



**Finance Department
2650 W. 29th Street
Greeley, Colorado 80631**

**Annual Budget
2015**

Adopted December 8, 2014

Board of Trustees

Lucile Arnusch, Chairman
Karen Rademacher, Vice Chairman
Jacqueline Maslowe, Secretary/Treasurer
Brian C. Larson
Stan Sameshima



Administrative Office
2650 W. 29th Street
Greeley, CO 80631

District Support Team

Janine Reid, Executive Director
Elena Rosenfeld, Associate Director for Public Services
Eric Ewing, Director of Human Resources and Facilities
Kelli Johnson, Public Information Manager
Rochelle Mitchell-Miller, Foundation Director
Terri Mondschein, Collection Resources Manager
Andrew Romero, Finance Director
Susan Staples, Information Technology Manager

Managers

Tony Brewer, Erie Community Library Manager
Laura Burnett, Centennial Park Library Manager
Marjorie Elwood, Carbon Valley Regional Library Manager
Rita Kadavy, Outreach Manager
Cindy Osborne, Lincoln Park Library Manager
Charlene Parker, Farr Regional Library Manager
Sue Schmidt, Riverside Library Cultural Center Manager
Barb Wright-Wisner, Virtual Library Manager

2014 HPLD Management Organization Plan

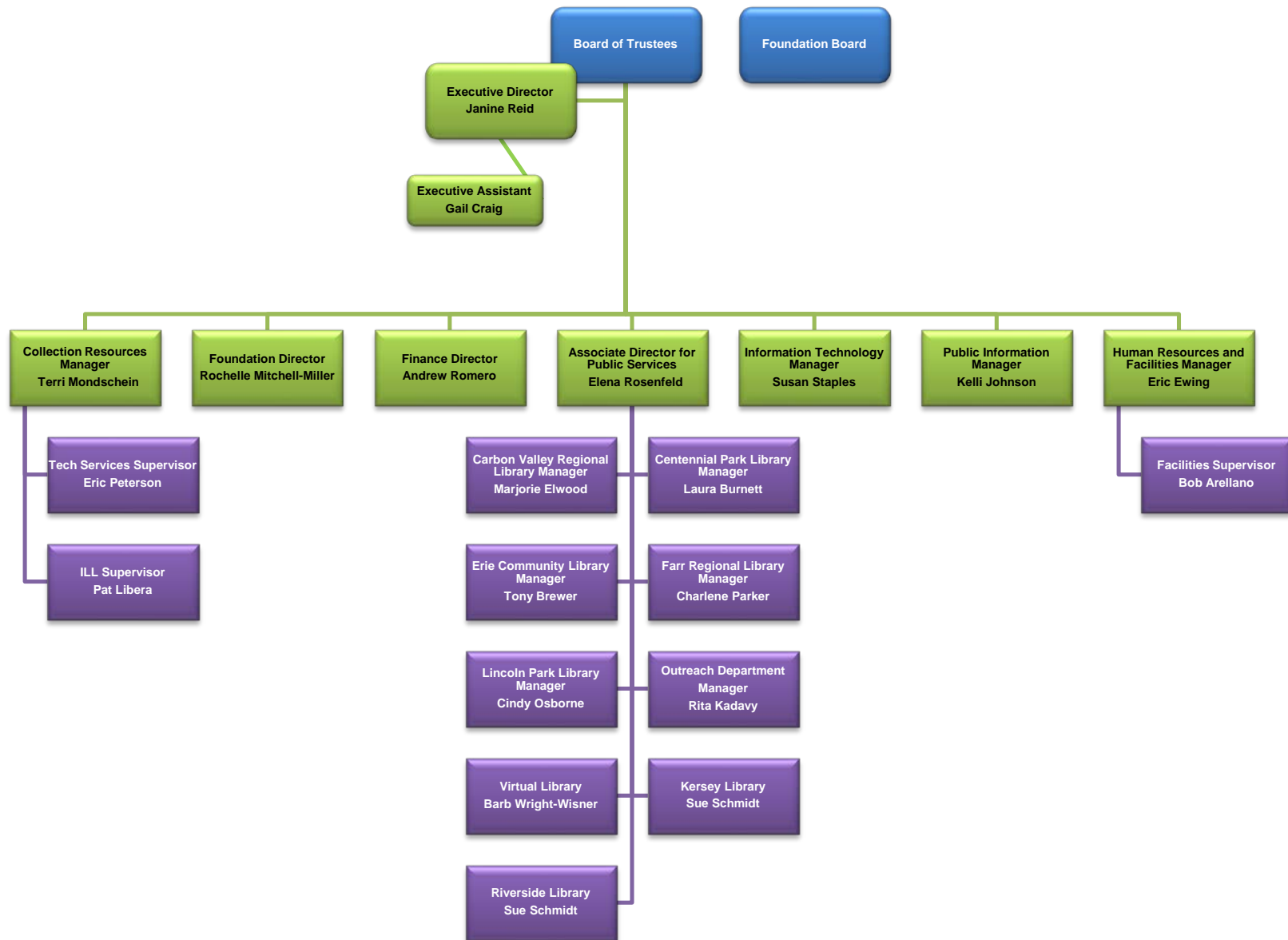


Table of Contents

Budget Message

Letter to the Board	7
Roles and Service	11
Public Services	
Carbon Valley Regional Library	12
Centennial Park Library	12
Erie Community Library	12
Farr Regional Library	12
Kersey Library	13
Lincoln Park Library	13
Riverside Library and Cultural Center	13
Outreach	14
Virtual Library	14
District Support Services	
Collection Resources	
Collection Development	15
Interlibrary Loan	15
Bibliographic Services	15
Materials Coordination	15
Finance Department	16
Human Resources and Facilities Department	16
Public Information Department	17
Information Technology Department	17
HPLD Foundation	17

2015 District Budget

Budgeted Revenue and Expenditures	20
2015 Budget Notes	24
2015 Budget Summary	25
Certification of Tax Levies, Weld County	29
Resolution to Set Mill Levies, Weld County	31
Certification of Tax Levies, Boulder County	32
Resolution to Set Mill Levies, Boulder County	34
Resolution to Adopt Budget	35
Resolution to Appropriate Sums of Money	37
Lease-Purchase Schedule	38

Capital Improvement Program

Narrative	40
Item Description by Location	41

Department Budgets

Board of Trustees43
Executive Director44
Associate Director for Pubic Services.....45
Centennial Park Library46
Farr Regional Library47
Carbon Valley Regional Library48
Lincoln Park Library49
Outreach.....50
Erie51
Kersey52
Riverside Library and Cultural Center.....53
Administration.....54
Public Information.....55
Information Technology56
Human Resources.....57
Finance.....58
Foundation.....59
Facilities Services.....60
Collection Resources.....61
Virtual Library62

Budget String Coding

Numeric Sort.....64
Alpha Sort.....68

**2015
Budget
Message**

December 8, 2014

Dear Board of Trustees and High Plains Library District Taxpayers:

It is our pleasure to submit to you our two-year budget for your consideration and adoption. As required by the District's Bylaws you are asked to appropriate funds only for the fiscal year 2015. This budget was prepared by the Finance Department with input and direction from the Board of Trustees, members of the District Administrative Support Team, Library Managers, and the Executive Director. General guidelines used to formulate this document include the Mission Statement, *Strategic Plan 2014-2016*, the Capital Improvement Program forecast for the next five years, and financial projections of revenues and expenditures for the next 10 years.

The Mission Statement of the District is as follows:

Connecting our communities to information, inspiration and entertainment for life.

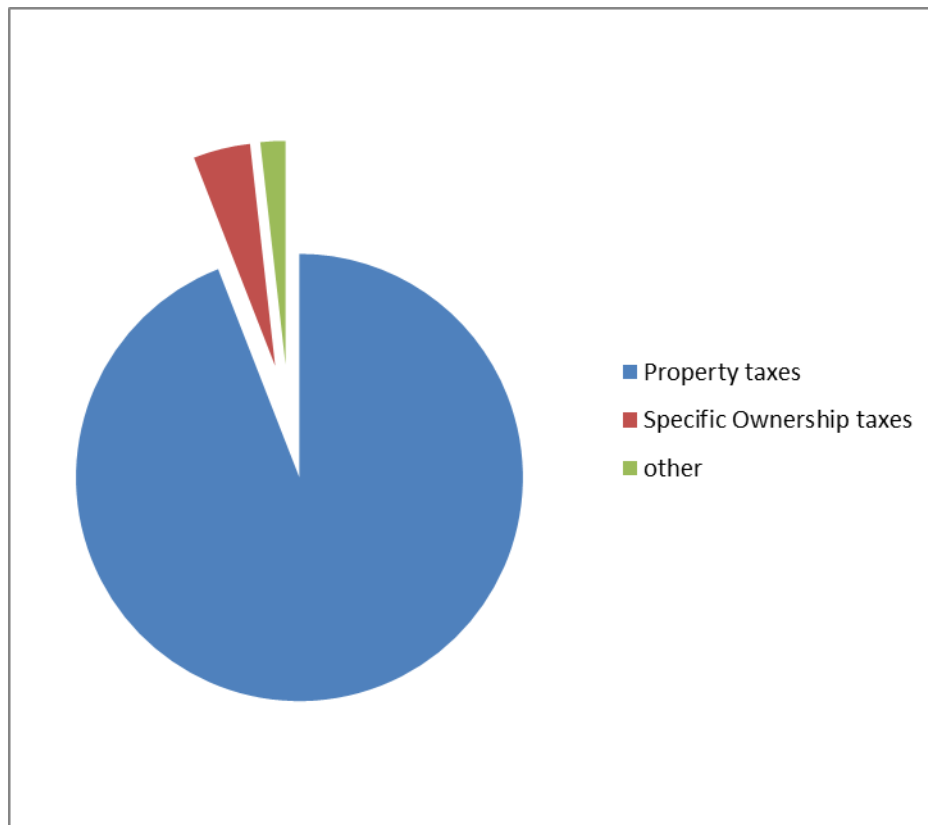
The *Strategic Plan 2014-2016 Values* established to support the mission statement are:

- **Our Customers** - Treated with dignity, respect, and consideration; Receive exceptional level of personal customer service; Provided with a variety of library materials that reflect communities' interest and values; Access to up-to-date technology and assistance to use that technology; Enjoy a variety of quality programming for all ages; Have a positive library experience every time they visit.
- **Our Facilities** - Modern, clean, and well maintained; Provide and utilize up-to-date technology; Open and available to all people regardless of age, gender, sexual orientation, or physical limitation; Inviting, comfortable and friendly; Serve as a local gathering place.
- **Our Staff** - Uphold the principals of the First Amendment to the Constitution of the United States of America - the freedom to read, view, speak and hear; Committed to instilling a love of reading; Professional and reliable information catalysts; Make every effort to be available whenever and wherever our patrons need us; Seek solutions to problems in a positive, productive manner; Work as a team to provide exceptional level of service; Continue to learn and grow professionally by taking advantage of classes, workshops, and seminars (offered by the High Plains Library District, State/National Library Associations, and other agencies) in an effort to better serve the public; Sees the High Plains Library District (HPLD) as an employer of choice, one that provides fair

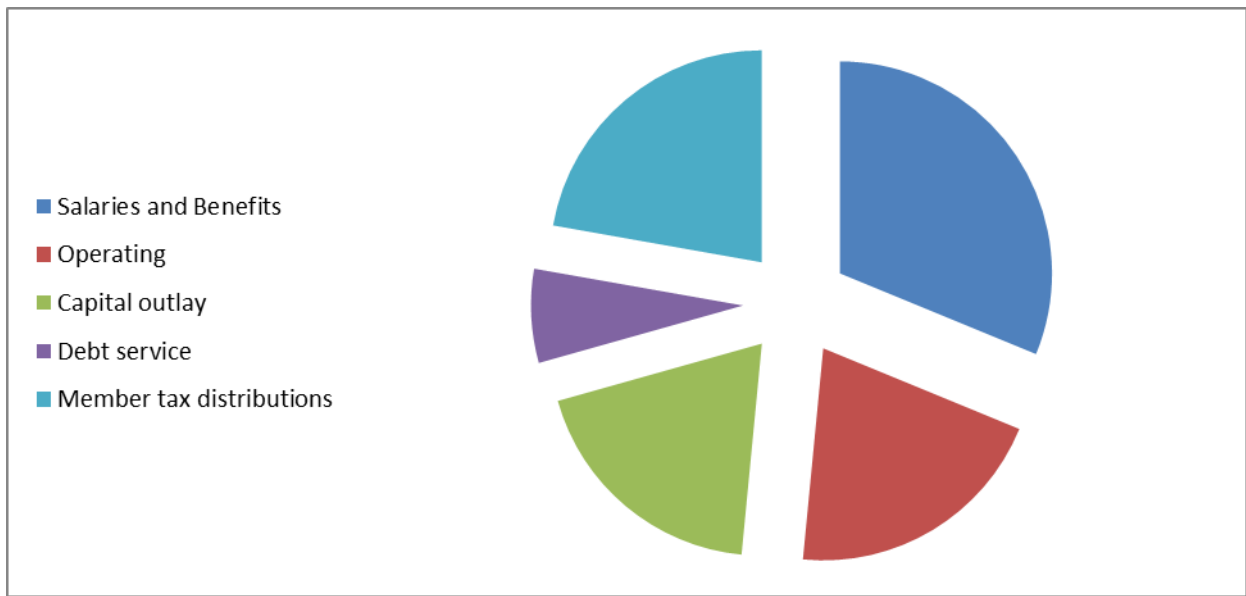
compensation, competitive benefits, and a flexible schedule that leads to a healthy work / life balance.

