

Elbert County Library District dba Pines & Plains Libraries 2026 DRAFT Budget							
		Audit Quickbook		2024	2025	2026	
		Category	Line	Actual	Approved	Proposed	
			Item		Budget	Budget	
Revenues							
Non-Operating Revenue							
	Property Tax	Property Tax		\$ 1,644,051.00	\$ 1,696,604.00	\$ 1,814,952.00	
	SOT Tax	Specific Ownership Tax		\$ 233,832.00	\$ 170,000.00	\$ 150,000.00	
	Interest on Taxes	Interest		\$ -	\$ -	\$ -	
	Investment Income	Interest		\$ 33,035.00	\$ 25,000.00	\$ 36,000.00	
	Grants CO State Library	Contributions & Grants		\$ 9,706.00	\$ 10,058.00	\$ 9,811.00	
	Other Grants	Contributions & Grants		\$ 51,934.00	\$ -		
Total Non-Operating Revenue		Total Revenues			\$ 1,901,662.00	\$ 2,010,763.00	
Operating Revenue							
	P&PL Meeting Room			\$ -	\$ 500.00	\$ 500.00	
	Copies, Faxes & Fees			\$ -	\$ 3,500.00	\$ 3,500.00	
	Miscellaneous			\$ -	\$ 1,000.00	\$ 1,000.00	
Total Operating Revenue				\$ 4,192.00	\$ 5,000.00	\$ 5,000.00	
TOTAL REVENUE				\$ 1,976,750.00	\$ 1,906,662.00	\$ 2,015,763.00	
Expenditures							
Salaries and Benefits							
	Library Director	Salaries and Be	16010	\$ -	\$ 118,650.00	\$ 124,583.00	
	Admin Asst	Salaries and Be	16011	\$ -	\$ 22,500.00	\$ 23,467.00	
	Branch Managers	Salaries and Be	16015	\$ -	\$ 235,000.00	\$ 253,180.00	
	Library Service Leads	Salaries and Be	16026	\$ -	\$ 155,000.00	\$ 162,416.00	
	Library Service Technicians	Salaries and Be	16020	\$ -	\$ 171,000.00	\$ 180,340.00	
	Activity Services Guides	Salaries and Be	16021	\$ -	\$ 85,000.00	\$ 96,656.00	
	Substitutes	Salaries and Be	16025	\$ -	\$ 20,000.00	\$ 22,000.00	
	Health & Dental Insurance	Salaries and Be	26060	\$ -	\$ 73,450.00	\$ 80,000.00	
	HSA Contributions	Salaries and Benefits		\$ -	\$ 3,600.00	\$ -	
	HSA Fees	Salaries and Benefits		\$ -	\$ 135.00	\$ -	
	Workers Compensation x 0.0025	Salaries and Be	20670	\$ -	\$ 2,100.00	\$ 2,200.00	
	PERA x 0.1580	Salaries and Be	26080	\$ -	\$ 120,000.00	\$ 136,300.00	
	Medicare x 0.0145	Salaries and Be	26085	\$ -	\$ 11,800.00	\$ 12,510.00	
	Unemployment Insurance x 0.002	Salaries and Be	26090	\$ -	\$ 3,500.00	\$ 3,500.00	
	FAMLI x .0045	Salaries and Benefits		\$ -	\$ 3,700.00	\$ 3,900.00	
				\$ 889,434.00	\$ 1,025,435.00	\$ 1,101,052.00	
Facilities							
	Current Capital Improvements	Facilities	97671	\$ -	\$ 50,000.00	\$ 50,000.00	
	Rent - Simla	Facilities	56810	\$ -	\$ 24,000.00	\$ 24,000.00	
	Property/Liability/D&O Insurance	Facilities	56820	\$ -	\$ 22,000.00	\$ 22,000.00	
	Building Repair & Maintenance	Facilities	46750	\$ -	\$ 25,000.00	\$ 25,000.00	
	Furniture/Equipment Repair	Facilities	46650	\$ -	\$ 7,875.00	\$ 7,875.00	
