# Proposed 2026 Temporary Appropriations Budget

For 2025 the following changes in approach are being submitted for consideration:

- Budget the full amount contained on the Certificate of Estimated Resources
- Budget a reserve amount on 1000-930-930-0000 Contingencies
- Budget Transfers – Out
    - This amount would be the difference of available resources from the certificate minus estimated operating expenses and reserve amount.

A Temporary Budget is being recommended to maintain consistency. Historically, a Temporary Budgeted is created and approved in November or December to allow for business to continue in January and February until actual ending/beginning cash balances are known and can be submitted to the County Auditor for an updated Certificate of Estimated Resources. The actual available balances from the new certificate are then used to base the Permanent Appropriations Budget. A Temporary Budget allows for a budget to be entered into UAN, our accounting software, so that business can continue uninterrupted in the new calendar/fiscal year. It also allows for Purchase Orders to be established as needed for payments. It allows for flexibility as new information becomes available and adjustments can easily be made for the Permanent Budget.

The budget process is multi-facetted. The following is the current DCDL process:

- Fiscal Officer, Director and their staff meet - budget planning and upcoming projects and potential financial needs are discussed
- Fiscal Officer creates proposed budget document
- Proposed budget given to Coordinators.
- Fiscal Officer meets each Coordinator
- Fiscal Officer, Director and staff review updated proposed budget
- Review Proposed Budget with Finance Committee – Fiscal Officer/Director
- Submit proposed budget to the full board for approval.

# Proposed 2026 Temporary Appropriations Budget

General Funds available to budget per Certificate of Estimated Resources dated 8/4/2025:

| 2026 Available to Budget - General Funds | | |
|---|---|---|
| 12/31/25 Projected Carryforward | | 10,198,920.23 |
| PLF | | |
| Delaware County | 3,006,793.47 | |
| Franklin County | | |
| Total PLF | | 3,006,793.47 |
| Levy - Real Estate Tax | | 16,849,370.31 |
| Other Sources | | 553,500.00 |
| Patron Fines | 15,000.00 | |
| Patron Copies | 35,000.00 | |
| Maker Studio | 35,000.00 | |
| Earnings on Investments | 443,000.00 | |
| Restricted Donations | 22,000.00 | |
| Unrestricted Donations | 2,000.00 | |
| E-Rate | 1,500.00 | |
| Total Available | | 30,608,584.01 |
| Projected Revenue for 2026 | | 20,409,663.78 |

Revenue amounts come from information provided by both the County Auditor and DCDL. The project amounts for PLF and the Levy are supplied by the County Auditor's Office based on information from the state and their calculations. The rest of the amounts are supplied by DCDL and are estimated based on historical trends and known information. These are estimates and may or may not be the actual amounts received.

Revised Official Certificate of Estimated Resources

The Budget Commission of Delaware County, Ohio hereby makes the following Certificate of Estimated Resources for the Delaware County District Library for the fiscal year beginning January 1, 2026.

| FUND | Unencumb. Balance January 1, 2026 | Real Estate Tax | Local Government | Other Sources | Total |
|---|---|---|---|---|---|
| General Fund | 10,198,920.23 | 16,849,370.31 | 3,006,793.47 | 553,500.00 | 30,608,584.01 |
| Debt Service | 0.00 | 0.00 | | 0.00 | 0.00 |
| Permanent Improvement | 763,209.30 | | | 27,000.00 | 790,209.30 |
| Special Revenue | 0.00 | | | 0.00 | 0.00 |
| Endowment Fund | 117,951.18 | | | 3,200.00 | 121,151.18 |
| Capital Project Funds | 392,740.80 | | | 17,000.00 | 409,740.80 |
| Total | 11,472,821.51 | 16,849,370.31 | 3,006,793.47 | 600,700.00 | 31,929,685.29 |

Date August 4, 2025

Delaware County Budget Commission

George Kaitsa, Auditor

Melissa Schiffel, Prosecutor

Donald E. Rankey, Jr., Treasurer

# Proposed 2026 Temporary Appropriations Budget

Proposed 2026 Temporary Appropriations:

| | 2026 Budget | 2025 Budget | % Change |
|---|---|---|---|
| Salaries and Benefits | 10,296,371.81 | 7,587,990.43 | 36% |
| Supplies | 270,900.00 | 215,320.00 | 26% |
| Purchased and Contracted Services | 2,658,328.50 | 2,190,386.70 | 21% |
| Library Materials and Information | 1,444,478.00 | 1,207,762.00 | 20% |
| Capital Outlay | 1,443,380.00 | 110,680.00 | 1204% |
| Debt Service | 971,350.00 | 974,350.00 | 0% |
| Other Objects | 43,000.00 | 27,700.00 | 55% |
| Contingency | 8,563,904.16 | - | |
| Advances/Transfers to Other Funds | 4,916,871.55 | 6,300,000.00 | |
| Projected Expenditures | 30,608,584.01 | 18,614,189.13 | 64.43684% |

What it includes:

- Salaries – there is currently a 10% increase included. This incorporates three things: Contract negotiations, the next phase of expanded services and an increased amount for Workers Compensation since we had claims this year that we know will affect our premium in 2025. As contract negotiations continue, we used this number as a placeholder. We have no expectation, nor do we anticipate that this will be the amount negotiated in the CBA. This number is just a placeholder.
- Benefits – amounts are calculated on coverages selected through the open enrollment period in September at the contracted rates. Amounts are also estimated and included for coverages for open positions.
- Supplies – supplies for Learning and Development are being budgeted this year. Increases to individual line items are being made as we anticipate additional items needed due to increase in open hours and use of facilities. Growth in the collection also will require additional processing supplies.
- Purchased and Contracted Services – line items are being increased based on projections as well as know needs. There are increases to specific lines due to the increase in open hours. The cost of the service to create the Facilities Master Plan is also included in this line.
- Library Materials and Information – growth in this section is to fulfill Strategic Plan objectives and levy campaign promises. Funding for Maker Studio supplies, databases, and eBooks/eResources make up a significant portion of this category.
- Capital Outlay – funding for the purchase of land is included. This would only be spent should land be found. Funds for technology replacements and vehicles for both Facilities and Outreach are a significant portion of the additional funds needed in this category.
- Debt Service – amount determined by bond agreement