- **Our Community** - Benefits from partnerships between HPLD and other local agencies that support reading, education, and literacy; Enjoys the talents, abilities and contributions of the HPLD staff at community-related activities; Is aware of and appreciates the programs and services offered by the HPLD; Supports the HPLD by contributing to its Foundation; Feels enriched by the presence of the HPLD.

The major source of revenue for the District is derived from a 3.249 mill levy applied to the assessed value of portions of Weld and Boulder County properties. Property tax which includes delinquent taxes, refunds and abated taxes comprise 93.4% percent of the District's revenue while specific ownership tax is 4.8%. The remaining 1.8% percent consists of fines, fees, investment earnings and miscellaneous revenues. Oil and gas Assessed Value accounts for 65.8% of the District's net total taxable assessed valuation within Weld County for 2015.



The expenditures of the district are comprised of salaries and benefits that equal 30.8% of the budgeted expenditures, operating expenditures add an additional 20.7%, capital outlay equals 19.1%, transfers out to the Debt Service fund accounts for 7.1%, and the tax distribution to member libraries equals 22.3 % of the total budgeted expenditures. The Debt service fund has been created to account for the lease payments due to issuance of the Certificates of Participation Notes Series 2006 and the refunding Certificates of Participation Notes Series 2010, which financed construction and improvements to buildings and major equipment purchases throughout the District, the establishment of a reserve fund for the Certificates and payment of issuance costs of the Certificates.



The budget consists of:

- Summary schedules listing revenues, expenditures, beginning and ending fund balances, and fund transfers to the Debt Service Fund.
- The 5-year Capital Improvement Program, plus narrative.

This budget will support the High Plains Library District in achieving its vision and mission by providing the necessary funding for the operation of seven branch libraries, two outreach vehicles, one facility vehicle, six member libraries, Administration and Support Services, and Public Computing Centers.

Overview

Next year's budgeted revenues have increased 26.8% which will allow the District to increase its spending allocation for library materials; increase emphasis on library programming; provide funds to construct or purchase an existing building for the Lincoln Park Library in downtown Greeley; and purchase a new building for the Kersey Library branch.

Budget

The annual budget and appropriation ordinance is adopted by the Board of Trustees in accordance with the Colorado State Statute (29-1-108(4), C.R.S.). The budget is prepared on a basis consistent with accounting principles generally accepted in the United States for all governmental funds. The accounting system is employed as a budgetary management control device during the year to monitor the individual expenditures. The 2015 budget will be continuously evaluated to assure that funds are expended judiciously.

Respectfully submitted,

A handwritten signature in blue ink that reads "Janine A. Reid".

Janine A. Reid
Executive Director

A handwritten signature in black ink that reads "Andrew Romero".

Andrew Romero
Finance Director

High Plains Library District Roles and Services Branch Library System

PUBLIC SERVICES

The High Plains Library District (HPLD) serves more than 245,000 residents of Weld County and parts of neighboring counties, and covers a geographic area of almost 4,000 square miles. Our mission of connecting communities to information, inspiration and entertainment is carried out by our well-trained staff and through our strong collection of library materials.

Currently HPLD offers more than 760,000 items to its patrons. The District strives to provide a collection that balances viewpoints across a broad spectrum of opinion and subject matter in formats suitable to a variety of learning and recreational interests and skills.

Our locations offer a variety of materials including children, teen, and adult fiction and non-fiction materials in print, audio, video, and electronic formats (CDs, DVDs, Playaways, e-books and downloadable audio books). The District also provides a collection of magazines, journals and newspapers, and subscribes to more than 80 paid subscription databases, most of which can be accessed from any computer with Internet access.

The District strives to provide current technologies within the libraries as well as in computer centers throughout our service area. At a minimum the District provides access to the catalog, subscription databases, the Internet and current computer applications.

The libraries are equipped with physical and/or mobile computer labs which staff use to teach classes to the public on a variety of computer related topics. The labs are also available to organizations to offer computer instruction to their staff or clients. When not used for classes, the labs are open to the public for research and personal computer use. In addition, each of the District's libraries provides free WiFi connectivity.

As an extension of traditional service, each library hosts a variety of quality programming for all ages that encourages reading, literacy, education, cultural diversity and fun. These programs are provided free of charge.

The District is also committed to long-term environmental sustainability. During new construction and facility upgrades, the District makes every effort to reduce consumption of resources as well as use our existing resources wisely. When feasible our facilities use alternative energy sources such as solar and implements energy saving technologies and practices to further reduce use of energy.

Carbon Valley Regional

The Carbon Valley Regional Library (CVRL) serves as both a community library and a resource library for the southwest area of the High Plains Library District. The 35,000 square foot facility can hold up to 200,000 items and has 61 public access computers. The library includes a community meeting room, a computer lab, four individual study rooms, a cozy fireplace area, Children's Storytime Room, outdoor patio, café and a dedicated Teen room.

The library is an integral part of the Carbon Valley community and partners with the local Chamber of Commerce, area municipalities and schools to carry out the District's mission.

Centennial Park

Centennial Park Library serves as a neighborhood library. The 28,000 square foot facility can hold up to 96,000 items and offers 61 public access computers. The library includes a Computer Commons with a separate area for teaching classes; a two-sided fireplace; six solar tubes to illuminate the main floor; three study rooms, a community meeting room and a small conference room. In addition, the library features a unique storytime "apple" where children gather to hear stories, read or play.

The High Plains Library District's Genealogy collection is housed at the Centennial Park Library. This collection includes all of the available archives of the Greeley Tribune from 1870, the "Germans from Russia" collection, census data, as well as Colorado and Weld County resources. Part of the District's database collection includes genealogy resources that enhance research capabilities. Dedicated volunteers staff the genealogy desk more than twenty hours a week.

Erie Community

The Erie Community Library is a neighborhood library with the ability to hold up to 80,000 items. The 20,000 square foot facility provides 29 public access computers and features a living room with a fireplace, an outdoor patio, a community meeting room and designated teen area. The library also includes a unique kite-themed storytime room. The children's room in the library was dedicated as the "Lorraine David Children's Room" after Lorraine David- an Erie resident and library advocate who established the first Erie Children's Library.

Farr Regional

The Farr Regional Library serves a dual role as both a community library and a resource library for the northern area of the High Plains Library District. The 38,000 sq. foot facility can hold up to 200,000 items and is equipped with 51 public access computers.

Through its building design, the library has a variety of spaces that meet the diverse needs of the community including areas for collaboration, meetings, and quiet study. The library offers a café/vending area, a flex meeting room for impromptu

meetings and collaborative work, community reading and study rooms, a large children's area, a separate Teen area, and numerous informal seating areas. The High Plains Library District is a member of the national Foundation Center Cooperating Collection, which provides print and electronic resources to non-profit organizations throughout Northern Colorado. Printed resources from this collection are housed at the Farr Library while the electronic resources are included in the District's online databases.

The Farr Library features eight custom stained glass windows commissioned by local artist Carolyn Stuart, a fireplace with a comfortable reading area, a small conference room with a capacity of 12 people, and a large meeting room with a capacity of 75. The library also offers a drive-up book drop and a pay-per-use electric vehicle charging station.

Kersey Library

In 2013, the High Plains Library District opened its first mini-branch in Kersey. Kersey Library provides 10 public access computers, copy/print/fax services, a meeting room, quality programming for all ages, and over 4,000 items for children, teens and adults. The library shares part of its 800 square feet with the Kersey Museum which enhances its local charm and appeal.

Lincoln Park

Lincoln Park Library is located in historic downtown Greeley. This 14,000 square foot facility can hold up to 95,000 items. The meeting room and computer lab are used by staff and outside groups for training and community events. The library is home to books and media in several world languages to serve our diverse population. There are 46 public use computers. Along with spaces designed for children and teens, there is an area devoted to books in large print.

The library features a stained glass window created by local artist, Carolyn Stuart, as well as historic paintings by Ila McAfee Turner. Local artists exhibit their works throughout the library and in the foyer display case.

Riverside Library & Cultural Center

Riverside Library, located in Old Town Evans, opened in Fall 2014 and is fast becoming a destination library for neighborhoods surrounding the library and the Evans community. The 14,000 square foot library is part of a joint use cultural center which is operated and maintained by the City of Evans. The library can hold up to 36,000 items and provides 20 public access computers. The library features four study rooms, a fireplace, plenty of casual seating and a multi-purpose room for community and library programs. The building also includes large, well-equipped meeting rooms, local history displays, a café, office spaces, a police sub-station, an electric vehicle charging station and an outdoor plaza.

Outreach Department

The Outreach Department serves as an extension of the High Plains Library District by providing service delivery to communities beyond easy access to library facilities. The department operates in cooperation with other libraries throughout the HPLD.

The Outreach Department provides popular materials in various formats, reading readiness training and materials for families, and programming. These services are provided to schools, daycare centers, preschools, assisted living centers and senior centers in areas where economic, geographic, linguistic and other barriers hinder access to a library.

Two mobile units provide service to HPLD residents. One unit carries a collection of about 5,000 books and non-print materials. It serves as a traveling neighborhood library with an emphasis on services and materials for children and senior citizens. The second unit provides mobile library service to senior centers by providing lobby stops and programming. The units are connected to the HPLD catalog for immediate access to the entire collection.

Virtual Library

The Virtual Library staff assists those who prefer online or phone-based services. Through phone, email and chat; trained library staff find online-based resources, request items, renew items, troubleshoot ebook questions, sign up for programs, help with reserving a Meeting Room and much more.

DISTRICT SUPPORT SERVICES

District Support Services is responsible for the operation of the branch library system, long range planning, and oversight of centralized services to all branch and member libraries. Together the District Support Services departments including the Executive Director, Associate Director for Public Services, Finance, Human Resources and Facilities, Collection Resources, Public Information and Information Technology departments provide leadership and management services to support District operations.

COLLECTION RESOURCES

Collection Resources consists of Collection Development, Bibliographic Services, Interlibrary Loan, and Materials Coordination. Together these units accomplish the processes necessary to make a wide array of materials available to the public in a timely, efficient, and cost effective manner.

Collection Development

Collection Development selects and manages the collections and resources of the branch system in accordance with the Collection Development Policies. The department, in collaboration with library managers, coordinates the management and maintenance of each library's books, periodicals, media and databases. It provides efficiency in selection, weeding and building a quality collection that strives to balance district-wide collection goals with local branch needs.

Interlibrary Loan

Interlibrary Loan supports the educational, recreational and information needs of High Plains Library District patrons through resource sharing with other libraries. Interlibrary Loan enables libraries to provide patrons with a broad range of materials by supplementing existing collections with borrowed materials from various libraries around Colorado and beyond.

Bibliographic Services

Bibliographic Services is responsible for ordering, receiving, organizing, processing and cataloging the materials acquired by the District using internationally accepted standards of electronic ordering, cataloging and subject access. This organization and description of materials is provided as a service to patrons and staff through the online catalog and is the foundation for other basic library services, such as circulation, materials management, collection development, and acquisitions. Bibliographic Services is also responsible for maintaining the integrity of the data contained in the online catalog.