	Grounds Maintenance	Facilities	46753	\$ -	\$ 12,000.00	\$ 12,000.00	
	Janitorial Service	Facilities	46755	\$ -	\$ 14,000.00	\$ 14,000.00	
	Janitorial Supplies	Facilities	36335	\$ -	\$ 3,000.00	\$ 3,000.00	
	Double EI - Simla Utilities	Facilities	46780	\$ -	\$ 4,440.00	\$ 4,884.00	
	Electric, Gas, and Water	Facilities	46780	\$ -	\$ 23,000.00	\$ 25,300.00	
	Trash	Facilities	46785	\$ -	\$ 3,600.00	\$ 3,600.00	
	Telephone	Facilities	46770	\$ -	\$ 13,000.00	\$ 13,000.00	
	Internet	Facilities	46644	\$ -	\$ 5,200.00	\$ 10,000.00	
	Total Facilities			\$ 191,916.00	\$ 207,115.00	\$ 214,659.00	
Programs & Outreach							
	CO State Grant	Programs & Ou	37335	\$ -	\$ 9,824.00	\$ 9,811.00	
	Other Grants	Programs & Ou	37335	\$ -	\$ -	\$ -	
	Summer Reading Program	Programs & Ou	77340	\$ -	\$ 14,000.00	\$ 14,000.00	
	Other Library Programs - District	Programs & Ou	77350D	\$ -	\$ 1,500.00	\$ 1,500.00	
	Other Library Programs - Elizabeth	Programs & Ou	77350E	\$ -	\$ 5,000.00	\$ 6,000.00	
	Other Library Programs - Elbert	Programs & Ou	77350ES	\$ -	\$ 1,000.00	\$ 1,000.00	
	Other Library Programs - Kiowa	Programs & Ou	77350K	\$ -	\$ 4,000.00	\$ 4,000.00	
	Other Library Programs - Simla	Programs & Ou	77350S	\$ -	\$ 4,000.00	\$ 4,000.00	
	Total Programs & Outreach			\$ 32,004.00	\$ 39,324.00	\$ 40,311.00	

Technology & Support Services								
	IT Specialist/Support	Technology & S	46670	\$ -	\$ 30,000.00	\$ 30,000.00		
	Integrated Library System	Technology & S	46675	\$ -	\$ 6,500.00	\$ 6,500.00		
	Hardware	Technology & S	46640	\$ -	\$ 12,000.00	\$ 12,000.00		
	Software & Peripherals	Technology & S	46642	\$ -	\$ 6,000.00	\$ 6,000.00		
	Total Technology & Support Services			\$ 50,443.00	\$ 54,500.00	\$ 54,500.00		
Library Materials								
	Printed Materials - Elizabeth	Library Material	36310E	\$ -	\$ 21,000.00	\$ 21,000.00		
	Printed Materials - Elbert	Library Material	36310ES	\$ -	\$ 3,000.00	\$ 3,000.00		
	Printed Materials - Kiowa	Library Material	36310K	\$ -	\$ 13,647.00	\$ 13,647.00		
	Printed Materials - Simla	Library Material	36310S	\$ -	\$ 13,648.00	\$ 13,648.00		
	Non-Print Materials - Elizabeth	Library Material	36320E	\$ -	\$ 9,300.00	\$ 9,300.00		
	Non-Print Materials - Elbert	Library Material	36320ES	\$ -	\$ 2,000.00	\$ 2,000.00		
	Non-Print Materials - Kiowa	Library Material	36320K	\$ -	\$ 6,394.00	\$ 6,394.00		
	Non-Print Materials - Simla	Library Material	36320S	\$ -	\$ 6,393.00	\$ 6,393.00		
	eBooks/eAudio	Library Material	36326	\$ -	\$ 8,000.00	\$ 10,000.00		
	Magazines	Library Material	36325	\$ -	\$ 1,500.00	\$ 1,500.00		
	Databases	Library Material	36329	\$ -	\$ 2,500.00	\$ 6,500.00		
