

# 2026 Available to Budget

	General Funds	Minor Capital Funds	Permanent Improvement Major Capital Funds	Gooding Endowment	Total All Funds
12/31/25 Projected Carryforward	8,533,930.26	858,602.85	3,303,449.44	118,534.64	12,814,517.19
PLF					
Delaware County	3,085,837.51				3,085,837.51
Franklin County					
Total PLF	<u>3,085,837.51</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,085,837.51</u>
Levy - Real Estate Tax	17,043,996.79	-	-	-	17,043,996.79
Other Sources	584,500.00	17,000.00	27,000.00	3,200.00	631,700.00
Patron Fines	15,000.00				
Patron Copies	35,000.00				
Maker Studio	35,000.00				
Earnings on Investments	443,000.00	17,000.00	27,000.00	3,200.00	
Restricted Donations	53,000.00				
Unrestricted Donations	2,000.00				
E-Rate	1,500.00				
Total Available	<u>29,248,264.56</u>	<u>875,602.85</u>	<u>3,330,449.44</u>	<u>121,734.64</u>	<u>33,576,051.49</u>
Projected Revenue for 2026	20,714,334.30				
	<b>2026 Budget</b>	<b>2026 Budget</b>	<b>2026 Budget</b>	<b>2026 Budget</b>	<b>2026 Budget</b>
Salaries and Benefits	10,342,953.17				10,342,953.17
Supplies	301,300.00				301,300.00
Purchased and Contracted Services	2,714,554.50				2,714,554.50
Library Materials and Information	1,514,159.47				1,514,159.47
Capital Outlay	1,447,153.41	875,602.85	3,330,449.44		5,653,205.70
Debt Service	971,350.00				971,350.00
Other Objects	43,000.00				43,000.00
Contingency	8,667,235.27				8,667,235.27
Advances/Transfers to Other Funds	3,246,558.74				3,246,558.74
Projected Expenditures	<u>29,248,264.56</u>	<u>875,602.85</u>	<u>3,330,449.44</u>	<u>-</u>	<u>33,454,316.85</u>

Permanent Appropriations Budget - 2026							
DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY							
Object	Account Code	Account Name	2026	2026	Increase / (Decrease)	% Change	Description / Reason
			Temporary Appropriation	Permanent Appropriation			
110	1000-110-110-0000	Salaries	\$3,777,084.99	3,777,084.99	-	0%	-
110	1000-120-110-0000	Salaries	\$885,044.41	885,044.41	-	0%	-
110	1000-210-110-0000	Salaries	\$539,870.98	539,870.98	-	0%	-
110	1000-220-110-0000	Salaries	\$375,423.23	375,423.23	-	0%	-
110	1000-230-110-0000	Salaries	\$2,228,246.02	2,228,246.02	-	0%	-
110	1000-230-110-9998	Salaries(Contingency)	\$100,000.00	100,000.00	-	0%	-
211	1000-110-211-0000	Ohio Public Employees Retirement System	\$528,792.11	528,792.11	-	0%	-
211	1000-120-211-0000	Ohio Public Employees Retirement System	\$123,906.32	123,906.32	-	0%	-
211	1000-210-211-0000	Ohio Public Employees Retirement System	\$75,581.99	75,581.99	-	0%	-
211	1000-220-211-0000	Ohio Public Employees Retirement System	\$52,559.27	52,559.27	-	0%	-
211	1000-230-211-0000	Ohio Public Employees Retirement System	\$311,954.27	311,954.27	-	0%	-
213	1000-110-213-0000	Medicare	\$54,767.76	54,767.76	-	0%	-
213	1000-120-213-0000	Medicare	\$12,833.12	12,833.12	-	0%	-
213	1000-210-213-0000	Medicare	\$7,828.14	7,828.14	-	0%	-
213	1000-220-213-0000	Medicare	\$5,443.66	5,443.66	-	0%	-
213	1000-230-213-0000	Medicare	\$32,309.58	32,309.58	-	0%	-
221	1000-110-221-0000	Medical / Hospitalization Insurance	\$415,427.35	415,427.35	-	0%	-
221	1000-120-221-0000	Medical / Hospitalization Insurance	\$122,429.67	122,429.67	-	0%	-