Materials Coordination

The Materials Coordinator is the liaison between Collection Resources and Public Services. Duties include managing vendor contracts as well as being the expert for the circulation equipment and services. The Materials Coordinator provides courier oversight, and inventory control. This coordinator works with all

public service personnel to provide input on Collection Resources policies and procedures, training staff on circulation procedures and missing pieces and works with the Collection Resources Manager to coordinate services to all branch staff and patrons.

Finance Department

The Finance Department is responsible for the general accounting functions of the High Plains Library District including:

- Payroll - ensure proper and accurate payment to employees and payment of payroll liabilities.
- Cash Management - provide general cashing operations, maintain banking relationships, and manage investment of District funds.
- Accounts Payable - process payments for merchandise and services which in most instances are supported by a purchase order being placed with vendors.
- Fiscal Reports - prepare bank reconciliations, general ledger account reconciliations, and reports for use in analyzing various financial functions of the District.
- Procurement Cards - administer a procurement card program to facilitate District purchases as well as monitoring the program and payment of monthly statements.
- Accounting Procedures - assure compliance with applicable laws and policies governing the reporting of financial transactions, provide timely and accurate information, record all resources and assets by adhering to Generally Accepted Accounting Principles (GAAP) applicable to fund accounting, preparation of the Comprehensive Annual Financial Report and the coordination and preparation of the annual Budget document.

Human Resources and Facilities Department

- Ensures that employees have a quality employment experience by providing excellent Human Resource services, which include employee relations, salary and benefits analysis and implementation, performance management and training.
- Identifies training needs and coordinates training. Training for management and staff builds skills in providing customer service, using technology and developing the individual's career which will foster a confident, resourceful and knowledgeable staff.
- Supports the use of volunteers by providing volunteer coordinators to fully utilize and create a quality volunteer experience for the individual and the Library District. Uses community service workers in helping to maintain facilities and grounds.
- Involved in new and remodeled facility planning and construction; implements sustainability initiatives throughout the District.

- Responsible for maintaining the buildings and grounds of the High Plains Library District, to ensure they are clean, comfortable, welcoming, secure, open and available to all people regardless of age, gender, sexual orientation or physical limitations.

Public Information Department

The Public Information Department is responsible for all communication, marketing, advertising and Public Relations functions. In addition, the Public Information Department oversees HPLD's programming initiatives. More specifically, the Public Information Office:

- Provides the community with consistent and accurate information about library policies, procedures, programs and services.
- Creates advertising campaigns that enhance and build the HPLD brand.
- Coordinates market research and analyzes local needs.
- Builds relationships through education and open communication with all representatives of the local media.
- Coordinates all press releases, columns, press conferences, media kits and information packets that are distributed to increase awareness and knowledge about the High Plains Library District.
- Serves as the hub of all communication throughout the District.
- Provides collateral material and everyday tools to assist staff. Edits the content, appearance and usability of external and internal communications including promotional materials, publicity campaigns, and other tools in order to ensure that the desired message is communicated and the desired image is presented.
- Coordinates and works with graphic designers, printers and specialty item vendors.
- Collaboratively manages the web page to insure a clean organized design is presented and the content is accurate and up to date.
- Coordinates program development for all ages and interests.

Information Technology Department

The Information Technology staff provides support for technology related issues and projects including:

- Purchase, inventory, installation, upgrades, backup, maintenance, troubleshooting and repair of District systems and technologies.
- Contract negotiations with technology vendors for service and/or maintenance.
- Budgeting for all technology equipment for branches, outreach services and administration, and for technology related District services to member libraries.

HPLD Foundation

The HPLD Foundation is a separate functioning IRS-501c3 not-for-profit, supporting the needs and mission of the High Plains Library District.

The Foundation assets and income are derived from the following activities:

- Investment proceeds of the HPLD Foundation Permanent Endowment Fund
- Grant funding - mission aligned literacy, technology and programming funding from private, family, corporate, municipal and Federal grant sources.
- Individual and Corporate gift solicitation, including planned giving, gifts of closely held securities and capital campaign funds.
- Special Events
- Used book sales

2015 District Budget

**High Plains Library District
Budgeted Revenue - General Fund
FY 2015**

	2013 Actual	2014 Adopted	2014 Estimated	2015 Adopted	2016 Planned
TAXES					
Property Taxes Weld Co.	\$ 18,709,793	\$ 20,652,953	\$ 20,652,953	\$ 26,839,081	\$ 29,558,250
Property Taxes Boulder Co.	312,838	313,622	313,622	330,672	339,182
Delinquent Taxes	20,771	-	-	-	-
Refunds/Abatements Taxes Weld Co.	-	95,351	95,351	148,693	140,000
Refunds/Abatements Taxes Boulder Co.	-	1,448	1,448	1,832	1,500
Specific Ownership Taxes	1,298,477	1,175,000	1,350,000	1,400,000	1,200,000
TOTAL TAXES	<u>20,341,879</u>	<u>22,238,374</u>	<u>22,413,374</u>	<u>28,720,278</u>	<u>31,238,932</u>
OTHER REVENUE					
Copier usage (Charge for Services)	-	-	-	-	-
Fines, & Fees	167,834	170,000	183,950	175,000	175,000
Earnings on Investments	166,535	175,000	165,000	175,000	170,000
Grants	71,477	50,000	40,000	50,000	50,000
Contributions - In Kind	113,750	113,750	113,750	113,750	113,750
Miscellaneous	8,916	10,000	11,803	10,000	11,000
TOTAL OTHER REVENUE	<u>528,512</u>	<u>518,750</u>	<u>514,503</u>	<u>523,750</u>	<u>519,750</u>
TOTAL REVENUE	<u>\$ 20,870,391</u>	<u>\$ 22,757,124</u>	<u>\$ 22,927,877</u>	<u>\$ 29,244,028</u>	<u>\$ 31,758,682</u>

**High Plains Library District
Budgeted Revenue & Expenditures - General Fund
FY 2015**

	2013 Actual	2014 Adopted	2014 Estimated	2015 Adopted	2016 Planned
ESTIMATED RESOURCES					
Beginning Fund Balance	\$14,057,052	\$13,283,041	\$14,849,810	\$11,557,246	\$11,107,914
Estimated Revenue					
Property Tax	19,022,631	20,966,575	20,966,575	27,169,753	29,897,432
Other Revenue	<u>1,847,760</u>	<u>1,790,549</u>	<u>1,961,302</u>	<u>2,074,275</u>	<u>1,861,250</u>
Total Estimated Revenue	<u>20,870,391</u>	<u>22,757,124</u>	<u>22,927,877</u>	<u>29,244,028</u>	<u>31,758,682</u>
TOTAL ESTIMATED RESOURCES	<u><u>34,927,443</u></u>	<u><u>36,040,165</u></u>	<u><u>37,777,687</u></u>	<u><u>40,801,274</u></u>	<u><u>42,866,596</u></u>
ESTIMATED EXPENDITURES					
Total Operating Expenses	11,429,391	13,446,848	13,242,881	15,249,952	15,915,406
Capital Outlay	2,465,820	8,851,327	6,301,327	5,743,009	555,250
Transfers Out - Debt Service/Capital Projects	2,102,192	2,098,956	2,098,956	2,096,856	2,098,556
Grants-In- Aid					
Northern Plains (Ault)	358,968	352,203	352,203	390,122	419,806
Eaton	805,383	892,935	892,935	1,072,143	1,157,720
Ft. Lupton	947,460	1,108,587	1,108,587	1,327,209	1,436,695
Hudson	830,357	1,087,402	1,087,402	2,426,964	2,522,468
Johnstown	380,705	353,787	353,787	380,298	410,102
Platteville	<u>757,357</u>	<u>782,363</u>	<u>782,363</u>	<u>1,006,807</u>	<u>1,094,733</u>
TOTAL EXPENDITURES	<u><u>20,077,633</u></u>	<u><u>28,974,408</u></u>	<u><u>26,220,441</u></u>	<u><u>29,693,360</u></u>	<u><u>25,610,736</u></u>
Ending Fund Balance	<u><u>14,849,810</u></u>	<u><u>7,065,757</u></u>	<u><u>11,557,246</u></u>	<u><u>11,107,914</u></u>	<u><u>17,255,860</u></u>
DESIGNATION OF FUND BALANCE					
Operating Reserve	2,857,348	3,361,712	3,310,720	3,812,488	3,978,852
Emergency Reserve	610,256	667,151	672,401	861,608	937,168
Capital Improvement Reserve	11,382,206	3,036,894	7,574,125	6,433,818	12,339,840
TOTAL ENDING FUND BALANCE	<u><u>\$14,849,810</u></u>	<u><u>\$ 7,065,757</u></u>	<u><u>\$11,557,246</u></u>	<u><u>\$11,107,914</u></u>	<u><u>\$17,255,860</u></u>

**High Plains Library District
Budgeted Expenditures - General Fund
FY 2015**

	2013 Actual	2014 Adopted	2014 Estimated	2015 Adopted	2016 Planned
OPERATING					
Salaries and wages	5,644,619	6,286,122	6,212,122	6,837,886	7,059,343
Fringe benefits	1,255,084	1,886,681	1,838,681	2,205,555	2,609,018
Workers' compensation	51,201	64,538	64,538	78,775	78,775
Bank fees	14,915	12,000	12,398	14,100	14,700
Minor equipment/furniture <\$5k	57,597	65,330	60,330	108,149	45,230
Janitorial supplies	27,707	38,000	37,913	49,000	49,000
Operating supplies	87,040	120,907	115,907	135,286	137,067
Technical processing supplies	130,968	184,428	184,428	249,755	275,003
Postage	23,480	38,958	33,958	42,039	41,464
Printing	4,057	18,600	11,600	18,600	19,000
Memberships	12,299	16,364	16,502	18,944	18,994
Public relations	70,291	90,972	85,972	87,110	97,535
Programs	37,903	47,850	47,850	55,000	58,000
Elec. - utilities	233,447	248,581	233,581	203,420	213,590
Water & sewer	26,728	30,364	23,364	21,180	22,450
Natural gas	35,128	37,382	30,305	27,533	28,633
Telephones	197,397	242,642	242,642	254,642	214,642
Disposal services	17,449	17,561	17,561	20,584	21,613
Professional contracts	797,415	715,291	715,291	1,139,739	1,148,153
Gasoline motor oil, lubricants	7,267	13,500	11,500	11,500	11,500
Repair maint.- bldg	170,686	130,800	130,800	151,400	145,000
Repair maint.- vehicles	20,095	19,200	17,200	19,000	19,000
Repair maint.- office equip.	89,952	91,788	91,788	125,600	109,600
Repair maint.- computer	368,662	325,990	325,990	391,075	391,075
Repair maint.- on-line comp	51,138	53,000	53,000	82,012	82,012
Repair maint.- other equip.	2,086	8,500	7,661	58,500	18,500
Tuition reimbursement	21,888	17,000	13,500	25,000	25,000
Travel & mileage	44,990	45,047	40,047	46,758	46,551
In-house training	11,400	18,000	12,000	16,280	122,000
Meetings	3,825	6,703	3,703	7,381	7,394
Out-of-house training & conferences	47,716	42,000	38,000	51,000	51,000
Treasurer's fee	283,739	314,498	314,498	407,546	448,461
Books	523,433	829,577	829,577	827,500	827,500
Newspapers/periodicals.	46,106	55,000	55,000	60,000	60,000
Ebooks	164,655	175,000	175,000	175,000	175,000
Compact discs	97,454	123,000	123,000	135,000	135,000
Software	177,255	219,424	219,424	235,389	235,389
DVD/BluRay	195,927	250,000	250,000	250,000	250,000
Other expense	4,600	-	-	250	250
Electronic resources	221,154	357,200	357,200	380,000	380,000
Weld County Reads	-	-	-	-	-
Platform Fees	-	28,300	28,300	38,300	34,800
Insurance	36,888	46,000	46,000	57,804	57,804
Rent contribution-in-kind	113,750	113,750	113,750	113,750	113,750
Equipment rentals	-	1,000	1,000	1,000	1,000
Lease / rental expense	-	-	-	15,610	15,610
TOTAL OPERATING	11,429,391	13,446,848	13,242,881	15,249,952	15,915,406
CAPITAL OUTLAY					
Opening Day Collections	-	550,000	500,000	-	200,000
Equipment/furn over \$5000	38,554	43,327	43,327	85,000	200,000
RFID	-	-	-	-	-
New Computers & Other Technology	156,720	48,000	48,000	45,250	45,250
Capital Improvements	2,270,546	8,210,000	5,710,000	5,612,759	110,000
TOTAL CAPITAL OUTLAY	2,465,820	8,851,327	6,301,327	5,743,009	555,250
TRANSFERS OUT					
Transfers - Debt Service Fund	2,102,192	2,098,956	2,098,956	2,096,856	2,098,556
TOTAL TRANSFERS	2,102,192	2,098,956	2,098,956	2,096,856	2,098,556
TOTAL CAPITAL OUTLAY & TRANSFERS	4,568,012	10,950,283	8,400,283	7,839,865	2,653,806
Distribution to Member Libraries	4,080,230	4,577,277	4,577,277	6,603,543	7,041,524
TOTAL DIST TO MEMBER LIBRARIES	4,080,230	4,577,277	4,577,277	6,603,543	7,041,524
TOTAL EXPENDITURES	20,077,633	28,974,408	26,220,441	29,693,360	25,610,736

