

Grand County Library District 2016 Approved Budget

| | 2015 Supplemental | | 2016 Approved Budget | | Variance |
|---|-------------------|---------------|----------------------|---------------|-------------|
| INCOME | | | | | |
| 4100-00 · General Property Taxes | \$ | 1,654,036 | \$ | 1,641,316 | \$ (12,720) |
| 4102-00 · County Taxes-Delinquent | \$ | (3,308) | \$ | (3,308) | \$ - |
| 4103-00 · Cnty Taxes-Delinquent Interest | \$ | 3,308 | \$ | 3,308 | \$ - |
| 4105-00 · Specific Ownership Taxes | \$ | 90,000 | \$ | 90,000 | \$ - |
| Total Tax Revenues | \$ | 1,744,036 | \$ | 1,731,316 | \$ (12,720) |
| Operating Revenues | \$ | - | \$ | - | \$ - |
| 4260-00 · Fines & Fees | \$ | 20,000 | \$ | 18,000 | \$ (2,000) |
| 4280-00 · Sales Discounts | \$ | - | \$ | - | \$ - |
| 4340-00 · Bank Interest Income | \$ | 4,500 | \$ | 6,500 | \$ 2,000 |
| 4350-00 · Donations-Operations | \$ | - | \$ | - | \$ - |
| 4370-00 · Friends of GC Library | \$ | 35,000 | \$ | 35,000 | \$ - |
| 4390-00 · General Donations | \$ | - | \$ | 3,000 | \$ 3,000 |
| 4395-00 · Designated Donations | \$ | - | \$ | 5,000 | \$ 5,000 |
| 4350-00 · Donations-Operations - Oth | \$ | - | \$ | - | \$ - |
| Total 4350-00 · Donations-Operations | | | | \$ | \$ - |
| 4600-00 · Other Grants | \$ | - | \$ | - | \$ - |
| 4400-00 · State Grants | \$ | - | \$ | 1,250 | \$ 1,250 |
| 4650-00 · E-Rate Discounts | \$ | 10,000 | \$ | - | \$ (10,000) |
| 4950-00 · Miscellaneous Revenue | \$ | - | \$ | 1,500 | \$ 1,500 |
| 4960-00 · Rental Income | \$ | 8,400 | \$ | 8,640 | \$ 240 |
| Operating Revenues - Other | \$ | - | \$ | - | \$ - |
| Total Operating Revenues | \$ | 77,900 | \$ | 78,890 | \$ 990 |
| Capital Revenues | \$ | - | \$ | - | \$ - |
| 4560 · Other Capital Revenue | \$ | - | \$ | - | \$ - |
| 4345-00 · Interest Income-Capital Funds | \$ | 7,500 | \$ | 480 | \$ (7,020) |
| 4346-00 - Draw on Capital | | | | \$ | \$ - |
| 4550-00 · Grants-Other | \$ | - | \$ | - | \$ - |
| 4800-00 · Building Donations | \$ | - | \$ | - | \$ - |
| 4800-01 · Building Donations-G | \$ | - | \$ | - | \$ - |

| | | | | | | |
|--|----|-------|----|-----|----|---------|
| 4800-03 · Building Donations-J | \$ | - | \$ | - | \$ | - |
| 4800-00 · Building Donations - Other | \$ | - | \$ | - | \$ | - |
| Total 4800-00 · Building Donations | \$ | - | \$ | - | \$ | - |
| 4800-05 · Foundation Activity | \$ | - | \$ | - | \$ | - |
| 4800-09 · Foundation Fundraising | \$ | - | \$ | - | \$ | - |
| 4800-10 · Foundation Oper/Fundraisir | \$ | - | \$ | - | \$ | - |
| 4800-05 · Foundation Activity - Other | \$ | - | \$ | - | \$ | - |
| Total 4800-05 · Foundation Activity | \$ | - | \$ | - | \$ | - |
| 4900-00 · Proceeds from COP's | \$ | - | \$ | - | \$ | - |
| 4975-00 · In-kind donations | \$ | - | \$ | - | \$ | - |
| Capital Revenues - Other | \$ | - | \$ | - | \$ | - |
| Total Capital Revenues | \$ | 7,500 | \$ | 480 | \$ | (7,020) |

| | | | | | | |
|---------------|----|-----------|----|-----------|----|----------|
| Income | \$ | 1,829,436 | \$ | 1,810,686 | \$ | (18,750) |
|---------------|----|-----------|----|-----------|----|----------|

