highplains Library District

Administration
2650 W. 29th Street
Greeley CO 80631
Phone: (970) 506-8550
Fax: (970) 506-8551

October 3, 2022

Dear Board of Trustees and High Plains Library District Taxpayers:

We are pleased to present the proposed budget for the High Plains Library District for 2023. This proposed budget will support the High Plains Library District in achieving its mission and vision by providing the necessary funding for operations, distributions to member libraries, and capital projects.

The proposed budget consists of:

- Summary schedules listing revenues, expenditures, beginning and ending fund balances.
- The 5-year Capital Improvement Program.

The 2023 proposed budgeted revenues have increased 50.30% from the 2022 budget. The 2023 proposed budget includes funds for completing construction of LINC (a library / innovation center in Greeley) and for a quality level of library services.

The major source of revenue for the District is derived from a 3.177 mill levy applied to the assessed value of portions of Weld and Boulder County properties.

Any interested elector within such High Plains Library District may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget scheduled for Monday December 12, 2022 at the regular meeting of the High Plains Library District Board of Trustees.

Dr. Matthew Hortt, Executive Director

Natalie Wertz, Finance Manager

highplains Library District

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

Proposed Budget 2023

Board of Trustees

Kenneth Poncelow, Chairman
Mary Heberlee, Vice Chairman
Mary Roberts, Secretary/Treasurer
Jana Caldwell
Teresa Curtis
Gerri Holton
Joyce Smock

highplains
Library District

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

District Support Team

Dr. Matthew Hortt, Executive Director

Bob Arellano, Facilities Manager

Marjorie Elwood, Associate Director of Public Services

Eric Ewing, Associate Director of Human Resources

Rosa Granado, Associate Director of Public Services

Rebecca Libersat, Collection Resources Manager

James Melena, Community Relations and Marketing Manager

Niamh Mercer, Foundation Director

Elena Rosenfeld, Community Engagement and Strategies Manager

Susan Staples, Information Technology and Innovation Manager

Natalie Wertz, Finance Manager

Managers

Melissa Beavers, Lincoln Park Library

Melanie Goldman, Carbon Valley Regional Library

Ian Holmes, Erie Community Library

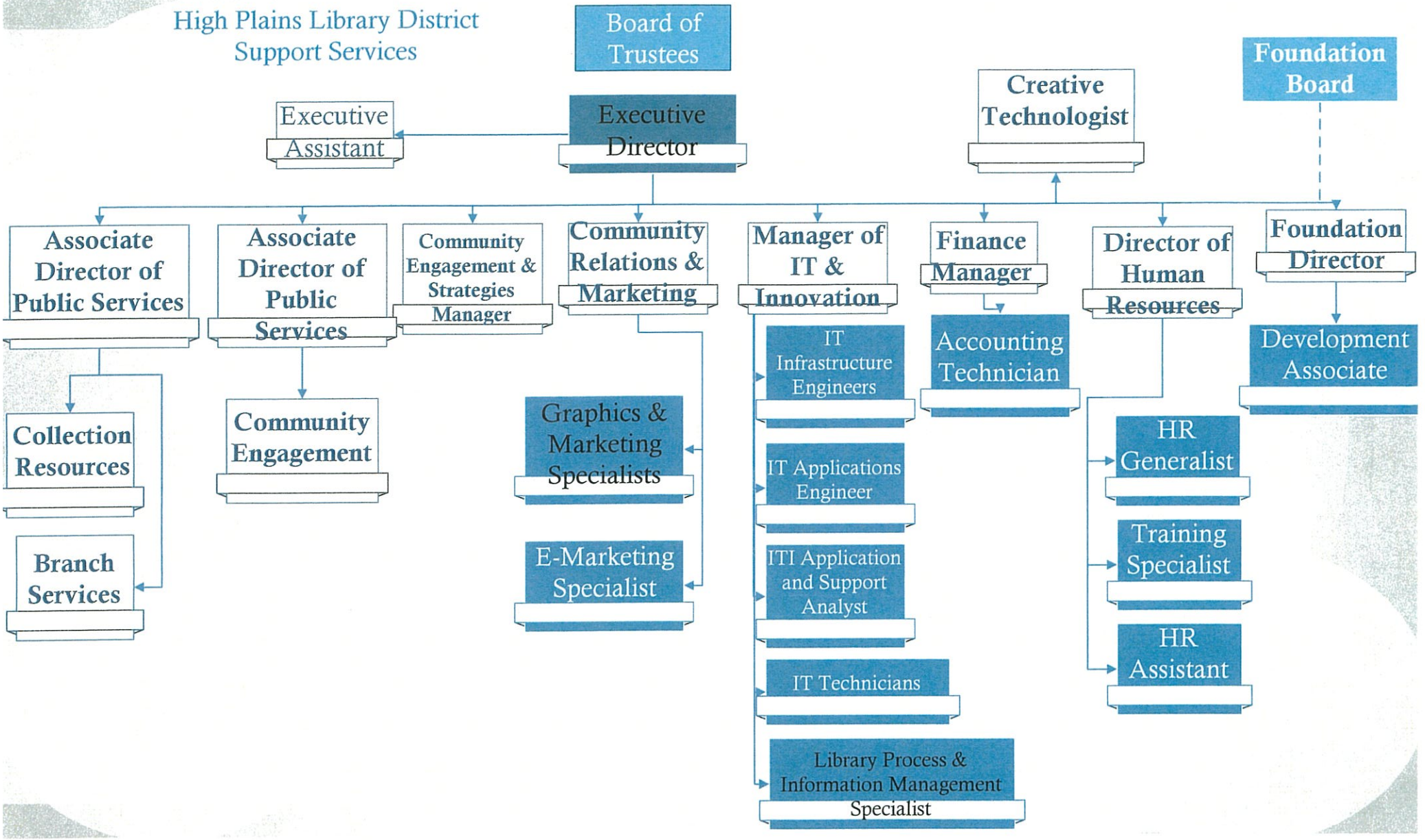
Rita Kadavy, Riverside Library and Cultural Center

Rick Medrano, MOVE

Charlene Parker, Farr Regional Library

Mallory Pillard, Centennial Park Library

High Plains Library District
Support Services



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High Plains Library District website **https://www.mylibrary.us/**

Weld County Colorado website https://www.weldgov.com/

Colorado Oil and Gas Conservation Commission website
https://cogcc.state.co.us/#/home

Macrotrends website for oil and gas historical prices
https://www.macrotrends.net/1369/crude-oil-price-history-chart

Longforecast website for oil and gas pricing forecasts
https://longforecast.com/oil-price-today-forecast-2017-2018-2019-2020-2021-brent-wti

State of Colorado Demography website
https://demography.dola.colorado.gov/population/population-totals-counties/#population-totals-for-colorado-counties

Upstate Colorado website https://upstatecolorado.org/news/

Weld County literacy information
https://nces.ed.gov/surveys/piaac/skillsmap/?view=comparison&geolevel=county&first=8123

2023
Budget
Message

highplains Library District

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December 12, 2022

Dear Board of Trustees and High Plains Library District Taxpayers:

It is our pleasure to submit to you our 2023 budget for your consideration and adoption. 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, the strategic plan, the capital improvement program forecast for the next five years, and financial projections of revenues and expenditures for the next 10 years.

Our Mission:

Helping build Community.

Our Vision:

High Plains Library District gives access to answers for every question.

Our Values:

These values help clarify the principles that guide the High Plains Library District (HPLD). As trustees, administration, and staff of the High Plains Library District, we are committed to fulfilling our mission and vision while upholding the following values:

- **Our Patrons -** 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.

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- **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 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.

Overview

This budget will support the High Plains Library District in achieving its mission and vision by providing the necessary funding for the operation of the libraries, the outreach department, public computing centers, and administration and support services.

The budget consists of:

- Summary schedules listing revenues, expenditures, beginning and ending fund balances.
- The 5-year capital improvement program, plus narrative.

The 2023 proposed budget includes funds for a **L**ibrary **IN**novation **C**enter in Greeley, and an operating budget for continuing to provide a quality level of library services.

The budgeted general fund revenues for 2023 are $53,362,904 and the budgeted general fund expenditures for 2023 are $50,864,146. That equates to a budgeted increase in net assets of $2,498,758.

Budgeted revenues for 2023 have increased 50.30% from the 2022 budget. Budget restrictions in other expenditure areas have allowed for planning for a 4.5% merit increase for staff. The salary budget also includes the effect of a cost-of-living increase in the minimum wage that will become effective January 1, 2023 and adjustments for a salary survey that was completed in 2022. High Plains Library District is planning for additions to FTE and staff headcount in 2023 primarily to staff

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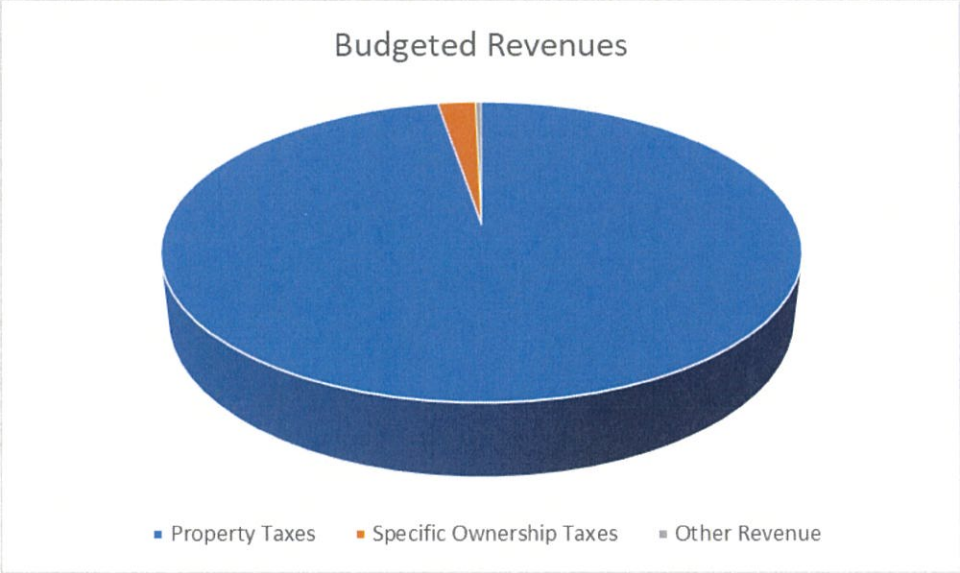
and support LINC. The budget includes funds to continue to participate in Prospector which allows patrons increased access to additional resources beyond the High Plains Library District collection.

The primary source of revenue for the District is derived from a 3.177 mill levy for operations applied to the assessed value of portions of Weld and Boulder County properties. Property tax which includes delinquent taxes, refunds and abated taxes comprise 97.40% percent of the District's budgeted revenue for 2023 while specific ownership tax is 2.25%. The remaining .35% percent consists of investment earnings, grants, fines, fees, and miscellaneous revenues.



The expenditures of the district are comprised of salaries and benefits that equal 31.20 % of the budgeted expenditures, operating expenditures add an additional 14.77%, capital outlay equals 31.36%, and the tax distribution to member libraries equals 22.67% of the total budgeted expenditures.

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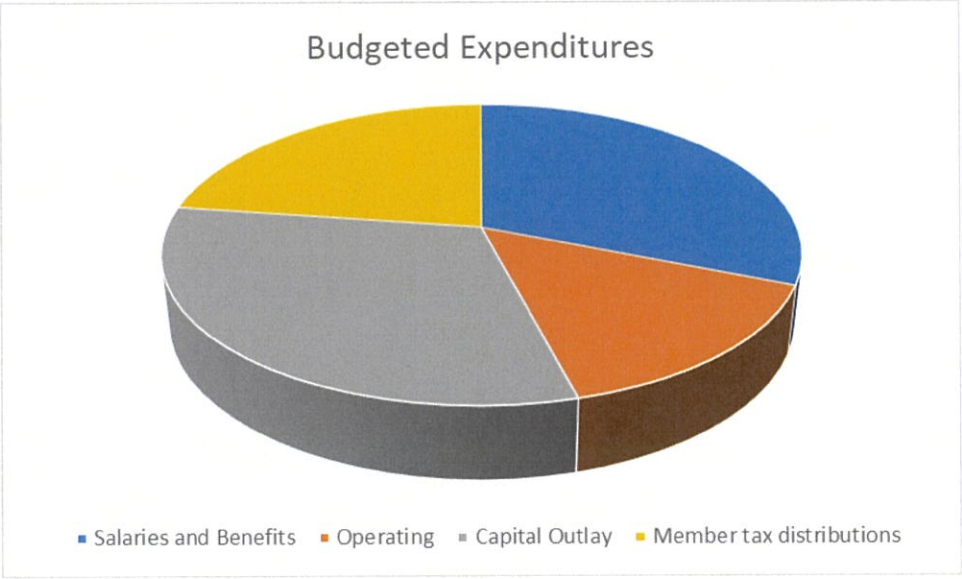


Budget
The annual budget and appropriation ordinance is adopted by the Board of Trustees in accordance with the Colorado State Statute (29-1-108(4), C.R.S.). The budget is prepared on a basis consistent with accounting principles generally accepted in the United States for all governmental funds. The accounting system is employed as a budgetary management control device during the year to monitor the individual expenditures. The 2023 budget will be continuously evaluated to assure that funds are expended judiciously.

Respectfully submitted,

Dr. Matthew Hortt
Executive Director

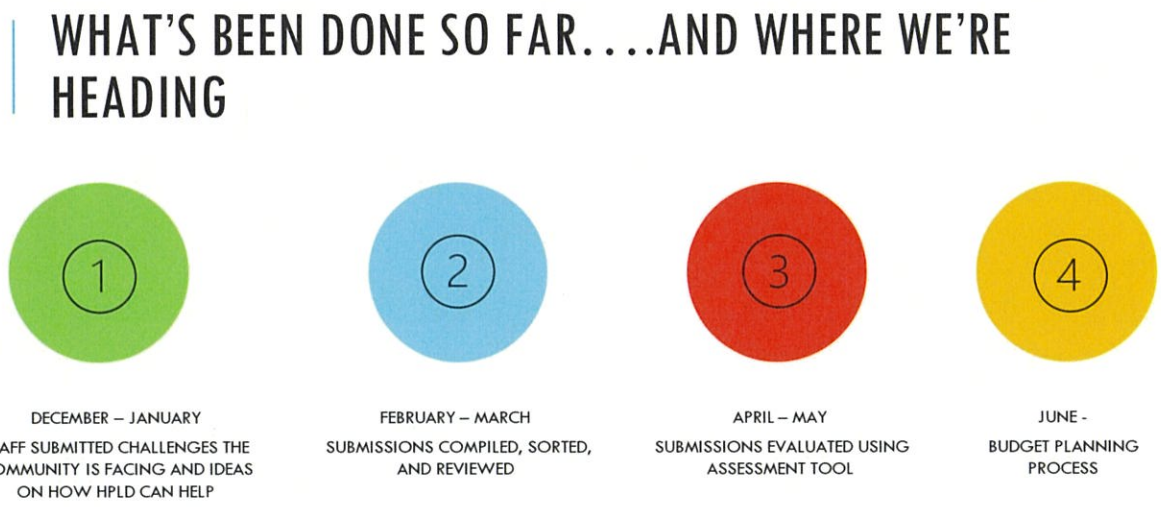
Natalie Wertz
Finance Manager

High Plains Library District
Budget Narrative

Strategic Goals and Strategies

During 2018, Dr. Matthew Hortt, Executive Director, developed a strategic plan for High Plains Library District (HPLD). This process involved holding focus groups with community members throughout the library district, meeting with governmental and non-profit organizations, and having discussions with community leaders, board members, and staff. Dr. Hortt used the input from these stakeholders to develop a strategic plan that was presented to and approved by the library board in November 2018.

During late 2021, HPLD began the strategic planning process for 2023. See the diagram below. HPLD is working toward repeating this process annually.



Excellence, Access, Unity, Stewardship, Aspiration, Literacy, and *Fiscal Strength* are the focal points of the strategic plan. The strategic plan goals include completing construction and opening of LINC (**L**ibrary **IN**novation **C**enter), shifting focus of programming to skills-based and development (Life Accelerator); demonstrating operational excellence to our constituents; completing and submitting an application for the Baldridge Performance Excellence Program every year; extending access to wireless locations throughout the district; developing a human books mentor program; and increasing the community's level of digital literacy.

Short-Term Organization Factors

A demographic study completed during 2019 indicated that the High Plains Library District service area is experiencing and is expected to experience significant population growth in the foreseeable future. The 2020 census results report a Weld County population of 328,981, an increase of over 76,000 or 30% from the 2010 census. High Plains Library District will need to provide library services to those individuals. This growth influences decisions about facilities, staffing, and how best to provide library services efficiently and effectively. The budget for 2023 includes an operational budget and capital projects needed to serve the growing population.

A significant portion of the property tax base for High Plains Library District is from oil and gas. That causes significant volatility in the revenue stream. Oil and gas represents approximately 60% of the district's assessed value for the 2023 budget. Oil and gas represented approximately 43% of the district's assessed value for the 2022 budget.

The Colorado Legislature passed SB19-181 in April 2019. That law changed the way oil and gas production is regulated in Colorado. The uncertainty about the long-term impacts of that law on the oil and gas industry affects revenue projections and decisions about spending available resources and the level of reserves that should be maintained. This uncertainty has caused the library district to maintain a higher level of reserves than might be seen if the property tax base was more predictable.

During 2020, the economy in the state and especially the local area was severely impacted by the oil and gas market crash and the economic shutdowns imposed in response to COVID-19. Unemployment increased rapidly to levels not experienced in recent history. Some businesses were not able to survive the imposed shutdowns and closed their doors forever. Oil and gas revenue decreased dramatically during 2020 forcing some companies into bankruptcy. Oil and gas sales for 2020 were reported and property taxes were assessed on those sales in 2021. Those property taxes were collected in 2022. So, the reduction in 2020 oil and gas revenue negatively impacted property tax revenue for 2022.

Oil and gas sales revenue increased in 2021 which increases property tax revenue for 2023. Property values have also continued to increase in the HPLD service area. The local economy has seen some recovery, but not as much as some other parts of the state. Unemployment rates in Weld County remain high compared to the rest of Colorado.

Inflation increased in 2021 and continued to increase in 2022. Inflation is expected to continue into 2023 and is expected to impact most operating expenditures and capital projects. Inflationary pressure on wages and a competitive labor market are expected to increase the cost of labor. Interest rates remained low during 2021 and began to increase in 2022. Interest rates are expected to increase in 2023, but not as dramatically as 2022.

