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October 9, 2023

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 2024. 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 2024 proposed budgeted revenues have increased 32.50% from the 2023 budget. The 2024 proposed budget includes funds for renovations at Carbon Valley Library, renovations at Farr Library, construction in Mead, construction in Grover, an addition at DSS location, and for a quality level of library services.

The major 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.

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 11, 2023 at the regular meeting of the High Plains Library District Board of Trustees.

A handwritten signature in black ink, appearing to read "Matthew Hортt".

Dr. Matthew Hортt, Executive Director

A handwritten signature in black ink, appearing to read "Natalie Wertz".

Natalie Wertz, Finance Manager



**Finance Department  
2650 W. 29<sup>th</sup> Street  
Greeley, Colorado 80631**

## **Proposed Budget 2024**

### **Board of Trustees**

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



Administrative Office  
2650 W. 29<sup>th</sup> Street  
Greeley, CO 80631

**District Support Team**

Dr. Matthew Hott, Executive Director  
Bob Arellano, Facilities Manager  
Marjorie Elwood, Associate Director of Public Services  
Eric Ewing, Associate Director of Human Resources  
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, LINC  
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

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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/>

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

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

# **2024 Budget Message**

December 11, 2023

Dear Board of Trustees and High Plains Library District Taxpayers:

It is our pleasure to submit to you our 2024 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.

- **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.

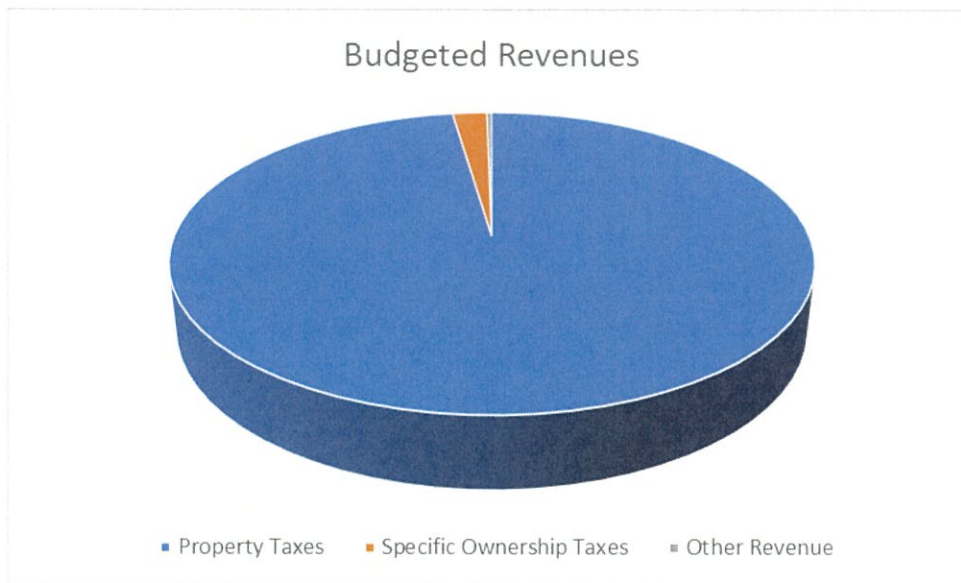
The 2024 proposed budget includes funds for renovations at Carbon Valley Library, renovations at Farr Library, construction in Mead, construction in Grover, an addition at the DSS location, and an operating budget for continuing to provide a quality level of library services.

The budgeted general fund revenues for 2024 are \$70,590,790 and the budgeted general fund expenditures for 2024 are \$57,989,790. That equates to a budgeted increase in net assets of \$12,601,000.

