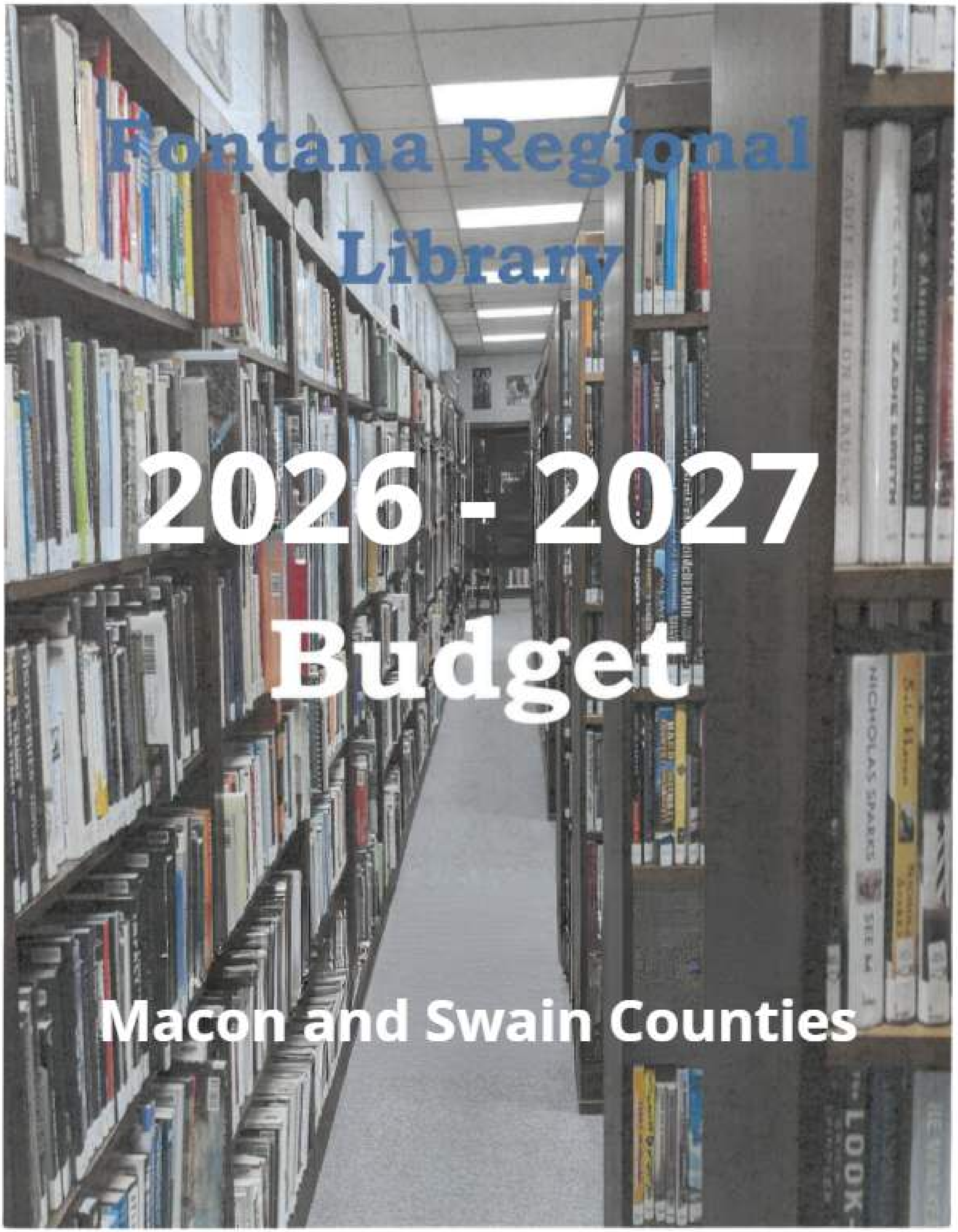
Fontana Regional
Library
2026 - 2027
Budget
Macon and Swain Counties

Fontana Regional Library, Inc.

Officers

Board of Trustees

Administrative and Financials Staff

Cover photo was made at Marianna Black Library, Lynn Cody, 04-21-2025

Fontana Regional Library, Inc.