Priorities and Issues

The permanent, long-term effects of the economic conditions created by the shutdowns in response to COVID-19 are yet to be determined. However, the oil and gas market crash and dramatic increase in unemployment that occurred in 2020 demonstrated a need in our communities for High Plains Library District to respond by providing more skills-based and development programming to help people acquire and improve marketable skills. The shutdowns during 2020 helped identify locations in our district where improved Internet access is most needed. From 2020 to 2022, HPLD obtained grants to purchase mobile Wi-Fi units, placed Wi-Fi units in high need locations in the district community, and purchased 16 mobile Wi-Fi units that were made available for specialty checkout. During 2023, High Plains Library District will work with partner agencies to continue to close the digital divide, improve digital literacy and access.

In addition to the factors noted above, the diversity of the population in the service area must be considered in the development of the budget. High Plains Library District is committed to ensuring that our programs and services are accessible to everyone and is continually striving to improve the library experience for all visitors. The materials collection, programs, and services should be designed to provide some level of library service for the entire population. The facilities and staff should feel welcoming to a wide variety of individuals. The population diversity affects decisions about amounts and types of materials purchased and programs that are offered at the libraries. Funds have been allocated in the Collection Resources department to allow the library to purchase a wide spectrum of materials in a variety of formats and genres. Resources have been allocated in the budget for citizenship, English as a Second Language (ESL), and Right to Read classes. Each year High Plains Library District is honored to host a naturalization ceremony for individuals who have completed citizenship classes and passed the examination. 35 individuals from 12 countries including Burma, Canada, Columbia, El Salvador, Ethiopia, Italy, Mexico, Peru, Somalia, Thailand, the United Kingdom, and Vietnam became United States citizens in a naturalization ceremony on July 1, 2022.

The library district covers a geographical area of almost 4,000 square miles in northeastern Colorado. High Plains Library District includes most of Weld County and a small portion of Boulder County. The service area includes some near-urban/suburban, more densely populated areas and some rural, remote, sparsely populated areas. Providing library services in the remote areas where individuals do not have convenient access to a library building requires creativity and additional resources. Significant resources were allocated to the MOVE (Mobile, Outreach, Virtual, Experiences) Department in 2017 through 2019 to replace two older vehicles, add a vehicle to the fleet, and to add staff. Funds have been allocated in the 2023 budget for MOVE department operations. The Information Technology and Innovation (ITI) Department budget will allow High Plains Library District to continue to support access to electronic resources throughout the district.

In 1999, the voters passed a ballot issue that increased the property tax mill levy by 1.8 mills to allow for the issuance of Certificates of Participation. The ballot issue required the district to reduce the property tax mill levy by $1,000,000 when the debt was paid off. The final payment on the debt was made in December 2019. The property tax mill levy for operations was reduced from 3.249 for 2019 to 3.177 for 2020. The mill levy for operations remains 3.177 for the 2023 budget. Although the reduction in revenue might be considered as being offset by the reduction in debt service expenditures, the impact of the decreased revenue and increased pressure on the budget because of the projected population growth and inflation must be considered when allocating available resources.

The development of the strategic plan has allowed High Plains Library District to improve the focus on priorities for the 2023 budget. The basic priority has been and continues to be providing high-quality library services throughout the district. The focus for 2023 has been refined to completing construction and opening of LINC (**L**ibrary **IN**novation **C**enter), developing operational excellence, encouraging community conversations about crucial topics, developing a human books mentoring program, and moving to more skills-based programming (Life Accelerator). At LINC, individuals will be able to transform information into knowledge while developing and sharing skills and ideas in a sensory rich, experience driven, creative environment.

Moving to more skills-based programming, developing operational excellence, and specific capital projects were also focus points for the 2022 budget. HPLD will continue to focus on skills-based programming and construction and opening of LINC for 2023. Developing operational excellence remains a focus in 2023 as High Plains Library District proceeds on the journey of continuous improvement.

As High Plains Library District pursues its mission of *Helping build Community*, taxpayers, patrons, and staff members will know that we are succeeding when literacy rates are improving, unemployment is decreasing, and peaceful, productive civil discourse is happening in our district.

Fund Description and Fund Structure

High Plains Library District maintains two funds for accounting and budgeting purposes – the general fund and the debt service fund.

The general fund is High Plains Library District's primary operating fund. It accounts for all financial resources of the district, except those required to be accounted for in another fund. The general fund is a major governmental fund of the district and the 2023 budget appropriates funds for the general fund.

The debt service fund accounts for the resources accumulated and payments made for principal and interest on the long-term debt of the district. The debt service fund has also been a major governmental fund of the district. The Certificates of Participation Series 2010 were paid off in December 2019. The district has no long-term debt outstanding as of December 31, 2022. There is no debt service fund budget appropriated for 2023.

Basis of Budgeting

Annual budget and appropriation ordinances are adopted by the board in accordance with the Colorado State Budget Law. The budget is prepared on a basis consistent with accounting principles generally accepted in the United States for all governmental funds (modified-accrual - the same basis of accounting used in the audited financial statements). Depreciation is not budgeted for and capital outlay is budgeted for. Depreciation is recorded in the Annual Comprehensive Financial Report government-wide financial statements and capital outlay expenditures are capitalized in the Annual Comprehensive Financial Report government-wide financial statements.

The accounting system is employed as a budgetary management control device during the year to monitor expenditures. The legal level of control is at the fund level. All annual appropriations lapse at year end.

Financial Policies

Below is a summary of some financial policies of High Plains Library District. High Plains Library District is in compliance with the financial policies. The 2023 budget is prepared in compliance with these policies. The finance policies are available on the High Plains Library District website.

Balanced Budget
Colorado state statute and district policy does not allow a budget with deficit spending which is defined as expenditures in excess of available revenues and beginning fund balance.

Fund Balance / Reserve
High Plains Library District is subject to the Emergency Reserve requirements of the Colorado Taxpayers Bill of Rights (TABOR). The TABOR Emergency Reserve provision requires High Plains Library District to maintain a reserve of 3% of prior year revenues. In addition to the emergency reserve, High Plains Library District policy requires six months of operating expenditures to be maintained as a fund balance reserve.

Debt
High Plains Library District is prohibited from issuing debt in excess of the legal debt limit of 1.5% of assessed value. Colorado TABOR prohibits governments from issuing bonds without a vote by the citizens. Governments may issue Certificates of Participation without a vote of the citizens. High Plains Library District policy requires approval of the Board of Trustees to issue long-term debt.

Investment
High Plains Library District investment policy complies with Colorado state law. The primary investment objectives are preservation of capital and liquidity. Permitted investments include U.S. Treasuries, Federal Agencies and Instrumentalities, Corporate Securities, Local Government Investment Pools, and Money Market Funds.

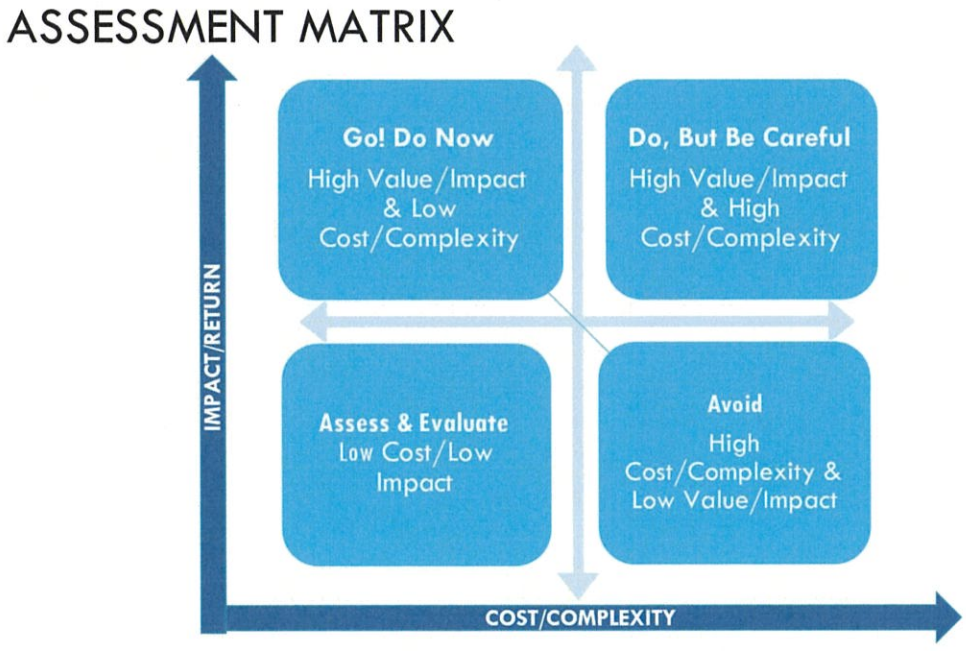
Budgetary Control
The legal level of control is the fund level. The proposed budget is presented to the Board of Trustees by October 15 each year. The proposed budget is posted on the High Plains Library District website and interested parties can review it from the website or in person at the district's administrative offices during regular business hours. A public hearing is scheduled and held by December 15 each year. The Board of Trustees adopts the mill levy and the budget by December 15 each year. The budget is posted on the district's website and filed with the State of Colorado by the end of January each year. During the year, the finance department prepares monthly budget to actual reports of revenues and expenditures. The budget to actual reports are posted on the High Plains Library District website. The Executive Director, the finance department, and each department head and library manager monitor the budget to actual activity throughout the year. If a budget amendment is needed, the amendment is presented to the board, a public hearing is scheduled and held, and the board votes on the amendment. If the board approves the amendment, the amended budget is filed with the State of Colorado.

Revenue
The primary revenue source for High Plains Library District is property tax. Property tax revenue is a function of the assessed valuation of taxable property within the district as certified by the county assessors multiplied by the mill levy approved by the Board of Trustees. Property taxes are billed and collected by the county treasurers. The county treasurers disburse the property taxes to the taxing districts by the 10th day of the month following collection. High Plains Library District records the property tax revenue received each month as revenue for the previous month. The property taxes levied for the following year are recorded as receivables and deferred revenue in the current year's audited financial statements.

Budget Process

Public input on the budget is obtained by feedback received throughout the year. Participants in some programs are invited to take formal surveys. Staff members receive informal feedback through conversations with community members. During 2022, HPLD began testing the LCI (Library Confidence Indicator) as a tool for collecting community feedback. Community members may submit requests for the purchase of specific items for the library collection. That formal and informal feedback is used to help determine what types of programs are offered and what materials are purchased for the collection. Public use of the libraries (gate count) and circulation statistics impact budget decisions about staffing levels at the libraries. Circulation statistics also impact budget decisions about what materials are purchased for the library collection. Computer use statistics help determine the number of computer stations that are maintained at each facility. Participation at the stops offered by MOVE helps determine the schedule, frequency, and locations that are visited. Board meetings are open to the public and attendees may sign up for public comment to address the board about library services or district budget decisions.

HPLD uses the assessment matrix below as a tool to prioritize ideas and opportunities into potential action as part of budgeting process.



The High Plains Library District budget preparation process typically begins in late June or early July every year. Budget request worksheets are provided to each library manager and department head. The budget request worksheets are completed by the library managers and department heads and returned to the Finance Department by the end of July or early August each year. This includes capital outlay projects identified by

the Facilities Department throughout the year during facility walk throughs and from the planned maintenance and replacement schedule.

During August and early September, the Finance Department compiles the requests and reviews them with the Executive Director and Associate Directors. The requests are prioritized, and any necessary adjustments are made and discussed with the library managers or department heads. The preliminary budget is reviewed with the finance committee. The finance committee may make recommendations for revisions to the preliminary budget.

Per state statute, the proposed budget must be presented to the board by October 15 each year. The proposed budget for 2023 was presented to the board at the October 3, 2022 board meeting. The proposed budget was then posted on the High Plains Library District website and a copy was available in the administrative office for public review. A public hearing notice was published.

Per state statute, the Board of Trustees must adopt the budget and certify the mill levy by December 15 each year. The 2023 budget was adopted, and the mill levy was certified at the December 12, 2022 board meeting. The adopted budget was then posted on the High Plains Library District website and filed with the Colorado Department of Local Affairs Division of Local Government. A copy of the budget is also available in the administrative office of High Plains Library District.

Between October when the proposed budget was presented to the board and December when the final budget was presented to the board, some budget adjustments were made. Property tax revenue, distributions to member libraries, and treasurer's fees budget amounts in the preliminary budget were based on preliminary valuations and those amounts were adjusted in the final budget when the final valuations were received from the county assessors. The state grant amount was finalized after the preliminary budget was presented, so that budgeted revenue was adjusted. A table of the adjustments is included in the supplemental / statistical section of this budget document.

The legal level of budgetary control is at the fund level. If necessary, the budget may be amended by preparing and presenting a budget amendment to the board and holding a public hearing. If the board approves the budget amendment, the amended budget must be filed with the Colorado Department of Local Affairs Division of Local Government.

Statutory Budget Calendar

August 25	Assessors certify to all taxing entities and to the Division of Local Government the total new assessed and actual values to compute the statutory and TABOR property tax revenue limit.
October 15	Budget officer must submit proposed budget to the governing board. Governing body must publish "Notice of Budget" upon receiving proposed budget.
December 10	Changes in assessed valuation made by the assessors will be made only once by a single notification to the county commissioners or other body authorized by law to levy property tax, and to the Division of Local Government.
December 22	Deadline for county commissioners to levy taxes and to certify the levies to the assessor.
January 30	A certified copy of the adopted budget for the current fiscal year must be filed with the Division of Local Government no later than this date.

Fund Balance

Fund balance may be defined as the excess of the assets of a fund over its liabilities, reserves, and carryover.

The budget for 2023 plans for an increase in fund balance of approximately $8.5 million. High Plains Library District anticipates a significant increase in property tax revenue in 2023. Construction on the LINC project is expected to continue into 2023. High Plains Library District is budgeting for an increase in salaries and benefits expenditures FTE (Full-time equivalent) and regular staff headcount being added in 2023 to staff and support LINC.

Revenues

The primary revenue source (approximately 96%) of the High Plains Library District is the property tax mill levy. The revenue estimate for the budget is calculated based on the certification of assessed valuation received from the county assessors multiplied by the mill levy that is certified by the High Plains Library District Board of Trustees and the Weld and Boulder County Commissioners.

The Gallagher Amendment in the Colorado Constitution limited the portion of statewide property tax revenue that could come from residential property to 45%. The remaining 55% of statewide property tax revenue was to be levied on other property types – commercial, agricultural, etc. The assessment rate for non-residential property types except oil and gas is fixed at 29%. To maintain that 45% / 55% ratio, the residential assessment rate was adjusted every two years. Since residential property values statewide have increased faster than the other property types, the residential assessment rate had been decreasing. The decreases in the residential assessment rate have effectively become permanent since the Taxpayer Bill of Rights (TABOR) in the Colorado Constitution prohibits any tax increases without a vote of the citizens and increasing the residential assessment rate has been interpreted as a tax increase. A measure to repeal the Gallagher Amendment was on the ballot for November 2020 and passed. With the repeal of the Gallagher Amendment, the residential assessment rate was fixed at 7.15% and the non-residential assessment rate was fixed at 29%.

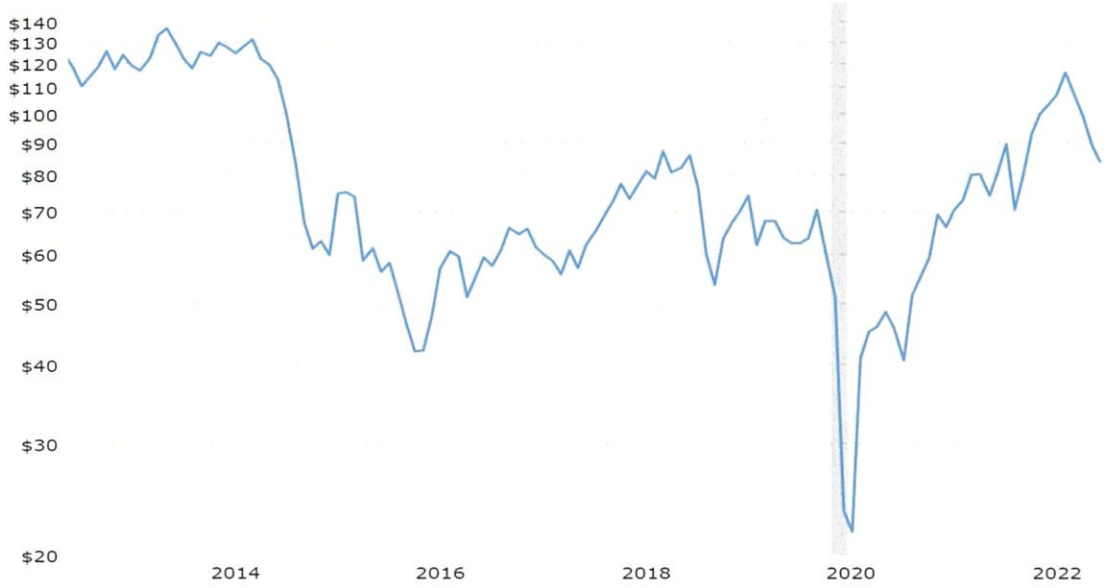
In June 2021, the state legislature passed SB 21-293 reducing the assessment rates on some classes of property for 2022 and 2023 valuations (collection years 2023 and 2024) from 7.15% to 6.95%, 7.15% to 6.8%, and 29% to 26.4%. Under SB 21-293, assessment rates were to return to the previous levels for 2024 valuations.