WELD LIBRARY FINANCE CORPORATION
Debt Service Fund
Budget FY 2015

	Actual 2013	Estimated 2014	Adopted 2015
Beginning Fund Balance	\$ 930,800	\$ 931,928	\$ 933,028
Revenues:			
Earnings on Investments	1,287	1,100	1,100
Other Sources:			
Transfers In (General Fund)	2,102,192	2,098,956	2,096,856
Total Revenue	\$3,034,279	\$3,031,984	\$3,030,984
Expenditures:			
Debt Service			
COP's 2001 & 2006 Series			
Principal	\$ 1,495,000	\$ 1,530,000	\$ 1,570,000
Interest	602,956	561,956	519,856
Cash Management Fee	4,395	7,000	7,000
Total Expenditures	2,102,351	2,098,956	2,096,856
Ending Fund Balance	\$ 931,928	\$ 933,028	\$ 934,128

High Plains Library District
2015 / 2016 Budget Notes

1. 10% cost increase in medical premiums and an 80% / 20% ratio of District staff contributions to health insurance premiums.
2. Capital outlay: 2015 LP earmark \$5 million and \$300 thousand for Kersey.
3. Overall Merit increase 3.1% and 1.5% salary range adjustment.
4. Mileage .56 cents 2014.
5. Postage currently 49 cents; 2015 50 cents; and 51 cents for 2016.
6. 2014 inflation year to date through April 30th averages to 1.54%.
7. New Positions:
 - Collection Development - Librarian +20 hours
 - Kersey - Librarian +20 hours
 - CP - Pages +40 hours

Branch Location									
December 3, 2014									
		Farr	ECL	CP	CVRL	LP	Kersey	RLCC	Outreach
6110	Salaries	724,030	544,958	708,089	628,168	595,506	51,560	521,886	395,469
6112	Benefits	240,842	158,201	198,347	178,148	181,235	9,751	249,040	136,676
6136	Workers' Compensation	-	-	-	-	-	-	-	-
	Total Salaries & Benefits	964,872	703,159	906,436	806,316	776,741	61,311	770,926	532,145
6000	Distribution to member libraries								
6205	Bank fees								
6220	Minor equipment/Furniture <\$5k	15,570	19,100	8,000	22,614	8,000	4,000	1,500	14,315
6236	Janitorial supplies								
6249	Operating supplies	13,500	6,235	18,000	14,500	13,734	4,325	7,167	5,100
6250	Tech processing supplies								
6310	Postage	250	150	350	200	142	104	134	500
6320	Printing								
6340	Memberships	400	395	500	400	250	100	400	450
6345	Public relations	-	-	-					-
6358	Programs								-
6362	Electric	49,430	23,838	36,963	40,447	16,733		19,500	
6364	Water & sewer	8,858	2,460	2,334	2,407	885		650	
6365	Natural gas	8,563	4,030	2,698	5,651	1,453		1,500	
6367	Telephones								
6369	Disposal services	3,586	2,006	3,676	4,677	261		325	
6379	Professional contracts	2,840		-	10,000	24,124	-	25,792	10,000
6380	Gasoline, motor oil, lubricants								8,000
6382	Repair maint.- bldg								
6384	Repair maint.- vehicles								17,000
6385	Repair maint.- office equip.	400	-	15,000	-	9,400	200	400	200
6387	Repair, maint., replacement / computer								
6388	Repair maint.- on-line comp								
6389	Repair maint.- other equip.	16,000	12,500		13,000				-
6393	Tuition reimbursement								
6394	Travel & mileage	1,176	4,020	1,960	3,760	894	518	2,433	4,200
6395	In-House Training								
6396	Meetings	300	675	240	150	371	230	330	400
6397	Out-of-House Training & Conferences								
6398	Treasurers fee								
6410	Books								
6425	Newspapers/periodicals								
6430	Ebooks								
6460	Compact discs								
6480	Software								
6490	DVD/BluRay								
6495	Other expense								
6496	Electronic resources								
6500	Platform Fees								
6510	Insurance								
6520	Equipment rental			-					
6530	Lease / rental expense						15,600		
6952	Equip/furniture - over \$5000	-	-	10,000	-	-		75,000	-
6953	RFID								
6954	New Computers & other technology								-
6985	Lease debt service								
6986	Opening Day Collection								
		1,085,745	778,568	1,006,157	924,122	852,988	86,388	906,057	592,310
6980	Capital improvements	21,957	117,377	-	6,200	-	-	-	-
	Total	1,107,702	895,945	1,006,157	930,322	852,988	86,388	906,057	592,310

Branch Location						
December 3, 2014						
		Virtual Library	Admin	Dist. To Mbr Lib	2015 TOTAL	2016 TOTAL
6110	Salaries	201,793	2,466,427		6,837,886	7,059,343
6112	Benefits	61,967	791,348		2,205,555	2,609,018
6136	Workers' Compensation	-	78,775		78,775	78,775
	Total Salaries & Benefits	263,760	3,336,550		9,122,216	9,747,136
6000	Distribution to member libraries			6,603,543	6,603,543	7,041,524
6205	Bank fees		14,100		14,100	14,700
6220	Minor equipment/Furniture <\$5k	-	15,050		108,149	45,230
6236	Janitorial supplies		49,000		49,000	49,000
6249	Operating supplies	3,500	49,225		135,286	137,067
6250	Tech processing supplies		249,755		249,755	275,003
6310	Postage		40,209		42,039	41,464
6320	Printing		18,600		18,600	19,000
6340	Memberships	440	15,609		18,944	18,994
6345	Public relations		87,110		87,110	97,535
6358	Programs		55,000		55,000	58,000
6362	Electric		16,509		203,420	213,590
6364	Water & sewer		3,586		21,180	22,450
6365	Natural gas		3,638		27,533	28,633
6367	Telephones		254,642		254,642	214,642
6369	Disposal services		6,053		20,584	21,613
6379	Professional contracts		1,066,983		1,139,739	1,148,153
6380	Gasoline, motor oil, lubricants		3,500		11,500	11,500
6382	Repair maint.- bldg		151,400		151,400	145,000
6384	Repair maint.- vehicles		2,000		19,000	19,000
6385	Repair maint.- office equip.		100,000		125,600	109,600
6387	Repair, maint., replacement / computer		391,075		391,075	391,075
6388	Repair maint.- on-line comp		82,012		82,012	82,012
6389	Repair maint.- other equip.		17,000		58,500	18,500
6393	Tuition reimbursement		25,000		25,000	25,000
6394	Travel & mileage	650	27,147		46,758	46,551
6395	In-House Training		16,280		16,280	122,000
6396	Meetings	50	4,635		7,381	7,394
6397	Out-of-House Training & Conferences		51,000		51,000	51,000
6398	Treasurers fee		407,546		407,546	448,461
6410	Books		827,500		827,500	827,500
6425	Newspapers/periodicals		60,000		60,000	60,000
6430	Ebooks		175,000		175,000	175,000
6460	Compact discs		135,000		135,000	135,000
6480	Software		235,389		235,389	235,389
6490	DVD/BluRay		250,000		250,000	250,000
6495	Other expense		250		250	250
6496	Electronic resources		380,000		380,000	380,000
6500	Platform Fees		38,300		38,300	34,800
6510	Insurance		57,804		57,804	57,804
6520	Equipment rental		1,000		1,000	1,000
6530	Lease / rental expense		10		15,610	15,610
6952	Equip/furniture - over \$5000		-		85,000	200,000
6953	RFID		-		-	-
6954	New Computers & other technology		45,250		45,250	45,250
6985	Lease debt service		2,096,856		2,096,856	2,098,556
6986	Opening Day Collection		-		-	200,000
		268,400	10,862,573	6,603,543	23,966,851	25,386,986
6980	Capital improvements	-	5,467,225		5,612,759	110,000
	Total	268,400	16,329,798	6,603,543	29,579,610	25,496,986

	Administration							
		50/51	01	02	03	53	54	55
	Departments	Admin	BOT	Exec Dir	Assoc Dir	Public Info	Information Technology	Human Resources
6000	Tax Distribtn - member libraries	6,603,543						
6136	Workers' Compensation	78,775						
6205	Bank fees							
6220	Minor equipment/furniture <\$5k	6,300		-	100	800	1,250	1,300
6236	Janitorial supplies							
6249	Operating supplies	8,500		250	225	22,500	2,200	400
6250	Tech processing supplies							
6310	Postage	300				300	100	75
6320	Printing					16,600		-
6340	Memberships	-	600	1,300	425	3,480	830	5,559
6345	Public relations					75,280		9,330
6358	Programs				-	55,000		
6362	Electric	16,509						
6364	Water and sewer	3,586						
6365	Natural gas	3,638						
6367	Telephones						254,642	
6369	Disposal services	6,053					-	
6379	Professional contracts	36,000			6,000	47,250	26,965	30,875
6380	Gasoline, Motor Oil, Lubricants							
6382	Repair maint.- bldg							
6384	Repair maint.- vehicles							
6385	Repair maint.- office equip	-					100,000	
6387	Repair, maint., replacement / computer						391,075	
6388	Repair maint.- online comp						82,012	
6389	Repair maint.- other equip.						17,000	
6393	Tuition reimbursement							25,000
6394	Travel & mileage		1,000	2,000	1,300	1,500	3,575	3,250
6395	In-House Training							16,280
6396	Meetings	-	1,380	600	75	500	150	-
6397	Out-of-House Training&Conferences		1,000					50,000
6398	Treasurers fee	407,546						
6410	Books							
6425	Newspapers/periodicals							
6430	Ebooks							
6460	Compact discs							
6480	Software						234,633	
6490	Video/DVD							
6495	Other expense	-		-	-			
6496	Electronic resources							
6500	Platform Fees							
6510	Insurance	57,804						
6520	Equipment rentals	-						
6530	Lease / rental expense	10						
	Capital Outlay							
6952	Equipment over \$5000	-					-	-
6953	RFID	-						
6954	New Computers & Other Technology						45,250	
6980	Capital improvements	5,310,000					125,000	
6985	Lease debt service	2,096,856						
6986	Opening Day Collection							
	DEPARTMENT TOTAL	14,635,420	3,980	4,150	8,125	223,210	1,284,682	142,069

	Administration						
		56	57	58	59		
	Departments	Finance	Foundation	Facilities Services	Collection Resources	2015 Total	2016 Total
6000	Tax Distrbtn - member libraries					6,603,543	7,041,524
6136	Workers' Compensation					78,775	78,775
6205	Bank fees	14,100				14,100	14,700
6220	Minor equipment/furniture <\$5k	-		1,800	3,500	15,050	7,400
6236	Janitorial supplies			49,000		49,000	49,000
6249	Operating supplies	1,300	500	300	13,050	49,225	52,530
6250	Tech processing supplies				249,755	249,755	275,003
6310	Postage	1,100	450		37,884	40,209	39,619
6320	Printing		2,000			18,600	19,000
6340	Memberships	1,015	1,400	500	500	15,609	15,659
6345	Public relations	-	2,500			87,110	97,535
6358	Programs					55,000	58,000
6362	Electric					16,509	17,334
6364	Water and sewer					3,586	3,802
6365	Natural gas					3,638	3,783
6367	Telephones					254,642	214,642
6369	Disposal services					6,053	6,355
6379	Professional contracts	51,275	-	235,000	633,618	1,066,983	1,077,421
6380	Gasoline, Motor Oil, Lubricants			3,500		3,500	3,500
6382	Repair maint.- bldg			151,400		151,400	145,000
6384	Repair maint.- vehicles			2,000		2,000	2,000
6385	Repair maint.- office equip					100,000	105,000
6387	Repair, maint., replacement / computer					391,075	391,075
6388	Repair maint.- online comp					82,012	82,012
6389	Repair maint.- other equip.			-		17,000	17,000
6393	Tuition reimbursement					25,000	25,000
6394	Travel & mileage	392	1,680	6,000	6,450	27,147	26,772
6395	In-House Training					16,280	122,000
6396	Meetings		1,430		500	4,635	4,635
6397	Out-of-House Training&Conferences					51,000	51,000
6398	Treasurers fee					407,546	448,461
6410	Books				827,500	827,500	827,500
6425	Newspapers/periodicals				60,000	60,000	60,000
6430	Ebooks				175,000	175,000	175,000
6460	Compact discs				135,000	135,000	135,000
6480	Software		756		-	235,389	235,389
6490	Video/DVD				250,000	250,000	250,000
6495	Other expense		250	-	-	250	250
6496	Electronic resources				380,000	380,000	380,000
6500	Platform Fees				38,300	38,300	34,800
6510	Insurance					57,804	57,804
6520	Equipment rentals			1,000		1,000	1,000
6530	Lease / rental expense			-		10	10
	Capital Outlay						
6952	Equipment over \$5000			-	-	-	-
6953	RFID					-	-
6954	New Computers & Other Technology					45,250	45,250
6980	Capital improvements			32,225		5,467,225	110,000
6985	Lease debt service					2,096,856	2,098,556
6986	Opening Day Collection					-	200,000
	DEPARTMENT TOTAL	69,182	10,966	482,725	2,811,057	19,675,566	15,106,096

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments *

* School governments must use forms provided by the Colorado Department of Education (303) 866-6600.