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2026-2027 Budget Ordinance

NC G.S.159-8(a) establishes the requirement that each local government and public authority in North Carolina must operate under an annual balanced budget ordinance adopted and administered in accordance with the Local Government Budget and Fiscal Control Act. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. (b) The budget ordinance of a unit of a public authority shall cover a fiscal year beginning July 1 and ending June 30.

NC G.S. 159-11 Preparation and submission of the budget and budget message require Fontana Regional Library (FRL) to prepare a budget packet containing enough of a summary and detail for consideration by the governing board. The current budget information prepared for the Board of Trustees for fiscal year 2026 - 2027 is provided by the County Librarians and the Finance Officer.

As required by the Regional Agreement the budget will lay for 30 working days for public review.

NC G.S. 159-15 allows the governing board to amend the budget ordinance after its original adoption throughout the year to maintain an equal balance of revenue and expenditures.

Revenue Sources

- State Aid to Libraries
- Interest Earned
- County Allocation
- Town or City Contribution
- Grant Funding
- Fines and Fees
- Endowment Distributions
- Replacement Fees
- Sale of Assets
- Sales Tax Refund
- Friends of the Library
- Library Boards
- Donations for General Use
- Restricted Donations

State Aid to Libraries is used primarily for salaries and benefits for HQ staff and its operations.

County funds are used primarily for salaries and benefits for the employees in the county libraries. County funds are used solely to support the libraries in the county where the funds originated and Fontana Regional Services provided at Headquarters.

Grant funds vary each year. FRL has a Digital Grant that is used in all counties. The Grant lasts until September 2026. The Grant provides training to people who are not computer educated. The Grant also provides a chrome book to those who complete the course of training.

Revenue varies from year to year. Projections are adjusted based on previous years' donations, grant applications, and state/county funding.

Expenditures

BCBS has warned FRL to expect a 15% increase in healthcare premiums. FRL's insurance agent continues to offer programs to help keep costs down.

The Local Government Employee Retirement System, (LGERS) offers a mandatory premier retirement package. Projected contribution rate for FY26/27 is 15.1% for FRL (up from 14.35%) and 6% for the employees.

The North Carolina League of Municipalities (NCLM) carries the liability insurance for Fontana Regional Library. We expect an increase of 10% on our liability cost for the coming year.

Jackson County is leaving FRL on June 30, 2026. Their departure means expenses for FRL will increase. FRL is in the process of hiring a full time Director. Previously, the Director position was filled by a County Librarian. The IT staff was shared by all Libraries and will now be shared by Macon and Swain county libraries. The County Librarians included the additional FRL Services expense in their funding requests.

Both Revenues and Expenditures will be adjusted throughout the year to match actuals and maintain a balanced budget.

The following chart shows a Summary of FRL budget for FY 26/27 and a detailed budget for each of the five libraries in Macon and Swain Counties.

REVENUE	Acct Code	Regional Headquarters 10	Macon County Public Library 30	Marianna Black Library (Swain) 40	Hudson Library (Highlands) 50	Nantahala Community Library 70	Combined Grants 90	TOTAL
Contingency	3901	*10,000.00*	*23,750.00*	*10,000.00*	*14,000.00*			
Carryover for open orders	3902					*3,000.00*		
Multiyear projects	3903		*10,400.00*					
Current year projects	3904	*50,000.00*						
Appropriated funds total		60,000.00	34,150.00	10,000.00	14,000.00	3,000.00		121,150.00
State Aid to Public Libraries	3000	289,030.00						289,030.00
County Appropriations	3010		927,819.00	295,863.00	272,488.00	90,044.00		1,586,214.00
FRL Services - Addl County Grant		393,517.00	19,688.00	4,657.00				417,862.00
County Appropriations Restricted	3011							0.00
Municipal Appropriations	3020							0.00
Interest Earned	3100	1,000.00						1,000.00
Endowment Distributions	3101		13,000.00					13,000.00
Fines and Fees	3200	4,156.00	9,500.00	6,500.00	1,500.00	120.00		21,776.00
Replacement Fees	3201		1,500.00	500.00	500.00	15.00		2,515.00
Miscellaneous Revenue	3210		300.00	50.00				350.00
Sale of Assets	3220				500.00			500.00
Fundraising	3230							0.00
Fundraising Events (MBLF)	3231							0.00
Fundraising Sales (MBLF)	3232							0.00
Friends of the Library	3300		40,000.00	19,000.00				59,000.00
Library Board Contributions	3310			18,000.00	50,000.00			68,000.00
Gifts and Donations	3350	1,500.00	1,500.00	4,000.00	1,000.00	50.00		8,050.00
Restricted Donations	3355		0.00					0.00
LSTA Grants	3400						142,451.00	142,451.00
State Grants	3410							0.00
Federal Grants	3420							0.00
Miscellaneous Grants	3430			5,000.00				5,000.00
Sales Tax Refund	3500	11,633.00						11,633.00
Universal Service	3510	117,740.00						117,740.00
Appropriated Fund Balance	3901							0.00
Total revenue		878,576.00	1,047,457.00	363,570.00	339,988.00	93,229.00	142,451.00	2,865,271.00