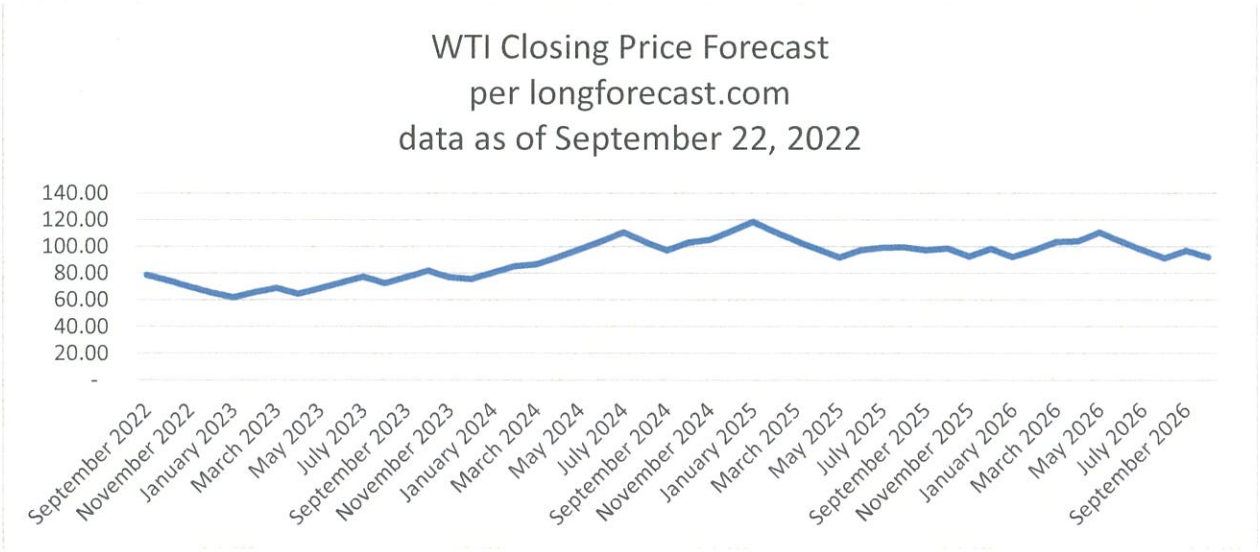
In June 2022, the state legislature passed SB 22-238 which reduced assessment rates on some classes of property and exempted some portions of valuations of some classes of property for the 2023 and 2024 valuations. Colorado Counties, Inc. has prepared a table summarizing the changes in the assessment rates. Please see the statistical and additional information section for that table.

A significant portion of the High Plains Library District tax base has been from oil and gas. With the oil and gas market crash in 2020 and government-imposed shutdowns, oil and gas sales revenue from production in the district decreased dramatically. That significantly reduced High Plains Library District budgeted revenues for 2022. Construction continued and residential property values increased in the district, but that

did not offset the reduction in the tax base from the decreased oil and gas sales. The oil and gas market experienced some recovery in 2021 and property values in the HPLD service area continued to increase, so budgeted property tax revenue for 2023 has increased.

Historial Price of Crude Oil per Barrell per macrotrends.net





Long-range Financial Plans

The long-range financial operating plans support the achievement of the strategic goals of *Excellence, Access, Unity, Stewardship, Aspiration, Literacy*, and *Fiscal Strength.* The long-range financial operating plans allow High Plains Library District to estimate resources that will be available to use toward those goals. The long-range financial plan helps determine scope and timing adjustments that may be necessary or possible to work being done on the strategic plan initiatives.

High Plains Library District is dependent on the mill levy of 3.177 for property tax revenue as the primary revenue source for the district. Currently, there are no plans to increase or decrease the mill levy. Any proposed increase in the mill levy would need to be approved by the board and then presented to the voters for approval. The High Plains Library District Foundation was rebranded and renamed the High Plains Library District Friends & Foundation (HPLDF&F) in April 2022. HPLDF&F will be instrumental in building community connections and community support should it become necessary to request a mill levy increase.

Since the primary revenue source for High Plains Library District is property taxes, and a significant portion of the tax base has been oil and gas, the oil and gas market crash in 2020 negatively impacted the revenues of the district – particularly for 2022. Oil and gas sales in 2021 increased which created an increase in budgeted property tax revenue for 2023. Long-range financial plans and projections were reevaluated in 2022 as HPLD continues to prepare for the future.

The strategic plan includes goals of working with other economic interests to get a firm understanding of economic forecasts and their meaning for district revenues and setting priorities to identify areas that could be reduced when revenues take a downturn. During 2022, the Finance Department received information from Weld County government officials, obtained information from the Colorado Oil and Gas Conservation Commission, attended seminars and webinars on economic updates and predictions, and read reports on the local economic outlook. That information was used to refine the financial projection for High Plains Library District. The projection was considered in developing the budget for 2023.

The property tax base for HPLD appears to be changing. The economic forecasts seem to indicate that oil and gas production in the Weld County area has likely reached its peak. Anticipated population growth in Weld County is expected to support continued residential construction and property values are expected to increase. The additional construction and increasing property values are expected to mitigate the impact of the assessment rate reductions under SB 21-293 and SB 22-238.

In response to the expected future revenue levels, emphasis has been placed on controlling the operating expenditures budget. FTE (Full-time equivalent) and employee headcount increases are planned for 2023 to staff and support LINC. Beyond 2023, there are no plans for significant increases in FTE or staff headcount. Database and

periodical subscriptions have been reviewed and items with low patron use have been discontinued. Less expensive, more user-friendly options have been identified to replace some of the databases and electronic resources. Public computing center use was evaluated, and low use facilities were closed. As more individuals are using their own devices (phones, laptops, tablets, etc.) in the libraries, computer use in the libraries was evaluated and some computers were removed to right-size the inventory to achieve usage target ranges.

Long-range financial plans include operation of LINC. LINC will replace the current Lincoln Park Library. Annual operating expenditures including salaries and benefits for LINC are estimated to be $1.5 to $1.7 million. LINC will allow HPLD to achieve strategic plan initiatives of expanding skills-based programming, developing community partnerships, increasing literacy, and providing opportunities for civil discourse. The additional skills-based programming and community partnerships should encourage economic growth and help diversify and expand the property tax base in the HPLD service area.

High Plains Library District Friends & Foundation launched a capital campaign in 2022 for LINC. The capital campaign will continue into 2023 and then continue on as a LINC support opportunity. The goal of the capital campaign is to raise at least $1,000,000. The district plans to finance the LINC project and other capital improvements with donations, grants, and currently available resources.

The overview of the capital improvement program provides more information on LINC and other projects. To help control the operating expenditures budget and to accommodate the anticipated levels of future property tax revenue, completing LINC is the largest construction project planned for 2023. Anticipated future revenue levels will require High Plains Library District to leverage available technology to provide library services efficiently in more remote areas of the district.

The government-imposed shutdowns during 2020 created the opportunity to learn how to provide more services virtually. High Plains Library District plans to use available technology (web-based programming, electronic databases, Ebooks, downloadable audiobooks, music, and videos, virtual assistance from librarians, on-line meeting spaces, etc.) to provide library services to a wider community more efficiently. The MOVE department will continue to provide library services to the community outside of the library facilities. Technology and the MOVE department will allow HPLD to provide library services with less need for additional library facilities.

Currently, High Plains Library District has no plans to significantly reduce library services. HPLD intends to be responsive to the community. Low use services may be discontinued to improve efficiency or to provide additional resources for other library programming. An example of this is the evaluation of database use and public computing center and computer use as discussed earlier. High Plains Library District will continue to provide library services throughout the service area while evaluating those services for efficiency and value to the community.

Stewardship and fiscal strength are focus areas of the strategic plan. High Plains Library District's financial plan is to maintain a sound and sustainable financial position by allocating available resources to provide high quality library services while also maintaining adequate reserves to manage revenue volatility and economic downturns.

Capital Expenditures

The Facilities Master Plan provides general guidance on when a library expansion or a new library should be considered. The board and executive team meet with other community leaders regularly. Economic conditions and outlook, population growth and projections, and community plans and needs are often discussed in those meetings. That information is considered when determining which capital projects should be pursued.

The Facilities Department inspects and evaluates the facilities throughout the year and maintains a replacement schedule for significant building components (roofing, HVAC units, boilers, etc.). The Facilities Manager recommends capital projects based on those inspections and the replacement schedule. Library Managers also request improvements to the facilities. The finance committee reviews the proposed capital budget and prioritizes the recommended projects. Projects that affect the safety or the functionality of the facilities are given higher priority than other requested improvements or additions.

The 2023 budget includes funds allocated for the following projects:

LINC - **L**ibrary **IN**novation **C**enter – in 2020 an existing building was purchased for $4,000,000 for a library / innovation center. Construction began in September 2021 and is expected to continue through early 2023. The building is approximately 41,000 square feet and the project will expand that to approximately 62,000 square feet with a total estimated project cost of approximately $32,000,000.

Centennial Park Library Remodel – upgrading and renovating the existing library. Estimated project cost of $1,800,000.

Grover Library – In 2022, Weld County School District 6 donated a modular unit to HPLD. The Town of Grover donated land to HPLD for a library site. Sitework began in 2022. The library will provide computer and internet access, a small collection of materials, and a small meeting room. Estimated project cost of $1,000,000.

Impact of Capital Investments on Operating Budget

The capital investments noted above will have an impact on the operating budget in additional staff, maintenance, and utility costs. The estimated amounts per project are listed below:

Project	Estimated Annual Salaries and Benefits	Estimated Annual Utilities	Estimated Annual Operating Costs including Repairs and Maintenance
LINC – Library INovation Center	$1,500,000	$73,260	$363,500
Centennial Park Library remodel	No additional costs expected	No additional costs expected	No additional costs expected
Grover Library		$ 3,000	$ 17,000

LINC will replace the current Lincoln Park Library. High Plains Library District and High Plains Library District Friends & Foundation are soliciting grants and donations to help fund the LINC project. The fundraising goal for the capital campaign is at least $1,000,000. At this time, the actual grant and donation revenue that will be raised by the capital campaign is not known. Because a significant amount of the LINC project is expected to be financed using available cash and investments, a decrease in earnings on investments is expected.

Debt

The legal debt limit for High Plains Library District is 1.5% of assessed value or $245,092,253 as of December 31, 2022. The Certificates of Participation Series 2010 were paid off in December 2019. The High Plains Library District has no long-term debt subject to the legal debt limit as of December 31, 2022.

High Plains Library District has no current plans to issue new debt.

Position Summary Schedule

	2021	2022	Budgeted 2023
Librarians	32	32	35
Library Associates	56	56	62
Pages and Materials Clerks	35	35	42
Innovation Space			4
Facilities	8	8	9
Collection Resources	13	13	14
Information Technology Innovation	8	8	9
Community Relations and Marketing	4	4	5
Managers and Supervisors	30	30	30
Administration (Executive Director, Associate Directors, HR, Finance, Foundation)	10	9	9
Total	196	195	219

DEPARTMENT DESCRIPTIONS

The libraries and departments described below are included in the general fund of High Plains Library District.

BRANCH SERVICES

High Plains Library District (HPLD) serves more than 310,000 residents of Weld County and part of Boulder County and covers a geographic area of almost 4,000 square miles. Our mission of *helping build community* is carried out by our well-trained staff and through our strong collection of library materials.

Currently, HPLD offers more than 640,000 items to its patrons. The district strives to provide a collection that balances viewpoints across a broad spectrum of opinions and subject matter in formats suitable to a variety of learning and recreational interests and skills.

Our locations offer a wide selection of materials including children, teen, and adult fiction and non-fiction materials in print, audio, video, and electronic formats (CDs, DVDs, e-books, and downloadable audio books). The district also provides a collection of magazines, journals, and newspapers, and subscribes to more than 70 paid subscription databases, most of which can be accessed from any computer with Internet access. Launchpads are also included in the district's digital collection. These pre-loaded tablets for kids are designed with a simple, easy-to-use interface, and come loaded with age-appropriate games and apps. In addition, the district provides Wonderbooks and VOX books, which are children's print books with a pre-loaded audiobook player attached.

High Plains Library 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.

Computers within the libraries are used by staff to teach classes to the public on a variety of computer related topics, as well as by the public for research and personal computer use. In addition, each of the district's libraries provides Wi-Fi connectivity without charge to the user.

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

The district maintains a strong commitment 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 implement energy-saving technologies and practices to further reduce use of energy.

Carbon Valley Regional Library
Carbon Valley Regional Library serves as both a community library and a resource library for the southwest area of the High Plains Library District. The 35,400 square foot facility can hold up to 150,000 items and has 29 public access computers. The library includes two community meeting rooms, four individual study rooms, a cozy fireplace area, children's storytime room, outdoor patio, amphitheater, café, a dedicated teen room, a nature trail, and a new pollinator garden.

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 Library
Centennial Park Library serves as a neighborhood library near central Greeley. The 28,000 square foot facility can house up to 80,000 items and offers 62 public access

computers. The library includes a computer commons area with a separate computer lab for teaching technology classes, three study rooms, a community meeting room, and a teen computer lab. In addition, the library features a unique storytime space where children gather to hear stories, read or play.

The Centennial Park library has a planned remodel for 2023. Some exciting changes include a new teen space and new features to the children's area, including a re-envisioned story time area. Colorful new furniture and paint will give the library a fresh and modern look. The genealogy collection, once housed on the lower level, will move to the new LINC library.

Erie Community Library

Erie Community Library is a neighborhood library that holds up to 65,000 items. The 26,500 square foot facility provides 17 public access computers and features a living room with a fireplace, two outdoor patios, a makerspace, four study rooms, and a large event space/meeting room that can be divided into two reservable meeting spaces.

To meet the needs of the growing Erie community, the library recently underwent a renovation and an expansion of 6,500 square feet to create a makerspace, enlarge the children's storytime room, increase the number of study rooms and meeting spaces, and relocate and remodel the teen area to include room for collaboration, gaming, and hanging out. The project also expanded the patron parking lot.

The four additional study rooms help serve the needs of tutors and students who were previously using library open areas to work, allow groups to collaborate in separate spaces, and provide quiet space for study and work. The larger storytime room can accommodate twice as many adults and children as before and provides a larger area for play and learning after storytimes. The makerspace houses a laser cutter, 3D printer, and several sewing machines for skills-based learning, STEM activities, and arts and craft activities for all ages. The larger meeting spaces enable the community to make twice as many room reservations for larger numbers of people than previously.

Farr Regional Library

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 square foot facility can hold up to 175,000 items and is equipped with 38 public 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 Farr Regional Library features eight custom stained-glass windows commissioned by local artist Carolyn Stuart, a fireplace with a comfortable reading area, a small conference room, and a large meeting room.

Grover Library
HPLD and the Town of Grover are working together to provide library services in a permanent library facility for the residents of Grover and the surrounding area. The town has donated land at 412 Chatoga Street in Grover, and the library has secured a building that is approximately 1,792 square feet. HPLD is actively working with our owner's rep to get this facility up and going, and we hope to see a finished facility by mid-2023. Our preliminary plans include a small library collection, computer access, and a small community room for meetings. The service model for this location has not yet been solidified as we do not have one already in place for a facility of this nature, but we are working to develop a service model that we can pilot in Grover and potentially use for future small, rural locations similar to this facility.

Kersey Library
To meet the needs of the growing Kersey community, the library recently renovated a new location within the heart of the community and adjacent to a heavily used park. This new location is 3,400 square feet and can hold 5,600 items. It offers public access computers, Wi-Fi, printing, and one computer with age-appropriate learning activities and games for children. The library hosts a variety of programs for children, teens, and adults that encourage reading, literacy, education, and cultural diversity with a focus on skills-based learning/training. There is one public meeting room and one study room.

In addition to the existing adult book club, Kersey Library expanded services in 2018 to include a summer reading program, a free lunch program in conjunction with the Weld County Health Department, and afterschool programming for children. The library is an important part of the Kersey community and partners often with the Town of Kersey to carry out the district's mission.

LINC
LINC (**L**ibrary **IN**novation **C**enter), a 62,000 square foot building that represents the next iteration of the High Plains Library District is scheduled to open Spring 2023. Built at the old Greeley Tribune site in downtown Greeley, the newly constructed, state-of-the art building features a fully equipped makerspace with 3D printers, laser engravers, cricuts, and a plasma cutter, an industrial room with woodworking equipment, two large innovation workspaces, an innovation classroom, an art studio, a recording studio, podcast room, an atrium with an indoor/door fireplace, and a board room. The High Plain Library District's Local History and Genealogy Collection, which was previously at Centennial Park Library, will be housed at LINC.

Plentiful opportunities for children and teens exist at LINC. The mezzanine level showcases a dynamic, hands-on learning Children's Exhibit that physically connects to the two-story large-scale interactive installation by nationally renowned artist Wes Bruce. The Children's library features a Hobbit Door welcoming families into the Storytime room. Older kids and teens can take advantage of the gaming room next door to the Children's Library.

There is no shortage of community spaces in the building. There are 5 study rooms, 5 meeting rooms, 2 collaboration spaces, 2 computer classrooms, 3 general classrooms. The event space holds 200 people and contains 2 projectors & large screens. There will be 50 computers available throughout the building and a materials collection that can expand to 100,000 items.

A community catalyst for workforce development, STEM education, and future innovation, LINC is a place where creativity and possibility comes to life.

Lincoln Park Library
Lincoln Park Library is a full-service facility providing high quality customer service to the neighboring communities, the downtown business district, and government offices.

This neighborhood library offers public access computers, Wi-Fi, and computers with age-appropriate learning activities and games for children. The library hosts a wide variety of fun and unique programs for children, teens, and adults that encourage reading, literacy, education, and cultural diversity. There are two meeting rooms available to the public.

The library features historic paintings by Ila McAfee Turner.

Riverside Library & Cultural Center
Riverside Library, located in Old Town Evans, opened in Fall 2014 and continues to be a destination library for neighborhoods surrounding the library and the Evans community. The 18,500 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 30,000 items and provides 21 public access computers.

The library features a variety of spaces that meet the diverse needs of the community including areas for collaboration, meetings, and quiet study. The library offers four study rooms, a cozy fireplace, plenty of casual seating, and a multi-purpose room for library programs. Riverside offers public access computers, WI-FI, printing, and computers and hosts a wide variety of programs for children, teens, and adults. The cultural center portion of the building that the City of Evans manages includes large, well-equipped meeting rooms, local history displays, and office spaces. There is an outdoor plaza which includes a play area for children.

DEPARTMENT OF COMMUNITY ENGAGEMENT – ALIGNING LIBRARY ROLES WITH COMMUNITY NEEDS

Community Engagement has shifted from being an "arm of public services" (as identified in 2019) to an assumption of how we do business. For this reason, Community Engagement is now considered a coordinated effort made by the District with a priority to:

- Bring services and programs to the community members both inside and outside of the walls of our facilities and satellite locations; inclusive of in-person interactions, vehicle-based delivery, virtual presence (using social media sites), and use of communication tools such as phone, email, and chat.
- Learn about the needs and priorities of community members through market research, community assessments, and conversations.
- Share the information learned with stakeholders within the district and appropriate external stakeholders.
- Use the information learned to focus and prioritize services and experiences most important and relevant to community members.
- Represent the High Plains Library District at various community events in partnership with the Community Relations and Marketing Department.
- Assess and measure the impact of our work for the purpose of better aligning our efforts to best support community success.