# Proposed 2026 Temporary Appropriations Budget

- Other Objects – increase for addition of institutional memberships for professional development.
- Contingency – this is the 6-month reserve amount. It has not been officially budgeted in prior years.
- Advances/Transfers to Other Funds – this is an amount being set aside for transfers and is calculated as the difference needed to balance the expenditure amount to the available resources on the Certificate of Estimated Resources. This amount would be adjusted for changes in revenue estimates related to PLF or levy proceeds as adjusted by the County Auditor. The actual amount transferred to Capital funds would be determined, reviewed and approved.

What it does to cash:

Delaware County District Library
General Fund - Projection
Based on Current Information With No Funding Changes - PLF Zero Growth

| | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---|---|---|---|---|---|---|---|---|
| Beginning Cash*** | 10,198,920.23 | 8,563,904.15 | 8,214,061.92 | 8,633,764.15 | 9,080,358.58 | 9,558,600.13 | 10,068,067.14 | 10,612,893.73 |
| Projected Revenue: | | | | | | | | |
| Levy | 16,849,370.31 | 17,273,974.44 | 17,709,278.60 | 18,155,552.42 | 18,613,072.34 | 19,082,121.76 | 19,562,991.23 | 20,055,978.61 |
| PLF | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 |
| Other Sources | 553,500.00 | 409,000.00 | 339,000.00 | 359,000.00 | 359,000.00 | 359,000.00 | 359,000.00 | 359,000.00 |
| Total Revenues | 20,409,663.78 | 20,689,767.91 | 21,055,072.07 | 21,521,345.89 | 21,978,865.81 | 22,447,915.23 | 22,928,784.70 | 23,421,772.08 |
| Projected Expenses: | | | | | | | | |
| Operating Expenses | 17,127,808.31 | 16,428,123.86 | 17,267,528.29 | 18,160,717.17 | 19,117,200.28 | 20,136,134.29 | 21,225,787.48 | 22,374,914.80 |
| Transfers to Capital | 4,916,871.55 | 4,611,486.28 | 3,367,841.55 | 2,914,034.29 | 2,383,423.98 | 1,802,313.93 | 1,158,170.63 | 472,293.62 |
| | 22,044,679.86 | 21,039,610.14 | 20,635,369.84 | 21,074,751.46 | 21,500,624.26 | 21,938,448.22 | 22,383,958.11 | 22,847,208.42 |
| 12/31 Projected Cash Balance | 8,563,904.15 | 8,214,061.92 | 8,633,764.15 | 9,080,358.58 | 9,558,600.13 | 10,068,067.14 | 10,612,893.73 | 11,187,457.40 |
| 6-Month Reserve | 8,563,904.16 | 8,214,061.93 | 8,633,764.15 | 9,080,358.58 | 9,558,600.14 | 10,068,067.15 | 10,612,893.74 | 11,187,457.40 |

*** Based on beginning cash from the Certificate of Estimated Resources for 2026 and will change once actual values are know.

Keep in mind that this is based on the carryforward amount anticipated in June when data was submitted to the County Auditor's office. Items that were not known at that time have transpired. The beginning cash amount will change and the amount available for transfers will need to be adjusted with the Permanent Budget. Appropriated amounts for the General Fund allow for expenditure, but does not mean that all appropriated funds will be utilized.

The total projected cash for Minor Capital and Major Capital funds are proposed to be budgeted in full. These amounts will also be adjusted to actual amounts with the Permanent Budget. Budgeting the full cash amount available in the fund allows management to proceed with known projects from the Strategic Plan as well as levy campaign promises. This is consistent in matching the appropriation budget for the fund to the amount certified on the Certificate of Estimated Resources.

**2026 Available to Budget - General Funds**

| | | |
|---|---|---|
| 12/31/25 Projected Carryforward | | 10,198,920.23 |
| PLF | | |
| Delaware County | 3,006,793.47 | |
| Franklin County | | |
| Total PLF | | 3,006,793.47 |
| Levy - Real Estate Tax | | 16,849,370.31 |
| Other Sources | | 553,500.00 |
| Patron Fines | 15,000.00 | |
| Patron Copies | 35,000.00 | |
| Maker Studio | 35,000.00 | |
| Earnings on Investments | 443,000.00 | |
| Restricted Donations | 22,000.00 | |
| Unrestricted Donations | 2,000.00 | |
| E-Rate | 1,500.00 | |
| Total Available | | 30,608,584.01 |
| Projected Revenue for 2026 | | 20,409,663.78 |

| | 2026 Budget | 2025 Budget | % Change |
|---|---|---|---|
| Salaries and Benefits | 10,296,371.81 | 7,587,990.43 | 36% |
| Supplies | 270,900.00 | 215,320.00 | 26% |
| Purchased and Contracted Services | 2,658,328.50 | 2,190,386.70 | 21% |
| Library Materials and Information | 1,444,478.00 | 1,207,762.00 | 20% |
| Capital Outlay | 1,443,380.00 | 110,680.00 | 1204% |
| Debt Service | 971,350.00 | 974,350.00 | 0% |
| Other Objects | 43,000.00 | 27,700.00 | 55% |
| Contingency | 8,563,904.16 | - | |
| Advances/Transfers to Other Funds | 4,916,871.55 | 6,300,000.00 | |
| Projected Expenditures | 30,608,584.01 | 18,614,189.13 | 64.43684% |
| | (10,198,920.23) | | |
| | - | - | |