EXPENDITURE	Account Code	Regional Headquarters	Macon County Public Library	Marianna Black Library (Swain County)	Hudson Library (Highlands)	Nantahala Community Library	Combined Grants	TOTAL
Salaries and Wages	6002	300,240.00	525,950.00	197,603.23	156,954.00	54,655.00	50,000.00	$ 1,285,402.23
401K Match	6004	835.00	2,168.00	1,489.00	40.00	18.00		$ 4,550.00
FICA								$ 0.00
FICA Employer Tax	6005	22,068.00	40,236.00	15,116.65	12,007.00	4,182.00	3,825.00	$ 97,434.65
Group Insurance	6006	70,180.00	213,106.00	49,366.42	49,511.00	576.00		$ 382,739.42
Retirement	6007	45,336.00	79,419.00	29,838.23	23,701.00	8,253.00		$ 186,547.23
Unemployment Insurance	6010							$ 0.00
State Unemployment Reserves	6011							$ 0.00
Training	6020	2,500.00	1,000.00	150.00	400.00	150.00		$ 4,200.00
Travel	6021	1,100.00	2,000.00	150.00	1,000.00	300.00	15,000.00	$ 19,550.00
FRL Services			19,688.00	4,657.00				$ 24,345.00
Professional Assoc. Dues	6022	275.00						$ 275.00
Personnel subtotal		442,534.00	883,567.00	298,370.53	243,613.00	68,134.00	68,825.00	$ 2,005,043.53
Processing	6100		4,000.00	1,050.00	1,800.00	135.00		$ 6,985.00
Books	6101		30,000.00	16,074.47	29,000.00	3,500.00		$ 78,574.47
Audiovisual	6102		7,500.00	2,100.00	7,000.00	3,500.00		$ 20,100.00
Electronic Resources	6103		7,500.00	3,200.00	2,000.00	500.00		$ 13,200.00
Technology Collection	6104		300.00		500.00			$ 800.00
Periodicals	6105		3,400.00	2,750.00	4,500.00	500.00		$ 11,150.00
Microforms	6106		100.00					$ 100.00
Other collection materials	6107							$ 0.00
Collections subtotal		0.00	52,800.00	25,174.47	44,800.00	8,135.00	0.00	$ 130,909.47
Fundraising Expenses	6200							$ 0.00
Grant Expenses	6201							$ 0.00
Outreach	6202							$ 0.00
Marketing	6203	1,000.00					250.00	$ 1,250.00
Printing	6204							$ 0.00
Equipment Rental	6209							$ 0.00
ILS License	6220	110.00	3,000.00	2,260.00	1,975.00	1,435.00		$ 8,780.00
ILS Supplies	6221	2,100.00	1,115.00		400.00	100.00		$ 3,715.00
Programs	6230		5,700.00	2,000.00	4,000.00	800.00		$ 12,500.00
Services Subtotal		3,210.00	9,815.00	4,260.00	6,375.00	2,335.00	250.00	$ 26,245.00
Miscellaneous Expenses	6300	850.00	300.00	200.00	200.00	50.00	1,000.00	$ 2,600.00
Advertising	6301	700.00		100.00				$ 800.00
Postage	6302	1,200.00	600.00	300.00	100.00	50.00		$ 2,250.00
Supplies	6310	5,000.00	3,500.00	2,500.00	2,000.00	750.00	2,500.00	$ 16,250.00
Automotive Supplies	6311	2,000.00	1,500.00					$ 3,500.00
Telephone	6320	8,500.00	4,500.00	3,500.00	2,000.00	1,800.00		$ 20,300.00
Utilities	6321							$ 0.00
Contracted Services	6330	100,000.00		3,360.00			2,500.00	$ 105,860.00
Accounting and Legal Services	6331							$ 0.00
Insurance and Bonds	6340	13,541.00	14,500.00	4,680.00	3,170.00	925.00		$ 36,816.00
Overhead Subtotal		131,791.00	24,900.00	14,640.00	7,470.00	3,575.00	6,000.00	$ 188,376.00