MOVE Services

The MOVE (Mobile, Outreach, Virtual, Experiences) Department serves as an extension of High Plains Library District by delivering services and programs to patrons and communities unable or unwilling to use library facilities. The department operates in cooperation with other libraries throughout the High Plains Library District.

The MOVE Department provides popular materials in various formats, reading readiness training, materials and services for families, and programming. These services are provided to schools, daycare centers, preschools, families, assisted living centers, and senior centers in areas where economic, geographic, linguistic and other barriers hinder access to a library. MOVE services are delivered in four different ways. They can be delivered via MOVE: Mobile Services, Outreach Services, Virtual Library Services, and Events and Experiences Services.

Mobile Services staff focus on bringing services and programs out into communities throughout the district with the purpose of making the library a visible, valuable service without the expectation that patrons will be expected to enter a facility. This is done through providing popular materials in various formats and through programming, storytimes, and events. The Mobile Services staff operates three mobile units. One unit, a bookmobile, serves as a mobile library, carrying a collection of approximately 5,000 books and non-print materials to schools and neighborhoods. The second and third units provide mobile library services to early childhood facilities and senior centers by bringing carts of books along with staff who host lobby stop services and programming. The units have immediate access to the entire High Plains Library District collection.

Outreach Services consists of Outreach Librarians who are centrally located and work throughout the library district to bring services out into the community through identified organizational partners and to build bridges to connect new populations with the library facilities and services. They are additionally tasked with creating connections and filling gaps in our community between the library and our underserved communities and

communities that face barriers to library service. Outreach Librarians also develop community-wide programs with a focus on our priority populations.

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 e-book questions, sign up for programs, help with reserving a meeting room, create district preloaded library cards, and much more.

Events and Experiences Services focuses on attending HPLD events and providing patrons with a positive library experience. Events and Experiences staff operate the Pop-Up Library, a Ford F250 with a custom box that opens to display library materials available for outdoor checkout onsite.They combine point-in-time collections with targeted patron experiences to generate a lifelong connection with the library. The Events and Experiences staff facilitate and lead our large district events including Summer Reading Adventure, YES!fest, Writer in Residence and a future ReadCon-like event.

Community Relations and Marketing (CRM) Department

CRM is responsible for ensuring consistent messaging for all communications, marketing, advertising, and public relations functions as overseen by the HPLD Executive Director. As the High Plains Library District's brand ambassador, CRM represents HPLD with one voice, one message, and through presenting a trustworthy presence in our community.

CRM enhances the district's brand and visual presentation by identifying and supporting best practices in merchandising, establishing and maintaining partnerships, and strategically identifying areas with market penetration potential for patron growth.

CRM actively supports districtwide efforts as directed by the Executive Director based on conversations with the Member Directors and Boards. Within this framework, CRM:

- 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.
- Openly communicates with local media that serve the various district communities.
- Coordinates all press releases, columns, press conferences, media kits and information packets that are distributed to increase awareness and knowledge about High Plains Library District.
- Serves as the hub of all communication throughout High Plains Library District.
- Manages the social media presence of the High Plains Library 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.
- Collaboratively manages the web page to ensure a clean organized design is presented and the content is accurate and up to date.

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, Collection Resources, Finance, Human Resources and Facilities, and Information Technology and Innovation Departments provide leadership and management services to support district operations.

Collection Resources Department

The Collection Resources Department consists of Collection Development, Interlibrary Loan and Prospector, and Bibliographic Services. 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 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 and the MOVE manager, coordinates the management and maintenance of the collection materials including books, magazines, and media. Digital collections include databases, eBooks, eAudio, and streaming video. This centralized process provides cost effective efficiencies to build a quality collection that strives to balance districtwide collection goals with local branch needs.

- Interlibrary Loan and Prospector support the educational, recreational and information needs of High Plains Library District patrons through resource sharing with other libraries. Interlibrary Loan/Prospector enables all High Plains Library District libraries to provide patrons with a broad range of materials by supplementing existing collections. Interlibrary Loan and Prospector borrow and lend materials from various libraries throughout Colorado and the United States.

- Bibliographic Services is responsible for ordering, receiving, processing and cataloging materials acquired by the district. Bibliographic Services is responsible for maintaining the integrity of the data contained in the online catalog using Resource Description and Access standards (RDA). This organization and description of materials is the foundation for other basic library services, such as circulation, materials management, collection development, and acquisitions.

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 cashiering operations, maintain banking relationships, and manage investment of district funds.
- Accounts Payable - process payments for goods and services.
- Fiscal Reports - prepare bank reconciliations, general ledger account reconciliations, and reports for use in analyzing various financial functions of the High Plains Library 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 Annual Comprehensive Financial Report and the coordination and preparation of the annual Budget document.

Human Resources Department

The Human Resources Department provides leadership, direction, and support to libraries by facilitating compliance, partnering strategically, and advocating for employees. The department is responsible for administering talent acquisition, learning and development, total rewards, organizational development and effectiveness, employee relations, diversity and inclusion, and labor law compliance.

Human Resources promotes a workplace culture encouraging employees to:

- Focus on the patron
- Take initiative
- Contribute to a positive work environment
- Think strategically and systemically
- Pursue personal development
- Continuously improve
- Take pride in the workplace

Facilities Department

The Facilities Department has four functions:

- To provide expert assistance in planning and construction of new and remodeled facilities
- To provide equipment maintenance for all branches
- To provide custodial services
- To maintain the district's MOVE vehicles

In addition, the department also provides assistance, as requested, to the member libraries. Member libraries are part of the High Plains Library District, but function independently and receive services from the district.

- Planning and Construction - this department is supervised by the Associate Director of Public Services. The expert assistance is provided by a Facilities Manager, with support from the district's contracted Owner's Representative. These, along with others in the organization, work with architects and contractors to construct and maintain the facilities that are appropriate for the community in which they are built.

  This area of service is expected to grow significantly in the years to come, since the strategic plan calls for several new and remodeled buildings, in addition to an updated Facilities Master Plan.

  High Plains Library District worked with an architect to develop a "prototype library." The architects developed a "concept" that represents the library brand, but then translates that into customized designs and square footage that meet local needs.

- Equipment maintenance - this includes everything from major projects like HVAC and roofing to soap dispensers in the restrooms. These services are provided by the Facilities Manager, along with two Facilities Technicians. The department also utilizes contract labor for projects beyond the scope of the Facilities Technician skills. In 2020 a third Facilities Technician was added to provide more efficient coverage of the seven branches.

- Custodial services - these are the typical routine services that ensure that the facilities are clean and inviting to the public as well as sanitizing. Some of these services are provided by paid staff, and in other cases the services are contracted.

- MOVE vehicles - this is a new assignment performed by the Facilities Manager and Facilities Technicians. As noted elsewhere in this narrative, there are four

vehicles operated by the MOVE Department. Maintaining these vehicles is beyond the scope of that department, so this is performed by the Facilities Department.

Information Technology and Innovation Department

The Information Technology and Innovation (ITI) Department supports all technology solutions and facilitates process improvement throughout the District. The department key processes include:

- Assessing, determining and providing best fit technology and process solutions
- Maintaining an available and responsive infrastructure
- Providing responsive support services
- Improving process maturity throughout the District
- Ensuring access to needed information and knowledge

HPLD Friends & Foundation

The High Plains Library District Friends & Foundation is a separate 501(c)(3) nonprofit, established to support the needs and mission of the High Plains Library District. The Foundation's mission is to build a community of library lovers through increased collaboration, philanthropy, volunteer engagement, awareness, and advocacy for the libraries of the High Plains Library District.

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

- Grant funding – mission-aligned funding for programming from private, family, corporate, municipal, and federal grant sources
- Individual gift solicitation, including planned giving
- Corporate giving, including sponsorship for programs and events
- Special events
- Earnings from investments

The Foundation's current funding priorities include capital projects, programs supporting literacy among underserved populations, the Writer in Residence program, and HPLD districtwide programs including Summer Reading Adventure and the Signature Author Series.

Fundraising goals for 2023 include the ongoing $1M LINC capital campaign and the implementation of a District-wide sponsorship menu.

GOALS AND OBJECTIVES AND PERFORMANCE MEASURES

After the board of trustees approved the strategic plan in November 2018, High Plains Library District personnel began work on goals and objectives related to the plan. Baselines for appropriate performance measures related to many of those goals are still being developed.

The following is a table of some of the goals and objectives that the High Plains Library District is working toward:

HPLD 2023 Strategic Plan Initiatives

Goal	Department	Focus Area	Start Date	Due Date	Objective	Measures
Bring structure of District in alignment with our processes and goals - Formal Launch 4/19	Executive	Excellence	3/1/2019	12/31/2024	A realignment is completed, and duties redistributed	All goals assignments are made
Demonstrate operational excellence to our constituents in our pursuit of winning the Baldrige Award: 10 Qualitative - TBD	Executive	Excellence	3/1/2019	12/31/2024	The District is recognized with the Baldridge award	Baldridge Applications are submitted annually
Develop Innovation Centers (makerspaces) throughout the District	Executive	Access	8/1/2019	12/31/2024	Mobile makerspaces are available across the district	1 maker space program is presented at each location
LINC --- Design and build a county wide destination library in the downtown Greeley area - Formal launch 4/19	Executive	Access Stewardship	3/1/2019	12/31/2023	CRM: Design, prepare presentations - 12 presentations per year. HR: Describe and post jobs, hiring, onboarding, training Tour of the new facility - 3 tours per month (36 per year) CR: Order and receive opening day collection; finalize Genealogy special collection; train SMEs on Genealogy collection and new equipment	FOUNDATION GOALS & MEASURES: Goal: Raise $1 million dollars Measure: 25% of gifts are eligible for Enterprise Zone tax credit by July 2023Measure: 100% of donor benefits are met by July 2023 HR Measures: February 1, 2023 – Post job vacancy for new Innovation Associates March 1, 2023 – Interviews for new Innovation Associates Post job vacancy for new Pages and Library Associates March 15, 2023 – Job offers made to new Innovation Associates Interviews for new Pages and Library Associates April 1, 2023 – New Innovation Associates start and begin training Job offers made to new Pages and Library Associates April 15, 2023 – New Pages and Library Associates start and begin training May 1, 2023 – LINC opens to the public CR: Bulk (80%) of collection ordered by October. Collection delivered in January/February (dependent on construction)

Goal	Department	Focus Area	Start Date	End Date	Objective	Measures
Fort Lupton New Library	Executive	Access	1/11/2022	6/1/2024	New library is opened and operating CR: Process opening day collection ITI: Plan and support technology needed	FOUNDATION: Goal: Support their capital campaign efforts. Measure: Raise 15% of capital campaign through their fundraising efforts. CR: Process opening day collection and deliver to Fort Lupton by May 2023 ITI: Acquire and support needed technology
Incorporate processes that build leadership skills in employees at all levels	Human Resources	Unity	8/1/2019	12/31/2024	Establishment of program is done. Ongoing management is continual.	Leadership Learning Plan – 2 staff complete and receive certificate. Available to staff, ongoing.
Annual - 2022 Support & Collaborate with Community Initiatives	Executive	Unity	1/12/2022	12/31/2023	Library is at the table when opportunities are presented in the community. Provide visibility to community of library's value.	Letters of support or acknowledgement - 10 formal documented.
Deliver Excellence - Operational Support Work: 12	Executive	Stewardship	4/1/2019	12/31/2024	District achieves recognition from Baldridge	Achieve next level of the RMPEX recognition
Make regular use of marketing analytical data to better understand the community we serve	Executive	Aspiration	1/25/2021	12/31/2023	Analytics and data are identified and recognized across the organization	Analytics and data are discussed/reviewed in meetings 75% of the time
Expand services as demand and usage increase	Executive	Aspiration	3/1/2020	12/31/2024	Population and the Facilities Master Plan is used in program and services decision making	Population and the Facilities Master Plan reviewed quarterly

Goal	Department	Focus Area	Start Date	End Date	Objective	Measures
Gather feedback during all interactions with the public	Executive	Aspiration	3/1/2020	12/31/2024	Information is gathered and shared across the District	Feedback is recorded during each interaction: • 5 from each program • 20 from each event • 1 from patron interactions
Shift focus of programming to skill-based and development	Excellence Coordinator Programming	Aspiration	3/1/2020	3/31/2024	Utilize, adopt and ingrain OBPE in programming and organization utilizes, adopts and is ingrained using in service planning Select and focus on targeted segments of the population to create positive outcomes in the population's lives – when we see a positive impact on the identified segments of the community	By the end of 2023, 80% of programs are on a yearly calendar 10% increase in positive program evaluations
Develop a Human Books mentor program	Excellence Coordinator Programming	Aspiration	1/11/2021	12/31/2023	Share knowledge and life experience Build community connections	Develop 10 Human Books mentors in 2023 Obtain feedback from participants that indicates how positive or negative the experience was
Expand existing and develop new partnerships with community agencies for all forms of literacy - Formal launch 4/19	Excellence Coordinator Programming	Literacy	3/1/2020	12/31/2024	Increase literacy in our community	Improved literacy rates Improved reading readiness
Support all sections of the community to achieve their literacy goals, in their native language or a secondary language	Excellence Coordinator Programming	Literacy	3/1/2020	12/31/2024	Increase literacy in our community	Improved literacy rates Improved reading readiness

Goal	Department	Focus Area	Start Date	End Date	Objective	Measures
Develop processes for determining how to expend current funds	Finance	Fiscal Strength	3/1/2019	12/31/2024	Budget planning and development	Budget approved by BOT within timeline Monitoring budget to actual results
Begin developing a marketing plan built around the strategic plan, as a way to inform the public as to the District as a valuable investment – Formal launch 4/19	CRM Manager	Fiscal Strength	3/1/2020	12/31/2024	Refer to Digital Marketing plan information.	Library Confidence Indicator - LCI
Begin setting priorities now to identify areas that could be reduced if revenues take a downturn - Formal launch 4/19	Executive	Fiscal Strength	3/1/2019	12/31/2022	Plan is in place for reductions as needed	Plan has been reviewed quarterly
Work with other economic interests to get a firm understanding of economic forecasts and their meaning for District revenues - Formal launch 4/19	Finance	Fiscal Strength	3/1/2019	12/31/2024	Monitor oil and gas prices and other economic conditions – inflation, unemployment, interest rates, etc. Receive projections from Weld County Finance Director and Weld County Assessor Receive property valuations from county assessors	Use provided information to prepare budget, and projections.

2023
District
Budget

High Plains Library District
Budgeted Revenue & Expenditures - General Fund
FY 2023

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Planned
ESTIMATED RESOURCES					
Beginning Fund Balance	$61,045,370	$70,698,742	$77,011,262	$52,949,686	$55,448,444
Estimated Revenue					
Property Tax	44,301,611	34,032,044	34,032,044	51,975,897	44,123,958
Other Revenue	2,544,424	1,473,256	1,473,256	1,387,007	1,725,000
Total Estimated Revenue	46,846,035	35,505,300	35,505,300	53,362,904	45,848,958
TOTAL ESTIMATED RESOURCES	107,891,405	106,204,042	112,516,562	106,312,590	101,297,402
ESTIMATED EXPENDITURES					
Total Operating Expenses	16,545,201	19,911,383	19,911,383	23,380,210	24,077,851
Capital Outlay	4,079,166	32,211,024	32,211,024	15,953,312	7,860,000
Transfers Out - Debt Service/Capital Projects	-	-	-	-	-
Distribution to Member Libraries:					
Northern Plains (Ault)	673,706	684,342	684,342	1,041,284	937,156
Eaton	1,573,124	1,146,769	1,146,769	1,990,088	1,791,079
Ft. Lupton	3,136,074	2,417,249	2,417,249	3,191,430	2,872,287
Hudson	3,477,851	2,036,846	2,036,846	3,273,224	2,945,902
Johnstown	550,267	486,564	486,564	819,186	737,267
Platteville	844,754	672,699	672,699	1,215,412	1,093,871
	10,255,776	7,444,469	7,444,469	11,530,624	10,377,562
TOTAL EXPENDITURES	30,880,143	59,566,876	59,566,876	50,864,146	42,315,413
REVENUE OVER (UNDER) EXPENDITURES	15,965,892	(24,061,576)	(24,061,576)	2,498,758	3,533,545
Ending Fund Balance	77,011,262	46,637,166	52,949,686	55,448,444	58,981,989
DESIGNATION OF FUND BALANCE					
Operating Reserve	15,161,711	9,955,693	9,955,692	11,690,105	12,038,926
Emergency Reserve	1,325,736	1,056,961	1,056,961	1,595,277	1,368,719
Stabilization Reserve		-		10,000,000	10,000,000
Capital Improvement Reserve	60,523,815	35,624,512	41,937,033	32,163,062	35,574,344
TOTAL ENDING FUND BALANCE	$77,011,262	$46,637,166	$52,949,686	$55,448,444	$58,981,989

High Plains Library District
Budgeted Revenue - General Fund
FY 2023

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Planned
TAXES					
Property Taxes Weld Co.	$ 42,826,436	$ 33,170,297	$ 33,170,297	51,264,987	43,575,239
Property Taxes Boulder Co.	579,275	648,847	648,847	645,552	548,719
Delinquent Taxes	895,900	-	-	-	-
Refunds/Abatements Taxes Weld Co.	-	208,815	208,815	64,545	-
Refunds/Abatements Taxes Boulder Co.	-	4,085	4,085	813	-
Specific Ownership Taxes	2,211,114	1,200,000	1,200,000	1,200,000	1,500,000
TOTAL TAXES	46,512,725	35,232,044	35,232,044	53,175,897	45,623,958
OTHER REVENUE					
Fines, & Fees	26,280	25,000	25,000	25,000	55,000
Earnings on Investments	34,119	80,000	80,000	80,000	100,000
Grants	199,410	160,256	160,256	74,007	60,000
Miscellaneous	73,501	8,000	8,000	8,000	10,000
TOTAL OTHER REVENUE	333,310	273,256	273,256	187,007	225,000
TOTAL REVENUE	$46,846,035	$35,505,300	$35,505,300	$53,362,904	$45,848,958

