

Upper San Juan Library District Proposed 2027 Budget

	2025 Actuals	Approved 2026	Proposed 2027
INCOME AND REVENUE			
INCOME			
Gifts/Donations Unrestricted	\$ 9,280.56	\$ 9,000.00	\$ 6,000.00
Gifts/Donations Restricted	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00
Grants	\$ 93,803.41		
Foundation Grants			\$ 50,000.00
Collection Grants		\$ 6,132.00	\$ 6,273.00
Program Grants		\$ 24,000.00	\$ 18,000.00
Training Grants		\$ 1,500.00	\$ 1,500.00
Total Grants restricted		\$ 31,632.00	\$ 75,773.00
TOTAL GIFTS AND GRANTS	\$ 93,803.41	\$ 45,632.00	\$ 86,773.00
Interest Income	\$ 47,433.83	\$ 40,000.00	\$ 35,000.00
Foundation rent	\$ 1,200.00	\$ 1,200.00	\$ -
Other income	\$ 240,402.48	\$ 500.00	\$ 500.00
Tax Income			
Abatements	\$ (2,012.19)	\$ (2,000.00)	\$ 2,004.54
General Property Tax	\$ 896,287.37	\$ 914,688.03	\$ 905,935.91
Specific Ownership tax	\$ 76,272.15	\$ 70,000.00	\$ 70,000.00
Misc. Tax income	\$ -	\$ 20,000.00	\$ 22,943.24
Total Tax Income	\$ 970,547.33	\$ 1,002,688.03	\$ 1,000,883.69
Total Income	\$ 1,365,667.61	\$ 1,121,652.03	\$ 1,123,156.69
Revenue			
Book Sale (In House)	\$ 639.15	\$ 600.00	\$ 800.00
Copies	\$ 9,204.09	\$ 10,000.00	\$ 11,000.00
Lost books/ILL	\$ 1,061.48	\$ 800.00	\$ 750.00
Other Revenue (& Library Cards)	\$ 282.61	\$ 250.00	\$ 400.00
Use of Equipment (Lamination)	\$ 843.00	\$ 600.00	\$ 600.00
Total Revenue	\$ 12,030.33	\$ 12,250.00	\$ 13,550.00
Total Income and Revenue	\$ 1,377,697.94	\$ 1,133,902.03	\$ 1,136,706.69
EXPENDITURES			

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Operating Expenses			
Building Expenses			
Fire Alarm Monitoring	\$ 540.00	\$ 990.00	\$ 600.00
Building Maintenance	\$ 1,234.49	\$ 1,000.00	\$ 1,250.00
	\$ -	\$ -	
Janitorial service	\$ 14,753.48	\$ 19,300.00	\$ -
Janitorial supplies		\$ 2,500.00	\$ 2,000.00
Landscape/Grounds Maintenance	\$ 41.07	\$ 500.00	\$ 1,000.00
Snow Removal	\$ 1,969.32	\$ 5,000.00	\$ 4,500.00
Trash	\$ 1,499.99	\$ 1,512.00	\$ 1,512.00
Utilities			
Electricity	\$ 7,717.04	\$ 8,200.00	\$ 8,000.00
Gas	\$ 178.44	\$ -	\$ -
Geothermal	\$ 5,410.34	\$ 10,833.00	\$ 10,000.00
Water & Sewer	\$ 2,503.22	\$ 6,300.00	\$ 8,000.00
<i>Total Utilities</i>	\$ 15,809.04	\$ 25,333.00	\$ 26,000.00
Window Cleaning	\$ -	\$ 1,000.00	\$ 1,000.00
Total Building Expenses	\$ 35,847.39	\$ 57,135.00	\$ 37,862.00
Library Office Expenses			
Accounting & Budgeting	\$ 5,696.50	\$ 5,500.00	\$ 6,000.00
Auditing/Tax Return	\$ 15,500.00	\$ 15,750.00	\$ 16,000.00
Credit Card Fees	\$ 468.17	\$ 330.00	\$ 1,000.00
Equipment/Furniture/Fixtures < \$500	\$ 355.36	\$ 500.00	\$ 500.00
Equipment Maint & Parts	\$ 1,240.87	\$ 1,250.00	\$ 1,000.00
Insurance - Bonding Insurance	\$ 365.00	\$ 400.00	\$ 100.00
Insurance - Errors & Omissions	\$ 2,540.00	\$ 2,700.00	\$ 2,985.00
Insurance - Liability/Contents/Bldg.	\$ 7,883.00	\$ 9,560.00	\$ 12,132.00
Internet/ISP	\$ 3,431.52	\$ 3,114.00	\$ 3,500.00
Legal Services	\$ 94.19	\$ 500.00	\$ 500.00
Maintenance Agmts & Licenses			
Hardware Maint Agmts (Copier)	\$ 2,526.22	\$ 3,000.00	\$ 2,700.00
Software Maintenance licenses	\$ 7,913.75	\$ 13,600.00	\$ 16,430.00

