

2019 Approved Final Budget with 2018 Actuals1.12.2019

	A	B	C	D	E	F	G	H
1	Proposed 2019 Budget with actuals from December 31, 2018. 2018 Actual to be Approved							
2	Delta County Public Library District 2019 Budget							
3								
4			2016 Actual	2017 Actual		2018 Approved	2018 Actual	2019 Approved
5	REVENUE							
6		OPERATING REVENUE						
7	400A	Property Taxes-Delta Cnty	945,846	935,003		884,953	883,423	878,721
8	405A	Delinquent Tax-Paid	1,517	1,759			385	-
9	410A	Interest on Taxes	2,971	4,504		3,000	2,723	1,500
10	415A	Spec Ownership Tax	141,665	165,951		138,000	160,247	138,000
11	420A	Sales Taxes	87,967	87,967		87,967	87,967	87,967
12	435A	Property Tx-Montrose	12,968	11,994		13,970	13,523	14,049
13	40000	Total Tax Revenue	1,192,934	1,207,178		1,127,890	1,148,267	1,120,237
14								
15	440A-R	Fines	21,128	20,779		20,000	18,035	19,150
16	445A-R	Fees	23,225	22,113		21,000	19,078	18,950
17	456A-R	Book Sales	2,963	3,219		3,000	3,126	3,350
18	40100	Total Operating Revenue	47,316	46,111		44,000	40,239	41,450
19								
20		Donations for Collection	0	810				
21		Donations for Programs	6,030	0				
22		Don-Furn-Eqpt/Computers	0	0				
23		Don-Landscaping	0	0				
24	453A-R	Desig Donations - SRP	0	4,824		5,000	5,539	5,000
25	458A-R	Donations-Unrestricted	5,996	3,729		4,000	3,008	2,000
26	459A-R	Designated Donations	9,859	9,463		10,000	1,161	10,000
27	40300	Total Donation Revenue	21,885	18,826		19,000	9,707	17,000
28								
29	463	Erate	81,176	40,052		19,000	19,906	10,000
30	467	Erate Pri -2	23,385					8,000
31	465	Income From Testing					390	
32	469	Misc Grants	1,503	142				
33	470	State Grant for Libraries	9,152	9,033		9,033	9,026	9,026

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34	475	Literacy Grants	201,234	107,508		16,000	24,170	10,000
35	40400	Grant Operating Revenue	316,450	156,735		44,033	53,491	37,026
36								
37	451	Capital-Delta Cnty-Eqpt	50,000	50,000		50,000	50,000	50,000
38	460T01	Delta Capital Projects	330	2,735				
39		State Historical Fund Grant				35,000	30,186	
40		City of Delta Capital Building						
41	460	Cedaredge Capital Projects	0	2,798				
42	460	Crawford Capital Projects	0	0				
43	460T03	Hotchkiss Capital Projects	0	25,000				
44	460T09	Paonia Capital Projects	1,568	0				
45	40600	Total Capital Project Revenue	51,898	80,533		85,000	80,186	50,000
46								
47	442	Cash Over (Short)					-9	
48	475A	Misc Income	1,084	857			1,133	
49	480A	Interest Income-Savings	5,264	9,259		6,000	18,329	15,000
50	40700	Total Other Revenue	6,348	10,116		6,000	19,453	15,000
51								
52								
53		Revenue Total	1,636,831	1,519,499		1,325,923	1,351,344	1,280,713
54								
55	EXPENSE							
56		Personnel						
57	700	Wages & Salaries	636,031	650,047		611,000	614,906	657,000
58	710	Substitutes	23,207	27,339		24,000	24,350	24,000
59	720	Payroll Tax Expense	50,283	54,892		52,000	51,585	52,140
60	730	Health Ins	50,582	56,785		60,000	37,310	42,500
61	740	Workers Comp	3,407	1,828		4,000	2,821	3,160
62	745	AFLAC Svc Fee	82	79		100	0	0
63	750	Employees Assist Prop	1,086	1,010		900	806	900

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64	755	IRA Plan Expense	8,329	10,144		12,000	11,913	15,000
65	50110	Personnel Primary Costs	773,007	802,124		764,000	743,691	794,700
66								
67	575	Travel/Mileage	6,620	7661		7,000	9,143	8,500
68	585	Professional Development/Workshops	4,386	2103		5,000	3,668	6,000
69	705	Contingency	0	0		5,000	0	5,000
70	50120	Personnel Costs Other	11,006	9,764		17,000	12,812	19,500
71	50100	Total Personnel	784,013	811,888		781,000	756,503	814,200
72								
73		Administration						
74	505	Advertising /Printing	2,251	1635		2,500	3,598	12,500
75	510	Bank Fees	734	122		150	147	150
76	550	Movie Licensing	1,155	0		500		
77	555	Professional Dues & Subscriptions	1,460	2658		2,000	2,716	3,500
78	565	Telephone	9,167	7405		8,000	7,395	8,000
79	650	Postage	1,548	1,619		1,500	2,228	2,500
80	50200	Total Administration	16,315	13,439		14,650	16,084	26,650
81								
82	500	Auditor	3,500	3500		3,500	3,600	3,600
83	501	Bookkeeping	13,433	9650		14,000	6,915	-
84	525	Foundation Exp	139	12		0	0	-
85	530	Insurance - Board	1,484	2618		1,350	1,770	1,800
86	535	Insurance - Prop	22,578	12766		13,000	12,816	13,000
87	540	Legal & Consulting	636	820		850	0	1,000
88	545	Employers Council	2,110	2035		2,100	2,017	2,000
89	546	Special District Association					0	-
90	580	Treasurer's Fee	19,008	19031		20,000	18,001	19,500
91	760	Contracted Serv-Misc	2,500	1,000		0	8,800	24,000
92	762	Contract Labor-Janitorial	27,609	41,358		42,000	48,420	42,000
93	765	Contract Labor - Payroll		1,215			0	