221	1000-210-221-0000	Medical / Hospitalization Insurance	\$106,208.27	106,208.27	-	0%	-
221	1000-220-221-0000	Medical / Hospitalization Insurance	\$44,355.97	44,355.97	-	0%	-
221	1000-230-221-0000	Medical / Hospitalization Insurance	\$411,145.10	456,313.10	45,168.00	11%	Changes from Qualifying Events
221	1000-230-221-1001	Medical / Hospitalization Insurance(COBRA)	\$5,000.00	5,000.00	-	0%	-
223	1000-110-223-0000	Dental Insurance	\$12,782.30	12,782.30	-	0%	-
223	1000-120-223-0000	Dental Insurance	\$3,214.31	3,214.31	-	0%	-
223	1000-210-223-0000	Dental Insurance	\$2,501.39	2,501.39	-	0%	-
223	1000-220-223-0000	Dental Insurance	\$1,640.52	1,640.52	-	0%	-
223	1000-230-223-0000	Dental Insurance	\$9,497.75	10,676.15	1,178.40	12%	Changes from Qualifying Events
224	1000-110-224-0000	Vision Insurance	\$2,422.34	2,422.34	-	0%	-
224	1000-120-224-0000	Vision Insurance	\$599.86	599.86	-	0%	-
224	1000-210-224-0000	Vision Insurance	\$474.11	474.11	-	0%	-
224	1000-220-224-0000	Vision Insurance	\$262.56	262.56	-	0%	-
224	1000-230-224-0000	Vision Insurance	\$1,762.45	1,997.41	234.96	13%	Changes from Qualifying Events
225	1000-110-225-0000	Workers' Compensation	\$10,434.82	10,434.82	-	0%	-
225	1000-120-225-0000	Workers' Compensation	\$3,781.67	3,781.67	-	0%	-
225	1000-210-225-0000	Workers' Compensation	\$1,760.52	1,760.52	-	0%	-
225	1000-220-225-0000	Workers' Compensation	\$1,266.37	1,266.37	-	0%	-
225	1000-230-225-0000	Workers' Compensation	\$7,758.63	7,758.63	-	0%	-
291	1000-230-291-0000	Unemployment Benefits	\$10,000.00	10,000.00	-	0%	-
292	1000-230-292-0000	Employee Reimbursement Benefits	\$10,000.00	10,000.00	-	0%	-
311	1000-110-311-0000	Dues and Fees	\$4,675.00	\$4,675.00	-	0%	-
311	1000-120-311-0000	Dues and Fees	\$1,100.00	\$1,100.00	-	0%	-
311	1000-210-311-0000	Dues and Fees	\$1,925.00	\$1,925.00	-	0%	-
311	1000-220-311-0000	Dues and Fees	\$1,100.00	\$1,100.00	-	0%	-
311	1000-230-311-0000	Dues and Fees	\$2,200.00	\$2,200.00	-	0%	-
312	1000-110-312-0000	Travel and Meeting Expense	\$11,000.00	\$11,000.00	-	0%	-
312	1000-120-312-0000	Travel and Meeting Expense	\$5,500.00	\$5,500.00	-	0%	-
312	1000-210-312-0000	Travel and Meeting Expense	\$6,050.00	\$6,050.00	-	0%	-
312	1000-220-312-0000	Travel and Meeting Expense	\$1,650.00	\$1,650.00	-	0%	-
312	1000-230-312-0000	Travel and Meeting Expense	\$35,750.00	\$45,750.00	10,000.00	28%	Travel funds for additional employees
312	1000-230-312-1002	Travel and Meeting Expense(HR - Employee In-Service)	\$15,000.00	\$15,000.00	-	0%	-
321	1000-210-321-0000	Telephone	\$81,000.00	\$81,000.00	-	0%	-
322	1000-230-322-0000	Postage	\$7,000.00	\$7,000.00	-	0%	-
324	1000-230-324-0000	Printing	\$5,000.00	\$5,000.00	-	0%	-
324	1000-230-324-2000	Printing(Public Relations)	\$38,500.00	\$38,500.00	-	0%	-
325	1000-230-325-0000	Advertising	\$1,000.00	\$1,000.00	-	0%	-
325	1000-230-325-1000	Advertising(Human Resources)	\$3,000.00	\$3,000.00	-	0%	-
331	1000-210-331-4001	Maintenance and Repair on Facilities(Building & Site)	\$72,600.00	\$72,600.00	-	0%	-
331	1000-210-331-4002	Maintenance and Repair on Facilities(Equipment & Furniture)	\$1,650.00	\$1,650.00	-	0%	-
331	1000-210-331-4003	Maintenance and Repair on Facilities(Groundskeeping)	\$122,210.00	\$122,210.00	-	0%	-