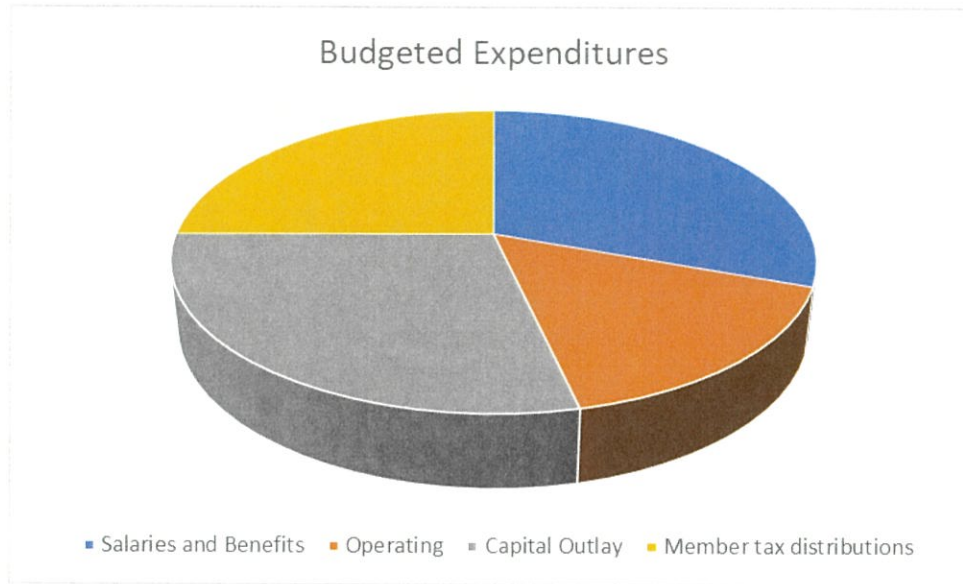
Budgeted revenues for 2024 have increased 32.50% from the 2023 budget. Budget restrictions in other expenditure areas have allowed for planning for a 4% merit increase for staff. The salary budget also includes the effect of a cost-of-living increase in the minimum wage that will become effective January 1, 2024. High Plains

Library District is planning for additions to FTE and staff headcount in 2024 primarily to staff and support innovation spaces, volunteer activity, and facility use. 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 97.66% percent of the District's budgeted revenue for 2024 while specific ownership tax is 2.04%. The remaining .3% percent consists of investment earnings, grants, fines, fees, and miscellaneous revenues.



The expenditures of the district are comprised of salaries and benefits that equal 30.43 % of the budgeted expenditures, operating expenditures add an additional 15.97%, capital outlay equals 28.53%, and the tax distribution to member libraries equals 25.07% of the total budgeted expenditures.



### 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 2024 budget will be continuously evaluated to assure that funds are expended judiciously.

Respectfully submitted,

Dr. Matthew Hott  
Executive Director

Natalie Wertz  
Finance Manager

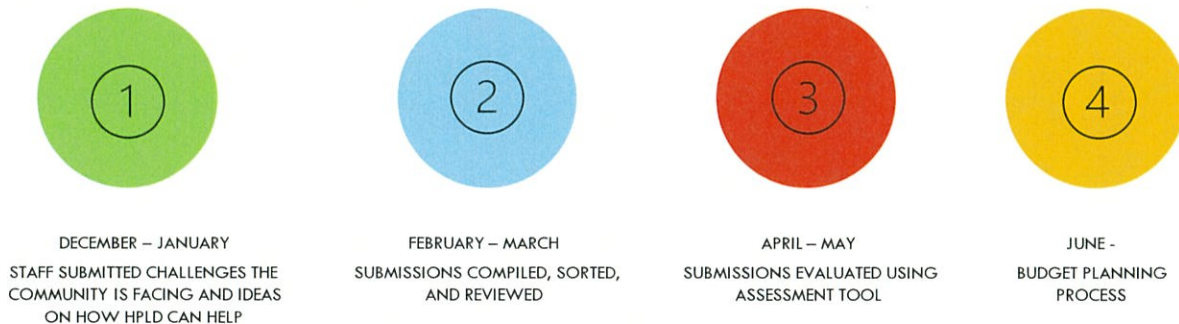
# High Plains Library District Budget Narrative

## Strategic Goals and Strategies

During late 2022, High Plains Library District (HPLD) began the strategic planning process (SPP) for 2024. This process involved gathering ideas from staff, listening to community members throughout the library district, meeting with governmental and non-profit organizations, and having discussions with community leaders, board members, and staff. Dr. Matthew Hорт, Executive Director, used the input from these stakeholders to develop a strategic plan. An overview of that strategic plan was presented to the Board of Trustees (BOT) in September 2023.

The SPP is designed to support, inform, and align with the budget process. See the diagram below. HPLD is working toward repeating this process annually.

### WHAT'S BEEN DONE SO FAR...AND WHERE WE'RE HEADING



The strategic plan goals include developing programs focused on life skills and workforce development (Skills pipeline); capital projects discussed later; building better internal alignment to support HPLD's efforts toward continuing improvement; and increasing literacy throughout the district.

## **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. The Colorado State Demography office is forecasting the Weld County population to grow to 423,760 in 2030. According to financial planner SmartAsset, in 2022 Weld County had the highest new building rate of all Colorado counties at 47 building permits for every 1,000 homes. 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 2024 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 65% of the district's assessed value for the 2024 budget. Oil and gas represented approximately 60% of the district's assessed value for the 2023 budget and 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.