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Total Maintenance Agreements	\$ 10,439.97	\$ 16,600.00	\$ 19,130.00
Office Supplies	\$ 5,299.20	\$ 3,500.00	\$ 4,000.00
Postage/PO Box	\$ 1,099.88	\$ 1,200.00	\$ 1,200.00
Sales Tax Expense	\$ 125.44	\$ 300.00	\$ 200.00
Storage	\$ 1,777.95	\$ 2,500.00	\$ 1,250.00
Telephone	\$ 2,607.70	\$ 2,610.00	\$ 2,700.00
Total Library Office Expenses	\$ 58,924.75	\$ 66,314.00	\$ 72,197.00
Outside Contractors			
IT Consulting	\$ 14,554.30	\$ 14,000.00	\$ 14,000.00
Independent Contractors	\$ 8,138.75	\$ -	
Courier Service (ILL)	\$ 7,231.92	\$ 7,500.00	\$ 6,440.00
Total Outside Contractors	\$ 29,924.97	\$ 21,500.00	\$ 20,440.00
Programs			
Children's Programs	\$ 3,552.07	\$ 2,500.00	\$ 2,000.00
Teen Programs	\$ 557.55	\$ 1,000.00	\$ 1,500.00
Adult Programs (AS,ESL,PALS)	\$ 1,939.10	\$ 3,000.00	\$ 4,000.00
Summer Reading	\$ 2,024.76	\$ 2,500.00	\$ 2,000.00
Grant funded programs		\$ 24,000.00	\$ 18,000.00
Total Programs	\$ 8,073.48	\$ 26,500.00	\$ 27,500.00
Public Relations			
Outreach/Marketing/PR	\$ 2,152.26	\$ 2,000.00	\$ 1,500.00
Flowers	\$ -	\$ 250.00	\$ 100.00
Printing		\$ 2,200.00	\$ 1,000.00
Volunteers & Staff	\$ 822.41	\$ 700.00	\$ 700.00
V&S Background Checks	\$ 312.95	\$ 400.00	\$ 500.00
Total Public Relations	\$ 3,287.62	\$ 5,550.00	\$ 3,800.00
Public Use Materials			
Electronic Databases	\$ 19,430.85	\$ 13,500.00	\$ 13,318.00