	Library Collection Supplies - Elizabeth	Library Material	36330E	\$ -	\$ 2,000.00	\$ 2,000.00		
	Library Collection Supplies - Elbert	Library Material	36330ES	\$ -	\$ 200.00	\$ 200.00		
	Library Collection Supplies - Kiowa	Library Material	36330K	\$ -	\$ 1,145.00	\$ 1,145.00		
	Library Collection Supplies - Simla	Library Material	36330S	\$ -	\$ 1,145.00	\$ 1,145.00		
	Total Library Materials			\$ 79,010.00	\$ 91,872.00	\$ 97,872.00		
Administration								
	Treasurer's Fee (3%)	Administration	56830	\$ -	\$ 50,898.00	\$ 54,450.00		
	Bank Fees	Administration	20010	\$ -	\$ 100.00	\$ 100.00		
	Credit Card Fees	Administration	20011	\$ -	\$ 200.00	\$ 200.00		
	Contingency	Administration	77380	\$ -	\$ 1,000.00	\$ 1,000.00		
	Office Supplies - District	Administration	36345	\$ -	\$ 2,600.00	\$ 2,600.00		
	Office Supplies - Elizabeth	Administration	36340E	\$ -	\$ 1,800.00	\$ 1,800.00		
	Office Supplies - Elbert	Administration	36340ES	\$ -	\$ 300.00	\$ 300.00		
	Office Supplies - Kiowa	Administration	36340K	\$ -	\$ 1,600.00	\$ 1,600.00		
	Office Supplies - Simla	Administration	36340S	\$ -	\$ 1,600.00	\$ 1,600.00		
	Advertising - Public Notice	Administration	46621	\$ -	\$ 50.00	\$ 50.00		
	Marketing	Administration	36350	\$ -	\$ 3,250.00	\$ 6,250.00		
	Postage	Administration	36360	\$ -	\$ 750.00	\$ 750.00		
	Travel	Administration	46740	\$ -	\$ 7,000.00	\$ 7,000.00		
	Employee Rewards/Recognition	Administration	16035	\$ -	\$ 3,000.00	\$ 3,000.00		
	Audit	Administration	46610	\$ -	\$ 15,000.00	\$ 15,000.00		
	Courier Services	Administration	46700	\$ -	\$ 7,000.00	\$ 8,000.00		
	Legal & Human Resources	Administration	77390	\$ -	\$ 20,000.00	\$ 20,000.00		
	Professional Services	Administration	46690	\$ -	\$ 12,000.00	\$ 14,000.00		
	Meetings/Training	Administration	46710	\$ -	\$ 3,000.00	\$ 3,000.00		
	Professional Membership	Administration	77315	\$ -	\$ 2,500.00	\$ 2,500.00		
	Total Administration			\$ 114,892.00	\$ 133,648.00	\$ 143,200.00		
TOTAL EXPENDITURES				\$ 1,357,699.00	\$ 1,551,894.00	\$ 1,651,594.00		
FUNDS								
General Fund	Beginning General Fund Balance			\$ 2,215,531.00	\$ 2,834,582.00	\$ 3,189,350.00		
	TABOR Reserves		97620	\$ (42,916.00)	\$ (46,557.00)	\$ (49,548.00)	3% of expenses	
	Total Revenue			\$ 1,976,750.00	\$ 1,906,662.00	\$ 2,015,763.00		
	Total Expenses			\$ (1,357,699.00)	\$ (1,551,894.00)	\$ (1,651,594.00)		
	General Fund End Balance			\$ 2,834,582.00	\$ 3,189,350.00	\$ 3,553,519.00		
Capital Improvement Fund	Cap Imp Fund Contribution		97670		\$ 300,000.00	\$ 300,000.00		
	Cap Imp Fund Balance				\$ 2,123,100.00	\$ 2,423,100.00		
	TOTAL FUND BALANCE				\$ 5,312,450.00	\$ 5,976,619.00		
	Highlighted in green = audited numbers							