## Temporary Appropriations Budget - 2026

## DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY

| Account Code | Account Name | 2025 Appropriation | 2026 Appropriation | Increase / (Decrease) | % Change | Description / Reason |
|---|---|---|---|---|---|---|
| 1000-110-110-0000 | Salaries | $2,765,749.15 | 3,777,084.99 | 1,011,335.84 | 37% | 10% salary increase / adjusted allocation for effort & additional positions |
| 1000-120-110-0000 | Salaries | $853,824.58 | 885,044.41 | 31,219.83 | 4% | 10% salary increase / adjusted allocation for effort & additional positions |
| 1000-210-110-0000 | Salaries | $412,641.86 | 539,870.98 | 127,229.12 | 31% | 10% salary increase / adjusted allocation for effort & additional positions |
| 1000-220-110-0000 | Salaries | $291,587.31 | 375,423.23 | 83,835.92 | 29% | 10% salary increase / adjusted allocation for effort & additional positions |
| 1000-230-110-0000 | Salaries | $1,371,703.54 | 2,228,246.02 | 856,542.48 | 62% | 10% salary increase / adjusted allocation for effort & additional positions |
| 1000-230-110-9998 | Salaries{Contingency} | $15,000.00 | 100,000.00 | 85,000.00 | 567% | |
| 1000-110-211-0000 | Ohio Public Employees Retirement System | $385,735.66 | 528,792.11 | 143,056.45 | 37% | 14% of Salary |
| 1000-120-211-0000 | Ohio Public Employees Retirement System | $118,275.97 | 123,906.32 | 5,630.35 | 5% | 14% of Salary |
| 1000-210-211-0000 | Ohio Public Employees Retirement System | $57,436.04 | 75,581.99 | 18,145.95 | 32% | 14% of Salary |
| 1000-220-211-0000 | Ohio Public Employees Retirement System | $40,858.27 | 52,559.27 | 11,701.00 | 29% | 14% of Salary |
| 1000-230-211-0000 | Ohio Public Employees Retirement System | $188,739.91 | 311,954.27 | 123,214.36 | 65% | 14% of Salary |
| 1000-110-213-0000 | Medicare | $40,137.00 | 54,767.76 | 14,630.76 | 36% | 1.45 % of Salary |
| 1000-120-213-0000 | Medicare | $12,379.56 | 12,833.12 | 453.56 | 4% | 1.45 % of Salary |
| 1000-210-213-0000 | Medicare | $5,985.51 | 7,828.14 | 1,842.63 | 31% | 1.45 % of Salary |
| 1000-220-213-0000 | Medicare | $4,232.79 | 5,443.66 | 1,210.87 | 29% | 1.45 % of Salary |
| 1000-230-213-0000 | Medicare | $19,888.73 | 32,309.58 | 12,420.85 | 62% | 1.45 % of Salary |
| 1000-110-221-0000 | Medical / Hospitalization Insurance | $399,523.95 | 415,427.35 | 15,903.40 | 4% | Based on Premium X enrollments & open positions |
| 1000-120-221-0000 | Medical / Hospitalization Insurance | $151,416.66 | 122,429.67 | (28,986.99) | -19% | Based on Premium X enrollments & open positions |
| 1000-210-221-0000 | Medical / Hospitalization Insurance | $68,455.08 | 106,208.27 | 37,753.19 | 55% | Based on Premium X enrollments & open positions |
| 1000-220-221-0000 | Medical / Hospitalization Insurance | $42,792.28 | 44,355.97 | 1,563.69 | 4% | Based on Premium X enrollments & open positions |
| 1000-230-221-0000 | Medical / Hospitalization Insurance | $281,392.78 | 411,145.10 | 129,752.32 | 46% | Based on Premium X enrollments & open positions |
| 1000-230-221-1001 | Medical / Hospitalization Insurance{COBRA} | $4,000.00 | 5,000.00 | 1,000.00 | 25% | Based on Premium X enrollments & open positions |
| 1000-110-223-0000 | Dental Insurance | $10,622.22 | 12,782.30 | 2,160.08 | 20% | Based on Premium X enrollments & open positions |
| 1000-120-223-0000 | Dental Insurance | $3,296.91 | 3,214.31 | (82.60) | -3% | Based on Premium X enrollments & open positions |