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Lost Item Expenses	\$ 156.89	\$ 150.00	\$ 150.00
Non-Print Material			
Audio Books -- adults & youth	\$ 7,248.40	\$ 6,000.00	\$ 6,000.00
DVD -- adults & youth	\$ 3,944.74	\$ 4,000.00	\$ 4,000.00
Downloadable Audio/E-Books/Magazines	\$ 11,000.00	\$ 17,000.00	\$ 13,250.00
Total Non-Print Material	\$ 41,780.88	\$ 40,650.00	\$ 36,718.00
Books	\$ 41,678.36	\$ 42,000.00	\$ 41,990.00
Subscriptions	\$ 2,353.27	\$ 2,400.00	\$ 3,000.00
<i>Total Print Material</i>	\$ 44,031.63	\$ 44,400.00	\$ 44,990.00
<i>Grant Funded Collections</i>		\$ 6,132.00	\$ 6,273.00
Total Public Use Materials		\$ 91,182.00	\$ 87,981.00
Total Collections and Programs	\$ 85,812.51	\$ 117,682.00	\$ 115,481.00
TOTAL OPERATING EXPENSES	\$ 226,072.93	\$ 279,051.00	\$ 249,780.00
Staff Education			
Conferences/Workshops	\$ 1,825.32	\$ 1,800.00	\$ 2,300.00
Membership	\$ 2,299.48	\$ 2,570.00	\$ 2,100.00
Travel	\$ 77.41	\$ 5,000.00	\$ 3,300.00
Training grant expenses		\$ 1,500.00	\$ 1,500.00
Total Staff Education	\$ 4,202.21	\$ 10,870.00	\$ 9,200.00
CAPITAL OUTLAY			
Furniture/Fixtures/Equipment > \$500	\$ 7,274.82	\$ -	\$ -
Landscaping (Improvements)	\$ -	\$ -	\$ -
Master Plan Expenses	\$348,886	\$ -	\$ -
Microfilm Digitization	\$ -	\$ -	\$ -
Technology > \$500		\$ -	\$ -
IT Equipment - New	\$ 19,534.80	\$ -	
Phone System	\$ -	\$ -	\$ -
Software - New	\$ 1,377.75	\$ -	\$ -
Technology > \$500 - Other	\$ 11,219.65	\$ -	\$ -
Total Capital Outlay	\$ 388,292.83	\$ -	\$ -

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FIXED EXPENSES			
Treasure's Fee (3% Property Tax Revenue)	\$ 26,856.77	\$ 26,829.39	\$ 30,026.51
Lease repayment			\$ 131,850.49
Total Fixed Expenses	\$ 26,856.77	\$ 26,829.39	\$ 161,877.00
BENEFITS AND PERSONNEL			
Benefits			
Mileage Reimbursement	\$ 998.56	\$ 1,250.00	\$ 1,250.00
Insurance Allowance	\$ 29,500.00	\$ 36,000.00	\$ 30,000.00
Social Security - 6.2	\$ 29,162.62	\$ 33,320.16	\$ 33,799.09
Medicare - 1.45	\$ 6,820.28	\$ 7,792.62	\$ 7,904.63
Retirement 4% FT salaries	\$ 10,809.81	\$ 15,238.11	\$ 13,636.54
State Unemployment 0.3%	\$ 940.58	\$ 1,612.27	\$ 1,635.44
Workman's Comp 0.3%	\$ 695.00	\$ 1,612.27	\$ 1,635.44
Employee Assistance Program	\$ 7,041.70	\$ 3,521.00	\$ 7,200.00
<i>Total Benefits</i>	\$ 85,968.55	\$ 100,346.43	\$ 97,061.14
Personnel			
Regular Salaries	\$ 367,971.11	\$ 533,421.97	\$ 539,146.65
Substitute	\$ 4,711.43	\$ 4,000.00	\$ 6,000.00
Holiday Pay	\$ 18,197.66		
PTO	\$ 42,458.90		
End of year incentive pay	\$ 6,562.50		
<i>Total Personnel</i>	\$ 439,901.60	\$ 537,421.97	\$ 545,146.65
Total Benefits and Personnel	\$ 525,870.15	\$ 637,768.40	\$ 642,207.79
Total Expenditures	\$ 1,253,061.23	\$ 954,518.79	\$ 1,063,064.79
Net change in fund balance	\$ 80,493.17	\$ 187,339.60	\$ 73,641.90
Operating Reserve Fund Balance beginning of year	\$ 1,174,527.11	\$ 1,040,663.01	\$ 628,002.61
Transfer to Capital Improvement Fund	\$ (214,357.27)	\$ (600,000.00)	\$ (100,000.00)
Operating Reserve Fund Balance end of year	\$ 1,040,663.01	\$ 628,002.61	\$ 601,644.51