TO: County Commissioners of Weld County, Colorado. The Board of Trustees
 (governing board)
 of the High Plains Library District hereby certifies the following mill levies to be extended upon the
 (name of local government)
GROSS↑ assessed valuation of \$ 8,260,720,620 . Submitted this date: December 9, 2014

PURPOSE	LEVY	REVENUE
1. General Operating Expenses [This includes fire pension, <u>unless</u> fire pension levy is voter-approved; if so, use Line 7 below.]	<u>3.249</u> mills	<u>\$ 26,839,081</u>
2. (Minus) Temporary Property Tax Credit/ Temporary Mill Levy Rate Reduction, 39-1-111.5, C.R.S.	< > mills ‡	\$ < >
‡ IF THE CREDIT DOES NOT APPLY TO the General Operating Expenses levy PLEASE INDICATE HERE THE LEVY TO WHICH THE CREDIT APPLIES		
SUBTOTAL	<u>3.249</u> mills	<u>\$ 26,839,081</u>
3. General Obligation Bonds and Interest [Special districts must certify separately for each debt pursuant to 32-1-1603, C.R.S.; see Page 2 of this form. If bond levy ended last year, enter date/name].	_____ mills	\$ _____
4. Contractual Obligations Approved At Election	_____ mills	\$ _____
5. Capital Expenditures [These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities <u>through public hearings</u> pursuant to 29-1-301(1.2) C.R.S. and for special districts <u>through approval from the Division of Local Government</u> pursuant to 29-1-302(1.5) C.R.S. or for any entity if <u>approved at election</u> .]	_____ mills	\$ _____
6. Refunds/Abatements [if the gov't.entity is in more than one county, the levy must be uniform throughout the entity's boundaries].	<u>.018</u> mills	<u>\$ 148,693</u>
7. Other (specify):	_____ mills	\$ _____
TOTAL	<u>3.267</u> mills	<u>\$ 26,987,774</u>

NOTE: Certification **must** be carried to three decimal places only.
 NOTE: If you certify to more than one county, you **must** certify the **same levy** to each county.
 NOTE: If your boundaries extend into more than one county, please list all counties here:

Counties: Boulder and Weld

Contact person: _____
 (print) Andrew Romero Daytime phone: (970) 506-8566

Signed:  _____ Title: Finance Director, High Plains Library District

Send one completed copy of this form to the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, Colorado 80203 when you submit it to the Board(s) of County Commissioners. Questions? Call DLG at (303) 866-2156.

↑ As reported by County Assessor in final certification of valuation; use NET Assessed Valuation to calculate any levy.

CERTIFICATION OF TAX LEVIES, continued

THIS APPLIES ONLY TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. Total of all levies should be recorded on Page 1, Line 3.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS:

- 1. Purpose of Issue: N/A
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

- 2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS:

- 3. Purpose of Contract: N/A
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

- 4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE HIGH PLAINS LIBRARY DISTRICT, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, the Board of Trustees of the High Plains Library District has adopted the annual budget in accordance with the Local Government Budget Law, on December 8, 2014, and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$26,839,081

WHEREAS, the 2014 valuation for assessment for the High Plains Library District as certified by the Weld County Assessor is \$8,260,720,620

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the High Plains Library District, Colorado:

Section 1: That for the purpose of meeting all general operating expenses of the High Plains Library District during the 2015 budget year, there is hereby levied a tax of 3.249 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 2: That the District Executive Director is hereby authorized and directed to immediately recertify to the County Commissioners of Weld County, Colorado, the mill levies for the High Plains Library District as hereinabove determined and set.

ADOPTED, this 8th day of December, A.D., 2014.

ATTEST:

Chairman, Board of Trustees

ATTEST:

Secretary/Treasurer, Board of Trustees

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments *

* School governments must use forms provided by the Colorado Department of Education (303) 866-6600.


TO: County Commissioners of Boulder County, Colorado. The Board of Trustees
 (governing board)
 of the High Plains Library District hereby certifies the following mill levies to be extended upon the
 (name of local government)
GROSS↑ assessed valuation of \$ 101,776,555 . Submitted this date: December 9, 2014

PURPOSE	LEVY	REVENUE
1. General Operating Expenses [This includes fire pension, <u>unless</u> fire pension levy is voter-approved; if so, use Line 7 below.]	<u>3.249</u> mills	<u>\$ 330,672</u>
2. (Minus) Temporary Property Tax Credit/ Temporary Mill Levy Rate Reduction, 39-1-111.5, C.R.S.	< > mills ‡	\$ < >
‡ IF THE CREDIT DOES NOT APPLY TO the General Operating Expenses levy PLEASE INDICATE HERE THE LEVY TO WHICH THE CREDIT APPLIES		
SUBTOTAL	<u>3.249</u> mills	<u>\$ 330,672</u>
3. General Obligation Bonds and Interest [Special districts must certify separately for each debt pursuant to 32-1-1603, C.R.S.; see Page 2 of this form. If bond levy ended last year, enter date/name].	_____ mills	\$ _____
4. Contractual Obligations Approved At Election	_____ mills	\$ _____
5. Capital Expenditures [These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities <u>through public hearings</u> pursuant to 29-1-301(1.2) C.R.S. and for special districts <u>though approval from the Division of Local Government</u> pursuant to 29-1-302(1.5) C.R.S. or for any entity if <u>approved at election</u> .]	_____ mills	\$ _____
6. Refunds/Abatements [if the gov't.entity is in more than one county, the levy must be uniform throughout the entity's boundaries].	<u>.018</u> mills	<u>\$ 1,832</u>
7. Other (specify):	_____ mills	\$ _____
TOTAL	<u>3.267</u> mills	<u>\$ 332,504</u>

NOTE: Certification **must** be carried to three decimal places only.
 NOTE: If you certify to more than one county, you **must** certify the **same levy** to each county.
 NOTE: If your boundaries extend into more than one county, please list all counties here:

Counties: Boulder and Weld

Contact person: _____
 (print) Andrew Romero Daytime phone: (970) 506-8566

Signed:  Title: Finance Director, High Plains Library District

Send one completed copy of this form to the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, Colorado 80203 when you submit it to the Board(s) of County Commissioners. Questions? Call DLG at (303) 866-2156.

↑ As reported by County Assessor in final certification of valuation; use NET Assessed Valuation to calculate any levy.

CERTIFICATION OF TAX LEVIES, continued

THIS APPLIES ONLY TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. Total of all levies should be recorded on Page 1, Line 3.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS:

1. Purpose of Issue: N/A _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS:

3. Purpose of Contract: N/A _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE HIGH PLAINS LIBRARY DISTRICT, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, the Board of Trustees of the High Plains Library District has adopted the annual budget in accordance with the Local Government Budget Law, on December 8, 2014, and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$330,672

WHEREAS, the 2014 valuation for assessment for the High Plains Library District as certified by the Boulder County Assessor is \$101,776,555

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the High Plains Library District, Colorado:

Section 1: That for the purpose of meeting all general operating expenses of the High Plains Library District during the 2015 budget year, there is hereby levied a tax of 3.249 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 2: That the District Executive Director is hereby authorized and directed to immediately recertify to the County Commissioners of Boulder County, Colorado, the mill levies for the High Plains Library District as hereinabove determined and set.

ADOPTED, this 8th day of December, A.D., 2014.

ATTEST:

Chairman, Board of Trustees

ATTEST:

Secretary/Treasurer, Board of Trustees

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE HIGH PLAINS LIBRARY DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2015, AND ENDING ON THE LAST DAY OF DECEMBER 2015.

WHEREAS, the Board of Trustees of the High Plains Library District has appointed Janine Reid, High Plains Library District Executive Director, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Janine Reid has submitted a proposed budget to this governing body for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 8, 2014, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the High Plains Library District, Colorado:

Section 1. That estimated expenditures for each fund are as follows:

General Fund	<u>\$29,693,360</u>
Debt Service Fund	<u>\$ 2,096,856</u>

Section 2. That estimated revenues for each fund are as follows:

General Fund:	
From un-appropriated surpluses	\$11,557,246
From sources other than general property tax	2,074,275
From the general property tax levy	<u>27,169,753</u>
Total General Fund	<u>\$40,801,274</u>
Debt Service	<u>\$ 3,030,984</u>

Resolution to Adopt Budget

Page 2

High Plains Library District

Section 3. That the budget, as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the High Plains Library District for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Chairman, High Plains Library District Board of Trustees, and made a part of the public records of the District.

ADOPTED, this 8th day of December, A.D., 2014.

Attest:

Chairman, Board of Trustees

Attest:

Secretary/Treasurer, Board of Trustees

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE HIGH PLAINS LIBRARY DISTRICT, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the local Government Budget Law, on December 8, 2014 and

WHEREAS, the Library Board has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the High Plains Library District, Colorado:

That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

General Fund:	
Current Operating Expenses	\$15,249,952
Capital Outlay	5,743,009
Transfers (internal activities)	2,096,856
Total General Fund	<u>\$23,089,817</u>
Debt Service Fund:	
Principal & Interest & Other	\$ <u>2,096,856</u>

ADOPTED, this 8th day of December, A.D., 2014.

ATTEST:

Chairman, Board of Trustees

ATTEST:

Secretary/Treasurer, Board of Trustees

**LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED BUDGET (29-1-103(3)(D), C.R.S.**

BUDGET YEAR 2015

The Supplemental Schedule must present information **separately** for all lease-purchase agreements involving real property and all lease purchase agreements for non-real property.

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

Description of real Property Lease-Purchase:

Lease of Library Facilities:	<u>Year</u>	<u>Amount</u>
Farr Library, 1939 61 st Avenue, Greeley, CO. 80634 August 31, 2010 Refunding April 1, 2001 Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year.	2015	\$1,108,656
Erie Community Library, 400 Powers St. Erie, CO. 80516 Carbon Valley Library, 7 Park Avenue Firestone, CO. 80504 December 1, 2006 Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year.	2015	981,200
Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$17,339,412

II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY

Description of Lease-Purchase Item(s): _____

Description of Lease-Purchase Agreement(s): _____	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:	20__	\$ _____
Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such Agreements, including all optional renewal terms:		\$ _____

2015 Capital Improvement

OVERVIEW OF CAPITAL IMPROVEMENT PROGRAM PROCESS

It is the practice of the High Plains Library District (HPLD) to develop, maintain, and revise when necessary a continuing Capital Improvement Program (CIP). The CIP covers a five-year planning horizon, identifying infrastructure and facility projects that the District plans to undertake.

