

Upper San Juan Library District Adopted 2026 Budget

	2024 Actuals	2025 Actuals	Proposed 2026
INCOME AND REVENUE			
INCOME			
Gifts/Donations	\$ 10,743.19	\$ 9,280.56	\$ 9,000.00
Gifts/Donations Restricted	\$ 300.00	\$ 3,000.00	\$ 5,000.00
Grants	\$ 44,585.96	\$ 93,803.41	
Collection Grants			\$ 6,132.00
Program Grants			\$ 24,000.00
Training Grants			\$ 1,500.00
Foundation rent	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Other income		\$ 240,402.48	\$ 500.00
Tax Income			
Abatements	\$ (1,960.40)	\$ (2,012.19)	\$ (2,000.00)
General Property Tax	\$ 941,433.69	\$ 896,287.37	\$ 914,688.03
Specific Ownership tax	\$ 74,920.18	\$ 76,272.15	\$ 70,000.00
Misc. Tax income		\$ -	\$ 20,000.00
Total Tax Income	\$ 1,014,393.47	\$ 970,547.33	\$ 1,002,688.03
Total Income	\$ 1,070,022.62	\$ 1,318,233.78	\$ 1,050,020.03
Revenue			
Book Sale (In House)	\$ 1,886.10	\$ 639.15	\$ 600.00
Copies	\$ 10,215.41	\$ 9,204.09	\$ 10,000.00
Lost books/ILL	\$ 844.84	\$ 1,061.48	\$ 800.00
Other Revenue (& Library Cards)	\$ 250.25	\$ 282.61	\$ 250.00
Use of Equipment (Lamination)	\$ 1,480.14	\$ 843.00	\$ 600.00
Interest Income	\$ 56,755.94	\$ 47,433.83	\$ 40,000.00
Scholarship(s) Income	\$ 500.00	\$ -	
Total Revenue	\$ 71,932.68	\$ 59,464.16	\$ 52,250.00
Total Income and Revenue	\$ 1,141,955.30	\$ 1,377,697.94	\$ 1,102,270.03
EXPENDITURES			
Operating Expenses			

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Building Expenses			
Fire Alarm Monitoring	\$ 993.00	\$ 540.00	\$ 990.00
Building Maintenance	\$ 3,272.30	\$ 1,234.49	\$ 1,000.00
Carpet Cleaning	\$ 2,690.00	\$ -	\$ -
Janitorial service	\$ 14,400.00	\$ 14,753.48	\$ 19,300.00
Janitorial supplies			\$ 2,500.00
Landscape/Grounds Maintenance	\$ 431.03	\$ 41.07	\$ 500.00
Snow Removal	\$ 2,282.50	\$ 1,969.32	\$ 5,000.00
Trash	\$ 1,549.01	\$ 1,499.99	\$ 1,512.00
Utilities			
Electricity	\$ 7,171.23	\$ 7,717.04	\$ 8,200.00
Gas	\$ 304.07	\$ 178.44	\$ -
Geothermal	\$ 4,346.77	\$ 5,410.34	\$ 10,833.00
Water & Sewer	\$ 4,769.45	\$ 2,503.22	\$ 6,300.00
<i>Total Utilities</i>	\$ 16,591.52	\$ 15,809.04	\$ 25,333.00
Window Cleaning	\$ -	\$ -	\$ 1,000.00
<i>Total Building Expenses</i>	\$ 42,209.36	\$ 35,847.39	\$ 57,135.00
Library Office Expenses			
Accounting & Budgeting	\$ 3,807.75	\$ 5,696.50	\$ 5,500.00
Auditing/Tax Return	\$ 1,000.00	\$ 15,500.00	\$ 15,750.00
Credit Card Fees	\$ 98.65	\$ 468.17	\$ 330.00
Equipment/Furniture/Fixtures < \$500	\$ 219.12	\$ 355.36	\$ 500.00
Equipment Maint & Parts	\$ 895.01	\$ 1,240.87	\$ 1,250.00
Insurance - Bonding Insurance	\$ 465.00	\$ 365.00	\$ 400.00
Insurance - Errors & Omissions	\$ 2,540.00	\$ 2,540.00	\$ 2,700.00
Insurance - Liability/Contents/Bldg.	\$ 7,313.00	\$ 7,883.00	\$ 9,560.00
Internet/ISP	\$ 3,386.18	\$ 3,431.52	\$ 3,114.00
Legal Services	\$ -	\$ 94.19	\$ 500.00
Maintenance Agmts & Licenses			
Hardware Maint Agmts (Copier)	\$ 3,534.00	\$ 2,526.22	\$ 3,000.00
Software Maintenance licenses	\$ 5,887.33	\$ 7,913.75	\$ 13,600.00
<i>Total Maintenance Agreements</i>	\$ 9,421.33	\$ 10,439.97	\$ 16,600.00

