Southwest La Plata Library District
2027 Proposed Budget
Updated 10/20/26

Non-WCAGAA-compliant spreadsheets detailing this information are available upon request.

SUMMARY

2027 Budget

The Southwest La Plata Library District anticipates receiving **$590,644** revenue from all sources in 2027 and anticipates spending **$624,852** for library operations in 2026. Funds from SWLPLD's Capital Fund will be used to cover the resulting budget deficit of **$34,208.**

Prior Years' Comparisons

- 2026: Through September 2026, SWLPLD spent $381,224. SWLPLD estimates it will spend $148,126 in October, November, and December 2026. Actual expenses for the district are predicted to be **$529,350, $95,502** less than 2027's budget.
- 2025: In 2025, actual expenses were **$625,417**, which was **$92,822** more than 2026's anticipated expenditures and **$565** less than 2027's budgeted expenses

2027 Budget Details

Planned Revenue: SWLPLD anticipates receiving **$409,600** from property tax levies and other county revenue, along with **$181,000** from other revenue sources. Of the $181,000 from other revenue sources, two facilities grants are being sought totaling $93,000. If grants are not awarded, this money will not be spent on the planned projects.

Prior Years' Comparisons

- 2026: SWLPLD anticipates receiving **$536,000** from all sources, $435,000 from property taxes and other county revenue, and $101,000 from other revenue sources.
- 2025: In 2025, SWLPLD received $**661,784** from all sources, $550,636 from property taxes and other county revenue, and $132, 973 from other revenue sources.

Planned Expenses:

- SWLPLD has budgeted **$412,657** for salaries and benefits.
  - 2026 budgeted amount: $421,103
  - 2025 actual expenditures: $454,492
- SWLPLD has budgeted **$17,270** for library operations.
  - 2026 budgeted amount: $20,000
  - 2025 actual expenditures: $25,408
- SWLPLD has budgeted **$12,500** for library programs and events.
  - 2026 budgeted amount: $12,500
  - 2025 actual expenditures: 20,412
- SWLPLD has budgeted **$126,600** for facilities management. As mentioned above, two facilities grants are being sought totaling $93,000. If both grants are not received the facilities management budget will be reduced to **$33,000.**
  - 2026 budgeted amount: $55,960
  - 2025 actual expenditures: $75,677
- SWLPLD has budgeted **$36,725** for professional services.
  - 2026 budgeted amount: $32,633
  - 2025 actual expenditures: $31,733
- SWLPLD has budgeted **$19,300** for other expenses.
  - 2026 budgeted amount: $16,050
  - 2025 actual expenditures: $17,655

Anticipated Expenses

The budget categories listed above are broken down as follows:

1. Salaries and Benefits:
    a. Salaries: $290,000
    b. Bonus Pay: $0
    c. Insurance and Other Benefits: $65,000
    d. Payroll Tax Expenses: $7,157
    e. Retirement: $42,500
    f. Vacation/Sick time: $8,000

Overall, the total Salary and Benefits budget for 2027 is **$412,657.** In comparison to prior years, this amount is **$12,594** less than the estimated total salary and benefits costs for 2026 and **$41,835** less than actual costs in 2025.

2. Library Operations:
    a. Circulating Materials: $9,000
    b. Special Collections: $6,000
    c. Subscriptions: $220
    d. Interlibrary Loan Costs: $750
    e. Library Memberships: $0
    f. Library Materials: $400
    g. Office Supplies: $400
    h. Professional Development/Conference Fees: $500

Overall, the total Library Operations budget for 2027 is **$17,270**. In comparison to prior years, this amount is **$2,070** more than the estimated total Library Operations costs for 2026, and **$8,138** less than actual costs in 2025.

3. Library Programs and Events:
    a. After School Enrichment Program: $4,000
    b. Summer Reading Program $3,000
    c. District Events $2,000
    d. Local Programs/Events $3,250
    e. Appreciation/Recognition $250

Overall, the total Library Programs and Events budget for 2027 is **$12,500.** In comparison to prior years, this amount is **$4,086** less than the estimated total Library Programs and Events costs for 2026, and **$7,912** less than actual costs in 2025.

4. Facilities Management:
    a. Computer Hardware: $70,000
    b. Computer Software: $3,500
    c. IT Services, Internet, etc.: $25,000
    d. Printers/Printing Supplies: $500
    e. Furniture and Equipment: $0
    f. Building Maintenance/Utilities: $1,400
    g. Captial Improvements: $25,000

Overall, the total Facilities Management budget for 2027 is **$126,600.** In comparison to prior years, this amount is **$70,640** more than the estimated total Facilities Management costs for 2026, and **$50,923** more than actual costs in 2025. As mentioned previously, two facilities grants are being sought totaling $93,000. If both grants are not received the facilities management budget will be reduced to **$33,000.** This amount is $22,960 less than 2026 budgeted amount and $42,677 less than 2025's actual expenses.

5. Professional Services:
    a. Insurance – Property & Liability: $9,000
    b. Worker's Comp Insurance: $725
    c. Legal Services: $5,000
    d. Audit and Accounting: $8,000
    e. Other Services: $2,500
    f. County Treasurer's Fees: $11,000
    g. Background Checks and Other Services: $300

Overall, the total Professional Services budget for 2027 is **$36,525.** In comparison to prior years, this amount is **$8,527** more than the estimated total Professional Services costs for 2026. The total Professional Services budget for 2027 is **$4,752** more than actual costs in 2025.

6. Other Expenses:
    a. Advertising/public notices/election costs: $2,000
    b. Postage & Freight: $3,000
    c. Printing & Publication: $3,800
    d. Mileage Reimbursement: $6,500
    e. Business Travel: $0
    f. Business Meals: $1,000
    g. Contingencies: $3,000

Overall, the total Other Expenses budget for 2027 is **$19,300.** In comparison to prior years, this amount is **$6,583** less than the estimated total Other Expenses costs for 2026, and **$1,645** more than actual costs in 2025.