Defining a Capital Improvement

To be included in the CIP, projects need to meet one of the following criteria:

- Construction of a new District asset or expansion of an existing District-owned facility, including preliminary planning and surveys, cost of land (if applicable), staff and contractual services for design and construction, and related furnishings and equipment.
- Initial acquisition of a major equipment system, which will become a District asset that has a cost of \$10,000 or more and a useful life of at least three years.
- Major renovation or rehabilitation of an existing District-owned facility that requires an expenditure of \$10,000 or more and will extend the life of the original District asset. Exceptions have been made for inclusion of a few projects that do not meet the above criteria (computer replacement equipment and new computer equipment which includes printers, network, phones etc.) to make them more visible to the public and the HPLD Board of Trustees (BOT).

Steps from Submittal to Approval

The CIP process begins with the District's annual Budget kick-off meeting with all Directors and Managers. The Directors and Managers are given the months of July and August to develop their CIP requests and review future years request based on their assessment of needs. The 2015 - 2019 Program includes projects that are pay-as-you-go funded with operating funds. The Finance Department reviews all requests to funding availability and reasonableness.

Summary of Expenditures and Funding

The approved five-year CIP for Fiscal Years 2015 through 2019 totals \$6.703 million. The major expenditures are constructing or remodeling an existing structure for the Lincoln Park Library as well as the Kersey Library and parking lot and landscaping expansion/changes for the Erie Community Library. Funding will be primarily from a capital improvement reserve allocation of the ending fund balance in the General Fund.

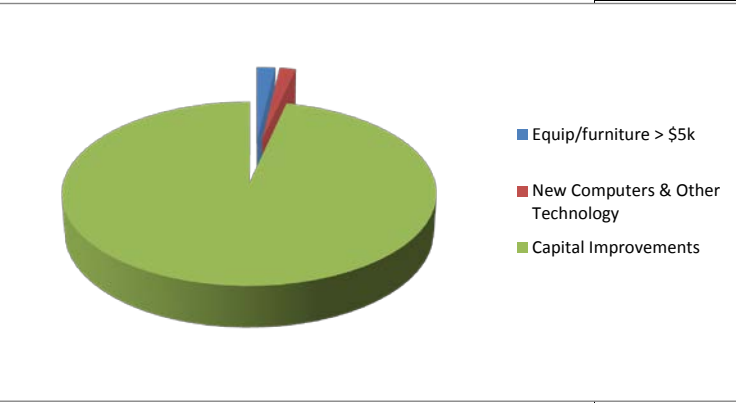
Impact on the Operating Budget

The completion of many projects is the beginning of recurring costs for the operating budget. All projects included in the first year of the Capital Program are funded in the 2015 recommended budget. Projects included in the subsequent years (2016-2019) will be approved by the BOT in concept only. The Program will be updated annually to address specific needs as they arise or as the BOT goals and policies change.

Thus, it is important for the reader to understand that the District's BOT is not committing funding for any projects beyond the 2015 year.

Capital Improvement Program

Location/Item Description	2015	2016	2017	2018	2019
Carbon Valley Regional Library					
Repair concrete patio	\$ 6,200				
Total	6,200	-	-	-	-
Centennial Park Library					
Ask desk	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Total	10,000	-	-	-	-
District Support Services					
New Tech Eqpt (Computer, Phone, Server...)	\$ 45,250	\$ 45,250	\$ 75,000	\$ 75,000	\$ 75,000
Parking lot maintenance CP & Farr 2015	32,225	10,000	10,000	10,000	10,000
RLCC	75,000	50,000			
LP building project	5,000,000	-			
DSS carpet replacement	10,000	50,000			
Kersey building	300,000				
ILS	75,000				
Opening Day Collections (LP collection refresh)	-	200,000			
Special projects(IT)	50,000	50,000	50,000	50,000	50,000
Total	5,587,475	405,250	135,000	135,000	135,000
Erie Community Library					
Parking lot and landscaping expansion/changes	101,377				
Wind protection for entry door	10,000				
3M Intellegent return unit	6,000				
Total	117,377	-	-	-	-
Farr Regional Library					
Boiler isolation valves	21,957				
Total	21,957	-	-	-	-
Outreach Services					
Vending unit (Brodart)/with wheels					
PCC Improvement					
Outreach vehicle (bookmobile or sprinter van)	-	150,000			
Total	-	150,000	-	-	-
Grand Total	\$ 5,743,009	\$ 555,250	\$ 135,000	\$ 135,000	\$ 135,000
Equip/furniture > \$5k	106,957				
New Computers & Other Technology	95,250				
Capital Improvements	5,540,802				
	5,743,009				



- Equip/furniture > \$5k
- New Computers & Other Technology
- Capital Improvements

Note: Parking lot repairs have the following rotation:
 2016 - CVR; 2017 - Erie; 2018 - DSS; and 2019 - CP

2015 Department Budgets

**Budget Planning
Board of Trustees**

01-xxxx-50-01 Board of Trustees					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k					
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	19	-	-	-	-
6250 · Tech Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships	270	-	600	600	600
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts					
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	1,414	767	1,000	1,000	1,000
6396 · Meetings	889	23	1,380	1,380	1,380
6397 · Out-of-House Training & Conferences	195	-	1,000	1,000	1,000
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New Computers & other technology					
Total	2,787	790	3,980	3,980	3,980

**Budget Planning
Executive Director**

01-xxxx-50-02 Executive Director					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	-	-	150	-	150
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	-	-	250	250	250
6250 · Tech Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships	1,040	698	1,360	1,300	1,300
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts					
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	1,456	555	2,000	2,000	2,000
6396 · Meetings	328	188	600	600	600
6397 · Out-of-House Training & Conferences		180			
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New Computers & other technology					
Total	2,824	1,621	4,360	4,150	4,300

**Budget Planning
Associate Director**

01-xxxx-50-03 Associate Director					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	-	-	250	100	100
6236 · Janitorial supplies					
6249 · Operating supplies	72	10	300	225	225
6250 · Tech Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships	240	-	425	425	425
6345 · Public Relations					
6358 · Programs	34,876	(345)	-	-	-
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	31,213	-	-	6,000	6,000
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	1,075	-	1,198	1,300	1,300
6396 · Meetings	-	25	75	75	75
6397 · Out-of-House Training & Conferences					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New Computers & other technology					
Total	67,476	(310)	2,248	8,125	8,125

**Budget Planning
Centennial Park**

01-xxxx-10-00 Centennial Park					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	10,071	5,133	7,150	8,000	4,500
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	16,111	6,781	13,000	18,000	18,000
6250 · Tech Processing Supplies					
6310 · Postage	194	155	336	350	357
6320 · Printing					
6340 · Memberships	435	250	500	500	500
6345 · Public Relations					
6358 · Programs					
6362 · Electric	43,228	13,763	42,058	36,963	38,811
6364 · Water and sewer	1,951	878	2,046	2,334	2,474
6365 · Natural gas	4,199	1,676	3,626	2,698	2,806
6367 · Phones					
6369 · Disposal Services	3,014	1,737	2,922	3,676	3,859
6379 · Professional Contracts					
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment	273	625	3,000	15,000	3,000
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	1,629	658	1,400	1,960	1,752
6395 · In-House Training					
6396 · Meetings	248	49	240	240	240
6397 · Out-of-House Training & Conferences	-				
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6952 · Equip/furniture-over \$5000	-	-	-	10,000	-
6954 · New Computers & Other Technology					
6980 · Capital improvements	232,680	-	-	-	-
Total	314,033	31,705	76,278	99,721	76,299

**Budget Planning
Farr**

01-xxxx-15-00 Farr					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5K	5,165	6,267	4,540	15,570	7,860
6236 · Janitorial supplies					
6249 · Operating supplies	6,603	4,490	13,500	13,500	13,500
6250 · Tech Processing Supplies					
6310 · Postage	29	-	242	250	250
6320 · Printing					
6340 · Memberships	180	50	400	400	400
6345 · Public Relations	-	-	-	-	-
6358 · Programs					
6362 · Electric	57,904	16,574	61,347	49,430	51,901
6364 · Water and sewer	11,278	1,973	12,994	8,858	9,389
6365 · Natural gas	10,704	6,019	12,631	8,563	8,905
6367 · Phones					
6369 · Disposal Services	3,763	1,609	3,294	3,586	3,766
6379 · Professional Contracts	995	1,295	1,000	2,840	2,840
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment	-	-	400	400	400
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment	-	-	1,000	16,000	1,000
6394 · Travel and Mileage	1,408	476	1,176	1,176	1,176
6396 · Meetings	204	-	300	300	300
6397 · Out-of-House Training \$ Conferences					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New Computers & Other Technology					
6980 · Capital improvements	5,240	-	-	21,957	-
Total	103,473	38,753	112,824	142,830	101,687

**Budget Planning
Carbon Valley**

01-xxxx-20-00 Carbon Valley					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	10,479	1,050	8,030	22,614	3,000
6221 · E-book Readers					
6224 · CVRL Foundation Purchases					
6236 · Janitorial supplies					
6249 · Operating supplies	10,849	4,256	13,000	14,500	14,500
6250 · Tech Processing Supplies					
6310 · Postage	-	-	200	200	200
6320 · Printing					
6340 · Memberships	100	150	400	400	400
6345 · Public Relations					
6358 · Programs					
6362 · Electric	58,591	15,729	56,671	40,447	42,470
6364 · Water and sewer	4,470	876	5,482	2,407	2,551
6365 · Natural gas	9,506	4,002	9,307	5,651	5,877
6367 · Phones					
6369 · Disposal Services	5,212	2,135	5,584	4,677	4,911
6379 · Professional Contracts	-	-	-	10,000	10,000
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment	-	-	-	13,000	-
6394 · Travel and Mileage	4,950	1,692	3,760	3,760	3,760
6396 · Meetings	89	91	150	150	150
6397 · Out-of-House Training & Conferences					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New computers & other technology					
6980 · Capital improvements	-	-	-	6,200	-
6986 · Opening Day Collection					
Total	104,246	29,981	102,584	124,006	87,819

**Budget Planning
Lincoln Park**

01-xxxx-30-00 Lincoln Park					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	4,768	600	7,250	8,000	6,410
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	8,367	3,747	9,765	13,734	14,220
6250 · Tech Processing Supplies					
6310 · Postage	48	17	131	142	148
6320 · Printing					
6340 · Memberships	150	50	250	250	250
6345 · Public Relations					
6358 · Programs					
6362 · Electric	20,659	-	22,383	16,733	17,569
6364 · Water and sewer	906	-	841	885	938
6365 · Natural gas	1,421	-	2,004	1,453	1,511
6367 · Phones					
6369 · Disposal Services	467	-	509	261	274
6379 · Professional Contracts	18,968	8,742	20,124	24,124	22,100
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment	60	87	400	9,400	400
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	413	300	858	894	943
6396 · Meetings	273	21	330	371	384
6397 · Out-of-House Training &Conferences					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New computers and other technology					
6980 - Capital improvements	751,614	83,796	-	-	-
Total	808,114	97,360	64,845	76,247	65,147

**Budget Planning
Outreach**

01-xxxx-40-00 Outreach					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	2,475	-	9,860	14,315	6,060
6236 · Janitorial supplies					
6249 · Operating supplies	3,397	971	4,500	5,100	5,100
6250 · Tech Processing Supplies	34				
6310 · Postage	91	12	500	500	500
6320 · Printing					
6340 · Memberships	72	106	450	450	450
6345 · Public Relations	126	-	-	-	-
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	8,834	1,085	11,500	10,000	10,000
6380 · Gasoline, Motor Oil, Lubricants	7,267	2,975	8,000	8,000	8,000
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles	20,095	3,849	17,000	17,000	17,000
6385 · Repair maint. - office equipment	-	-	200	200	200
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment	-	-	2,000	-	-
6394 · Travel and Mileage	5,257	848	6,000	4,200	4,200
6396 · Meetings	238	161	400	400	400
6397 · Out-of-House Training & Conferences					
6410 · Books					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000	-	-	-	-	150,000
6954 · New computers & other technology	2,149	-	-	-	-
6980 · Capital improvements	-	-	-	-	-
Total	50,035	10,007	60,410	60,165	201,910