331	1000-210-331-4004	Maintenance and Repair on Facilities(Janitorial Services - )	\$445,300.00	\$473,100.00	27,800.00	6%	December Cleaning Bills paid in January
331	1000-210-331-4005	Maintenance and Repair on Facilities(PM-Contracts)	\$63,525.00	\$63,525.00	-	0%	-
333	1000-210-333-0000	Security Services	\$25,000.00	\$25,000.00	-	0%	-
334	1000-210-334-0000	Trash Removal	\$6,825.00	\$6,825.00	-	0%	-
341	1000-210-341-0000	Property Insurance Premiums	\$70,000.00	\$70,000.00	-	0%	-
343	1000-230-343-0000	Fidelity Bond Premiums	\$1,050.00	\$1,050.00	-	0%	-
351	1000-230-351-0000	Rents and Leases	\$200,196.00	\$200,196.00	-	0%	-
359	1000-230-359-0000	Other - Rents and Leases	\$1,500.00	\$1,500.00	-	0%	-
361	1000-210-361-0000	Electricity	\$173,250.00	\$173,250.00	-	0%	-
362	1000-210-362-0000	Water and Sewage	\$25,000.00	\$25,000.00	-	0%	-
363	1000-210-363-0000	Natural Gas	\$38,720.00	\$38,720.00	-	0%	-
371	1000-230-371-0000	Auditing Services	\$6,500.00	\$6,500.00	-	0%	-
372	1000-230-372-0000	Uniform Accounting Network Fees	\$4,500.00	\$4,500.00	-	0%	-
373	1000-230-373-0000	Tax Collection Fees	\$210,000.00	\$210,000.00	-	0%	-
379	1000-230-379-0000	Other - Professional Services	\$65,000.00	\$65,000.00	-	0%	-
379	1000-230-379-1000	Other - Professional Services(Human Resources)	\$1,000.00	\$1,000.00	-	0%	-
379	1000-230-379-4005	Other - Professional Services(PM-Contracts)	\$2,500.00	\$2,500.00	-	0%	-
390	1000-220-390-0000	Other - Purchased and Contracted Services	\$369,000.00	\$369,000.00	-	0%	-
390	1000-220-390-2001	Other - Purchased and Contracted Services(Website Development)	\$0.00	\$25,000.00	25,000.00		Website Overhaul - part 1
390	1000-220-390-3005	Other - Purchased and Contracted Services(IT - Contracts/Ag)	\$65,270.00	\$76,770.00	11,500.00	18%	Splashtop Service/Additional Needed Subscriptions
390	1000-220-390-9999	Other - Purchased and Contracted Services(Other)	\$69,282.50	\$69,458.50	176.00	0%	2025 PO Carry over
390	1000-230-390-0000	Other - Purchased and Contracted Services	\$65,000.00	\$71,750.00	6,750.00	10%	2025 PO Carry over
390	1000-230-390-0003	Other - Purchased and Contracted Services - Facilities Master Plan	\$175,000.00	\$150,000.00	(25,000.00)		Reduced for 2025 pmts
390	1000-230-390-0005	Other - Purchased and Contracted Services(Copier Contracts)	\$84,000.00	\$84,000.00	-	0%	-
390	1000-230-390-0010	Other - Purchased and Contracted Services(Learning and Development)	\$20,000.00	\$20,000.00	-	0%	-
390	1000-230-390-2000	Other - Purchased and Contracted Services(Public Relations)	\$33,000.00	\$33,000.00	-	0%	-
390	1000-230-390-9998	Other - Purchased and Contracted Services(Contingency)	\$10,000.00	\$10,000.00	-	0%	-
390	1000-230-390-9999	Other - Purchased and Contracted Services(Other)	\$10,000.00	\$10,000.00	-	0%	-
411	1000-120-411-6001	Books and Pamphlets(Adult Services)	\$251,850.00	\$258,312.83	6,462.83	3%	2025 PO Carry over
411	1000-120-411-6003	Books and Pamphlets(Youth Services)	\$250,700.00	\$253,659.08	2,959.08	1%	2025 PO Carry over
411	1000-120-411-9003	Books and Pamphlets(Source Point LP Books)	\$11,500.00	\$0.00	(11,500.00)	-100%	Grant that was not renewed