EXPENDITURE	Account Code	Regional Headquarters	Macon County Public Library	Marianna Black Library (Swain County)	Hudson Library (Highlands)	Nantahala Community Library	Combined Grants	TOTAL
Technology-Capital	6400							$ 0.00
Technology-Non-Capital	6401	30,000.00		500.00			42,376.00	$ 72,876.00
Technology Repair and Maint.	6431							$ 0.00
Software	6440	49,000.00	600.00	325.00	530.00	200.00		$ 50,655.00
Telecommunications	6450	150,801.00	7,900.00	3,850.00	7,900.00	5,500.00	25,000.00	$ 200,951.00
Technology Subtotal		229,801.00	8,500.00	4,675.00	8,430.00	5,700.00	67,376.00	$ 324,482.00
FF&E Capital	6500							$ 0.00
FF&E Non- Capital	6501		1,200.00	200.00	1,000.00	350.00		$ 2,750.00
Equipment Leases	6530	6,800.00	3,850.00	750.00	100.00			$ 11,500.00
Equipment Repair and Maint.	6531	3,500.00	16,725.00	5,500.00	5,200.00	1,125.00		$ 32,050.00
Leasehold Improvements	6600							$ 0.00
Building Leases	6630							$ 0.00
Building Repair and Maint	6631	250.00	17,550.00					$ 17,800.00
Vehicles	6700	50,000.00						$ 50,000.00
Vehicles Repair and Maint.	6731	690.00	1,000.00					$ 1,690.00
FF&E Subtotal		61,240.00	40,325.00	6,450.00	6,300.00	1,475.00	0.00	$ 115,790.00
Non Recurring State Aid	6802							$ 0.00
Grants FICA	6805							$ 0.00
Grant Telecommunications	6812							$ 0.00
Grant Contracted Services	6814							$ 0.00
Supplies	6310							$ 0.00
Contracted Services	6330		300.00		8,000.00	125.00		$ 8,425.00
Technology Capital	6400							$ 0.00
Technology Non Capital	6804		3,500.00		1,000.00	750.00		$ 5,250.00
Software	6813							$ 0.00
Grants Training	6820							$ 0.00
Grants Travel	6821							$ 0.00
FF&E Non Capital	6501							$ 0.00
Non Recurring State Aid		0.00	3,800.00	0.00	9,000.00	875.00	0.00	$ 13,675.00
Books	6101							$ 0.00
Audiovisuals	6102							$ 0.00
Other Materials	6107							$ 0.00
Grant Expenses	6201							$ 0.00
Telecommunications	6450							$ 0.00
LSTA GRANT TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	$ 0.00
Operating Expenses		868,576.00	1,023,707.00	353,570.00	325,988.00	90,229.00	142,451.00	$ 2,804,521.00
Contingency	6900	*10,000.00*	*23,750.00*	*10,000.00*	*14,000.00*	*3,000.00*		$ 60,750.00
Total operating expense		878,576.00	1,047,457.00	363,570.00	339,988.00	93,229.00	142,451.00	$ 2,865,271.00

The Ordinance and Budget document shall be the basis of the financial plan for Fontana Regional Libraries during the fiscal year 2026-2027. The Finance Officer shall administer the budget and ensure that operating officials are provided guidance and sufficient details to implement their appropriated part of the budget. The accounting record shall establish records which are in agreement with the budget, the ordinance, and the appropriate statutes of the State of North Carolina.

This budget will be in effect on a department or Library level in accordance with NCGS 159.

Approved and Adopted by the Board of Trustees on this day _____ day of _________ year 2026.

William R. McGaha – Chair of the Board of Trustees

William R. McGaha – Acting Interim Director

Lisa Kim Fisher – Finance Officer for Fontana Regional Library