Budget Planning
Erie

01-xxxx-71-00 Erie					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	11,878	1,058	8,500	19,100	3,500
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	5,933	3,358	6,225	6,235	5,925
6250 · Tech Processing Supplies					
6310 · Postage	79	-	150	150	150
6320 · Printing					
6340 · Memberships	175	50	395	395	395
6345 · Public Relations					
6358 · Programs					
6362 · Electric	31,665	9,811	33,909	23,838	25,030
6364 · Water and sewer	3,031	843	3,650	2,460	2,607
6365 · Natural gas	4,634	2,735	4,579	4,030	4,191
6367 · Phones					
6369 · Disposal Services	576	1,237	621	2,006	2,107
6379 · Professional Contracts					
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment	-	-	500	12,500	500
6394 · Travel and Mileage	3,580	1,818	4,020	4,020	4,020
6396 · Meetings	384	520	575	675	675
6397 · Out-of-House Training & Conferences					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000	-	-	8,600	-	-
6954 · New computers & other technology					
6980 · Capital improvements				117,377	
6986 · Opening Day Collection					
Total	61,935	21,430	71,724	192,786	49,100

Budget Planning
Kersey

01-xxxx-72-00 Kersey Library					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	-	-	2,000	4,000	1,000
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	-	1,594	6,000	4,325	4,325
6250 · Tech Processing Supplies					
6310 · Postage	-	-	102	104	105
6320 · Printing					
6340 · Memberships	-	-	150	100	100
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts					
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment	-	-	200	200	200
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	-	-	518	518	224
6396 · Meetings	98	65	230	230	230
6397 · Out-of-House Training &Conferences					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6530 · Lease / Rental expense	-	-	-	15,600	15,600
6952 · Equip/furniture-over \$5000					
6954 · New computers and other technology					
6980 - Capital improvements					
Total	98	1,659	9,200	25,077	21,784

Budget Planning
RLCC

01-xxxx-73-00 Riverside Library & Cultural Center					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture<\$5k	-	-	1,500	1,500	3,500
6236 · Janitorial supplies					
6249 · Operating supplies	-	-	5,467	7,167	5,467
6250 · Tech Processing Supplies					
6310 · Postage	-	-	131	134	135
6320 · Printing					
6340 · Memberships	-	-	400	400	400
6345 · Public Relations					
6358 · Programs					
6362 · Electric	-	-	11,192	19,500	20,475
6364 · Water and sewer	-	-	1,200	650	689
6365 · Natural Gas	-	-	1,002	1,500	1,560
6367 · Phones					
6369 · Disposal Services	-	-	255	325	341
6379 · Professional Contracts	-	-	10,416	25,792	25,792
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment	-	-	400	400	400
6387 · Repair maint. - computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	-	-	1,400	2,433	3,054
6395 - In House Training					
6396 · Meetings	-	-	248	330	330
6397 · Out of House Training & Conferences					
6410 - Books					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6952 · Equip/furniture-over \$5000	-	-	-	75,000	50,000
6954 · New computers and other technology					
6980 - Capital Improvements					
Total	-	-	33,611	135,131	112,143

**Budget Planning
Administration**

01-xxxx-50-51 Administration					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6136 - Workers' Compensation	-	8,777	64,538	78,775	78,775
6205 - Bank Service Charges					
6220 - Minor Equipment/Furniture <\$5k	-	559	1,000	6,300	1,000
6221 - E-book Readers					
6236 - Janitorial supplies					
6249 - Operating supplies	5,948	3,038	8,500	8,500	8,500
6250 - Tech Processing Supplies					
6310 - Postage	63	68	300	300	300
6320 - Printing					
6340 - Memberships	100				
6345 - Public Relations	45				
6358 - Programs					
6362 - Electric	21,402	7,163	21,021	16,509	17,334
6364 - Water and sewer	5,091	1,383	4,151	3,586	3,802
6365 - Natural gas	4,663	2,497	4,233	3,638	3,783
6367 - Phones					
6369 - Disposal Services	4,317	3,042	4,376	6,053	6,355
6378 - High Plains RLSS Courier					
6379 - Professional Contracts	175,411	117,430	24,800	36,000	36,000
6380 - Gasoline, Motor Oil, Lubricants					
6382 - Repair maint. - building					
6384 - Repair maint. - bookmobile					
6385 - Repair maint. - office equipment					
6387 - Repair, maint., replacement / computer					
6388 - Repair maint. - on-line computer					
6389 - Repair maint. - other equipment					
6394 - Travel and Mileage					
6395 - In-House Training					
6396 - Meetings					
6397 - Out-of-House Training & Conferences					
6398 - Treasurer's fee	284,015	289,915	314,498	407,546	448,461
6410 - Books					
6425 - Periodicals					
6480 - Software					
6495 - Other expense	-	-	-	-	-
6510 - Insurance	36,888	33,351	46,000	57,804	57,804
6520 - Equipment Rentals					
6530 - Lease / Rental expense	-	-	-	10	10
6710 - Transfers out					
6940 - Improvement to Buildings					
6952 - Equip/furniture-over \$5000					
6953 - RFID					
6954 - New Computers & other technology					
6980 - Capital improvements	1,279,620	2,580,520	7,500,000	5,310,000	50,000
6985 - Lease debt service	2,102,192	280,976	2,098,956	2,096,856	2,098,556
Total	3,919,755	3,328,719	10,092,373	8,031,877	2,810,680

**Budget Planning
Public Information**

01-xxxx-50-53 Public Information					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	1,235	-	800	800	900
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	18,339	2,403	20,400	22,500	25,800
6250 · Tech Processing Supplies					
6310 · Postage	20	19	500	300	400
6320 · Printing	4,048	2,337	18,600	16,600	17,000
6340 · Memberships	2,527	709	2,305	3,480	3,530
6345 · Public Relations	65,210	20,700	82,442	75,280	86,205
6358 · Programs	19	15,404	47,850	55,000	58,000
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	10,083	23,585	47,300	47,250	52,250
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	2,153	836	1,200	1,500	1,700
6396 · Meetings	78	30	500	500	500
6397 · Out-of-House Training & Conferences					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000	-	-	20,000	-	-
6987 - Construction - Graphics					
Total	103,712	66,023	241,897	223,210	246,285

**Budget Planning
Information Technology**

01-xxxx-50-54 - Information Technology					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	808	1,168	1,250	1,250	1,250
6240 - Supplies Resale - Flash Drives					
6249 · Operating supplies	985	224	2,200	2,200	2,200
6250 · Tech Processing Supplies					
6310 · Postage	93	31	100	100	100
6320 · Printing					
6340 · Memberships	629	729	630	830	830
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones	197,397	48,154	242,642	254,642	214,642
6369 · Disposal Services	100	300	-	-	-
6379 · Professional Contracts	31,258	3,777	28,921	26,965	61,965
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment	88,954	52,461	87,188	100,000	105,000
6387 · Repair, maint., replacement / computer	368,662	30,272	325,990	391,075	391,075
6388 · Repair maint. - on-line computer	51,138	10,244	53,000	82,012	82,012
6389 · Repair maint. - other equipment	2,086	4,469	5,000	17,000	17,000
6394 · Travel and Mileage	2,907	866	3,575	3,575	3,000
6395 - In-House Training					
6396 · Meetings	321	-	150	150	150
6397 · Out-of-House Training & Conferences					
6480 · Software	178,615	82,271	219,424	234,633	234,633
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000	-				
6954 · New Computers & other technology	154,571	23,801	48,000	45,250	45,250
6980 · Capital Improvements	1,392	128,573	700,000	125,000	50,000
6985 · Lease	-	-	-	-	-
Total	1,079,916	387,340	1,718,070	1,284,682	1,209,107

**Budget Planning
Human Resources**

01-xxxx-50-55 Human Resources					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	-	-	1,300	1,300	500
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	817	137	400	400	400
6250 · Tech Processing Supplies					
6310 · Postage	13	3	72	75	77
6320 · Printing					
6340 · Memberships	5,632	-	5,364	5,559	5,559
6345 · Public Relations	4,911	2,960	8,530	9,330	8,830
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	50,960	16,429	26,150	30,875	30,875
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6393 - Tuition Reimbursement	21,888	10,512	17,000	25,000	25,000
6394 · Travel and Mileage	2,270	494	2,800	3,250	3,250
6395 - In-House Training	11,400	4,911	18,000	16,280	122,000
6396 · Meetings	73	-	1,000	-	-
6397 · Out-of-House Conference & Meetings	47,521	21,742	41,000	50,000	50,000
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000	17,490	-	-	-	-
6954 · New Computers & other technology					
Total	162,975	57,188	121,616	142,069	246,491

**Budget Planning
Finance**

01-xxxx-50-56 Finance					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6205 -Bank Service Charges	14,915	5,235	12,000	14,100	14,700
6220 · Minor Equipment/Furniture <\$5k	-	-	300	-	-
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	823	578	1,100	1,300	1,400
6250 · Tech Processing Supplies					
6310 · Postage	926	465	1,056	1,100	1,122
6320 · Printing					
6340 · Memberships	110	739	1,195	1,015	1,015
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	68,063	30,290	60,615	51,275	55,795
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	481	350	392	392	392
6396 · Meetings					
6397 · Out-of-House Training & Conferences					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New Computers & other technology					
Total	85,318	37,657	76,658	69,182	74,424

**Budget Planning
Foundation**

01-xxxx-50-57 Foundation					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k					
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	495	1,985	-	500	500
6250 · Tech Processing Supplies					
6310 · Postage	258	85	-	450	500
6320 · Printing	9	-	-	2,000	2,000
6340 · Memberships	245	-	-	1,400	1,400
6345 · Public Relations	-	-	-	2,500	2,500
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts					
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	-	-	-	1,680	1,680
6395 · In-House Training					
6396 · Meetings	68	-	-	1,430	1,430
6397 · Out-of-House Training & Conferences					
6480 · Software	-	-	-	756	756
6495 · Other Expense	-	-	-	250	250
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New Computers & other technology					
Total	1,075	2,070	-	10,966	11,016

**Budget Planning
Facilities Services**

01-xxxx-50-58 Facilities Services					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	4,013	-	4,800	1,800	-
6221 · E-book Readers					
6236 · Janitorial supplies	27,707	18,491	38,000	49,000	49,000
6249 · Operating supplies	312	-	300	300	300
6250 · Tech Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships	-	-	700	500	500
6345 · Public Relations					
6358 · Programs	-	-	-	-	-
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	163,190	101,463	149,000	235,000	235,000
6380 · Gasoline, Motor Oil, Lubricants	-	559	5,500	3,500	3,500
6382 · Repair maint. - building	170,685	75,357	130,800	151,400	145,000
6384 · Repair maint. - vehicles	-	-	2,200	2,000	2,000
6385 · Repair maint. - office equipment	665				
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment	-	(600)	-	-	-
6394 · Travel and Mileage	9,888	2,861	6,000	6,000	6,000
6396 · Meetings					
6397 · Out-of-House Training & Conferences					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals	-	-	1,000	1,000	1,000
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000	-	-	14,727	-	-
6954 · New Computers & other technology					
6980 · Capital Improvements	-	-	10,000	32,225	10,000
Total	376,460	198,131	363,027	482,725	452,300

**Budget Planning
Collection Resources**

01-xxxx-50-59 Collection Resources					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	3,941	1,296	4,650	3,500	3,500
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	6,435	663	11,000	13,050	12,955
6250 · Tech Processing Supplies	130,934	39,817	184,428	249,755	275,003
6310 · Postage	21,666	11,080	35,138	37,884	37,120
6320 · Printing					
6340 · Memberships	363	-	450	500	500
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	238,440	124,144	335,465	633,618	599,536
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	5,595	1,755	7,100	6,450	6,450
6396 · Meetings	519	-	475	500	500
6397 · Out-of-House Training & Conferences	-	371	-	-	-
6410 - Books	523,043	328,928	829,577	827,500	827,500
6425 - Newspapers & Periodicals	46,106	11,933	55,000	60,000	60,000
6430 - Ebooks	164,655	95,528	175,000	175,000	175,000
6460 - Compact Discs	97,454	65,187	123,000	135,000	135,000
6480 · Software	(1,360)	-	-	-	-
6490 - DVD/BluRay	195,927	80,248	250,000	250,000	250,000
6495 · Other Expense	-	-	-	-	-
6496 - Electronic resources	221,154	146,519	357,200	380,000	380,000
6500 · Platform Fees	-	10,200	28,300	38,300	34,800
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000	21,065	-	-	-	-
6954 · New Computers & other technology					
6986 - Opening Day Collection	-	333,598	550,000	-	200,000
Total	1,675,937	1,251,267	2,946,783	2,811,057	2,997,864

**Budget Planning
Virtual Library**

01-xxxx-50-65 Virtual Library					
Expense Account	Actual 2013	YTD 6/30/14	Budget 2014	Proposed 2015	Planned 2016
6220 · Minor Equipment/Furniture <\$5k	2,764	-	2,000	-	2,000
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	1,844	89	5,000	3,500	3,500
6250 · Tech Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships	30	30	390	440	440
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts					
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	514	164	650	650	650
6396 · Meetings	15	18	50	50	50
6397 · Out-of-House Training & Conferences					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New Computers & other technology					
Total	5,167	301	8,090	4,640	6,640

2015 Budget String Coding

Budget String Coding - Numeric Sort

The following format is used for coding expenses for purchase order requisitions and for future budgeting:

<u>Fund</u>	<u>Expense</u>	<u>Location</u>	<u>Department</u>	<u>Project</u>
□□ -	□□□□ -	□□ -	□□ -	□□□□

Definitions:

- **Fund:** A fiscal and accounting entity with a set of accounts recording revenues and expenditures of the entity.