| 1000-210-223-0000 | Dental Insurance | $1,721.67 | 2,501.39 | 779.72 | 45% | Based on Premium X enrollments & open positions |
| 1000-220-223-0000 | Dental Insurance | $1,199.52 | 1,640.52 | 441.00 | 37% | Based on Premium X enrollments & open positions |
| 1000-230-223-0000 | Dental Insurance | $5,092.08 | 9,497.75 | 4,405.67 | 87% | Based on Premium X enrollments & open positions |
| 1000-110-224-0000 | Vision Insurance | $2,417.17 | 2,422.34 | 5.17 | 0% | Based on Premium X enrollments & open positions |
| 1000-120-224-0000 | Vision Insurance | $750.23 | 599.86 | (150.37) | -20% | Based on Premium X enrollments & open positions |
| 1000-210-224-0000 | Vision Insurance | $472.03 | 474.11 | 2.08 | 0% | Based on Premium X enrollments & open positions |
| 1000-220-224-0000 | Vision Insurance | $333.18 | 262.56 | (70.62) | -21% | Based on Premium X enrollments & open positions |
| 1000-230-224-0000 | Vision Insurance | $1,178.79 | 1,762.45 | 583.66 | 50% | Based on Premium X enrollments & open positions |
| 1000-110-225-0000 | Workers' Compensation | $7,808.20 | 10,434.82 | 2,626.62 | 34% | Increased cost due to additional EEs and claim |
| 1000-120-225-0000 | Workers' Compensation | $2,650.01 | 3,781.67 | 1,131.66 | 43% | Increased cost due to additional EEs and claim |
| 1000-210-225-0000 | Workers' Compensation | $1,218.97 | 1,760.52 | 541.55 | 44% | Increased cost due to additional EEs and claim |
| 1000-220-225-0000 | Workers' Compensation | $823.96 | 1,266.37 | 442.41 | 54% | Increased cost due to additional EEs and claim |
| 1000-230-225-0000 | Workers' Compensation | $4,148.86 | 7,758.63 | 3,609.77 | 87% | Increased cost due to additional EEs and claim |
| 1000-230-291-0000 | Unemployment Benefits | $5,000.00 | 10,000.00 | 5,000.00 | 100% | |
| 1000-230-292-0000 | Employee Reimbursement Benefits | $7,500.00 | 10,000.00 | 2,500.00 | 33% | |
| 1000-110-311-0000 | Dues and Fees | $4,250.00 | 4,675.00 | 425.00 | 10% | |
| 1000-120-311-0000 | Dues and Fees | $1,000.00 | 1,100.00 | 100.00 | 10% | |
| 1000-210-311-0000 | Dues and Fees | $1,750.00 | 1,925.00 | 175.00 | 10% | |
| 1000-220-311-0000 | Dues and Fees | $1,000.00 | 1,100.00 | 100.00 | 10% | |
| 1000-230-311-0000 | Dues and Fees | $2,000.00 | 2,200.00 | 200.00 | 10% | |
| 1000-110-312-0000 | Travel and Meeting Expense | $10,000.00 | 11,000.00 | 1,000.00 | 10% | |
| 1000-120-312-0000 | Travel and Meeting Expense | $5,000.00 | 5,500.00 | 500.00 | 10% | |
| 1000-210-312-0000 | Travel and Meeting Expense | $5,500.00 | 6,050.00 | 550.00 | 10% | |
| 1000-220-312-0000 | Travel and Meeting Expense | $1,500.00 | 1,650.00 | 150.00 | 10% | |
| 1000-230-312-0000 | Travel and Meeting Expense | $32,500.00 | 35,750.00 | 3,250.00 | 10% | |
| 1000-230-312-1002 | Travel and Meeting Expense{HR - Employee In-Service} | $7,500.00 | 15,000.00 | 7,500.00 | 100% | Leadership retreat + additional EEs for In-Service |
| 1000-210-321-0000 | Telephone | $71,000.00 | 81,000.00 | 10,000.00 | 14% | addition of services at Op Center |
| 1000-230-322-0000 | Postage | $6,500.00 | 7,000.00 | 500.00 | 8% | |
| 1000-230-324-0000 | Printing | $3,500.00 | 5,000.00 | 1,500.00 | 43% | |
| 1000-230-324-2000 | Printing{Public Relations} | $35,000.00 | 38,500.00 | 3,500.00 | 10% | |
| 1000-230-325-0000 | Advertising | $500.00 | 1,000.00 | 500.00 | 100% | |
| 1000-230-325-1000 | Advertising{Human Resources} | $3,000.00 | 3,000.00 | - | 0% | |
| 1000-210-331-4001 | Maintenance and Repair on Facilities{Building & Site} | $66,000.00 | 72,600.00 | 6,600.00 | 10% | |