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Office Supplies	\$ 7,407.56	\$ 5,299.20	\$ 3,500.00
Postage/PO Box	\$ 708.56	\$ 1,099.88	\$ 1,200.00
Sales Tax Expense	\$ 137.83	\$ 125.44	\$ 300.00
Storage	\$ 1,160.00	\$ 1,777.95	\$ 2,500.00
Telephone	\$ 2,302.06	\$ 2,607.70	\$ 2,610.00
<i>Total Library Office Expenses</i>	\$ 40,862.05	\$ 58,924.75	\$ 66,314.00
Outside Contractors			
IT Consulting	\$ 2,845.00	\$ 14,554.30	\$ 14,000.00
Independent Contractors	\$ -	\$ 8,138.75	\$ -
Courier Service (ILL)	\$ 7,153.72	\$ 7,231.92	\$ 7,500.00
<i>Total Outside Contractors</i>	\$ 2,845.00	\$ 29,924.97	\$ 21,500.00
Programs			
Children's Programs	\$ 1,945.47	\$ 3,552.07	\$ 2,500.00
Teen Programs	\$ 2,009.53	\$ 557.55	\$ 1,000.00
Adult Programs (AS,ESL,PALS)	\$ 3,199.15	\$ 1,939.10	\$ 3,000.00
Summer Reading	\$ 1,664.28	\$ 2,024.76	\$ 2,500.00
Grant funded programs			\$ 24,000.00
<i>Total Programs</i>	\$ 8,818.43	\$ 8,073.48	\$ 26,500.00
Public Relations			
Outreach/Marketing/PR	\$ 3,332.95	\$ 2,152.26	\$ 2,000.00
Flowers	\$ -	\$ -	\$ 250.00
Printing			\$ 2,200.00
Volunteers & Staff	\$ 1,587.31	\$ 822.41	\$ 700.00
V&S Background Checks	\$ 558.95	\$ 312.95	\$ 400.00
<i>Total Public Relations</i>	\$ 5,479.21	\$ 3,287.62	\$ 5,550.00
Public Use Materials			
Electronic Databases	\$ 15,106.89	\$ 19,430.85	\$ 13,500.00
Lost Item Expenses	\$ 7.95	\$ 156.89	\$ 150.00

