

Grand County Library District General Fund 2022-Amended

	2021 Audited Actuals	2022 Adopted Budget	2022 Estimated Actuals	2022 Amended Budget	2022 Budget Variance
Beginning Fund Balance	3,791,463	4,321,499	4,343,807	4,343,807	22,308
Ordinary Income/Expense					-
Income					-
Tax Revenues					-
4100-00 · General Property Tax	2,721,761	3,168,587	3,180,000	3,180,000	11,413
4102-00 · County Taxes-Delinq	(4,838)	-	(5,728)	(5,728)	(5,728)
4103-00 · Cnty Taxes-Delinque	4,508	-	6,406	6,406	6,406
4105-00 · Specific Ownership T	210,858	180,000	187,500	187,500	7,500
Total Tax Revenues	2,932,289	3,348,587	3,368,178	3,368,178	19,591
Operating Revenues					-
4260-00 · Fines					-
4261-00 · Fees	8,404	7,100	9,093	9,093	1,993
4262-00 · Replacement of medi	1,443	1,200	1,430	1,430	230
4340-00 · Bank Interest Income	7,777	7,200	54,630	54,630	47,430
4350-00 · Donations-Operations					-
4380-00 · In Kind Donations	4,580	1,500	17,116	17,116	15,616
4390-00 · General Donations	13,260	5,000	13,562	13,562	8,562
4395-00 · Designated Donator	3,000	-	-	-	-
4350-00 · Donations-Operat	-	-	-	-	-
Total 4350-00 · Donations-Ope	20,840	6,500	30,678	30,678	24,178
4400-00 · State Grants	59,562	11,931	12,900	12,900	969
4600-00 · Other Grants	3,000	4,200	4,200	4,200	-
4650-00 · E-Rate Discounts	-	-	-	-	-
4950-00 · Miscellaneous Rever	18,943	1,000	3,500	3,500	2,500
4960-00 · Rental Income	11,400	12,000	12,000	12,000	-
Total Operating Revenues	131,369	51,131	128,431	128,431	77,300
Capital Revenues					-
4560 · Other Capital Revenue					-
4345-00 · Interest Income-Capi	114	240	1,702	1,702	1,462
4550-00 · Grants-Other		-	-	-	-
4800-00 · Building Donations		-	-	-	-
4800-01 · Building Donations-(-	2,000	-	-	(2,000)
4800-03 · Building Donations-	1,950	2,000	-	-	(2,000)
4800-00 · Building Donations ·	-	-	-	-	-
Total 4800-00 · Building Donati	1,950	4,000	-	-	(4,000)
4900-00 · Proceeds from COP's	-	-	-	-	-
4975-00 · In-Kind donations	-	-	-	-	-

	2021 Audited Actuals	2022 Adopted Budget	2022 Estimated Actuals	2022 Amended Budget	2022 Budget Variance
Total Capital Revenues	2,064	4,240	1,702	1,702	(2,538)
Total Income	3,065,722	3,403,958	3,498,311	3,498,311	94,353
Designated Reserves-Non-Spec	647,000	647,000	647,000	647,000	-
TOTAL AVAILABLE RESOURCES	6,210,185	7,078,457	6,642,774	6,642,774	(435,683)
Expense					
Personnel Costs					
5020-00 · Salaries & Wages	836,039	925,735	959,953	959,953	34,218
5023-00 · Severance & Phase c	-	-	-	-	-
5024-00 · Merit	15,370	31,261	31,261	31,261	-
5025-00 · Benefits					
5030-00 · Group Health Insura	128,804	153,338	144,602	144,602	(8,736)
5040-00 · Group Dental Insura	8,213	9,814	9,065	9,065	(749)
5050-00 · Group Life Insuranc	1,248	1,397	1,400	1,400	3
5060-00 · Group Disability Inst	3,087	3,187	3,300	3,300	113
5070-00 · CCOERA Expense	20,368	24,581	24,500	24,500	(81)
5080-00 · Worker's Comp Expe	6,606	6,102	5,055	5,055	(1,047)
5095-00 · Flex Account Fees	-	-	-	-	-
5096-00 · Accident Account Fe	2,811	3,346	3,126	3,126	(220)
5100-00 · Unemployment Bene	-	15,000	-	-	(15,000)
6110-00 · Employer Social Sec	51,640	56,585	62,335	62,335	5,750
6115-00 · Employer Medicare	12,077	13,423	14,578	14,578	1,155
Total 5025-00 · Benefits	235,208	286,773	267,961	267,961	(18,812)
6235-00 · Travel & Meals	11,546	10,000	17,000	17,000	7,000
6240-00 · Education/Consultan	2,638	7,840	5,000	5,000	(2,840)
6242-00 · Trustee Travel & Eve	909	2,000	150	150	(1,850)
6245-00 · Professional Certific	4,000	4,000	4,000	4,000	-
6250-00 · Staff Events	2,055	2,500	3,000	3,000	500
Total Personnel Costs	1,107,765	1,270,110	1,288,325	1,288,325	18,215
Supplies					
6300-00 · Office Supplies	6,083	6,695	6,790	6,790	95
6305-00 · Programming Suppli	19,969	25,000	25,000	25,000	-
6310-00 · Cataloging Supplies	1,780	2,000	1,500	1,500	(500)
Total Supplies	27,832	33,695	33,290	33,290	(405)
Library Materials & Technology					
6349 · Library Materials					
6350-00 · Media	92,584	110,000	110,000	110,000	-
6355-00 · E-Media					
6350-11 · Less Replacement R	-	-	9,900	9,900	9,900
6360-00 · Processing Fees	8,680	9,900			(9,900)