EXPENSES

| | | | | | | |
|--|----|---------|----|---------|----|--------|
| Personnel Costs | \$ | - | \$ | - | \$ | - |
| 5020-00 · Salaries & Wages | \$ | 678,221 | \$ | 734,160 | \$ | 55,939 |
| 5022-00 · Substitutes Wages | \$ | 22,940 | \$ | 23,640 | \$ | 700 |
| 5023-00 · Severance & Phase down Wages | \$ | - | \$ | - | \$ | - |
| 5024-00 · Merit Bonuses | \$ | 4,800 | \$ | 7,800 | \$ | 3,000 |
| 5025-00 · Benefits | \$ | - | \$ | - | \$ | - |
| 5030-00 · Group Health Insurance | \$ | 112,000 | \$ | 121,800 | \$ | 9,800 |
| 5040-00 · Group Dental Insurance | \$ | 9,301 | \$ | 9,800 | \$ | 499 |
| 5050-00 · Group Life Insurance | \$ | 1,000 | \$ | 2,000 | \$ | 1,000 |
| 5060-00 · Group Disability Insurance | \$ | 6,100 | \$ | 7,100 | \$ | 1,000 |
| 5070-00 · CCOERA Expense | \$ | 15,800 | \$ | 18,800 | \$ | 3,000 |
| 5080-00 · Worker's Comp Expense | \$ | 6,173 | \$ | 6,400 | \$ | 227 |
| 5085-00 · Employer Paid HSA | \$ | - | \$ | 600 | \$ | 600 |
| 5095-00 · Flex Account Fees | \$ | 1,500 | \$ | 1,600 | \$ | 100 |
| 5100-00 · Unemployment Benefits | \$ | 15,000 | \$ | 15,000 | \$ | - |
| 6110-00 · Employer Social Security | \$ | 44,698 | \$ | 47,400 | \$ | 2,702 |

| | | | | | | |
|---|----|---------|----|-----------|----|----------|
| 6115-00 · Employer Medicare | \$ | 10,400 | \$ | 11,000 | \$ | 600 |
| 5025-00 · Benefits - Other | \$ | - | \$ | - | \$ | - |
| Total 5025-00 · Benefits | \$ | 221,972 | \$ | 241,500 | \$ | 19,528 |
| 6235-00 · Travel & Meals | \$ | 13,688 | \$ | 13,688 | \$ | - |
| 6242-00 · Trustee Travel & Events | \$ | - | \$ | 600 | \$ | 600 |
| 6250-00 · Staff Events | \$ | 1,000 | \$ | 1,000 | \$ | - |
| 6240-00 · Education/Consultants | \$ | 7,000 | \$ | 7,000 | \$ | - |
| 6245-00 · Professional Certification | \$ | 7,500 | \$ | 7,500 | \$ | - |
| Total Personnel Costs | \$ | 957,121 | \$ | 1,036,888 | \$ | 79,767 |
| Supplies | \$ | - | \$ | - | \$ | - |
| 6300-00 · Office Supplies | \$ | 13,800 | \$ | 11,300 | \$ | (2,500) |
| 6305-00 · Youth Programming Supplies | \$ | 5,000 | \$ | 9,500 | \$ | 4,500 |
| 6310-00 · Cataloging Supplies | \$ | 1,440 | \$ | 1,440 | \$ | - |
| Total Supplies | \$ | 20,240 | \$ | 22,240 | \$ | 2,000 |
| Library Materials & Technology | \$ | - | \$ | - | \$ | - |
| 6349 · Library Materials | \$ | - | \$ | - | \$ | - |
| 6370-00 · Media Contingency | \$ | 6,000 | \$ | 2,000 | \$ | (4,000) |
| 6350-00 · Media | \$ | 102,000 | \$ | 97,000 | \$ | (5,000) |
| 6360-00 · Processing Fees | \$ | 6,200 | \$ | 11,200 | \$ | 5,000 |
| 6350-11 · Less Replacement Receipts | \$ | - | \$ | - | \$ | - |
| 6430-00 · Public Online Resources | \$ | 15,000 | \$ | 12,000 | \$ | (3,000) |
| 6349 · Library Materials - Other | \$ | - | \$ | - | \$ | - |
| Total 6349 · Library Materials | \$ | 129,200 | \$ | 122,200 | \$ | (7,000) |
| 6600 · Technology | \$ | - | \$ | - | \$ | - |
| 6607-00 · Technology- Equipment & F | \$ | 3,000 | \$ | - | \$ | (3,000) |
| 6420-00 · Business Software & Apps | \$ | 17,000 | \$ | 20,000 | \$ | 3,000 |
| 6600-00 · Automation Software & Sup | \$ | 74,000 | \$ | 77,000 | \$ | 3,000 |
| 6603-00 · ILS Software | \$ | 47,000 | \$ | 42,000 | \$ | (5,000) |
| 6605-00 · Technology-R&D/Continger | \$ | 3,000 | \$ | 8,000 | \$ | 5,000 |
| 6610-00 · Computers | \$ | 18,000 | \$ | - | \$ | (18,000) |
| 6620-00 · Computer Expense | \$ | 6,000 | \$ | 8,000 | \$ | 2,000 |
| Total 6600 · Technology | \$ | 168,000 | \$ | 155,000 | \$ | (13,000) |