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94	50300	Total Professional Fees	92,997	94,005		96,800	102,340	106,900
95								
96	515	Courier	2,905	4000		4,000	4,330	4,350
97	520	ILL Fees	25	60		75	0	75
98	645	Outsourcing/Book Processing	3,182	3,355		3,500	2,486	3,000
99	675	Electronic Platforms	30,156	33,279		31,000	28,421	29,000
100	680	Internet Access	61,224	47,857		30,300	25,122	28,000
101	682	Network/Internet Maint/Support	207	0				
102	683	Marmott IT Services	51,567	63,199		65,000	68,602	70,660
103	685	Software	5,886	445				
104	690	Sirsi/Dynix	32,820	32,043		32,700	32,652	34,000
105	770	Copiers	14,972	15,213		16,000	15,984	16,500
106	50400	Total General Operating	202,944	199,451		182,575	177,598	185,585
107								
108		Collections						
109	600	Books	56,643	55,204		60,000	57,600	55,000
110	605	Audio Books	6,195	9,850		9,000	9,537	9,000
111	612	Music CDs	55	77				
112	615	Audio/Visual Materials	14,633	14,370		16,000	15,963	16,000
113	620	Periodicals	2,275	1,410		2,000	2,576	2,600
114	625	Electronic Mtls in Collection	6,164	6,000		7,000	6,000	6,000
115	50500	Total Collections	85,965	86,911		94,000	91,676	88,600
116								
117		Supplies						
118	630	Computer Assessories	716	527		1,000	542	1,000
119	635	Janitorial Supplies	2,356	2,114		2,750	1,422	2,500
120	639 & 640	Office/Operating Supplies	14,111	10,861		11,500	13,049	12,000
121	660	Program Supplies	8,021	8,244		9,000	3,410	4,000
122	661	Designated Donations - Programs		1,182			1,024	
123	663	Designated Donations - SRP					5,539	5,000

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124	50600	Total Materials/Supplies	25,204	22,928		24,250	24,986	24,500
125								
126	560	Rent	3,042	3322		3,000	3,182	3,100
127	774	Landscaping Maint	286	1,851		2,000	2,229	2,000
128	775	Repr & Maint(non-capital)	16,031	12,389		15,000	13,057	18,000
129	780	Utilities-Electric	33,546	34,500		36,000	35,615	37,650
130	782	Utilities-Gas	4,011	3,702		4,200	3,095	3,200
131	784	Utilities-Other	9,324	4,875		8,500	6,872	6,250
132	50700	Total Facilities	66,240	60,639		68,700	64,049	70,200
133								
134		Capital						
135	777	Bldg R&M (Capital)	36,795	39,950		30,000	11,560	15,000
136	790	Electronic/Computer Eqpt	3,329	22,116		15,000	24,413	20,000
137	793	Furniture	3,114	5,094		5,000	5,209	2,500
138	794	Office Eqpt	4,440	5,062		5,000	3,455	2,500
139	50800	Total Capital	47,678	72,222		55,000	44,637	40,000
140	800	Reimbursements					514	
141								
142								
143		Total Expenditures	1,321,356	1,361,483		1,316,975	1,278,386	1,356,635
144								
145		Other Expenditures						
146								
147		Misc. Grant Expense	0	0		0		-
148								
149		Literacy Expenditures						
150	700Z	Literacy Wages	107,416	53,744			21,240	
151	720Z	Lit Payroll Tax Expense	8,540	4,292			2,130	
152	***Z	Other Literacy Expense	85,280	49,472			1,363	10,000
153	50900	Literacy Program Expense	201,236	107,508			24,732	10,000

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154								
155								
156								
157								
158		Building Capital Expenditures						
159	910	Cedaredge Capital Projects		2,798				
160	911	Delta Capital Projects	330	2,446			10,146	49,250
161		City of Delta: Capital Projects						
162		State Historic Fund Grant				35,000	35,000	
163	912	Hotchkiss Capital Projects		25,000			1,487	2,250
164	914	Crawford Capital Projects		0				4,500
165	915	Paonia Capital Projects	1,568	0				9,000
166	52000	Library Branch Capital Expense	1,898	30,244		35,000	46,633	65,000
167								
168		Total Other Expense	203,134	137,752		35,000	71,364	75,000
169		Total Expense	1,524,489	1,499,235		1,351,975	1,349,751	1,431,635
170								
171								
172								
173	Available Funds							
174		Total Revenue	1,636,831	1,519,499		1,325,923	1,351,344	1,280,713
175		Total Expense	-1,524,489	-1,499,235		-1,351,975	-1,349,751	-1,431,635
176		Added to or Subtracted from Reserves	112,341	20,264		-26,052	1,593	-150,922
177								
178		Reserves Fund Balance	824,863	1,018,825		1,039,089	1,013,037	862,115
179		TABOR Restricted/3% Fiscal Year Spending		-40,559		-40,559	-40,559	-40,999
180		Operating Restricted 20%		-271,374		-270,395	-270,395	-273,327
181		Unassigned Revenue Balance		706,892		728,135	702,083	454,808
182								
183	Footnote: The 2018 Reserves Fund balance is increased by \$1,593 due to an increase in miscellaneous revenue							

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184		Operating disbursement						
185								
186	Footnote: The 2019 Reserves Fund balance is reduced by \$150,534 for the following items:							
187		Capital project disbursement						65,000
188		Operating disbursement						85,534