	2021 Audited Actuals	2022 Adopted Budget	2022 Estimated Actuals	2022 Amended Budget	2022 Budget Variance
6430-00 · Public Online Resou	6,831	14,335	14,472	14,472	137
6349 · Library Materials - Othe	-	-	-	-	-
Total 6349 · Library Materials	108,095	134,235	134,372	134,372	137
6600 · Technology					-
6405-00 · Technology-Equipm	3,959	4,000	4,130	4,130	130
6420-00 · Business Software &	16,570	17,061	17,000	17,000	(61)
6601-00 · Automation Softwar	52,496	57,267	58,082	58,082	815
6603-00 · ILS Software	35,938	34,500	36,287	36,287	1,787
6605-00 · Technology-R&D	2,696	3,000	1,081	1,081	(1,919)
6608-00 · Broadband/Internet	10,660	11,661	11,028	11,028	(633)
6610-00 · Computers	19,626	12,500	14,890	14,890	2,390
6620-00 · Computer Expense	3,385	4,000	2,723	2,723	(1,277)
Total 6600 · Technology	145,330	143,989	145,221	145,221	1,232
Total Library Materials & Techn	253,425	278,224	279,593	279,593	1,369
Communications					-
6520-00 · Telephone	21,791	22,170	21,800	21,800	(370)
6540-00 · Postage Expense	816	935	1,000	1,000	65
6550-00 · Courier	17,208	21,592	21,261	21,261	(331)
6560-00 · Public Relations	1,407	2,000	2,400	2,400	400
6570-00 · Advertising/Recruitin	3,604	1,350	2,689	2,689	1,339
6580-00 · Printing	6,788	7,022	7,271	7,271	249
Total Communications	51,614	55,069	56,421	56,421	1,352
Facilities & Maintenance					-
6630-00 · Equipment	4,093	2,500	5,050	5,050	2,550
6635-00 · Equipment Lease	5,647	5,647	5,647	5,647	-
6640-00 · Building & Equipmer	6,488	5,000	23,651	23,651	18,651
6649-00 · Utilities					-
6650-00 · Trash	4,619	4,860	5,200	5,200	340
6651-00 · Water	6,077	6,011	5,685	5,685	(326)
6652-00 · Sewer	5,310	5,316	5,035	5,035	(281)
6654-00 · Electric	32,916	34,300	32,780	32,780	(1,520)
6655-00 · Gas	11,983	11,947	18,000	18,000	6,053
Total 6649-00 · Utilities	60,905	62,434	66,700	66,700	4,266
6660-00 · Rent Expense					-
6656-00 · Gas & Electric-Rent	-	-	-	-	-
6660-00 · Rent Expense - Othe	-	-	-	-	-
Total 6660-00 · Rent Expense	-	-	-	-	-
6665-00 · Maintenance Services					-
6667-01 · Snow Removal	15,817	20,000	16,000	16,000	(4,000)
6667-03 · Building Cleaning	78,198	82,903	80,700	80,700	(2,203)
6667-05 · Fire/Security/Pest M	4,032	4,588	4,032	4,032	(556)
6667-08 · Inspections	1,580	2,150	1,475	1,475	(675)