411	1000-120-411-9999	Books and Pamphlets(Other)	\$1,725.00	\$1,779.01	54.01	3%	2025 PO Carry over

**Permanent Appropriations Budget - 2026**  
**DELAWARE CO. DISTRICT LIBRARY, DELAWARE COUNTY**

Object	Account Code	Account Name	2026 Temporary Appropriation	2026 Permanent Appropriation	Increase / (Decrease)	% Change	Description / Reason
412	1000-120-412-0000	Periodicals	\$46,000.00	\$46,000.00	-	0%	-
413	1000-120-413-6001	Audiovisual Materials(Adult Services)	\$38,500.00	\$42,212.65	3,712.65	10%	2025 PO Carry over
413	1000-120-413-6011	Audiovisual Materials(Audio - Adult)	\$26,400.00	\$28,058.18	1,658.18	6%	2025 PO Carry over
413	1000-120-413-6013	Audiovisual Materials(Audio - Juvenile)	\$29,700.00	\$34,740.79	5,040.79	17%	2025 PO Carry over
414	1000-120-414-0000	Computer Services and Information	\$247,500.00	\$247,500.00	-	0%	-
415	1000-120-415-0000	Interlibrary Loan Fees / Charges	\$500.00	\$500.00	-	0%	-
419	1000-110-419-3001	Other - Library Materials and Information(Maker Studios)	\$75,000.00	\$75,000.00	-	0%	-
419	1000-110-419-6001	Other - Library Materials and Information(Adult Services)	\$2,575.00	\$2,575.00	-	0%	-
419	1000-110-419-6003	Other - Library Materials and Information(Youth Services)	\$20,550.00	\$30,843.93	10,293.93	50%	Stockhands program for 2026 \$10K, \$293.93 25 2025 PO Carry Forward
419	1000-110-419-6101	Other - Library Materials and Information(A/S Delaware)	\$1,000.00	\$1,000.00	-	0%	-
419	1000-110-419-6201	Other - Library Materials and Information(A/S Liberty)	\$1,000.00	\$1,000.00	-	0%	-
419	1000-110-419-6301	Other - Library Materials and Information(A/S Orange)	\$1,000.00	\$1,000.00	-	0%	-
419	1000-110-419-6401	Other - Library Materials and Information(A/S Ostrander)	\$700.00	\$700.00	-	0%	-
419	1000-110-419-6501	Other - Library Materials and Information(A/S Powell)	\$150.00	\$150.00	-	0%	-
419	1000-110-419-6601	Other - Library Materials and Information(A/S Outreach)	\$200.00	\$200.00	-	0%	-
419	1000-110-419-6991	Other - Library Materials and Information(A/S SRC)	\$2,000.00	\$2,000.00	-	0%	-
419	1000-110-419-7000	Other - Library Materials and Information(Friends of the Li)	\$0.00	\$41,000.00	41,000.00	0%	FOL Donation Amount Determined
419	1000-110-419-7001	Other - Library Materials and Information(Morrison Music Fu)	\$13,828.00	\$13,828.00	-	0%	-
419	1000-120-419-0000	Other - Library Materials and Information	\$300,000.00	\$300,000.00	-	0%	-
419	1000-120-419-6099	Other - Library Materials and Information(Games)	\$13,200.00	\$13,200.00	-	0%	-
419	1000-120-419-9999	Other - Library Materials and Information(Other)	\$40,900.00	\$40,900.00	-	0%	-
419	1000-110-419-6103	Other - Library Materials and Information(Y/S Delaware)	\$3,000.00	\$3,000.00	-	0%	-
419	1000-110-419-6203	Other - Library Materials and Information(Y/S Liberty)	\$3,000.00	\$3,000.00	-	0%	-
419	1000-110-419-6303	Other - Library Materials and Information(Y/S Orange)	\$3,000.00	\$3,000.00	-	0%	-
419	1000-110-419-6403	Other - Library Materials and Information(Y/S Ostrander)	\$2,000.00	\$2,000.00	-	0%	-
419	1000-110-419-6503	Other - Library Materials and Information(Y/S Powell)	\$500.00	\$500.00	-	2000%	-
419	1000-110-419-6603	Other - Library Materials and Information(Y/S Outreach)	\$500.00	\$500.00	-	2000%	-