- **Expenses:** Charges incurred for operation, maintenance, supplies, equipment, etc to benefit the current fiscal period.

- **Location:** Various branch location or member library designations associated with a two-digit code.

- **Department:** A two-digit code associated with District Support Services departments.

- **Project:** A four-digit code associated with special expenditure categories.

Coding Examples

Example One: 01-6220-50-51

01=General Fund 6220=Minor Equipment 50=District Support Services 51=Administration

Example Two: 01-6249-10-00

01=General Fund 6249=Operating Supplies 10=Centennial Park 00=No Department

Example Three*: 01-6358-10-00-1001

01=General Fund 6358=Programs 10=Centennial Park 00=No Department

1010=Centennial Park Programs

*In most instances you will not need to code for projects unless you have expenses specifically related to an item on the project list.

Schedule of Budget Codes

<u>Fund</u>	<u>Expense</u>	<u>Location</u>	<u>Department</u>	<u>Project</u>
□□ -	□□□□ -	□□ -	□□ -	□□□□

Location Codes

10	Centennial Park
15	Farr
20	Carbon Valley
30	Lincoln Park
40	Bookmobile
50	District Support Services
70	Ault (Northern Plains)
71	Erie
72	Kersey Library
73	Riverside Library & Cultural Center
75	Eaton
80	Fort Lupton
85	Hudson
90	Johnstown (Glenn A. Jones)
95	Platteville
00	High Plains Library District

Department Codes

00	None
01	Board of Trustees
02	Executive Director
03	Associate Director
51	Administration
53	Public Information
54	Information Technology
55	Human Resources
56	Finance
57	Development
58	Facility Services
59	Collection Resources
65	Virtual Library

Program/Professional Contracts/Project Codes

Programs

1010	Centennial Park
1015	Farr
1020	Carbon Valley
1030	Lincoln Park
1071	Erie
1072	Kersey
1073	Riverside Library & Cultural Center
8001	Outreach

Professional Contracts

5010	Centennial Park
5015	Farr
5020	Carbon Valley
5030	Lincoln Park
5071	Erie
5072	Kersey
5073	Riverside Library & Cultural Ctr.
8002	Outreach

Projects

2012	Riverside Library & Cultural Ctr.
2013	Lincoln Park
2014	Energy Performance
3513	Interlibrary Loan system

6000 Tax Distribution to Member Libraries

6101 Contingency / An amount budgeted for expenditures that cannot be foreseen and planned for in the budget process because of an occurrence of an unusual or extraordinary event.

6105 Third Party Health Insurance Payment / Insurance payment for COBRA insurance coverage.

6110 Salaries / Wages paid to employees who are employed by the District.

6112 Life/Disability Insurance / Premium paid for short-term and long-term, life and disability insurance coverage.

6136 Worker's Compensation / Premium paid for worker's compensation insurance policy to provide medical care to employees in the case of a work related accident.

6137 Dental Insurance / Premium paid for dental insurance coverage as elected by employees.

6138 Medical Insurance / Premium paid for medical insurance coverage as elected by employees.

6139 Vision Insurance / Premium paid for vision insurance coverage as elected by employees.

6140 Social Security / Social Security taxes paid by the District on the employees' behalf.

6144 Retirement/401A/457 Expense / Employee paid contribution to the 401A mandatory and 457 elective retirement plan.

6145 Legal Shield / Employee paid Legal Services.

6146 Medicare / Federal withholding contribution as part of social security program.

6148 Federal Unemployment Taxes / Amounts paid by the District to provide unemployment compensation benefits for employees.

6149 State Unemployment Taxes / Amounts paid by the District to provide unemployment compensation benefits for employees.

6200 Retirement — Employer Contribution / Amount paid by District to match employees' contribution to the 401A retirement plan.

6203 Fees — Other / Miscellaneous fees.

6205 Bank Services Charges / Fees paid for bank services.

6220 Minor Equipment / Items costing less than \$5000, such as VCRs, projectors, televisions, display units and typewriters.

6221 E Readers / Kindle Fires and iPads.

6224 Foundation Purchases / Items purchased by the District that the Foundation has approved for funding.

6236 Janitorial Supplies / Items used to clean and supply facilities, such as floor finish, stain remover, toilet tissue, paper towels, hand soap, and vacuum bags.

6249 Operating Supplies / Items such as pens, paper, tape, scissors, desk accessories, binders, paper clips, security cases, seasonal decorations, break room supplies, and craft supplies. Items costing \$100 and less.

6250 Tech Processing Supplies / Items purchased for processing library collection items.

6310 Postage / Mailing costs for sending letters and packages.

6320 Printing / Printing and copying of materials for internal or external use.

6340 Memberships / Payment of membership dues to professional organizations.

6345 Public Relations / Advertising expenses, including recruitment ads, newspaper publications and promotional items.

6358 Programs / Expenditures to promote and conduct programs such as Summer Reading, National Library Week and Children's Read Week. May include prizes, arts and crafts, supplies, decorations and refreshments.

6362 Electric / Expenditures for electrical services provided by a public utility company.

6364 Water and Sewer / Expenditures for services provided by public or private companies.

6365 Natural Gas / Expenditures for natural gas services provided by a public utility company.

6367 Phones / Phone service charges paid to a private utility company, including cell phones and networking line connections.

6369 Disposal Services / Pick up and removal of waste and recyclable materials.

6379 Professional Contracts / Payment for services rendered by outside contractors (organizations or individuals).

6380 Gasoline, Motor Oil, Lubricants / Expenses for fuel and lubricants to operate District vehicles.

6382 Repair & Maintenance-Buildings / Materials and supplies for the repair and maintenance of District buildings. Includes light bulbs, paint, lumber, and hardware supplies.

6384 Repair & Maintenance-Vehicles / Repair and maintenance costs for District vehicles.

6385 Repair & Maintenance-Office Equipment / Services, supplies and maintenance agreements purchased to repair and maintain office equipment, such as copy machines, microfiche reader/printers and fax machines.

6387 Repair, Maintenance, Replacement-Computer / Services, supplies and maintenance agreements purchased to repair and maintain computer equipment, such as monitors, central processing units and printers. Also includes cost of replacement computers.

6388 Repair & Maintenance-On-line Computer / Cost of upkeep for the Dynix Horizon system.

6389 Repair & Maintenance-Other Equipment / Services, supplies and maintenance agreements purchased to repair and maintain any equipment that is not otherwise classified.

6393 Tuition Reimbursement / Reimbursement for classes taken by those employees continuing their education.

6394 Travel & Mileage / Reimbursement for mileage, parking, meals, and incidental expenses incurred by a District employee when conducting District business. This does not include expenses incurred for conferences and training.

6395 In-House Training / Costs of in-house classes and seminars for staff needs.

6396 Meetings / Incidental expenses incurred when hosting or attending meetings.

6397 Out-of-House Training & Conferences / Expenses incurred for conference attendance, and out-of-house training.

6398 Treasurer Fee / Fees paid to the county for collection and distribution of property taxes.

6410 Books / Hardbound or softbound materials purchased, not via a subscription.

6425 Periodicals / Printed materials purchased with a subscription for magazines, newspapers, or professional journals.

6430 E Books / Recorded audio materials in cassette type form.

6460 Compact Discs / Recorded audio materials including music in compact disk (CD) form.

6480 Software / Published software programs and site licenses.

6490 DVD/Blue Ray / Recorded visual material in DVD or Blue Ray format.

6495 Other Expense / Expenses not otherwise classified.

6496 Electronic Resources / Subscription costs for online databases.

6510 Insurance / Premiums paid for coverage of bookmobiles, buildings, general liability and Directors and Officers of the District.

6520 Equipment Rentals / Rental costs for equipment rented by the District including rentals of postage machine rental.

6952 Equipment/Furniture over \$5000 / Equipment or furniture items costing more than \$5000.

6953 RFID / Costs for the collection management and inventory control system.

6954 New Computers & Other Technology / Includes personal computers, monitors, printers, and multi-functional equipment.

6980 Capital Improvements / Permanent repairs, upgrades, remodel or improvements made to enhance the appearance of a District building.

6985 Lease Payment / Payments made to lease Library buildings. Debt service transfer for 2001 COPS and 2006 COPS.

6986 Opening Day Collection / Expenses incurred in purchasing Library materials for opening day inventory.

Budget String Coding - Alpha Sort

The following format is used for coding expenses for purchase order requisitions and for future budgeting:

<u>Fund</u>	<u>Expense</u>	<u>Location</u>	<u>Department</u>	<u>Project</u>
□□ -	□□□□ -	□□ -	□□ -	□□□□

Definitions:

- **Fund:** A fiscal and accounting entity with a set of accounts recording revenues and expenditures of the entity.

- **Expenses:** Charges incurred for operation, maintenance, supplies, equipment, etc to benefit the current fiscal period.

- **Location:** Various branch location or member library designations associated with a two-digit code.

- **Department:** A two-digit code associated with District Support Services departments.

- **Project:** A four-digit code associated with special expenditure categories.

Coding Examples

Example One: 01-6220-50-51

01=General Fund 6220=Minor Equipment 50=District Support Services 51=Administration

Example Two: 01-6249-10-00

01=General Fund 6249=Operating Supplies 10=Centennial Park 00=No Department

Example Three*: 01-6358-10-00-1001

01=General Fund 6358=Programs 10=Centennial Park 00=No Department

1001=Centennial Park Programs

*In most instances you will not need to code for projects unless you have expenses specifically related to an item on the project list.

Schedule of Budget Codes

<u>Fund</u>	<u>Expense</u>	<u>Location</u>	<u>Department</u>	<u>Project</u>
□□ -	□□□□ -	□□ -	□□ -	□□□□

Location Codes

10	Centennial Park
15	Farr
20	Carbon Valley
30	Lincoln Park
40	Bookmobile
50	District Support Services
70	Ault (Northern Plains)
71	Erie
72	Kersey Library
73	Riverside Library & Cultural Center
75	Eaton
80	Fort Lupton
85	Hudson
90	Johnstown (Glenn A. Jones)
95	Platteville
00	High Plains Library District

Department Codes

00	None
01	Board of Trustees
02	Executive Director
03	Associate Director
51	Administration
53	Public Information
54	Information Technology
55	Human Resources
56	Finance
57	Development
58	Facility Services
59	Collection Development
65	Virtual Library

Programs/Professional Contracts/Project Codes

Programs

1010	Centennial Park
1015	Farr
1020	Carbon Valley
1030	Lincoln Park
1071	Erie
1072	Kersey
1073	Riverside Library & Cultural Center
8001	Outreach - programming

Professional Contracts

5010	Centennial Park
5015	Farr
5020	Carbon Valley
5030	Lincoln Park
5071	Erie
5072	Kersey
5073	Riverside Library & Cultural Ctr
8002	Outreach - professional contracts

Project

2010	Riverside Library & Cultural Ctr.
2013	Lincoln Park
2014	Energy Performance project
3513	Interlibrary Loan system

Fund Code

01 General Fund / for the High Plains Library District

Expenditure Codes

6205 Bank Services Charges / Fees paid for bank for funding.

6410 Books / Hardbound or softbound materials purchased, not via a subscription.

6980 Capital Improvements / Permanent repairs, upgrades, remodel or improvements made to enhance the appearance of a District building.

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