High Plains Library District
Budgeted Expenditures - General Fund
FY 2023

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	2024 Planned
OPERATING					
Salaries and wages	8,243,951	9,412,825	9,412,825	11,516,106	12,091,912
Fringe benefits	2,534,638	3,482,746	3,482,746	4,260,961	4,474,009
Workers' compensation	69,505	85,000	85,000	88,000	90,000
Bank fees	1,274	1,980	1,980	1,980	1,980
Minor equipment/furniture <$5k	41,048	70,500	70,500	51,275	48,850
Janitorial supplies	41,495	54,000	54,000	64,000	64,000
Operating supplies	98,969	137,578	137,578	162,340	154,110
Bib processing supplies	117,500	202,636	202,636	236,769	205,636
Postage	22,861	36,844	36,844	36,542	36,521
Printing	24,233	19,300	19,300	24,000	24,000
Memberships	17,705	23,461	23,461	27,489	26,009
Public relations	46,116	50,540	50,540	61,255	63,555
Programs	49,683	86,480	86,480	75,730	76,550
Elec. - utilities	224,742	304,565	304,565	315,636	331,417
Water & sewer	66,929	56,102	56,102	70,731	74,269
Natural gas	52,292	59,729	59,729	61,838	64,931
Telephones	269,062	328,924	328,924	321,704	331,355
Disposal services	44,176	47,139	47,139	56,668	59,472
Professional contracts	1,263,945	1,241,125	1,241,125	1,508,990	1,514,186
Gasoline motor oil, lubricants	8,089	19,500	19,500	24,000	24,000
Repair maint.- bldg	382,989	276,000	276,000	465,000	475,000
Repair maint.- vehicles	16,383	18,000	18,000	27,700	31,200
Repair maint.- office equip.	160,868	182,700	182,700	174,200	178,384
Repair maint.- computer	303,142	945,625	945,625	467,400	481,422
Repair maint.- on-line comp	137,773	155,496	155,496	209,854	216,150
Repair maint.- other equip.	18,916	15,000	15,000	66,500	58,045
Tuition reimbursement	9,832	26,000	26,000	25,000	25,000
Travel & mileage	17,647	44,192	44,192	49,893	52,741
In-house training	(3,261)	26,200	26,200	36,400	39,600
Meetings	3,238	7,770	7,770	8,015	8,370
Out-of-house training & conferences	18,514	40,800	40,800	60,800	60,800
Treasurer's fee	660,418	550,000	550,000	825,000	625,000
Books	550,420	577,000	577,000	547,000	585,000
Newspapers/periodicals.	33,722	61,000	61,000	55,300	55,300
Ebooks	111,485	137,000	137,000	140,000	140,000
Compact discs	34,108	38,800	38,800	38,800	45,000
Software	218,953	310,376	310,376	409,784	422,077
DVD/BluRay	62,228	166,900	166,900	145,000	145,000
Other expense	16,524	5,650	5,650	5,650	5,650
Electronic resources	416,642	464,000	464,000	490,000	490,000
Platform Fees	1,124	15,900	15,900	15,900	25,350
Insurance	135,323	125,000	125,000	150,000	155,000
Rent contribution-in-kind	-	-	-	-	-
Equipment rentals	-	1,000	1,000	1,000	1,000
Lease / rental expense	-	-	-	-	-
TOTAL OPERATING	**16,545,201**	**19,911,383**	**19,911,383**	**23,380,210**	**24,077,851**
CAPITAL OUTLAY					
Opening Day Collections	19,155	1,000,000	1,000,000	315,500	-
Equipment/furn over $5000	17,252	120,000	120,000	-	-
New Computers & Other Technology	53,231	30,000	30,000	455,000	250,000
Capital Improvements	3,989,528	31,061,024	31,061,024	15,177,812	7,610,000
Construction Graphics				5,000	
TOTAL CAPITAL OUTLAY	**4,079,166**	**32,211,024**	**32,211,024**	**15,953,312**	**7,860,000**
TRANSFERS OUT					
Transfers - Debt Service Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY & TRANSFERS	**4,079,166**	**32,211,024**	**32,211,024**	**15,953,312**	**7,860,000**
Distribution to Member Libraries	10,255,776	7,444,469	7,444,469	11,530,624	10,377,562
TOTAL DIST TO MEMBER LIBRARIES	**10,255,776**	**7,444,469**	**7,444,469**	**11,530,624**	**10,377,562**
TOTAL EXPENDITURES	**30,880,143**	**59,566,876**	**59,566,876**	**50,864,146**	**42,315,413**

	Branches	Carbon Valley	Centennial Park	Erie	Farr	Kersey	Lincoln Park	LINC	Riverside	Grover
6110	Salaries	859,143	1,026,487	769,517	1,051,757	118,085	550,000	697,906	795,885	
6112	Benefits	317,883	379,800	284,721	389,150	43,691	203,500	258,225	294,478	
6136	Workers' Compensation									
	Total Salaries & Benefits	1,177,026	1,406,287	1,054,238	1,440,907	161,776	753,500	956,131	1,090,363	
6000	Distribution to member libraries									
6205	Bank fees									
6220	Minor equipment/Furniture <$5k	14,825	2,850	4,140	3,000	2,000	-	3,110	5,500	
6236	Janitorial supplies									
6249	Operating supplies	16,470	19,200	13,000	11,000	2,125	6,000	18,000	11,000	
6250	Bib processing supplies									
6310	Postage	100	134	100	-	-	74	100	134	
6320	Printing									
6340	Memberships	400	500	405	150	100	200	150	300	
6345	Public relations									
6358	Programs									
6362	Electric	42,591	39,125	42,980	62,960	4,725	16,788	55,320	17,530	1,500
6364	Water & sewer	12,419	5,149	10,588	19,854	3,465	2,562	2,805	4,738	300
6365	Natural gas	14,120	5,592	5,146	8,755	726	5,317	10,721	4,821	1,000
6367	Telephones									
6369	Disposal services	10,849	6,698	1,719	6,991	723	3,769	4,454	2,319	200
6379	Professional contracts	5,900	61,360		1,160		35,400	53,100		17,000
6380	Gasoline, motor oil, lubricants									
6382	Repair maint.- bldg									
6384	Repair maint.- vehicles									
6385	Repair maint.- office equip.		-			200	-	1,000	200	
6387	Repair, maint., replacement / computer									
6388	Repair maint.- on-line comp									
6389	Repair maint.- other equip.	5,000	-		-					
6393	Tuition reimbursement									
6394	Travel & mileage	3,125	530	2,413	219	435	696	900	1,000	
6395	In-House Training									
6396	Meetings	540	500	200	200	75	100	200	300	
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					-	-			
6952	Equip/furniture - over $5000		-		-					
6940	Improvement to Buildings				-					
6954	New Computers & other technology									
6985	Lease debt service									
6986	Opening Day Collection									
6987	Construction Graphics									
		1,303,365	1,547,925	1,134,929	1,555,196	176,350	824,406	1,105,991	1,138,205	20,000
6980	Capital improvements	-					-			
	Total	1,303,365	1,547,925	1,134,929	1,555,196	176,350	824,406	1,105,991.08	1,138,205	20,000

	Branches					
		MOVE	Admin	Dist. To Mbr Lib	2023 TOTAL	2024 TOTAL
6110	Salaries	1,297,424	4,349,901		11,516,106	12,091,912
6112	Benefits	480,049	1,609,464		4,260,961	4,474,009
6136	Workers' Compensation		88,000		88,000	90,000
	Total Salaries & Benefits	1,777,473	6,047,365		15,865,067	16,655,921
6000	Distribution to member libraries			11,530,624	11,530,624	10,377,562
6205	Bank fees		1,980		1,980	1,980
6220	Minor equipment/Furniture <$5k	3,000	12,850		51,275	48,850
6236	Janitorial supplies		64,000		64,000	64,000
6249	Operating supplies	16,700	48,845		162,340	154,110
6250	Bib processing supplies		236,769		236,769	205,636
6310	Postage	125	35,775		36,542	36,521
6320	Printing		24,000		24,000	24,000
6340	Memberships	1,200	24,084		27,489	26,009
6345	Public relations		61,255		61,255	63,555
6358	Programs		75,730		75,730	76,550
6362	Electric		32,117		315,636	331,417
6364	Water & sewer		8,851		70,731	74,269
6365	Natural gas		5,640		61,838	64,931
6367	Telephones		321,704		321,704	331,355
6369	Disposal services		18,946		56,668	59,472
6379	Professional contracts	44,720	1,290,350		1,508,990	1,514,186
6380	Gasoline, motor oil, lubricants	16,000	8,000		24,000	24,000
6382	Repair maint.- bldg		465,000		465,000	475,000
6384	Repair maint.- vehicles	22,700	5,000		27,700	31,200
6385	Repair maint.- office equip.	-	172,800		174,200	178,384
6387	Repair, maint., replacement / computer		467,400		467,400	481,422
6388	Repair maint.- on-line comp		209,854		209,854	216,150
6389	Repair maint.- other equip.		61,500		66,500	58,045
6393	Tuition reimbursement		25,000		25,000	25,000
6394	Travel & mileage	10,000	30,575		49,893	52,741
6395	In-House Training		36,400		36,400	39,600
6396	Meetings	1,000	4,900		8,015	8,370
6397	Out-of-House Training & Conferences		60,800		60,800	60,800
6398	Treasurers fee		825,000		825,000	625,000
6410	Books		547,000		547,000	585,000
6425	Newspapers/periodicals		55,300		55,300	55,300
6430	Ebooks		140,000		140,000	140,000
6460	Compact discs		38,800		38,800	45,000
6480	Software		409,784		409,784	422,077
6490	DVD/BluRay		145,000		145,000	145,000
6495	Other expense		5,650		5,650	5,650
6496	Electronic resources		490,000		490,000	490,000
6500	Platform Fees		15,900		15,900	25,350
6510	Insurance		150,000		150,000	155,000
6520	Equipment rental		1,000		1,000	1,000
6530	Lease / rental expense		-		-	-
6952	Equip/furniture - over $5000	-	-		-	-
6940	Improvement to Buildings				-	-
6954	New Computers & other technology		455,000		455,000	250,000
6985	Lease debt service		-		-	-
6986	Opening Day Collection		315,500		315,500	-
6987	Construction Graphics		5,000		5,000	-
		1,892,918	13,456,424	11,530,624	35,686,334	34,705,413
6980	Capital improvements	-	15,177,812		15,177,812	7,610,000
	Total	1,892,918	28,634,236	11,530,624	50,864,146	42,315,413

		Administration							
		Departments	50/51 Admin	01 BOT	02 Exec Dir	03 Assoc Dir	53 Community Relations	54 Information Technology	55 Human Resources
6000		Tax Distrbtn - member libraries	11,530,624						
6136		Workers' Compensation	88,000						
6205		Bank fees							
6220		Minor equipment/furniture <$5k	-			200	1,500	5,000	850
6236		Janitorial supplies							
6249		Operating supplies	6,500	100	1,000	495	26,000	3,500	650
6250		Bib processing supplies							
6310		Postage	50				100	100	50
6320		Printing					23,000		-
6340		Memberships		300	860	1,250	7,880	830	7,914
6345		Public relations					46,155		14,600
6358		Programs				75,730	-		
6362		Electric	32,117						
6364		Water and sewer	8,851						
6365		Natural gas	5,640						
6367		Telephones						321,704	
6369		Disposal services	17,446					1,500	
6379		Professional contracts	40,800			27,820	19,920	57,865	78,625
6380		Gasoline, Motor Oil, Lubricants					-		
6382		Repair maint.- bldg							
6384		Repair maint.- vehicles					-		
6385		Repair maint.- office equip						172,800	
6387		Repair, maint., replacement / computer						467,400	
6388		Repair maint.- online comp						209,854	
6389		Repair maint.- other equip.						51,500	
6393		Tuition reimbursement							25,000
6394		Travel & mileage		2,600	5,000	3,000	1,250	3,900	700
6395		In-House Training							36,400
6396		Meetings		2,000	600	500	800	150	-
6397		Out-of-House Training&Conferences		500	300				60,000
6398		Treasurers fee	825,000						
6410		Books							
6425		Newspapers/periodicals							
6430		Ebooks							
6460		Compact discs							
6480		Software						409,784	
6490		Video/DVD							
6495		Other expense				3,500			
6496		Electronic resources							
6500		Platform Fees							
6510		Insurance	150,000						
6520		Equipment rentals							
6530		Lease / rental expense	-						
		Capital Outlay							
6952		Equipment over $5000					-		
6940		Improvement to Buildings							
6954		New Computers & Other Technology	-					355,000	
6980		Capital improvements	-					-	
6985		Lease debt service	-						
6986		Opening Day Collection							
6987		Construction Graphics					5,000		
		DEPARTMENT TOTAL	**12,705,028**	**5,500**	**7,760**	**112,495**	**131,605**	**2,060,887**	**224,789**

		Administration						
			56	57	58	59		
					Facilities	Collection	2023	2024
		Departments	Finance	Foundation	Services	Resources	Total	Total
6000		Tax Distrbtn - member libraries					11,530,624	10,377,562
6136		Workers' Compensation					88,000	90,000
6205		Bank fees	1,980				1,980	1,980
6220		Minor equipment/furniture <$5k	-		2,000	3,300	12,850	12,000
6236		Janitorial supplies			64,000		64,000	64,000
6249		Operating supplies	750	200		9,650	48,845	40,680
6250		Bib processing supplies				236,769	236,769	205,636
6310		Postage	825	550		34,100	35,775	35,828
6320		Printing		1,000			24,000	24,000
6340		Memberships	1,000	1,200	2,400	450	24,084	22,604
6345		Public relations		500			61,255	63,555
6358		Programs					75,730	76,550
6362		Electric					32,117	33,723
6364		Water and sewer					8,851	9,294
6365		Natural gas					5,640	5,922
6367		Telephones					321,704	331,355
6369		Disposal services					18,946	19,863
6379		Professional contracts	69,420	-	553,800	442,100	1,290,350	1,289,096
6380		Gasoline, Motor Oil, Lubricants			8,000		8,000	8,000
6382		Repair maint.- bldg			465,000		465,000	475,000
6384		Repair maint.- vehicles			5,000		5,000	5,000
6385		Repair maint.- office equip					172,800	177,984
6387		Repair, maint., replacement / computer					467,400	481,422
6388		Repair maint.- online comp					209,854	216,150
6389		Repair maint.- other equip.			10,000		61,500	53,045
6393		Tuition reimbursement					25,000	25,000
6394		Travel & mileage	375	900	10,000	2,850	30,575	30,692
6395		In-House Training					36,400	39,600
6396		Meetings		750		100	4,900	5,005
6397		Out-of-House Training&Conferences		-			60,800	60,800
6398		Treasurers fee					825,000	625,000
6410		Books				547,000	547,000	585,000
6425		Newspapers/periodicals				55,300	55,300	55,300
6430		Ebooks				140,000	140,000	140,000
6460		Compact discs				38,800	38,800	45,000
6480		Software		-		-	409,784	422,077
6490		Video/DVD				145,000	145,000	145,000
6495		Other expense		2,150		-	5,650	5,650
6496		Electronic resources				490,000	490,000	490,000
6500		Platform Fees				15,900	15,900	25,350
6510		Insurance					150,000	155,000
6520		Equipment rentals			1,000		1,000	1,000
6530		Lease / rental expense					-	-
		Capital Outlay						-
6952		Equipment over $5000			-	-	-	-
6940		Improvement to Buildings						250,000
6954		New Computers & Other Technology			100,000	-	455,000	7,610,000
6980		Capital improvements			15,177,812		15,177,812	-
6985		Lease debt service					-	-
6986		Opening Day Collection				315,500	315,500	-
6987		Construction Graphics					5,000	
		DEPARTMENT TOTAL	**74,350**	**7,250**	**16,399,012**	**2,476,819**	**34,205,495**	**24,835,723**

RESOLUTION TO ADOPT BUDGET
22-2

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 2023, AND ENDING ON THE LAST DAY OF DECEMBER 2023.

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

WHEREAS, Dr. Matthew Hortt 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 12, 2022, 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	$50,864,146
Debt Service Fund	$

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

General Fund:	
From un-appropriated surpluses	$ 52,949,686
From sources other than general property tax	1,387,007
From the general property tax levy	51,975,897
Total General Fund	$106,312,590
Debt Service	$

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 12th day of December, A.D., 2022.

Attest:

_____
Chairman, Board of Trustees

Attest:

_____
Secretary/Treasurer, Board of Trustees

RESOLUTION TO APPROPRIATE SUMS OF MONEY
22-3

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 2023 BUDGET YEAR.

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the local Government Budget Law, on December 12, 2022 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	$23,380,210
Capital Outlay	15,953,312
Transfers (internal activities)	
Distribution to Member Libraries	11,530,624
Total General Fund	$50,864,146
Debt Service Fund:	
Principal & Interest & Other	$

ADOPTED, this 12th day of December, A.D., 2022.

ATTEST:

_____
Chairman, Board of Trustees

ATTEST:

_____
Secretary/Treasurer, Board of Trustees

RESOLUTION TO SET MILL LEVIES
22-4

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE HIGH PLAINS LIBRARY DISTRICT, COLORADO, FOR THE 2023 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 12, 2022, and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is $51,264,987

WHEREAS, the 2022 valuation for assessment for the High Plains Library District as certified by the Weld County Assessor is $16,136,288,106

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 2023 budget year, there is hereby levied a tax of 3.177 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

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 12th day of December, A.D., 2022.

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 Weld County, Colorado. The Board of Trustees (governing board)

of the High Plains Library District (name of local government) hereby certifies the following mill levies to be extended upon the

GROSS↕ assessed valuation of $ 16,136,288,106 . Submitted this date: December 15, 2022

	PURPOSE	LEVY		REVENUE
1.	General Operating Expenses [This includes fire pension, unless fire pension levy is voter-approved; if so, use Line 7 below.]	3.177	mills	$ 51,264,987
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	**3.177**	**mills**	**$ 51,264,987**
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 through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts though approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any entity if approved at election.]		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].	.004	mills	$ 64,545
7.	Other (specify):		mills	$
	TOTAL	**3.181**	**mills**	**$ 51,329,532**

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) Natalie Wertz Daytime phone: (970) 506-8566

Signed: Title: Finance Manager, 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.***

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
22-5

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE HIGH PLAINS LIBRARY DISTRICT, COLORADO, FOR THE 2023 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 12, 2022, and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is $645,552

WHEREAS, the 2022 valuation for assessment for the High Plains Library District as certified by the Boulder County Assessor is $203,195,445

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 2023 budget year, there is hereby levied a tax of 3.177 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

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 12th day of December, A.D., 2022.

