$	-	\$	-	\$	-
Total Facilities & Maintenance	\$	151,264	\$	196,532	\$	177,250	\$	187,441	\$	(9,091)
Professional Services			\$	-	\$	-	\$	-	\$	-
6947-00 · Engineering/Consulting/Tech	\$	-	\$	1,600	\$	-	\$	-	\$	(1,600)
6950-00 · Legal Expense	\$	6,650	\$	10,000	\$	19,000	\$	10,000	\$	-
6955-00 · Accounting/Auditing	\$	14,619	\$	17,400	\$	12,000	\$	10,300	\$	(7,100)
6960-00 · County Treasurer Fees	\$	82,067	\$	82,066	\$	81,625	\$	111,054	\$	28,988
Professional Services - Other	\$	-	\$	-	\$	-	\$	-	\$	-
Total Professional Services	\$	103,336	\$	111,066	\$	112,625	\$	131,354	\$	20,288
Other Expenses			\$	-	\$	-	\$	-	\$	-
6948-00 · Credit Card Processing Fees	\$	1,908	\$	1,500	\$	1,170	\$	1,330	\$	(170)
6945-00 · Bank Service Charges	\$	466	\$	700	\$	720	\$	690	\$	(10)
6940-00 · Dues & Licenses	\$	2,939	\$	3,500	\$	3,700	\$	4,843	\$	1,343
6965-00 · Miscellaneous Expense	\$	1,691	\$	700	\$	110	\$	-	\$	(700)
6975-00 · In-kind Donations Expense	\$	-	\$	-	\$	-	\$	-	\$	-
8500-00 · Donations Expenditures	\$	5,826	\$	-	\$	-	\$	-	\$	-
State Grant										
8505-00 · State/Federal Grant Expense								5,500		5,500
Donation Expenses										
8510-00 · Programming Donation Expense	\$	376	\$	8,000	\$	8,000	\$	5,000	\$	(3,000)
Donation Expenses										
8520-00 · Designated Donation Expense	\$	-	\$	4,000	\$	4,000	\$	5,000	\$	1,000
NEW LINE ITEM										
8530-00 · Friends Supported Expenses	\$	-	\$	-	\$	-	\$	31,000	\$	31,000
Total 8500-00 · Donations Expenditures	\$	6,202	\$	12,000	\$	12,000	\$	46,500	\$	34,500
Total Other Expenses	\$	13,206	\$	18,400	\$	17,700	\$	53,363	\$	34,963
Total Expense	\$	1,458,511	\$	1,701,031	\$	1,567,537	\$	1,587,347	\$	(113,683)
Operating Net Income	\$	395,565	\$	109,655	\$	285,588	\$	827,775	\$	718,120
Capital Transfer In										
			\$	-	\$	-	\$	-	\$	-
			\$	-	\$	-	\$	-	\$	-
7105-00 · Inspection Services	\$	-	\$	-	\$	-	\$	-	\$	-
7115- Capital Transfer	\$	-	\$	-	\$	-	\$	627,770	\$	627,770
7112-00 Technology Computers	\$	-	\$	26,000	\$	21,000	\$	-	\$	(26,000)
7111-00 · Technology Capital Expenditures	\$	-	\$	11,000	\$	11,000	\$	-	\$	(11,000)
7110-00 · Capital Expenditures	\$	13,069	\$	100,000	\$	38,000	\$	70,000	\$	(30,000)
Total Capital Projects	\$	13,069	\$	137,000	\$	70,000	\$	697,770	\$	560,770
			\$	-	\$	-	\$	-	\$	-
6935-00 · Cost of Lease	\$	3,124	\$	2,000	\$	2,500	\$	2,500	\$	500
6936-00 · Principal on COP's	\$	130,000	\$	-	\$	-	\$	-	\$	-
6937-00 · Lease Purchase Principal	\$	-	\$	135,000	\$	135,000	\$	140,000	\$	5,000
6938-00 · Lease Interest Expense	\$	180,931	\$	174,863	\$	174,863	\$	172,163	\$	(2,700)

Total Building Debt Service	\$ 314,055	\$ 311,863	\$ 312,363	\$ 314,663	\$ 2,800
Total Other Expense	\$ 327,124	\$ 448,863	\$ 382,363	\$ 1,012,433	\$ 563,570
Net Income / Loss	\$ 68,442	\$ (339,207)	\$ (96,775)	\$ (184,657)	\$ 154,550

Total Expenses	\$ 1,785,634.46	\$ 2,149,893.30	\$ 1,949,899.85	\$ 2,599,779.96	\$ 449,886.66
	Percent of Total Expenses			2017	
Library Resources	6%			3%	
Technology	7%			5%	
Building Debt	15%			12%	
Facilities	9%			7%	
Facilities / Technology Capital	6%			27%	
Personnel	48%			37%	
Communication	2%			2%	
Other Expenses	1%			2%	
Professional Expenses	5%			5%	
Supplies and youth programming	1%			0%	
Total	100%			100%	