	2021 Audited Actuals	2022 Adopted Budget	2022 Estimated Actuals	2022 Amended Budget	2022 Budget Variance
6667-09 · Cleaning Supplies	3,461	4,350	3,700	3,700	(650)
6667-11 · Grounds Maintenance	6,559	7,000	5,000	5,000	(2,000)
6667-12 · Maintenance Supplies	18,379	15,000	18,000	18,000	3,000
Total 6665-00 · Maintenance Services	128,026	135,991	128,907	128,907	(7,084)
6670-00 · Content & Liability Insurance	28,101	28,600	38,215	38,215	9,615
6675-00 · Building Improvements	-	-	-	-	-
Total Facilities & Maintenance	233,260	240,173	268,170	268,170	27,997
Professional Services					
6947-00 · Engineering/Consulting	-	-	-	-	-
6950-00 · Legal Expense	802	10,000	-	-	(10,000)
6955-00 · Accounting/Auditing	8,390	10,000	9,232	9,232	(768)
6960-00 · County Treasurer Fees	136,088	153,420	165,000	165,000	11,580
Total Professional Services	145,280	173,420	174,232	174,232	812
Other Expenses					
6940-00 · Dues & Licenses	3,863	6,304	6,033	6,033	(271)
6945-00 · Bank Service Charge	43	-	690	690	690
6948-00 · Credit Card Processing	1,018	1,140	1,146	1,146	6
6965-00 · Miscellaneous Expenses	1,750	-	3,510	3,510	3,510
6975-00 · In-Kind Donations Expense	-	-	16,681	16,681	16,681
8500-00 · Donations Expenditures					
8505-00 · State/Federal Grant Income	15,517	11,931	12,900	12,900	969
8510-00 · General Donation Expense	1,159	2,500	240	240	(2,260)
8520-00 · Designated Donations	11,539	4,200	4,200	4,200	-
8530-00 · Friends Supported Expenses	-	-	-	-	-
8530-01 · Friends Media Expenses	-	-	-	-	-
8530-02 · Friends Program Expenses	-	-	-	-	-
Total 8500-00 · Donations Expenses	28,215	18,631	17,340	17,340	(1,291)
Total Other Expenses	34,889	26,075	45,400	45,400	19,325
Total Operating Expense	1,854,065	2,076,766	2,145,431	2,145,431	68,665
Net Ordinary Income	1,211,657	1,327,192	1,352,880	1,352,880	25,688
Other Income/Expense					
Other Expense					
Capital Projects					
7105-00 · Inspection Services	-	-	-	-	-
7110-00 · Capital Expenditures	41,516	78,950	93,950	93,950	15,000
Total Capital Projects	41,516	78,950	93,950	93,950	15,000
Building Debt Service					
6935-00 · Cost of Lease	2,500	2,700	2,500	2,500	(200)
6937-00 · Lease Purchase Principal	535,000	555,000	555,000	555,000	-
6938-00 · Lease Interest Expense	100,800	82,400	82,400	82,400	-
Total Building Debt Service	638,300	640,100	639,900	639,900	(200)

	2021 Audited Actuals	2022 Adopted Budget	2022 Estimated Actuals	2022 Amended Budget	2022 Budget Variance
Total Other Expense	679,816	719,050	733,850	733,850	14,800
Net Other Income	(679,816)	(719,050)	(733,850)	(733,850)	(14,800)
Total Expenditures	2,533,881	2,795,816	2,879,281	2,879,281	83,465
Net Income (Loss)	531,841	608,141	619,030	619,030	10,889
					-
Other Financing Sources Used					-
9510-00 · Transfer from Found	6,500	-	-	-	-
9520-00 · Friends of GC Librar	14,000	10,000	13,000	13,000	3,000
Total Other Financing	20,500	10,000	16,000	16,000	6,000
<u>Net Position</u>	<u>552,341</u>	<u>618,141</u>	<u>635,030</u>	<u>635,030</u>	16,889
Appropriated Reserves	-	25,000	25,000	25,000	-
					-
Ending Fund Balance	4,343,807	4,914,640	4,953,837	4,953,837	39,197
Net Change in Fund Balance	552,344	593,141	610,030	610,030	16,889