# Temporary Appropriations Budget - 2026

## DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY

| Account Code | Account Name | 2025 Appropriation | 2026 Appropriation | Increase / (Decrease) | % Change | Description / Reason |
|---|---|---|---|---|---|---|
| 1000-210-331-4002 | Maintenance and Repair on Facilities{Equipment & Furniture} | $1,500.00 | 1,650.00 | 150.00 | 10% | |
| 1000-210-331-4003 | Maintenance and Repair on Facilities{Groundskeeping} | $111,100.00 | 122,210.00 | 11,110.00 | 10% | |
| 1000-210-331-4004 | Maintenance and Repair on Facilities{Janitorial Services - } | $350,000.00 | 445,300.00 | 95,300.00 | 27% | Addition of Op Center weekly cleaning and additional at all buildings due to additional open hours |
| 1000-210-331-4005 | Maintenance and Repair on Facilities{PM-Contracts} | $60,500.00 | 63,525.00 | 3,025.00 | 5% | |
| 1000-210-333-0000 | Security Services | $0.00 | 25,000.00 | 25,000.00 | | Possibile Security at branches |
| 1000-210-334-0000 | Trash Removal | $6,500.00 | 6,825.00 | 325.00 | 5% | |
| 1000-210-339-0000 | Other - Property Maint. Repair & Security Svc | $0.00 | | - | | |
| 1000-210-341-0000 | Property Insurance Premiums | $60,000.00 | 70,000.00 | 10,000.00 | 17% | 15% Annual Increase + Renters Insurance for Op Center ($1,000/year) |
| 1000-230-343-0000 | Fidelity Bond Premiums | $850.00 | 1,050.00 | 200.00 | 24% | $350 X 3 |
| 1000-230-351-0000 | Rents and Leases | $53,500.00 | 200,196.00 | 146,696.00 | 274% | Operations Center Lease |
| 1000-230-359-0000 | Other - Rents and Leases | $1,500.00 | 1,500.00 | - | 0% | |
| 1000-210-361-0000 | Electricity | $165,000.00 | 173,250.00 | 8,250.00 | 5% | |
| 1000-210-362-0000 | Water and Sewage | $22,000.00 | 25,000.00 | 3,000.00 | 14% | |
| 1000-210-363-0000 | Natural Gas | $35,200.00 | 38,720.00 | 3,520.00 | 10% | |
| 1000-230-371-0000 | Auditing Services | $274.70 | 6,500.00 | 6,225.30 | 2266% | |
| 1000-230-372-0000 | Uniform Accounting Network Fees | $4,500.00 | 4,500.00 | - | 0% | |
| 1000-230-373-0000 | Tax Collection Fees | $214,050.00 | 210,000.00 | (4,050.00) | -2% | Based on % of Levy funds received |
| 1000-210-374-0000 | Engineering Services | $0.00 | | - | | |
| 1000-110-379-0000 | Other - Professional Services | $0.00 | | - | | |
| 1000-230-379-0000 | Other - Professional Services | $200,000.00 | 65,000.00 | (135,000.00) | -68% | Union Lawyer fees $5K*12, Bond Reporting Fees |
| 1000-230-379-1000 | Other - Professional Services{Human Resources} | $1,000.00 | 1,000.00 | - | 0% | |
| 1000-230-379-4005 | Other - Professional Services{PM-Contracts} | $2,000.00 | 2,500.00 | 500.00 | 25% | |
| 1000-220-390-0000 | Other - Purchased and Contracted Services | $275,250.00 | 369,000.00 | 93,750.00 | 34% | CLC + Bibliocommons |
| 1000-220-390-3005 | Other - Purchased and Contracted Services{IT - Contracts/Ag} | $61,000.00 | 65,270.00 | 4,270.00 | 7% | |
| 1000-220-390-9999 | Other - Purchased and Contracted Services{Other} | $64,750.00 | 69,282.50 | 4,532.50 | 7% | |
| 1000-230-390-0000 | Other - Purchased and Contracted Services | $165,412.00 | 65,000.00 | (100,412.00) | -61% | Increase for background checks and payroll processing fees, Facilities Master Plan transferred to own account |
| 1000-230-390-0003 | Other - Purchased and Contracted Services - Facilities Master Plan | | 175,000.00 | 175,000.00 | | New Account |
| 1000-230-390-0005 | Other - Purchased and Contracted Services{Copier Contracts} | $45,000.00 | 84,000.00 | 39,000.00 | 87% | New contract with additional machines - $7,000x12<br>Additional machines for Ops Center |
| 1000-230-390-0010 | Other - Purchased and Contracted Services{Learning and Development} | | 20,000.00 | 20,000.00 | | New budget area - Leadership Coaching, et all |
| 1000-230-390-2000 | Other - Purchased and Contracted Services{Public Relations} | $18,000.00 | 33,000.00 | 15,000.00 | 83% | + Orange Boy Subscription |
| 1000-230-390-9998 | Other - Purchased and Contracted Services{Contingency} | $5,500.00 | 10,000.00 | 4,500.00 | 82% | |
| 1000-230-390-9999 | Other - Purchased and Contracted Services{Other} | $8,500.00 | 10,000.00 | 1,500.00 | 18% | |
| 1000-120-411-6001 | Books and Pamphlets{Adult Services} | $219,000.00 | 251,850.00 | 32,850.00 | 15% | |
| 1000-120-411-6002 | Books and Pamphlets{Young Adult Services} | $18,000.00 | - | (18,000.00) | -100% | Combine Accounts |
| 1000-120-411-6003 | Books and Pamphlets{Youth Services} | $200,000.00 | 250,700.00 | 50,700.00 | 25% | |
| 1000-120-411-9003 | Books and Pamphlets{Source Point LP Books} | $10,000.00 | 11,500.00 | 1,500.00 | 15% | |
| 1000-120-411-9999 | Books and Pamphlets{Other} | $1,500.00 | 1,725.00 | 225.00 | 15% | |
| 1000-120-412-0000 | Periodicals | $40,000.00 | 46,000.00 | 6,000.00 | 15% | |
| 1000-120-413-6001 | Audiovisual Materials{Adult Services} | $35,000.00 | 38,500.00 | 3,500.00 | 10% | |
| 1000-120-413-6003 | Audiovisual Materials{Youth Services} | $0.00 | | - | | |
| 1000-120-413-6011 | Audiovisual Materials{Audio - Adult} | $24,000.00 | 26,400.00 | 2,400.00 | 10% | |
| 1000-120-413-6013 | Audiovisual Materials{Audio - Juvenile} | $27,000.00 | 29,700.00 | 2,700.00 | 10% | |
| 1000-110-414-9001 | Computer Services and Information{Source Point Healthy Agin} | $0.00 | | - | | |
| 1000-120-414-0000 | Computer Services and Information | $198,000.00 | 247,500.00 | 49,500.00 | 25% | Databases |
| 1000-120-415-0000 | Interlibrary Loan Fees / Charges | $500.00 | 500.00 | - | 0% | |
| 1000-110-419-3001 | Other - Library Materials and Information{Maker Studios} | $48,000.00 | 75,000.00 | 27,000.00 | 56% | |
| 1000-110-419-6001 | Other - Library Materials and Information{Adult Services} | $7,500.00 | 2,575.00 | (4,925.00) | 15% | Total allocation dispersed to individual accounts for locations for better tracking |
| 1000-110-419-6101 | Other - Library Materials and Information{A/S Delaware} | $0.00 | 1,000.00 | 1,000.00 | | |
| 1000-110-419-6201 | Other - Library Materials and Information{A/S Liberty} | $0.00 | 1,000.00 | 1,000.00 | | |
| 1000-110-419-6301 | Other - Library Materials and Information{A/S Orange} | $0.00 | 1,000.00 | 1,000.00 | | |
| 1000-110-419-6401 | Other - Library Materials and Information{A/S Ostrander} | $0.00 | 700.00 | 700.00 | | |
| 1000-110-419-6501 | Other - Library Materials and Information{A/S Powell} | $0.00 | 150.00 | 150.00 | | |
| 1000-110-419-6601 | Other - Library Materials and Information{A/S Outreach} | $0.00 | 200.00 | 200.00 | | |
| 1000-110-419-6991 | Other - Library Materials and Information{A/S SRC} | $0.00 | 2,000.00 | 2,000.00 | | |