| | | | | | | |
|---|----|---------|----|---------|----|----------|
| Total Library Materials & Technology | \$ | 297,200 | \$ | 277,200 | \$ | (20,000) |
| Communications | \$ | - | \$ | - | \$ | - |
| 6520-00 · Telephone | \$ | 13,650 | \$ | 13,650 | \$ | - |
| 6540-00 · Postage Expense | \$ | 1,500 | \$ | 1,200 | \$ | (300) |
| 6550-00 · Courier | \$ | 15,855 | \$ | 15,855 | \$ | - |
| 6560-00 · Public Relations | \$ | 750 | \$ | 750 | \$ | - |
| 6570-00 · Advertising/Recruiting | \$ | 500 | \$ | 500 | \$ | - |
| 6580-00 · Printing | \$ | 6,000 | \$ | 6,000 | \$ | - |
| 6585-00 · Communications Contingency | \$ | 750 | \$ | 750 | \$ | - |
| 6595-00 · Special Events Contingency | \$ | - | \$ | - | \$ | - |
| Total Communications | \$ | 39,005 | \$ | 38,705 | \$ | (300) |
| Facilities & Maintenance | \$ | - | \$ | - | \$ | - |
| 6630-00 · Equipment | \$ | 4,000 | \$ | 7,900 | \$ | 3,900 |
| 6635-00 · Equipment Lease | \$ | 14,500 | \$ | 10,000 | \$ | (4,500) |
| 6640-00 · Building & Equipment Repairs | \$ | 13,350 | \$ | 1,000 | \$ | (12,350) |
| 6650-00 · Trash | \$ | 14,000 | \$ | 3,200 | \$ | (10,800) |
| 6649-00 · Utilities | \$ | - | \$ | - | \$ | - |
| 6656-00 · Gas & Electric-Rental Units | \$ | 1,500 | \$ | - | \$ | (1,500) |
| 6655-00 · Gas | \$ | 54,100 | \$ | 13,620 | \$ | (40,480) |
| 6651-00 · Water | \$ | - | \$ | 3,600 | \$ | 3,600 |
| 6654-00 · Electric | \$ | - | \$ | 36,000 | \$ | 36,000 |
| 6652-00 · Sewer | \$ | - | \$ | 4,000 | \$ | 4,000 |
| 6649-00 · Utilities - Other | \$ | - | \$ | - | \$ | - |
| Total 6649-00 · Utilities | \$ | 101,450 | \$ | 79,320 | \$ | (22,130) |
| 6660-00 · Rent Expense | \$ | - | \$ | - | \$ | - |
| 6665-00 · Maintenance Services | \$ | - | \$ | - | \$ | - |
| 6667-12 · Maintenance Supplies | \$ | 2,350 | \$ | 20,000 | \$ | 17,650 |
| 6667-11 · Grounds Maintenance | \$ | 5,500 | \$ | 7,500 | \$ | 2,000 |
| 6667-03 · Building Cleaning | \$ | 10,800 | \$ | 10,800 | \$ | - |
| 6667-09 · Cleaning Supplies | \$ | 2,000 | \$ | 2,900 | \$ | 900 |
| 6667-05 · Fire & Security Monitoring | \$ | 5,490 | \$ | 6,450 | \$ | 960 |
| 6667-07 · Floor Mats & Linens | \$ | 1,500 | \$ | 900 | \$ | (600) |