**Grand County Library District
Special Revenue Fund
2023**

	2021 Audited Actuals	2022 Adopted Budget	2022 Estimated Actuals	2023 Proposed Budget	2023 Budget Variance
Beginning Fund Balance	87,814	101,527	101,527	107,967	6,440
Ordinary Income/Expense					-
Income					-
43400 · Direct Public Support					-
43410 · Corporate Contributions	1,056	800	720	700	(100)
43420 · Foundation Contributions	7,144	7,000		2,500	(4,500)
43430 · Government Grants					-
43440 · Gifts in Kind - Goods					-
43441 · Gifts in Kind - Services					-
43450 · Individ, Business Contributio	8,034	-	8,800	7,000	7,000
43460 · Bequests					-
44800 · United Way, CFC Contributio	1,604				-
44900 · Release from Restriction					-
43400 · Direct Public Support - Other					-
Total 43400 · Direct Public Support	17,838	7,800	9,520	10,200	2,400
45000 · Investments					
45030 · Interest-Savings, Short-term	8	10	7	6	(4)
45050 · Dividend Income					-
45100 · Unrealized Gain (Loss) on In	5,575				-
45200 · Realized Gain/(Loss) on Sale					-
45000 · Investments - Other					-
Total 45000 · Investments	5,583	10	7	6	(4)
46400 · Other Types of Income					-
49000 · Miscellaneous Revenue					-
46400 · Other Types of Income - Other					-
Total 46400 · Other Types of Income	-	-	-	-	-
47000 · Program Income					-
47230 · Membership Dues					-
47240 · Program Service Fees					-
47250 · Author Talks	789	1,250			(1,250)
47251 · Book Sales					-
47252 · Ticket Sales			188	200	200
47253 · Author Talks-Other					-
47000 · Program Income - Other					-
Total 47000 · Program Income	789	1,250	188	200	(1,050)
Total Income	24,210	9,060	9,715	10,406	1,346
50000 · Direct Library Support					-

	2021 Audited Actuals	2022 Adopted Budget	2022 Estimated Actuals	2023 Proposed Budget	2023 Budget Variance
Total COGS			-	-	-
Gross Profit	24,210	9,060	9,715	10,406	1,346
Designated Reserves-Non-Spendabl	-	-	-	-	-
TOTAL AVAILABLE RESOURCES TO	112,022	110,587	111,242	118,373	7,786
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	339	1,000	200	1,000	-
62140 · Legal Fees	-	250		250	-
62150 · Outside Contract Services	289	1,000	550	1,000	-
62100 · Contract Services - Other	-	-			-
Total 62100 · Contract Services	628	2,250	750	2,250	-
63000 · Operations					
63100 · Advertising & Promotion	877	750	450	500	(250)
63150 · Bank Service Charges	597	500	580	600	100
63200 · Books, Subscriptions, Refere	-	25		25	-
63250 · Business Registration Fees	10	70	86	80	10
63480 · Reception/Events	500	500		-	(500)
63500 · Insurance - Liability, D and O	852	900	918	1,000	100
63520 · Postage, Mailing Service	-	100	24	100	-
63550 · Printing and Copying	-	500		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				2,000	2,000
63000 · Operations - Other					-

	2021 Audited Actuals	2022 Adopted Budget	2022 Estimated Actuals	2023 Proposed Budget	2023 Budget Variance
Total 63000 · Operations	2,836	3,345	2,058	4,805	1,460
63555 · Supplies					-
63580 · Office Supplies					-
63590 · General Other Supplies	-	50		50	-
63570 · Supplies-Technology/Software	330	100		100	-
Total 63555 · Supplies	330	150	-	150	-
63950 · Volunteer Expenses	-	96			(96)
65000 · Payroll Expenses					-
65100 · Other Types of Expenses					-
65110 · Author Talks					-
65111 · Book Sales			292	250	250
65112 · Event Expenses	473	1,250	175	1,000	(250)
65113 · Sales Tax for Books					-
65110 · Book Talk-Other					-
Total 65110 · Book Talk	473	1,250	467	1,250	-
Total Expense	4,265	7,091	3,275	8,455	1,364
Net Ordinary Income	19,945	1,969	6,440	1,951	(18)
Other Income/Expense					
Other Income					
70000 · Temporarily Restricted Activities	6,500				-
70100 · Contributions for Future Period					-
70200 · Release of Restriction					-
70000 · Temporarily Restricted Activity - Other					-
Total 70000 · Temporarily Restricted Activities	6,500	-	-	-	-
Total Other Income	13,000	-	-	-	-
Other Expense					
Transfer to other funds	(6,500)	-	-	-	-
Total Other Expense	(6,500)	-	-	-	-
Net Other Income					-
Net Income (Loss)	19,973	1,969	6,440	1,951	(18)
Ending Fund Balance	114,257	103,496	107,967	109,918	6,422