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 (name of local government) hereby certifies the following mill levies to be extended upon the

GROSS↕ assessed valuation of $ 203,195,445 . Submitted this date: December 15, 2022

	PURPOSE	LEVY		REVENUE
1.	General Operating Expenses [This includes fire pension, unless fire pension levy is voter-approved; if so, use Line 7 below.]	3.177	mills	$ 645,552
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	**3.177**	**mills**	**$ 645,552**
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 through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts though approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any entity if approved at election.]		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].	.004	mills	$ 813
7.	Other (specify):		mills	$
	TOTAL	**3.181**	**mills**	**$ 646,365**

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) Natalie Wertz Daytime phone: (970) 506-8566

Signed: Title: Finance Manager, 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: _____

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

BUDGET YEAR 2023

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:	**Year**	**Amount**
	2023	$

Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms: $

II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY

Description of Lease-Purchase Item(s):_____

_____

_____

Description of Lease-Purchase Agreement(s):_____

	Year	Amount
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: $_____

2023
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 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 year requests based on their assessment of needs. The 2023 - 2027 Program includes projects that are pay-as-you-go funded with operating funds and allocation of fund balance. The Finance Department reviews all requests for funding availability and reasonableness.

Summary of Expenditures and Funding

The approved five-year CIP for Fiscal Years 2023 through 2027 totals approximately $24.6 million. The 2023 budget includes funds to construct LINC (a library / innovation center in Greeley), a library in Grover, and remodel and improve district-owned facilities. Funding will be from 2023 revenue and the fund balance in the General Fund.

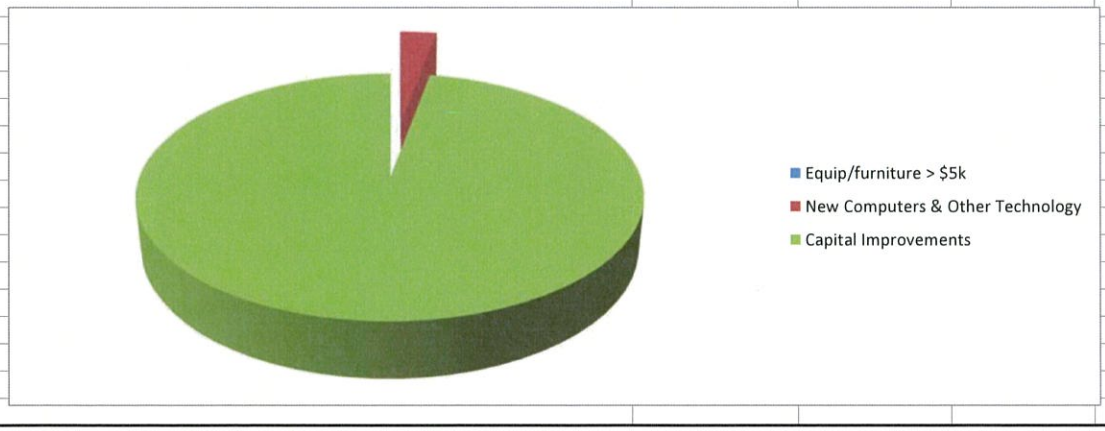
Impact on the Operating Budget

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 2023 recommended budget. Projects included in the subsequent years (2024-2027) 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 funds for any projects beyond the 2023 year.

Location/Item Description	2023	2024	2025	2026	2027
Carbon Valley Regional Library					
RTU1, RTU2, RTU3, RTU4			$ 474,000		
Carpet tiles	$ 632,192				
Parking lot maintenance	$ 17,500				
Replace grass with rock in islands	$ 21,220				
Total	**$ 670,912**	**$ -**	**$ 474,000**	**$ -**	**$ -**
Centennial Park Library					
Replace exposed ductwork	$ 161,000				
Roof	$ 275,000				
Hot water system pump in boiler room	$ 16,000				
Exhaust Fans - EF1, 2, and 3					$ 8,000
Total	**$ 452,000**	**$ -**	**$ -**	**$ -**	**$ 8,000**
District Support Services					
New Tech Eqpt (Computer, Phone, Server...)	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 40,000
Repair, replacement & new equipment	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 80,000
DSS Water Heater	$ 8,000				
DSS RTU 5, 6,7, and 8	$ 56,000				
Elevator circuit board replacement	$ 10,000				
Carpet replacement	$ 414,000				
Interior paint	$ 21,000				
RTU 2				$ 142,000	
Special projects (Facilities)	$ 10,000	$ 10,000	$ 10,000	$ 10,000	
Special projects (IT)	$ 355,000	$ 250,000	$ 50,000	$ 50,000	
Total	**$ 974,000**	**$ 360,000**	**$ 160,000**	**$ 302,000**	**$ 120,000**
Erie Community Library					
Parking lot maintenance	$ 10,500				
Wall protection children's area and study areas	$ 18,000				
Base Mounted Pump - B1 & B2					$ 36,000
Relief Fans - RF 1, 2, 3, & 4					$ 32,000
Exhaust Fans - EF1, 2,3, & 4					$ 8,000
Total	**$ 28,500**	**$ -**	**$ -**	**$ -**	**$ 76,000**
Farr Regional Library					
RTU1, RTU2, RTU3, RTU4, RTU5	$ -				
Carpet replacement	$ 634,000				
2 Pumps for hot water system	$ 32,000				
Landscaping by drive through window	$ 13,000				
3 Exhaust fans	$ 7,400				
Total	**$ 686,400**	**$ -**	**$ -**	**$ -**	**$ -**
Kersey Library					
Parking lot asphalt installation	$ 15,000				
Total	**$ 15,000**	**$ -**	**$ -**	**$ -**	**$ -**
Lincoln Park					
Parking lot maintenance	$ 6,000				
Total	**$ 6,000**	**$ -**	**$ -**	**$ -**	**$ -**
Riverside Library and Cultural Center					
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Library Buildings, PC Centers, and Facilities					
LINC (Library and Innovation Center)	$ 10,000,000				
LINC Graphics	$ 5,000				
Centennial Park renovations	$ 1,800,000				
Grover	$ 1,000,000				
Mead		$ 7,500,000			
Total	**$ 12,805,000**	**$ 7,500,000**	**$ -**	**$ -**	**$ -**
Grand Total	$ 15,637,812	$ 7,860,000	$ 634,000	$ 302,000	$ 204,000

New Computers & Other Technology:	
IT projects	$ 355,000
Repair, replacement & new equipment	$ 100,000
Sub total	$ 455,000
Capital Improvements:	
LINC (Library and Innovation Center)	$ 10,005,000
Carbon Valley improvements	$ 670,912
Centennial Park improvements	$ 2,252,000
DSS improvements	$ 519,000
Erie improvements	$ 28,500
Farr improvements	$ 686,400
Grover	$ 1,000,000
Kersey improvements	$ 15,000
Lincoln Park improvements	$ 6,000
Sub total	$ 15,182,812
Total Capital outlay	$ 15,637,812
Equip/furniture > $5k	$ -
New Computers & Other Technology	$ 455,000
Capital Improvements	$ 15,182,812
	$ 15,637,812



2023
Department
Budgets

01-xxxx-50-01 Board of Trustees					
Expense Account	Actual 2021	YTD 6/30/2022	Budget 2022	Budget 2023	Planned 2024
6220 · Minor Equipment/Furniture <$5k					
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	1,168	614	100	100	100
6250 · Bib Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships			300	300	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	1,706	955	2,600	2,600	2,600
6396 · Meetings	1,497	35	2,000	2,000	2,100
6397 · Out-of-House Training & Conferences			500	500	500
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	4,371	1,604	5,500	5,500	5,600

01-xxxx-50-02 Executive Director					
Expense Account	**Actual 2021**	**YTD 6/30/2022**	**Budget 2022**	**Budget 2023**	**Planned 2024**
6220 · Minor Equipment/Furniture <$5k					150
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	903	339		1,000	1,000
6250 · Bib Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships	255	345	860	860	860
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	2,034	665	3,878	5,000	5,000
6396 · Meetings	35	85	600	600	600
6397 · Out-of-House Training & Conferences		50	300	300	300
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	3,227	1,484	5,638	7,760	7,910

01-xxxx-50-03 Associate Directors					
Expense Account	**Actual 2021**	**YTD 6/30/2022**	**Budget 2022**	**Budget 2023**	**Planned 2024**
6220 · Minor Equipment/Furniture <$5k	75		50	200	200
6236 · Janitorial supplies					
6249 · Operating supplies	572		375	495	525
6250 · Bib Processing Supplies					
6310 · Postage		4			
6320 · Printing					
6340 · Memberships	537	300	830	1,250	1,250
6345 · Public Relations					
6358 · Programs	49,683	42,935	92,000	75,730	76,550
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	9,091	12,211	30,500	27,820	29,200
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	1,852	405	2,300	3,000	3,000
6396 · Meetings	203	260	75	500	500
6397 · Out-of-House Training & Conferences					
6480 · Software					
6495 · Other Expense	3,500		3,500	3,500	3,500
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over $5000					
6954 · New Computers & other technology	3				
Total	65,516	56,115	129,630	112,495	114,725

01-xxxx-10-00 Centennial Park					
Expense Account	**Actual 2021**	**YTD 6/30/2022**	**Budget 2022**	**Budget 2023**	**Planned 2024**
6220 · Minor Equipment/Furniture <$5k	3,122		9,500	2,850	1,650
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	14,305	5,589	17,600	19,200	18,700
6250 · Bib Processing Supplies					
6310 · Postage			355	134	134
6320 · Printing					
6340 · Memberships	129	(55)	500	500	500
6345 · Public Relations					
6358 · Programs					
6362 · Electric	39,293	17,295	37,342	39,125	41,081
6364 · Water and sewer	3,018	1,248	4,097	5,149	5,407
6365 · Natural gas	5,872	7,969	5,359	5,592	5,872
6367 · Phones					
6369 · Disposal Services	6,819	2,659	5,214	6,698	7,033
6379 · Professional Contracts	54,934	11,892	58,000	61,360	61,360
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment	495		500		
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage		246	1,438	530	530
6395 · In-House Training					
6396 · Meetings	33		240	500	500
6397 · Out-of-House Training & Conferences		363			
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6952 · Equip/furniture-over $5000					
6954 · New Computers & Other Technology					
6980 - Capital improvements					
Total	128,020	47,206	140,145	141,638	142,767

01-xxxx-15-00 Farr					
Expense Account	**Actual 2021**	**YTD 6/30/2022**	**Budget 2022**	**Budget 2023**	**Planned 2024**
6220 · Minor Equipment/Furniture <$5K	3,580	1,469	4,550	3,000	3,000
6236 · Janitorial supplies					
6249 · Operating supplies	5,495	5,923	10,700	11,000	11,000
6250 · Bib Processing Supplies					
6310 · Postage	12		100	-	-
6320 · Printing					
6340 · Memberships	100	50	150	150	150
6345 · Public Relations					
6358 · Programs					
6362 · Electric	45,161	23,096	60,362	62,960	66,108
6364 · Water and sewer	12,639	6,067	15,666	19,854	20,847
6365 · Natural gas	8,190	5,927	8,366	8,755	9,193
6367 · Phones					
6369 · Disposal Services	6,789	5,017	5,610	6,991	7,340
6379 · Professional Contracts	1,746	1,695	1,160	1,160	1,160
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	82	260	261	219	219
6396 · Meetings		82	200	200	200
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					
Total	83,794	49,586	107,125	114,289	119,217

01-xxxx-20-00 Carbon Valley					
Expense Account	**Actual 2021**	**YTD 6/30/2022**	**Budget 2022**	**Budget 2023**	**Planned 2024**
6220 · Minor Equipment/Furniture <$5k	11,901		15,400	14,825	14,800
6221 · E-book Readers					
6224 - CVRL Foundation Purchases					
6236 · Janitorial supplies					
6249 · Operating supplies	17,094	5,014	15,420	16,470	16,680
6250 · Bib Processing Supplies					
6310 · Postage		4	100	100	100
6320 · Printing					
6340 · Memberships	171		400	400	400
6345 · Public Relations					
6358 · Programs					
6362 · Electric	41,228	15,979	40,600	42,591	44,720
6364 · Water and sewer	11,609	1,503	9,325	12,419	13,040
6365 · Natural gas	13,304	8,253	13,546	14,120	14,826
6367 · Phones					
6369 · Disposal Services	7,715	6,141	8,824	10,849	11,392
6379 · Professional Contracts	385		6,900	5,900	5,900
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	120		5,000	5,000	5,000
6394 · Travel and Mileage	518	513	3,738	3,125	3,125
6396 · Meetings	125	103	440	540	540
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					
6986 - Opening Day Collection					
Total	104,170	37,510	119,693	126,339	130,523

01-xxxx-30-00 Lincoln Park					
Expense Account	**Actual 2021**	**YTD 6/30/2022**	**Budget 2022**	**Budget 2023**	**Planned 2024**
6220 · Minor Equipment/Furniture <$5k	4,333		5,550		
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	4,374	4,413	11,370	6,000	
6250 · Bib Processing Supplies					
6310 · Postage			100	74	
6320 · Printing					
6340 · Memberships	145	120	200	200	
6345 · Public Relations					
6358 · Programs		95			
6362 · Electric	13,046	6,426	16,094	16,788	17,627
6364 · Water and sewer	1,596	668	2,062	2,562	2,690
6365 · Natural gas	3,570	2,384	5,119	5,317	5,583
6367 · Phones					
6369 · Disposal Services	3,849	3,892	3,000	3,769	3,958
6379 · Professional Contracts	64,036	13,508	60,400	35,400	
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment			500		
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	114	468	461	696	
6396 · Meetings	22		195	100	
6397 · Out-of-House Training &Conferences					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6530 - Lease / Rent Expense					
6952 · Equip/furniture-over $5000					
6954 · New computers and other technology					
6980 - Capital improvements					
Total	95,085	31,974	105,051	70,906	29,858

01-xxxx-35-00 LINC - Library INnovation Center					
Expense Account	Actual 2021	YTD 6/30/2022	Budget 2022	Budget 2023	Planned 2024
6220 · Minor Equipment/Furniture <$5K				3,110	3,700
6236 · Janitorial supplies					
6249 · Operating supplies				18,000	18,000
6250 · Bib Processing Supplies					
6310 · Postage				100	100
6320 · Printing					
6340 · Memberships				150	250
6345 · Public Relations					
6358 · Programs					
6362 · Electric	16,176	9,145	55,320	55,320	58,086
6364 · Water and sewer	23,240	2,163	2,805	2,805	2,945
6365 · Natural gas	5,267	7,978	10,721	10,721	11,257
6367 · Phones					
6369 · Disposal Services	3,222		4,414	4,454	4,677
6379 · Professional Contracts				53,100	94,400
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment				1,000	
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage				900	1,160
6396 · Meetings				200	200
6397 · Out-of-House Training $ Conferences					
6480 · Software					
6495 · Other Expense	12,975				
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over $5000					
6954 · New Computers & Other Technology					
6980 - Capital improvements					
Total	60,880	19,286	73,260	149,860	194,775

01-xxxx-40-00 MOVE					
Expense Account	Actual 2021	YTD 6/30/2022	Budget 2022	Budget 2023	Planned 2024
6220 · Minor Equipment/Furniture <$5k	1,181		5,000	3,000	3,000
6236 · Janitorial supplies					
6249 · Operating supplies	15,394	11,710	15,700	16,700	21,700
6250 · Bib Processing Supplies					
6310 · Postage		40	250	125	125
6320 · Printing					
6340 · Memberships	330	1,358	1,150	1,200	1,250
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	17,929	2,663	43,528	44,720	45,270
6380 · Gasoline, Motor Oil, Lubricants	5,553	4,082	16,500	16,000	16,000
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles	11,926	4,810	15,500	22,700	26,200
6385 · Repair maint. - office equipment			200		
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	1,411	2,244	8,175	10,000	13,150
6396 · Meetings	214	527	1,800	1,000	1,300
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	455				
6954 · New computers & other technology					
6980 - Capital improvements					
Total	54,393	27,434	107,803	115,445	127,995

01-xxxx-71-00 Erie					
Expense Account	**Actual 2021**	**YTD 6/30/2022**	**Budget 2022**	**Budget 2023**	**Planned 2024**
6220 · Minor Equipment/Furniture <$5k	9,223	721	5,000	4,140	3,700
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	12,136	4,378	13,000	13,000	14,050
6250 · Bib Processing Supplies					
6310 · Postage		8	100	100	100
6320 · Printing					
6340 · Memberships	139	93	405	405	405
6345 · Public Relations					
6358 · Programs					
6362 · Electric	28,972	8,959	41,352	42,980	45,129
6364 · Water and sewer	6,360	2,225	8,402	10,588	11,118
6365 · Natural gas	5,367	4,532	4,919	5,146	5,404
6367 · Phones					
6369 · Disposal Services	1,575	511	1,364	1,719	1,805
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	889	204	2,000	2,413	2,413
6396 · Meetings	159		200	200	200
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					
Total	64,820	21,631	76,742	80,691	84,324

01-xxxx-72-00 Kersey Library					
Expense Account	Actual 2021	YTD 6/30/2022	Budget 2022	Budget 2023	Planned 2024
6220 · Minor Equipment/Furniture <$5k	1,872	375	3,000	2,000	1,500
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	2,187	106	3,000	2,125	2,300
6250 · Bib Processing Supplies					
6310 · Postage		29	30		
6320 · Printing					
6340 · Memberships			200	100	150
6345 · Public Relations					
6358 · Programs					
6362 · Electric	1,699	1,103	4,500	4,725	4,961
6364 · Water and sewer	645	345	2,665	3,465	3,638
6365 · Natural gas	852	991	700	726	762
6367 · Phones					
6369 · Disposal Services	860	1,431	630	723	759
6379 · Professional Contracts					
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment		130	200	200	200
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage			156	435	452
6396 · Meetings	287	12	80	75	125
6397 · Out-of-House Training &Conferences					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6530 · Lease / Rental expense					
6952 · Equip/furniture-over $5000					
6954 · New computers and other technology					
6980 - Capital improvements					
Total	8,402	4,522	15,161	14,574	14,847