# Temporary Appropriations Budget - 2026

## DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY

| Account Code | Account Name | 2025 Appropriation | 2026 Appropriation | Increase / (Decrease) | % Change | Description / Reason |
|---|---|---|---|---|---|---|
| 1000-110-419-6002 | Other - Library Materials and Information{Young Adult Servi} | $0.00 | | - | | |
| 1000-110-419-6003 | Other - Library Materials and Information{Youth Services} | $77,000.00 | 20,550.00 | (56,450.00) | | |
| 1000-110-419-6103 | Other - Library Materials and Information{Y/S Delaware} | | 3,000.00 | 3,000.00 | | |
| 1000-110-419-6203 | Other - Library Materials and Information{Y/S Liberty} | | 3,000.00 | 3,000.00 | | |
| 1000-110-419-6303 | Other - Library Materials and Information{Y/S Orange} | | 3,000.00 | 3,000.00 | | |
| 1000-110-419-6403 | Other - Library Materials and Information{Y/S Ostrander} | | 2,000.00 | 2,000.00 | 15% | Total allocation dispersed to individual accounts for locations for better tracking |
| 1000-110-419-6503 | Other - Library Materials and Information{Y/S Powell} | | 500.00 | 500.00 | | |
| 1000-110-419-6603 | Other - Library Materials and Information{Y/S Outreach} | | 500.00 | 500.00 | | |
| 1000-110-419-6803 | Other - Library Materials and Information{Y/S Lrg Events} | | 6,000.00 | 6,000.00 | | |
| 1000-110-419-6993 | Other - Library Materials and Information{Y/S SRC} | | 50,000.00 | 50,000.00 | | |
| 1000-110-419-7000 | Other - Library Materials and Information{Friends of the Li} | $20,000.00 | - | (20,000.00) | -100% | Donation - TBD |
| 1000-110-419-7001 | Other - Library Materials and Information{Morrison Music Fu} | $14,542.00 | 13,828.00 | (714.00) | -5% | Based on unused funds |
| 1000-110-419-7002 | Other - Library Materials and Information{FOL - Weiler Fund} | $6,000.00 | - | (6,000.00) | -100% | Grant - completed |
| 1000-110-419-7003 | Other - Library Materials and Information{FOL - Polaris Com} | $25,000.00 | - | (25,000.00) | -100% | Grant - completed |
| 1000-120-419-0000 | Other - Library Materials and Information | $193,720.00 | 300,000.00 | 106,280.00 | 55% | eBooks/eResources (Libby/Hoopla/Kayak) |
| 1000-120-419-6099 | Other - Library Materials and Information{Games} | $12,000.00 | 13,200.00 | 1,200.00 | 10% | |
| 1000-120-419-9999 | Other - Library Materials and Information{Other} | $31,000.00 | 40,900.00 | 9,900.00 | 32% | Hotspots |
| 1000-120-451-0001 | General Administrative Supplies{Processing} | $35,000.00 | 38,500.00 | 3,500.00 | 10% | |
| 1000-220-451-3000 | General Administrative Supplies{Technology Services (IT)} | $15,000.00 | 16,500.00 | 1,500.00 | 10% | |
| 1000-230-451-0000 | General Administrative Supplies | $61,500.00 | 64,600.00 | 3,100.00 | 5% | |
| 1000-230-451-0002 | General Administrative Supplies{Strategic Planning} | $0.00 | | - | | |
| 1000-230-451-0010 | General Administrative Supplies{Learning & Development} | $0.00 | 10,000.00 | 10,000.00 | | New budget area |
| 1000-230-451-1000 | General Administrative Supplies{Human Resources} | $5,000.00 | 10,000.00 | 5,000.00 | 100% | |
| 1000-230-451-2000 | General Administrative Supplies{Public Relations} | $17,500.00 | 25,000.00 | 7,500.00 | 43% | |
| 1000-230-451-9999 | General Administrative Supplies{Other} | $3,000.00 | 3,300.00 | 300.00 | 10% | |
| 1000-210-452-4000 | Property Maintenance/Repair Supplies & Parts{Maintenance} | $55,000.00 | 75,000.00 | 20,000.00 | 36% | |
| 1000-210-453-5000 | Motor Vehicle Fuel, Supplies and Parts{Vehicles} | $13,320.00 | 17,000.00 | 3,680.00 | 28% | |
| 1000-230-459-9998 | Other - Supplies{Contingency} | $10,000.00 | 11,000.00 | 1,000.00 | 10% | |
| 1000-230-510-0000 | Dues and Memberships | $25,000.00 | 40,000.00 | 15,000.00 | 60% | Additional institution members for professional development |
| 1000-230-520-0000 | Taxes and Assessments | $1,000.00 | 1,000.00 | - | 0% | |
| 1000-110-550-0000 | Refunds and Reimbursements | $200.00 | 500.00 | 300.00 | 150% | |
| 1000-230-590-0000 | Other - Other | $1,500.00 | 1,500.00 | - | 0% | |
| 1000-760-710-0000 | Land | $0.00 | 1,000,000.00 | 1,000,000.00 | | |
| 1000-760-750-0000 | Furniture and Equipment | $50,500.00 | 60,000.00 | 9,500.00 | 19% | |
| 1000-760-750-3000 | Furniture and Equipment{Technology Services (IT)} | $57,380.00 | 107,380.00 | 50,000.00 | 87% | Regular replacements + laptops/docking stations |
| 1000-760-750-3001 | Furniture and Equipment{Maker Studios} | $2,800.00 | 26,000.00 | 23,200.00 | 829% | Embroidery Machine, Computers |
| 1000-760-750-9002 | Furniture and Equipment{DCBDD - ARPA Grant} | $0.00 | - | - | | |
| 1000-760-770-0000 | Motor Vehicles | $0.00 | 250,000.00 | 250,000.00 | | Facilities, Outreach |
| 1000-760-770-9001 | Motor Vehicles{Source Point Healthy Aging} | $0.00 | - | - | | |
| 1000-760-770-9002 | Motor Vehicles{DCBDD - ARPA Grant} | $0.00 | - | - | | |
| 1000-800-810-0000 | Redemptions of Principal | $800,000.00 | 805,000.00 | 5,000.00 | 1% | Per Bond agreement |
| 1000-800-820-0000 | Interest Payments | $174,350.00 | 166,350.00 | (8,000.00) | -5% | Per Bond agreement |
| 1000-910-910-0000 | Transfers - Out | $6,300,000.00 | 4,916,871.55 | (1,383,128.45) | -22% | difference available to budget vs expenses |
| 1000-920-920-0000 | Advances - Out | $0.00 | | - | | |
| 1000-930-930-0000 | Contingencies | $0.00 | 8,563,904.16 | 8,563,904.16 | | 50% of 2026 Appropriations minus transfers |
| | **Total General Funds** | $18,614,189.13 | 30,608,584.01 | 11,994,394.88 | 64% | |
| | | | - | | | |
| **Minor Capital Funds:** | | | | | | |
| 4001-760-790-4001 | Other - Capital Outlay{Building & Site} | $500,000.00 | 409,740.80 | | | amount from Certificate of Estimated Resources |
| | | | | | | |
| **Major Capital Funds:** | | | | | | |
| 4002-760-730-0000 | Buildings | $150,000.00 | 790,209.30 | | | amount from Certificate of Estimated Resources |
| | | | | | | |
| | **Total All Funds** | $19,264,189.13 | 31,808,534.11 | $11,994,394.88 | | |
| | | | | | | |
| | | - | - | - | | |