| | | | | | | | |
|-------------|---|----|-----------|----|-----------|----|----------|
| | 6667-08 · Inspections | \$ | 2,800 | \$ | 2,800 | \$ | - |
| | 6667-01 · Snow Removal | \$ | 26,000 | \$ | 23,000 | \$ | (3,000) |
| | 6667-10 · Subcontract Labor | \$ | - | \$ | - | \$ | - |
| | 6665-00 · Maintenance Services - Oth | \$ | - | \$ | - | \$ | - |
| | Total 6665-00 · Maintenance Services | \$ | 56,440 | \$ | 74,350 | \$ | 17,910 |
| | 6670-00 · Content & Liability Insurance | \$ | 22,162 | \$ | 22,862 | \$ | 700 |
| | 6675-00 · Building Improvements | \$ | 5,250 | \$ | 2,500 | \$ | (2,750) |
| | 6685-00 · Facilities & Maint Contingency | \$ | 15,000 | \$ | 17,500 | \$ | 2,500 |
| | Total Facilities & Maintenance | \$ | 200,302 | \$ | 196,532 | \$ | (3,770) |
| | Professional Services | \$ | - | \$ | - | \$ | - |
| | 6947-00 · Engineering/Consulting/Tech | \$ | - | \$ | 1,600 | \$ | 1,600 |
| | 6950-00 · Legal Expense | \$ | 10,000 | \$ | 10,000 | \$ | - |
| | 6955-00 · Accounting/Auditing | \$ | 30,938 | \$ | 17,400 | \$ | (13,538) |
| | 6960-00 · County Treasurer Fees | \$ | 82,702 | \$ | 82,066 | \$ | (636) |
| | Professional Services - Other | \$ | - | \$ | - | \$ | - |
| | Total Professional Services | \$ | 123,640 | \$ | 111,066 | \$ | (12,574) |
| | Other Expenses | \$ | - | \$ | - | \$ | - |
| | 6948-00 · Credit Card Processing Fees | \$ | 800 | \$ | 1,500 | \$ | 700 |
| | 6945-00 · Bank Service Charges | \$ | 700 | \$ | 700 | \$ | - |
| | 6940-00 · Dues & Licenses | \$ | 3,500 | \$ | 3,500 | \$ | - |
| | 6965-00 · Miscellaneous Expense | \$ | 1,700 | \$ | 700 | \$ | (1,000) |
| | 6975-00 · In-kind donations expense | \$ | - | \$ | - | \$ | - |
| | 8500-00 · Donations Expenditures | \$ | - | \$ | - | \$ | - |
| | 8510-00 · External Grant Media | \$ | - | \$ | 8,000 | \$ | 8,000 |
| New account | 8520-00 Discretionary Funds | \$ | - | \$ | 4,000 | \$ | 4,000 |
| | 8500-00 · Donations Expenditures - O | \$ | 6,000 | \$ | - | \$ | (6,000) |
| | Total 8500-00 · Donations Expenditures | \$ | - | \$ | - | \$ | - |
| | Total Other Expenses | \$ | 12,700 | \$ | 18,400 | \$ | 5,700 |
| | Total Expense | \$ | 1,650,208 | \$ | 1,701,031 | \$ | 50,823 |
| | Operating Net Income | \$ | 179,228 | \$ | 109,655 | \$ | (69,573) |
| | Capital Transfer In | \$ | 50,000 | \$ | 137,000 | \$ | 87,000 |

| | | | | | | |
|--|----|-----------|----|-----------|----|----------|
| | \$ | - | \$ | - | \$ | - |
| | \$ | - | \$ | - | \$ | - |
| 7105-00 · Inspection Services | \$ | - | \$ | - | \$ | - |
| 7115- Capital Transfer | | | | | | |
| 7112-00 Technology Computers | \$ | 18,000 | \$ | 26,000 | \$ | 8,000 |
| 7111-00 · Technology Capital Expenditures | \$ | - | \$ | 11,000 | \$ | 11,000 |
| 7110-00 · Capital Expenditures | \$ | 32,000 | \$ | 100,000 | \$ | 68,000 |
| Total Capital Projects | \$ | 50,000 | \$ | 137,000 | \$ | 87,000 |
| | \$ | - | \$ | - | \$ | - |
| 6935-00 · Cost of Lease | \$ | 2,000 | \$ | 2,000 | \$ | - |
| 6936-00 · Principal on COP's | \$ | - | \$ | - | \$ | - |
| 6937-00 · Lease Purchase Principal | \$ | 130,000 | \$ | 135,000 | \$ | 5,000 |
| 6938-00 · Lease Interest Expense | \$ | 183,000 | \$ | 174,863 | \$ | (8,138) |
| Total Building Debt Service | \$ | 315,000 | \$ | 311,863 | \$ | (3,138) |
| Total Other Expense | \$ | 315,000 | \$ | 311,863 | \$ | (3,138) |
| Net Income / Loss | \$ | (135,772) | \$ | (202,207) | \$ | (66,435) |