419	1000-110-419-6803	Other - Library Materials and Information(Y/S Lrg Events)	\$6,000.00	\$6,000.00	-	257%	-
419	1000-110-419-6993	Other - Library Materials and Information(Y/S SRC)	\$50,000.00	\$50,000.00	-	31%	-
419	1000-110-419-9004	Other - Library Materials and Information(Carnegie Funds)	-	10,000.00	10,000.00	-	Funds Awarded by Carnegie Foundation for America 250
451	1000-120-451-0001	General Administrative Supplies(Processing)	\$38,500.00	38,500.00	-	0%	-
451	1000-220-451-3000	General Administrative Supplies(Technology Services (IT))	\$16,500.00	16,500.00	-	0%	-
451	1000-230-451-0000	General Administrative Supplies	\$64,600.00	64,600.00	-	0%	-
451	1000-230-451-0010	General Administrative Supplies(Learning & Development)	\$10,000.00	10,000.00	-	0%	-
451	1000-230-451-1000	General Administrative Supplies(Human Resources)	\$10,000.00	10,000.00	-	0%	-
451	1000-230-451-2000	General Administrative Supplies(Public Relations)	\$25,000.00	30,400.00	5,400.00	22%	Supplies for Mimaki Printer - Organizational needs
451	1000-230-451-9999	General Administrative Supplies(Other)	\$3,300.00	3,300.00	-	0%	-
452	1000-210-452-4000	Property Maintenance/Repair Supplies & Parts(Maintenance)	\$75,000.00	75,000.00	-	0%	-
453	1000-210-453-5000	Motor Vehicle Fuel, Supplies and Parts(Vehicles)	\$17,000.00	42,000.00	25,000.00	147%	Increased for updated vehicle wraps
459	1000-230-459-9998	Other - Supplies(Contingency)	\$11,000.00	11,000.00	-	0%	-
510	1000-230-510-0000	Dues and Memberships	\$40,000.00	40,000.00	-	0%	-
520	1000-230-520-0000	Taxes and Assessments	\$1,000.00	1,000.00	-	0%	-
550	1000-110-550-0000	Refunds and Reimbursements	\$500.00	500.00	-	0%	-
590	1000-230-590-0000	Other - Other	\$1,500.00	1,500.00	-	0%	-
710	1000-760-710-0000	Land	\$1,000,000.00	1,000,000.00	-	0%	-
750	1000-760-750-0000	Furniture and Equipment	\$60,000.00	68,683.08	8,683.08	14%	2025 PO Carry over
750	1000-760-750-3000	Furniture and Equipment(Technology Services (IT))	\$107,380.00	127,470.33	20,090.33	19%	2025 PO Carry over
750	1000-760-750-3001	Furniture and Equipment(Maker Studios)	\$26,000.00	26,000.00	-	0%	-
770	1000-760-770-0000	Motor Vehicles	\$250,000.00	225,000.00	(25,000.00)	-	Reclassified to supplies for vehicle wraps
810	1000-800-810-0000	Redemptions of Principal	\$805,000.00	805,000.00	-	0%	-
820	1000-800-820-0000	Interest Payments	\$166,350.00	166,350.00	-	0%	-
910	1000-910-910-0000	Transfers - Out	\$4,916,871.55	3,246,558.74	(1,670,312.81)	-34%	Adjusted by sum of all other adjustments/Actual Cash Carryforward Amount(changed from original estimate)
920	1000-920-920-0000	Advances - Out	-	-	-	-	-
930	1000-930-930-0000	Contingencies	\$8,563,904.16	8,667,235.27	103,331.12	-	Updated amount = 50% of Operating Expenditures.
		<b>Total General Funds</b>	<b>\$30,608,584.01</b>	<b>29,248,264.56</b>	<b>(1,360,319.45)</b>	<b>-4%</b>	
790	4001-760-790-4001	Other - Capital Outlay(Building & Site)	\$409,740.80	875,602.85	465,862.05	114%	Actual Carry forward amount known
730	4002-760-730-0000	Buildings	\$790,209.30	3,330,449.44	2,540,240.14	321%	Actual Carry forward amount known
			<b>\$31,808,534.11</b>	<b>33,454,316.85</b>	<b>\$1,645,782.74</b>		