Delaware County District Library
General Fund - Projection
Based on Current Information With No Funding Changes - PLF Zero Growth

| | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---|---|---|---|---|---|---|---|---|
| Beginning Cash*** | 10,198,920.23 | 8,563,904.15 | 8,214,061.92 | 8,633,764.15 | 9,080,358.58 | 9,558,600.13 | 10,068,067.14 | 10,612,893.73 |
| Projected Revenue: | | | | | | | | |
| Levy | 16,849,370.31 | 17,273,974.44 | 17,709,278.60 | 18,155,552.42 | 18,613,072.34 | 19,082,121.76 | 19,562,991.23 | 20,055,978.61 |
| PLF | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 |
| Other Sources | 553,500.00 | 409,000.00 | 339,000.00 | 359,000.00 | 359,000.00 | 359,000.00 | 359,000.00 | 359,000.00 |
| Total Revenues | 20,409,663.78 | 20,689,767.91 | 21,055,072.07 | 21,521,345.89 | 21,978,865.81 | 22,447,915.23 | 22,928,784.70 | 23,421,772.08 |
| Projected Expenses: | | | | | | | | |
| Operating Expenses | 17,127,808.31 | 16,428,123.86 | 17,267,528.29 | 18,160,717.17 | 19,117,200.28 | 20,136,134.29 | 21,225,787.48 | 22,374,914.80 |
| Transfers to Capital | 4,916,871.55 | 4,611,486.28 | 3,367,841.55 | 2,914,034.29 | 2,383,423.98 | 1,802,313.93 | 1,158,170.63 | 472,293.62 |
| | 22,044,679.86 | 21,039,610.14 | 20,635,369.84 | 21,074,751.46 | 21,500,624.26 | 21,938,448.22 | 22,383,958.11 | 22,847,208.42 |
| 12/31 Projected Cash Balance | 8,563,904.15 | 8,214,061.92 | 8,633,764.15 | 9,080,358.58 | 9,558,600.13 | 10,068,067.14 | 10,612,893.73 | 11,187,457.40 |
| 6-Month Reserve | 8,563,904.16 | 8,214,061.93 | 8,633,764.15 | 9,080,358.58 | 9,558,600.14 | 10,068,067.15 | 10,612,893.74 | 11,187,457.40 |

*** Based on beginning cash from the Certificate of Estimated Resources for 2026 and will change once actual values are know.

Delaware County District Library
General Fund - Projection
PLF Discontinues at 7/1/27

| | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---|---|---|---|---|---|---|---|---|
| Beginning Cash*** | 10,198,920.23 | 8,563,904.15 | 8,214,061.93 | 8,633,764.15 | 8,987,599.40 | 8,842,471.46 | 8,147,458.93 | 6,843,662.68 |
| Projected Revenue: | | | | | | | | |
| Levy | 16,849,370.31 | 17,273,974.44 | 17,709,278.60 | 18,155,552.42 | 18,613,072.34 | 19,082,121.76 | 19,562,991.23 | 20,055,978.61 |
| PLF | 3,006,793.47 | 1,503,396.74 | | | | | | |
| Other Sources | 553,500.00 | 409,000.00 | 339,000.00 | 359,000.00 | 359,000.00 | 359,000.00 | 359,000.00 | 359,000.00 |
| Total Revenues | 20,409,663.78 | 19,186,371.18 | 18,048,278.60 | 18,514,552.42 | 18,972,072.34 | 19,441,121.76 | 19,921,991.23 | 20,414,978.61 |
| Projected Expenses: | | | | | | | | |
| Operating Expenses | 17,127,808.31 | 16,428,123.86 | 17,267,528.29 | 18,160,717.17 | 19,117,200.28 | 20,136,134.29 | 21,225,787.48 | 22,374,914.80 |
| Transfers | 4,916,871.55 | 3,108,089.54 | 361,048.09 | | | | | |
| | 22,044,679.86 | 19,536,213.40 | 17,628,576.38 | 18,160,717.17 | 19,117,200.28 | 20,136,134.29 | 21,225,787.48 | 22,374,914.80 |
| 12/31 Projected Cash Balance | 8,563,904.15 | 8,214,061.93 | 8,633,764.15 | 8,987,599.40 | 8,842,471.46 | 8,147,458.93 | 6,843,662.68 | 4,883,726.49 |
| 6-Month Reserve | 8,563,904.16 | 8,214,061.93 | 8,633,764.15 | 9,080,358.58 | 9,558,600.14 | 10,068,067.15 | 10,612,893.74 | 11,187,457.40 |

*** Based on beginning cash from the Certificate of Estimated Resources for 2026 and will change once actual values are know.

Delaware County District Library
General Fund - Projection
PLF Discontinues at 7/1/27 & Levy 1 Discontinues

| | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Cash*** | 10,198,920.23 | 8,563,904.15 | 8,214,061.93 | 8,633,764.15 | 8,987,599.40 | 8,842,471.46 | 8,147,458.93 | 6,843,662.68 | 4,883,726.49 |
| Projected Revenue: | | | | | | | | | |
| Levy | 16,849,370.31 | 17,273,974.44 | 17,709,278.60 | 18,155,552.42 | 18,613,072.34 | 19,082,121.76 | 19,562,991.23 | 20,055,978.61 | 12,763,181.44 |
| PLF | 3,006,793.47 | 1,503,396.74 | | | | | | | |
| Other Sources | 553,500.00 | 409,000.00 | 339,000.00 | 359,000.00 | 359,000.00 | 359,000.00 | 359,000.00 | 359,000.00 | 359,000.00 |
| Total Revenues | 20,409,663.78 | 19,186,371.18 | 18,048,278.60 | 18,514,552.42 | 18,972,072.34 | 19,441,121.76 | 19,921,991.23 | 20,414,978.61 | 13,122,181.44 |
| Projected Expenses: | | | | | | | | | |
| Operating Expenses | 17,127,808.31 | 16,428,123.86 | 17,267,528.29 | 18,160,717.17 | 19,117,200.28 | 20,136,134.29 | 21,225,787.48 | 22,374,914.80 | 22,655,893.46 |
| Transfers | 4,916,871.55 | 3,108,089.54 | 361,048.09 | | | | | | |
| | 22,044,679.86 | 19,536,213.40 | 17,628,576.38 | 18,160,717.17 | 19,117,200.28 | 20,136,134.29 | 21,225,787.48 | 22,374,914.80 | 22,655,893.46 |
| 12/31 Projected Cash Balance | 8,563,904.15 | 8,214,061.93 | 8,633,764.15 | 8,987,599.40 | 8,842,471.46 | 8,147,458.93 | 6,843,662.68 | 4,883,726.49 | (4,649,985.53) |
| 6-Month Reserve | 8,563,904.16 | 8,214,061.93 | 8,633,764.15 | 9,080,358.58 | 9,558,600.14 | 10,068,067.15 | 10,612,893.74 | 11,187,457.40 | 11,327,946.73 |

*** Based on beginning cash from the Certificate of Estimated Resources for 2026 and will change once actual values are know.

Delaware County District Library
General Fund - Projection
Property Taxes Voted to Be Discontinued in 2026

| | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---|---|---|---|---|---|---|---|---|
| Beginning Cash*** | 10,198,920.23 | 8,563,904.15 | 8,214,061.92 | (5,707,672.90) | (20,502,596.60) | (36,254,003.41) | (53,024,344.23) | (70,884,338.24) |
| Projected Revenue: | | | | | | | | |
| Levy | 16,849,370.31 | 17,273,974.44 | - | - | - | - | - | - |
| PLF | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 | 3,006,793.47 |
| Other Sources | 553,500.00 | 409,000.00 | 339,000.00 | 359,000.00 | 359,000.00 | 359,000.00 | 359,000.00 | 359,000.00 |
| Total Revenues | 20,409,663.78 | 20,689,767.91 | 3,345,793.47 | 3,365,793.47 | 3,365,793.47 | 3,365,793.47 | 3,365,793.47 | 3,365,793.47 |
| Projected Expenses: | | | | | | | | |
| Operating Expenses | 17,127,808.31 | 16,428,123.86 | 17,267,528.29 | 18,160,717.17 | 19,117,200.28 | 20,136,134.29 | 21,225,787.48 | 22,374,914.80 |
| Transfers | 4,916,871.55 | 4,611,486.28 | | | | | | |
| | 22,044,679.86 | 21,039,610.14 | 17,267,528.29 | 18,160,717.17 | 19,117,200.28 | 20,136,134.29 | 21,225,787.48 | 22,374,914.80 |
| 12/31 Projected Cash Balance | 8,563,904.15 | 8,214,061.92 | (5,707,672.90) | (20,502,596.60) | (36,254,003.41) | (53,024,344.23) | (70,884,338.24) | (89,893,459.56) |
| 6-Month Reserve | 8,563,904.16 | 8,214,061.93 | 8,633,764.15 | 9,080,358.58 | 9,558,600.14 | 10,068,067.15 | 10,612,893.74 | 11,187,457.40 |

*** Based on beginning cash from the Certificate of Estimated Resources for 2026 and will change once actual values are know.