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Non-Print Material			
Audio Books -- adults & youth	\$ 6,835.81	\$ 7,248.40	\$ 6,000.00
DVD -- adults & youth	\$ 2,773.34	\$ 3,944.74	\$ 4,000.00
Downloadable Audio/E-Books/Magazines	\$ 14,038.87	\$ 11,000.00	\$ 17,000.00
Music	\$ -		
<i>Total Non-Print Material</i>	\$ 38,762.86	\$ 41,780.88	\$ 40,650.00
Books	\$ 23,722.00	\$ 41,678.36	\$ 42,000.00
Subscriptions	\$ 2,004.24	\$ 2,353.27	\$ 2,400.00
<i>Total Print Material</i>	\$ 25,726.24	\$ 44,031.63	\$ 44,400.00
<i>Grant Funded Collections</i>			\$ 6,132.00
<i>Total Public Use Materials</i>			
	\$ 64,489.10	\$ 85,812.51	\$ 91,182.00
Staff Education			
Conferences/Workshops	\$ 710.00	\$ 1,825.32	\$ 1,800.00
Membership	\$ 2,261.00	\$ 2,299.48	\$ 2,570.00
Travel	\$ 1,239.83	\$ 77.41	\$ 5,000.00
Training grant expenses			\$ 1,500.00
<i>Total Staff Education</i>	\$ 4,210.83	\$ 4,202.21	\$ 10,870.00
Total Operating Expenses	\$ 168,913.98	\$ 226,072.93	\$ 279,051.00
CAPITAL OUTLAY			
Furniture/Fixtures/Equipment > \$500	\$ 529.95	\$ 7,274.82	\$ -
Landscaping (Improvements)	\$ -	\$ -	\$ -
Master Plan Expenses	\$ 187,454.82	\$348,886	\$ -
Microfilm Digitization	\$ -	\$ -	\$ -
Technology > \$500			\$ -
IT Equipment - New	\$ 1,112.50	\$ 19,534.80	\$ -
Phone System		\$ -	\$ -
Software - New	\$ 1,343.00	\$ 1,377.75	\$ -
Technology > \$500 - Other	\$ 750.00	\$ 11,219.65	\$ -
Total Capital Outlay	\$ 191,190.27	\$ 388,292.83	\$ -

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FIXED EXPENSES			
Treasure's Fee (3% Property Tax Revenue)	\$ 26,611.45	\$ 26,856.77	\$ 26,829.39
Total Fixed Expenses	\$ 26,611.45	\$ 26,856.77	\$ 26,829.39
BENEFITS AND PERSONNEL			
Benefits			
Mileage Reimbursement	\$ 65.65	\$ 998.56	\$ 1,250.00
Insurance Allowance	\$ 29,681.82	\$ 29,500.00	\$ 36,000.00
Social Security - 6.2	\$ 23,498.84	\$ 29,162.62	\$ 33,320.16
Medicare - 1.45	\$ 5,495.71	\$ 6,820.28	\$ 7,792.62
Retirement	\$ 8,621.00	\$ 10,809.81	\$ 15,238.11
State Unemployment 0.3%	\$ 760.50	\$ 940.58	\$ 1,612.27
Workman's Comp 0.3%	\$ 588.00	\$ 695.00	\$ 1,612.27
Employee Assistance Program	\$ 3,520.85	\$ 7,041.70	\$ 3,521.00
<i>Total Benefits</i>	\$ 72,232.37	\$ 85,968.55	\$ 100,346.43
Personnel			
Regular Salaries	\$ 282,697.13	\$ 367,971.11	\$ 533,421.97
Substitute	\$ 1,282.50	\$ 4,711.43	\$ 4,000.00
Holiday Pay	\$ 12,821.35	\$ 18,197.66	
PTO	\$ 40,637.80	\$ 42,458.90	
End of year incentive pay	\$ 11,750.00	\$ 6,562.50	
<i>Total Personnel</i>	\$ 349,188.78	\$ 439,901.60	\$ 537,421.97
Total Benefits and Personnel	\$ 421,421.15	\$ 525,870.15	\$ 637,768.40
Total Expenditures	\$ 808,136.85	\$ 1,167,092.68	\$ 916,819.40
Net change in fund balance	\$ 328,871.11	\$ 210,605.26	\$ 185,450.63
Operating Reserve Fund Balance beginning of year	\$ 845,656.00	\$ 1,174,527.11	\$ 1,170,775.10
Transfer to Capital Improvement Fund		\$ (214,357.27)	\$ (600,000.00)
Operating Reserve Fund Balance end of year	\$ 1,174,527.11	\$ 1,170,775.10	\$ 756,225.73