01-xxxx-73-00 Riverside Library & Cultural Center					
Expense Account	Actual 2021	YTD 6/30/2022	Budget 2022	Budget 2023	Planned 2024
6220 · Minor Equipment/Furniture<$5k	920	4,929	5,850	5,500	5,500
6236 · Janitorial supplies					
6249 · Operating supplies	6,898	2,213	11,200	11,000	11,000
6250 · Bib Processing Supplies					
6310 · Postage	132		134	134	134
6320 · Printing					
6340 · Memberships	280	32	400	300	300
6345 · Public Relations					
6358 · Programs					
6362 · Electric	15,492	11,944	16,673	17,530	18,407
6364 · Water and sewer	1,153	1,835	3,854	4,738	4,975
6365 · Natural Gas	2,607	5,072	4,611	4,821	5,062
6367 · Phones					
6369 · Disposal Services	2,126	1,528	1,869	2,319	2,435
6379 · Professional Contracts	95	190			
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment	222	52	400	200	200
6387 · Repair maint. - computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	136	269	1,102	1,000	1,000
6395 - In House Training					
6396 · Meetings		29	340	300	300
6397 · Out of House Training & Conferences					
6410 - Books					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6952 · Equip/furniture-over $5000					
6954 · New computers and other technology					
6980 - Capital Improvements					
Total	30,061	28,093	46,433	47,842	49,313

01-xxxx-74-00 Grover Library					
Expense Account	**Actual 2021**	**YTD 6/30/2022**	**Budget 2022**	**Budget 2023**	**Planned 2024**
6220 · Minor Equipment/Furniture <$5k					
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies					
6250 · Bib Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships					
6345 · Public Relations					
6358 · Programs					
6362 · Electric			1,500	1,500	1,575
6364 · Water and sewer			300	300	315
6365 · Natural gas			1,000	1,000	1,050
6367 · Phones					
6369 · Disposal Services			200	200	210
6379 · Professional Contracts			17,000	17,000	17,000
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					
6396 · Meetings					
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	-	-	20,000	20,000	20,150

01-xxxx-50-51 Administration					
Expense Account	**Actual 2021**	**YTD 6/30/2022**	**Budget 2022**	**Budget 2023**	**Planned 2024**
6136 - Workers' Compensation	69,505	73,201	85,000	88,000	90,000
6205 - Bank Service Charges					
6220 · Minor Equipment/Furniture <$5k	80				
6236 · Janitorial supplies					
6249 · Operating supplies	7,654	811	6,000	6,500	6,500
6250 · Bib Processing Supplies					
6310 · Postage			50	50	50
6320 · Printing					
6340 · Memberships	1,238	1,238			
6345 · Public Relations	472				
6362 · Electric	23,673	11,165	30,822	32,117	33,723
6364 · Water and sewer	6,671	3,961	6,926	8,851	9,294
6365 · Natural gas	7,263	6,237	5,388	5,640	5,922
6367 · Phones					
6369 · Disposal Services	11,221	4,645	14,514	17,446	18,318
6378 - High Plains RLSS Courier					
6379 · Professional Contracts	30,896	33,856	37,200	40,800	42,000
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	660,418	500,206	550,000	825,000	625,000
6410 - Books					
6425 - Periodicals					
6480 · Software					
6495 · Other expense	24	10			
6510 · Insurance	135,323	107,825	125,000	150,000	155,000
6520 · Equipment Rentals					
6530 · Lease / Rental expense					
6952 - Equipment / furniture over $5,000					
6954 · New Computers & other technology					
6980 - Capital improvements					
6985 - Lease debt service					
Total	954,438	743,155	860,900	1,174,404	985,807

01-xxxx-50-53 Community Relations and Marketing					
Expense Account	Actual 2021	YTD 6/30/2022	Budget 2022	Budget 2023	Planned 2024
6220 · Minor Equipment/Furniture <$5k	1,313	257	1,000	1,500	1,000
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	1,195	325	18,950	26,000	17,300
6250 · Bib Processing Supplies					
6310 · Postage	16	59	200	100	100
6320 · Printing	12,218	14,454	18,800	23,000	23,000
6340 · Memberships	5,676	1,249	5,594	7,880	7,880
6345 · Public Relations	38,214	20,626	39,550	46,155	46,155
6358 · Programs		349			
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	5,797	1,079	4,764	19,920	4,920
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	2,062	428	1,250	1,250	1,250
6396 · Meetings	642	430	600	800	800
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					
6987 - Construction - Graphics				5,000	
Total	67,133	39,256	90,708	131,605	102,405

01-xxxx-50-54 - Information Technology and Innovation					
Expense Account	Actual 2021	YTD 6/30/2022	Budget 2022	Budget 2023	Planned 2024
6220 · Minor Equipment/Furniture <$5k	2,509	151	10,000	5,000	5,150
6240 - Supplies Resale - Flash Drives					
6249 · Operating supplies	3,160	1,253	2,200	3,500	3,605
6250 · Bib Processing Supplies					
6310 · Postage		10	100	100	103
6320 · Printing					
6340 · Memberships			830	830	855
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones	269,062	156,324	328,924	321,704	331,355
6369 · Disposal Services			1,500	1,500	1,545
6379 · Professional Contracts	35,172	24,466	36,602	57,865	59,601
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment	160,151	54,245	180,900	172,800	177,984
6387 · Repair, maint., replacement / compute	303,142	461,625	945,625	467,400	481,422
6388 · Repair maint. - on-line computer	137,773	123,745	155,496	209,854	216,150
6389 · Repair maint. - other equipment	18,796	852	10,000	51,500	53,045
6394 · Travel and Mileage	2,191	437	3,575	3,900	4,017
6395 - In-House Training					
6396 · Meetings		98	150	150	155
6397 · Out-of-House Training & Conferences					
6480 · Software	219,013	197,177	310,376	409,784	422,077
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6952 · Equip/furniture-over $5000					
6954 · New Computers & other technology	46,992	4,146	30,000	355,000	250,000
6980 · Capital Improvements					
6985 · Lease					
Total	1,197,961	1,024,529	2,016,278	2,060,887	2,007,064

01-xxxx-50-55 Human Resources					
Expense Account	**Actual 2021**	**YTD 6/30/2022**	**Budget 2022**	**Budget 2023**	**Planned 2024**
6220 · Minor Equipment/Furniture <$5k			800	850	
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	783	404	1,313	650	700
6250 · Bib Processing Supplies					
6310 · Postage	143		50	50	100
6320 · Printing					
6340 · Memberships	7,838	1,390	7,602	7,914	6,139
6345 · Public Relations	7,431	4,583	10,650	14,600	16,900
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	74,777	54,433	94,846	78,625	78,855
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	9,832	1,422	26,000	25,000	25,000
6394 · Travel and Mileage	1,112	286	1,400	700	700
6395 - In-House Training	(3,261)	1,876	26,200	36,400	39,600
6396 · Meetings					
6397 · Out-of-House Conference & Meetings	18,514	14,056	40,000	60,000	60,000
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over $5000					
Total	117,169	78,450	208,861	224,789	227,994

01-xxxx-50-56 Finance					
Expense Account	**Actual 2021**	**YTD 6/30/2022**	**Budget 2022**	**Budget 2023**	**Planned 2024**
6205 -Bank Service Charges	1,274	579	1,980	1,980	1,980
6220 · Minor Equipment/Furniture <$5k					
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	728	13	750	750	750
6250 · Bib Processing Supplies					
6310 · Postage	800		825	825	825
6320 · Printing					
6340 · Memberships	497	396	1,000	1,000	1,000
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	61,057	46,760	67,305	69,420	70,720
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	173		168	375	375
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	64,529	47,748	72,028	74,350	75,650

01-xxxx-50-57 Foundation					
Expense Account	Actual 2021	YTD 6/30/2022	Budget 2022	Budget 2023	Planned 2024
6220 · Minor Equipment/Furniture <$5k					
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	121	114	500	200	200
6250 · Bib Processing Supplies					
6310 · Postage	1,500		500	550	550
6320 · Printing			500	1,000	1,000
6340 · Memberships	321	3,287	1,180	1,200	1,470
6345 · Public Relations				500	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			840	900	900
6395 - In-House Training					
6396 · Meetings	21	40	800	750	750
6397 · Out-of-House Training & Conferences					
6480 · Software					
6495 · Other Expense		25	250	2,150	2,150
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over $5000					
6954 · New Computers & other technology					
Total	1,963	3,466	4,570	7,250	7,520

01-xxxx-50-58 Facilities Services					
Expense Account	Actual 2021	YTD 6/30/2022	Budget 2022	Budget 2023	Planned 2024
6220 · Minor Equipment/Furniture <$5k	347	71	1,500	2,000	2,000
6221 · E-book Readers					
6236 · Janitorial supplies	41,495	23,008	54,000	64,000	64,000
6249 · Operating supplies	799	3,945			
6250 · Bib Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships			1,500	2,400	2,400
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services		5,029			
6379 · Professional Contracts	539,803	384,121	347,300	553,800	553,800
6380 · Gasoline, Motor Oil, Lubricants	2,536	1,018	3,000	8,000	8,000
6382 · Repair maint. - building	382,989	116,018	276,000	465,000	475,000
6383 · Repair maint. - grounds					
6384 · Repair maint. - vehicles	4,456	450	2,500	5,000	5,000
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment		615		10,000	
6394 · Travel and Mileage	2,602	1,973	8,000	10,000	10,000
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			120,000		
6954 · New Computers & other technology				100,000	
6980 · Capital Improvements	3,989,528	11,746,021	31,061,024	15,177,812	7,610,000
Total	4,964,555	12,282,269	31,875,824	16,399,012	8,731,200

01-xxxx-50-59 Collection Resources					
Expense Account	Actual 2021	YTD 6/30/2022	Budget 2022	Budget 2023	Planned 2024
6220 · Minor Equipment/Furniture <$5k	594	493	3,300	3,300	3,500
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	4,002	1,601	9,700	9,650	10,000
6250 · Bib Processing Supplies	117,500	42,787	202,636	236,769	205,636
6310 · Postage	20,239	9,463	33,850	34,100	34,100
6320 · Printing					
6340 · Memberships	50		450	450	450
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	368,231	171,204	430,100	442,100	450,000
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	768	343	2,850	2,850	2,850
6396 · Meetings			100	100	100
6397 · Out-of-House Training & Conferences					
6410 - Books	550,420	259,793	577,000	547,000	585,000
6425 - Newspapers & Periodicals	33,722	4,402	61,000	55,300	55,300
6430 - Ebooks	111,485	58,467	137,000	140,000	140,000
6460 - Compact Discs	34,108	11,606	38,800	38,800	45,000
6480 · Software					
6490 - DVD/BluRay	62,228	24,180	166,900	145,000	145,000
6495 · Other Expense					
6496 - Electronic resources	416,642	291,258	464,000	490,000	490,000
6500 · Platform Fees	1,125	11,600	15,900	15,900	25,350
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over $5000	16,797				
6954 · New Computers & other technology	6,239				
6986 - Opening Day Collection	19,155	59	1,000,000	315,500	
Total	1,763,305	887,256	3,143,586	2,476,819	2,192,286

2023
Budget String Coding

Budget String Coding - Numeric Sort

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

Fund	Expense	Location	Department	Project
□□ -	□□□□ -	□□ -	□□ -	□□□□

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

Fund	Expense	Location	Department	Project
□□ -	□□□□ -	□□ -	□□ -	□□□□

Location Codes

10	Centennial Park
15	Farr
20	Carbon Valley
30	Lincoln Park
35	LINC - Library INnovation Center
40	Bookmobile
50	District Support Services
70	Ault (Northern Plains)
71	Erie
72	Kersey Library
73	Riverside Library & Cultural Center
74	Grover
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	Foundation
58	Facility Services
59	Collection Development
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
8501	Spell Grant

6000 Tax Distribution to Member Libraries

6010 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:

Fund	Expense	Location	Department	Project
□□ -	□□□□ -	□□ -	□□ -	□□□□

Definitions:

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- **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

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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

Fund	Expense	Location	Department	Project
□□ -	□□□□ -	□□ -	□□ -	□□□□

Location Codes

10	Centennial Park
15	Farr
20	Carbon Valley
30	Lincoln Park
35	LINC - Library INnovation Center
40	Bookmobile
50	District Support Services
70	Ault (Northern Plains)
71	Erie
72	Kersey Library
73	Riverside Library & Cultural Center
74	Grover
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	Foundation
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
8501	Spell Grant

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.

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

6010 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.

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

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

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

6430 EBooks / Recorded audio materials in cassette type form.

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

6496 Electronic Resources / Subscription on-line databases.

6221 E Readers / Includes Kindle and Ipads.

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

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

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

6203 Fees — Other / Miscellaneous fees.

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

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

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6145 Legal Shield / Employee paid Legal Services

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

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

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

6340 Memberships / Payment of membership dues to professional organizations.

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

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

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

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

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

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.

6495 Other Expense / Expenses not otherwise classified.

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

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

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

6310 Postage / Mailing costs for sending letters and packages.

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

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

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.

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

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

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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.

6388 Repair & Maintenance-On-line Computer / Costs 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.

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

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

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

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

6140 Social Security / Social Security taxes paid by the District on the employees' behalf.
6480 Software / Published software programs and site licenses.
6149 State Unemployment Taxes / Amounts paid by the District to provide unemployment compensation benefits for employees.

6000 Tax Distribution to Member Libraries

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

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

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.

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

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

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

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

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.

2023
Statistical / Supplemental Section

High Plains Library District
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)

Levy Year	Vacant Land	Residential Property	Commercial Property	Industrial Property	Agricultural	Natural Resources	Oil & Gas	State Assessed	Total Taxable Assessed Value	Estimated Actual Taxable Value	Total Direct Tax Rate	Assessed Value as a % of Actual Value
2011	59,313	893,155	600,970	207,560	109,046	12,221	2,338,283	593,893	4,814,441	19,664,487	3.249	24.483%
2012	55,684	902,490	637,249	279,787	111,959	11,555	3,225,865	625,554	5,850,143	21,467,579	3.249	27.251%
2013	49,578	897,581	613,627	325,483	132,082	14,056	3,750,013	678,356	6,460,776	22,463,026	3.249	28.762%
2014	46,605	915,284	620,508	430,782	138,769	14,625	5,544,193	710,011	8,420,777	25,523,496	3.249	32.992%
2015	55,985	1,146,858	655,020	525,734	168,228	18,440	7,374,473	740,461	10,685,199	31,560,980	3.249	33.856%
2016	48,576	1,192,400	677,672	680,033	172,787	18,187	4,708,785	771,524	8,269,964	29,936,864	3.249	27.625%
2017	65,994	1,413,932	764,517	795,317	197,001	18,605	4,369,798	813,039	8,438,203	35,327,035	3.249	23.886%
2018	57,708	1,460,074	785,202	822,019	199,744	22,062	6,338,480	814,026	10,499,315	38,645,508	3.249	27.168%
2019	76,518	1,789,785	959,571	938,681	190,691	25,222	9,194,058	893,660	14,068,186	48,245,043	3.177	29.160%
2020	66,708	1,846,452	988,053	1,217,340	195,667	25,995	8,297,234	1,036,480	13,673,929	49,819,777	3.177	27.447%
2021	85,241	2,090,030	1,082,697	1,196,204	198,835	28,255	4,928,653	1,183,431	10,793,346	50,333,570	3.177	21.444%
2022	74,669	2,101,753	1,111,112	1,170,322	190,975	29,711	10,444,442	1,412,174	16,535,158	58,692,095	3.177	28.173%

Source: Weld County Assessor's office

High Plains Library District
Property Tax Levies and Collections
Last Ten Fiscal Years
(amounts expressed in thousands)

Levy Year	Collect Year	Total Tax Levy for Fiscal Year [1]	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years [3]	Total Collections to Date	
			Tax Amount [2]	Percent of Levy		Tax Amount	Percent of Levy
2010	2011	13,609	13,581	99.8%	-	13,581	99.8%
2011	2012	15,880	15,832	99.7%	-	15,832	99.7%
2012	2013	19,074	19,023	99.7%	-	19,023	99.7%
2013	2014	21,063	21,038	99.9%	-	21,038	99.9%
2014	2015	27,320	26,882	98.4%	-	26,882	98.4%
2015	2016	35,255	35,223	99.9%		35,223	99.9%
2016	2017	26,930	26,962	100.1%		26,962	100.1%
2017	2018	27,390	27,515	100.5%		27,515	100.5%
2018	2019	33,949	33,870	99.8%		33,870	99.8%
2019	2020	45,044	44,671	99.2%		44,671	99.2%
2020	2021	43,095	43,789	101.6%		43,789	101.6%
2021	2022	34,032	33,877	99.5%		33,877	99.5%

Source:
[1] Final Budget
[2] YTD Treasurer's Tax Distribution
[3] Not available for years not shown

High Plains Library District
Principal Taxpayers
December 31, 2021

	2021			2012		
	Taxable Assessed Value	**Rank**	**Percentage of Total Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Taxable Assessed Value**
Kerr-Mcgee Oil & Gas Onshore LP	1,068,498,600	1	9.90%	954,754,400	2	14.66%
Noble Energy Inc.	829,816,750	2	7.69%	1,289,725,630	1	19.80%
PDC Energy Inc.	758,813,200	3	7.03%			
Extraction Oil & Gas LLC	323,111,000	4	2.99%			
Kerr Mcgee Gathering LLC	309,270,370	5	2.87%	80,051,600	8	1.23%
Public Service Company of Colorado (Xcel)	270,485,530	6	2.51%	195,929,410	5	3.01%
Bonanza Creek Energy Inc.	253,327,010	7	2.35%			
DCP Lucerne 2 Plant LLC	236,691,350	8	2.19%			
Highpoint Operating Corporation	229,446,390	9	2.13%			
Crestone Peak Resources LLC	217,159,070	10	2.01%			
Petroleum Development Corp.				222,218,980	3	3.41%
Encana Oil & Gas (USA) Inc.				205,406,760	4	3.15%
DCP Midstream LP				152,033,540	6	2.33%
EOG Resources Inc.				138,522,790	7	2.13%
Vestas Blades America Inc.				52,357,500	9	0.80%
Colorado Interstate Gas Co.				44,783,700	10	0.69%
	$ 4,496,619,270		41.66%	$3,335,784,310		51.21%
Total Gross Taxable Assessed Valuation	$ 10,793,345,450					

Source: Weld County Assessor

High Plains Library District
Demographic and Economic Statistics
Last Ten Fiscal Years

Year	High Plains Library District Patron Population	Weld County Population	Total Personal Income ($ billions)	Per Capita Income	Unemployment Rate
2011	236,815	254,759	6.93	27,186	9.10%
2012	240,898	263,691	7.76	25,233	8.70%
2013	245,989	263,691	8.35	29,986	6.70%
2014	251,308	269,785	8.35	31,657	3.90%
2015	257,157	274,487	8.35	27,047	3.80%
2016	259,688	284,876	8.35	42,787	2.60%
2017	268,307	296,397	11.20	42,701	3.40%
2018	270,901	304,435	12.50	44,080	2.70%
2019	280,771	314,305	14.50	46,172	2.30%
2020	298,361	331,895	15.30	50,198	7.20%
2021	302,022	340,018	12.70	52,054	5.70%

Source: Upstate Colorado in cooperation with the University of Northern Colorado and the State of Colorado demographer.
Library Research Service State of Colorado for HPLD population.
Weld County Annual Comprehensive Financial Report

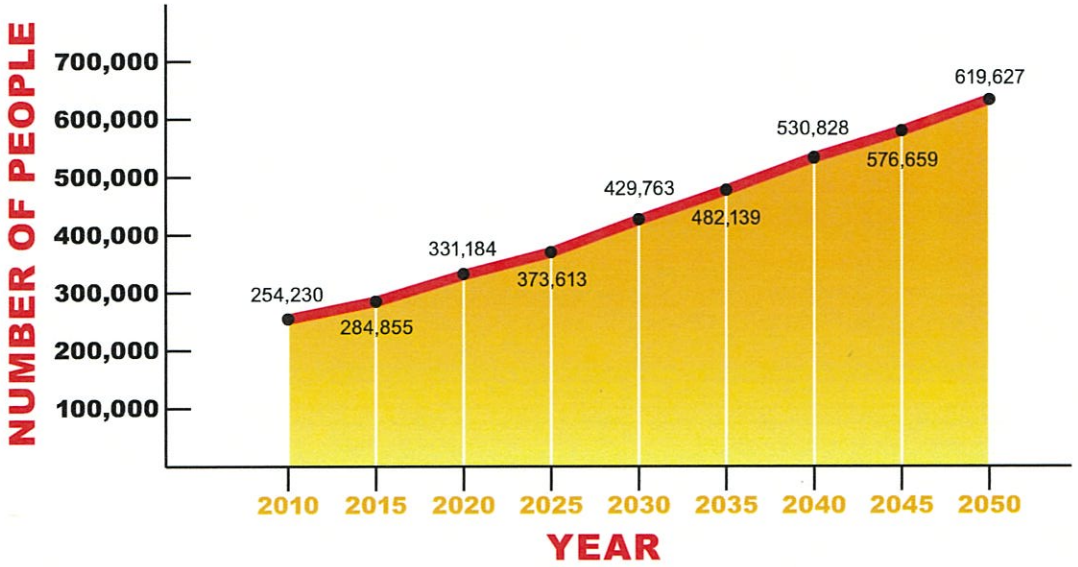
Note: The HPLD Patron population is shown as a comparative to the Weld County population as the District's service area approximates the boundary of Weld County.

High Plains Library District
Principal Employers - Weld County
December 31, 2021

	2021			2012		
	Employees	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
JBS Swift Beef Company	6,000	1	3.62%	4,619	1	3.72%
Banner Health: Northern Colorado Medical Center	3,560	2	2.15%	3,000	2	2.42%
Vestas	2,710	3	1.64%	870	7	0.70%
Greeley Evans School District 6	2,276	4	1.37%	2,800	3	2.26%
Weld County Government	1,768	5	1.07%	1,372	5	1.11%
University of Northern Colorado	1,532	6	0.92%			
UC Health	1,060	7	0.64%			
State Farm Insurance	950	8	0.57%	1,350	6	1.09%
City of Greeley	905	9	0.55%	869	8	0.70%
Aims Community College	817	10	0.49%	815	9	0.66%
State of Colorado (includes UNC)				1,658	4	1.34%
Haliburton Energy Services, Inc.				800	10	0.64%
Total Principal Employers	21,578		13.03%	18,153		14.64%
Other Employers	144,082		86.97%	105,883		85.36%
Total County Employment	165,660		100.00%	124,036		100.00%

Source: Weld County Annual Comprehensive Financial Report and Upstate Colorado

Preliminary Population Forecast
for Weld County



High Plains Library District
Revenue and expenditure projection through 2032
General Fund

Revenues													
Property tax percentages	**1.33**	**1.00**	**0.76**	**1.54**	**0.85**	1.01	1.02	0.80	1.05	1.03	1.01	1.02	1.01
All other revenue (except investments)													
Earnings on investments													

Revenues	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
TAXES	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Property taxes - Weld Co. (1)	$ 43,792,991	$ 43,722,243	$ 33,379,112	$ 51,329,532	$ 43,575,239	$ 44,010,991	$ 44,891,211	$ 35,912,969	$ 37,708,617	$ 38,839,876	$ 39,228,275	$ 40,012,840	$ 40,412,969
Property taxes - Boulder Co.	561,948	579,368	652,932	646,365	548,719	554,206	565,290	452,232	474,844	489,089	493,980	503,860	508,898
* Specific Ownership taxes	2,175,372	2,211,114	1,200,000	1,200,000	1,500,000	1,515,000	1,530,150	1,545,452	1,560,906	1,576,515	1,592,280	1,608,203	1,624,285
TOTAL TAXES	46,530,311	46,512,725	35,232,044	53,175,897	45,623,958	46,080,198	46,986,652	37,910,653	39,744,367	40,905,480	41,314,535	42,124,903	42,546,152
OTHER REVENUE													
Charges for services (Copier usage)	-	-	-	-	-	-	-	-	-				
Fines, & fees	23,859	26,280	25,000	25,000	55,000	55,550	56,106	56,667	57,233	57,806	58,384	58,967	59,557
Earnings on investments	588,213	34,119	80,000	80,000	100,000	60,000	36,000	21,600	12,960	7,776	4,666	2,799	1,680
Grants	72,519	64,784	160,256	74,007	60,000	60,600	61,206	61,818	62,436	63,061	63,691	64,328	64,971
Contributions - In kind	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	233,932	208,127	8,000	8,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829
TOTAL OTHER REVENUE	918,523	333,310	273,256	187,007	225,000	186,250	163,513	150,388	143,036	139,152	137,356	136,816	137,037
TOTAL REVENUE	$ 47,448,834	$ 46,846,035	$ 35,505,300	$ 53,362,904	$ 45,848,958	$ 46,266,448	$ 47,150,164	$ 38,061,040	$ 39,887,403	$ 41,044,632	$ 41,451,891	$ 42,261,719	$ 42,683,189
Expenditures													
Salaries				1.22	1.05	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
Benefits				1.25	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05
Administrative services				1.07	0.97	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
Library materials				0.98	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02
Facilities/operations				1.16	1.02	1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
Tax Dist - Member Libraries				1.17	1.03	1.01	1.02	0.8	1.05	1.03	1.01	1.02	1.01
Capital outlay									3	2	1	1	1
Benefits % of Salaries	31.8%	31.9%	37.0%	37.8%	37.7%	38.5%	39.2%	40.0%	40.8%	41.6%	42.4%	43.2%	44.0%
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Salaries	$ 8,101,739	$ 8,233,202	$ 9,412,825	$ 11,516,106	$ 12,091,912	$ 12,454,669	$ 12,828,309	$ 13,213,159	$ 13,609,553	$ 14,017,840	$ 14,438,375	$ 14,871,527	$ 15,317,672
Benefits	2,576,750	2,624,724	3,482,746	4,348,961	4,564,009	4,792,209	5,031,820	5,283,411	5,547,581	5,824,961	6,116,209	6,422,019	6,743,120
Administrative services	2,705,907	3,566,497	4,086,053	4,375,666	4,227,802	4,354,636	4,485,275	4,619,833	4,758,428	4,901,181	5,048,217	5,199,663	5,355,653
Library materials	1,358,192	844,540	1,460,600	1,432,000	1,460,300	1,489,506	1,519,296	1,549,682	1,580,676	1,612,289	1,644,535	1,677,426	1,710,974
Facilities/operations	1,341,737	1,217,006	1,469,159	1,707,477	1,733,828	1,803,181	1,875,308	1,950,321	2,028,334	2,109,467	2,193,846	2,281,599	2,372,863
Operating Expenditures	16,084,325	16,485,969	19,911,383	23,380,210	24,077,851	24,894,202	25,740,009	26,616,406	27,524,573	28,465,738	29,441,181	30,452,234	31,500,283
Tax Dist - Member Libraries	9,794,221	10,255,775	7,444,469	11,530,624	10,377,562	10,481,338	10,690,964	8,552,771	8,980,410	9,249,822	9,342,321	9,529,167	9,624,459
Capital outlay	9,814,350	4,138,399	32,211,024	15,953,312	7,860,000	634,000	302,000	84,000	252,000	504,000	504,000	504,000	504,000
Debt service (transfers out)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital projects (transfers out)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	$ 35,692,896	$ 30,880,143	$ 59,566,876	$ 50,864,146	$ 42,315,413	$ 36,009,540	$ 36,732,973	$ 35,253,177	$ 36,756,983	$ 38,219,560	$ 39,287,502	$ 40,485,401	$ 41,628,742
Excess of Revenues over Expenditures	11,755,938	15,965,892	(24,061,576)	2,498,758	3,533,545	10,256,908	10,417,191	2,807,863	3,130,420	2,825,072	2,164,389	1,776,318	1,054,447
Fund Balance beginning	49,289,432	61,045,370	77,011,262	52,949,686	55,448,444	58,981,989	69,238,897	79,656,088	82,463,951	85,594,371	88,419,443	90,583,832	92,360,150
Fund Balance ending	61,045,370	77,011,262	52,949,686	55,448,444	58,981,989	69,238,897	79,656,088	82,463,951	85,594,371	88,419,443	90,583,832	92,360,150	93,414,597

Assumptions:
No mill levy increase for HPLD.
No additional debt after COPs were paid off in December 2019.
LINC open for operations in early 2023 - 1st Quarter.
Additional employees for LINC hired in 2023. No significant employee additions after 2023.
Oil and gas production decreasing in 2021 and 2022 staying near that level for about 5 years.
Interest rates on investments expected to remain low - below 1% in early 2022. Interest rates increasing through 2022 to near 2% by the end of year and then to near 3% by the end of 2023.
No amounts for capital campaign for LINC included in revenue.
Inflation of approximately 7% to 8 % in early 2022 and slowly decreasing during later 2022. Inflation of about 5% in 2023 and then decreasing to 4% in 2024 an following. Price decrease and production pullback expected for 2027 revenue.
No proceeds from sale of assets (current Lincoln Park or back section of lot at District Support Services) included in revenue.

Property Tax Assessment Rate Changes pursuant to SB22-238

June 27, 2022

Type of Property		Assessment Rates – For property tax years 2022 (payable in 2023) Created under SB21-293	Assessment Rates – For property tax year 2023 (payable in 2024) Created under SB22-238	Assessment Rates – For property tax year 2024 (payable in 2025) Created under SB22-238	Assessment Rates – For property tax year 2025 (payable in 2026) & thereafter
Non-residential	Hotels, motels and B &Bs – 'lodging properties'	29%	27.9% (Exempt first $30,000 of Actual Value)	29%	29%
	Renewable Energy Production	26.4%	26.4%	26.4%	29%
	Agricultural Property	26.4%	26.4%	26.4%	29%
	Commercial, Vacant, Industry	29%	27.9% (*For improved commercial only*: exempt first $30,000 of Actual Value)	29%	29%
	Oil & Gas	87.5%	87.5%	87.5%	87.5%
Residential	Multi-family housing (i.e. apartments)	6.80%	6.765% (Exempt first $15,000 of Actual Value)	6.8%	7.15%
	All other residential property	6.95%	6.765% (Exempt first $15,000 of Actual Value)	TBD (set at a level to hit a total revenue reduction over the 2023 & 2024 property tax years of $700 million)	7.15%

Backfill for Property Tax Year 2023 (3 tiers). *(There is **NO** backfill for property tax year 2022 and 2024)*

1.) Local governments in counties with over 300,000 people will be made whole for 65% of their lost revenue.

9 counties: Adams, Arapahoe, Boulder, Denver, Douglas, El Paso, Jefferson, Larimer and Weld

*Fire, library, sanitation & water districts, health service districts & municipalities within these counties will receive a higher percentage backfill. Those with an assessed valuation of more than 10% will be made whole for 90% of their lost revenue. Those with an assessed valuation of less than 10% will be made whole for 100% of their lost revenue.

2.) Local governments in counties with a.) under 300,000 people and b.) an assessed valuation growth of over 10% will be made whole for 90% of their lost revenue.

10 counties: Chaffee, Eagle, Elbert, Grand, Gunnison, Lake, Montrose, Park, San Miguel and Summit

3.) Local governments in counties with a.) under 300,000 and b.) an assessed valuation growth of under 10% will be made whole for 100% of their lost revenue.

Remaining 45 counties

CCI
COLORADO COUNTIES, INC.
Educate · Advocate · Empower

GLOSSARY

Abatement – A complete or partial cancellation of a levy imposed by a government.

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the mill levy (tax) rate.

Annual Comprehensive Financial Report – An annual financial report of the government's fiscal condition, which includes a minimum of three parts: 1) Introductory section providing background on the government, 2) Financial section including the combined general purpose financial statements and notes, and 3) Statistical section comprising 15 or more tables of non-audited information composed of 10-year trend data on revenues, expenditures and tax collections.

Appropriation – A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation – The valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

Asset – Resources owned or held by a government which have monetary value.

Audit – A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquiries and confirmations with third parties.

Available (Undesignated) Fund Balance – This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balance Sheet - The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP (Generally Accepted Accounting Principles).

Basis of Accounting – A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Bond – A long term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amounts of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Budget – A plan of financial activity for a specific period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budget Message – A general discussion of the proposed budget as presented in writing by the budget-making authority to the governing body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message and recommendations regarding the financial policy for the coming period.

Budgetary Basis – This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar – The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget – The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements – Expenditures related to the acquisition, expansion or rehabilitation of an element of government's physical plant; sometimes referred to as infrastructure.

Capital Improvement Program (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay – Fixed assets which have a value of $5,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project – Construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve – An account used to segregate a portion of the government's equity to be used for future capital program expenditures.

Cash Basis – A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CGFOA - Colorado Government Finance Officers Associations. Colorado chapter of the Government Finance Officers Association (see GFOA).

CGFO – Certified Government Finance Officer. Certification program offered and administered through the CGFOA.

Compensated Absences – Absences, such as vacation, illness, and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, post-retirement benefits, deferred compensation, or other long-term fringe benefits, such as group insurance and long-term disability pay.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department – The basic organizational unit of government which is functionally unique in its delivery of services.

Disbursement – The expenditure of monies from an account.

Employee (or Fringe) Benefits – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Expenditure – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Fixed Assets – Assets of long-term character that are intended to continue to be held or used, such as land, building machinery, furniture, and other equipment.

Full Faith and Credit – A pledge of government's taxing power to repay debt obligations

Full-time Equivalent Position (FTE) – A position converted to the decimal equivalent of a fulltime position based on 2080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Fund – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance – The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

GASB – Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard-setting body for government entities.

GFOA – Government Finance Officers Association. A national group whose membership includes government finance officers through the USA and Canada. Formed to network ideas and strategies for best governmental accounting strategies. Provides input and limited funding to the GASB.

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Holds / holds pick up – Patron request for a library collection item from one library location to be delivered to another library location for them to check out or patron request to be put on a waiting list to be able to check out an item when it becomes available.

LCI / Library Confidence Indicator – based on the concept of the consumer confidence indicator. An at-the-moment assessment of how a person feels about the library district based on their perception of the library district's value to them as an individual, their family, and their community, whether the library district will be a value in the future, and whether the tax dollars spent are well used.

Levy – To impose taxes for the support of government activities.

Life Accelerator – skills based programming designed to encourage and enhance learning and personal growth.

Long-term Debt – Debt with a maturity of more than one year after the date of issuance.

Mill – The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 assessed property valuation.

Modified Accrual Basis – The accrual basis of accounting adapted to the governmental fundtype measurement focus. Under it, revenues and other financial resource increments are recognized with they become susceptible to accrual, this is when they become both "measurable" and available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Objective – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations – Amounts which a government may be legally required to meet out of its resources.

Operating Revenue – Revenue from any regular source.

Performance Measure – Data collected to determine how effective or efficient a program is in achieving its objectives.

Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Prospector – A consortium of public and academic libraries which share their materials through an online catalog ordering system.

Purpose – A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Reserved Fund Balance – Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

Revenue – Sources of income financing the operations of government.

Supplemental Appropriation – An additional appropriation made by the governing body after the budget year or biennium has started.

Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services from the recipient fund.

Unreserved Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

ACRONYMS

ADA	Americans with Disabilities Act
ALA	American Library Association
ALTA	American Library Trustee Association
CAFR	Comprehensive Annual Financial Report
CAL	Colorado Association of Libraries
CGFOA	Colorado Government. Finance Officers Association
CLiC	Colorado Library Consortium
COPs	Certificates of Participation
CRM	Community Relations and Marketing Department
CRS	Colorado Revised Statutes
DLG	Division of Local Government
DSS	District Support Services
ESL	English as a Second Language

FDIC	Federal Deposit Insurance Corporation
GAAP	Generally Accepted Accounting Principles
GFOA	Government Finance Officers Association
HPLD	High Plains Library District
HR	Human Resources
ILL	Interlibrary Loan
ILS	Integrated Library System
IRS	Internal Revenue Service
IT	Information Technology
ITI	Information Technology and Innovation Department
LCI	Library Confidence Indicator
LINC	Library Innovation Center
MOVE	Mobile, Outreach, Virtual, Experiences Department
MPLA	Mountain States Employers Council
MSEC	Mountain States Employers Council
OBPE	Outcomes Based Planning and Evaluation
OCLC	On-Line Computer Library Center
PDPA	Public Deposit Protection Act
PLA	Public Library Association
PPE	Personal Protection Equipment
RDA	Resource Description and Access Standards
RFID	Radio Frequency Identifier
RFP	Request for Proposal
RTU	Roof Top Unit – part of HVAC system
SAS	Signature Author Series
SDA	Special District Association
SRA	Summer Reading Adventure
STEM	Science, Technology, Engineering, and Math
TABOR	Colorado Taxpayers Bill of Rights