Oil and gas sales revenue increased in 2022 which increases property tax revenue for 2024. Property values have also continued to increase in the HPLD service area. Financial planner SmartAsset reports that Weld County lead Colorado counties in 2022 in the incoming investment index. Weld County saw 6.8% growth in business and \$5.8 billion growth in the county's GDP in 2022 according to SmartAsset.

Inflation continued to increase in 2023. Inflation is expected to continue into 2024 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 continued to increase in 2023, but not as dramatically as 2022. According to a recent Federal Reserve Dot Plot, interest rates are expected to decrease to near 4.5% in 2024.

## **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. In response to that need, 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 2024, 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. 26 individuals from 20 countries including Australia, Burma, Columbia, Cuba, Djibouti, Eritrea, Ethiopia, the United Kingdom, Ukraine, and Vietnam became United States citizens in the 10<sup>th</sup> annual naturalization ceremony in Greeley, Colorado on June 30, 2023.

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 2024 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 2024 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 2024 budget. The basic priority has been and continues to be providing high-quality library services throughout the district. The focus for 2024 has been refined to specific capital projects, increasing literacy, building better alignment to support HPLD's efforts toward continued improvement, and developing skills-based and workforce development programming (Skills pipeline). At LINC, individuals can 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 2023 budget. HPLD will continue to focus on skills-based and workforce development programming in 2024. Developing operational excellence remains a focus in 2024 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 low or 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 2024 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, 2023. There is no debt service fund budget appropriated for 2024.

## **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 2024 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. A balanced budget is a budget where budgeted expenditures do not exceed budgeted revenues plus 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 and sent to the HPLD finance committee. 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**

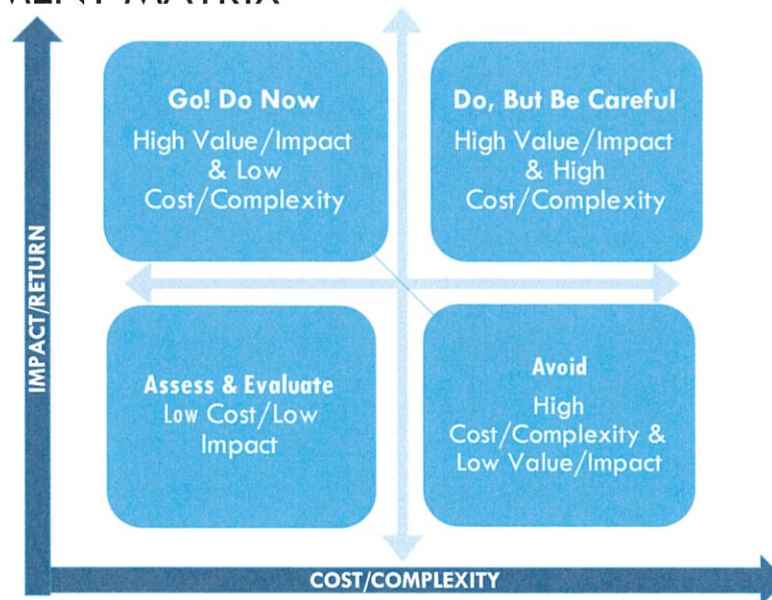
The primary revenue source for High Plains Library District is property tax. Property tax revenue is a function of the assessed valuation of taxable property within the district as certified by the county assessors multiplied by the mill levy approved by the Board of Trustees. Property taxes are billed and collected by the county treasurers. The county treasurers disburse the property taxes to the taxing districts by the 10<sup>th</sup> 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 2023, 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, a modified version of the Eisenhower Matrix, as a tool to prioritize ideas and opportunities into potential action as part of budgeting process.

### ASSESSMENT MATRIX



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 2024 was presented to the board at the October 9, 2023 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 2024 budget was adopted, and the mill levy was certified at the December 11, 2023 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 and distributions to member libraries 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 BOT and holding a public hearing. If the BOT approves the budget amendment, the amended budget must be filed with the Colorado Department of Local Affairs Division of Local Government. Budget amendments may be presented to the BOT at any time during the year. Any budget amendments must be approved by the BOT before the end of the budget year / fiscal year.

### **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<br>(December 29 if Proposition HH passes) | 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<br>(January 12 if Proposition HH passes)  | 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 2024 plans for an increase in fund balance of approximately \$12.6 million. High Plains Library District anticipates a significant increase in property tax revenue in 2024. High Plains Library District is budgeting for an increase in salaries and benefits expenditures FTE (full-time equivalent) and regular staff headcount that will be added in 2024.

### **Revenues**

The primary revenue source (approximately 97%) 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.

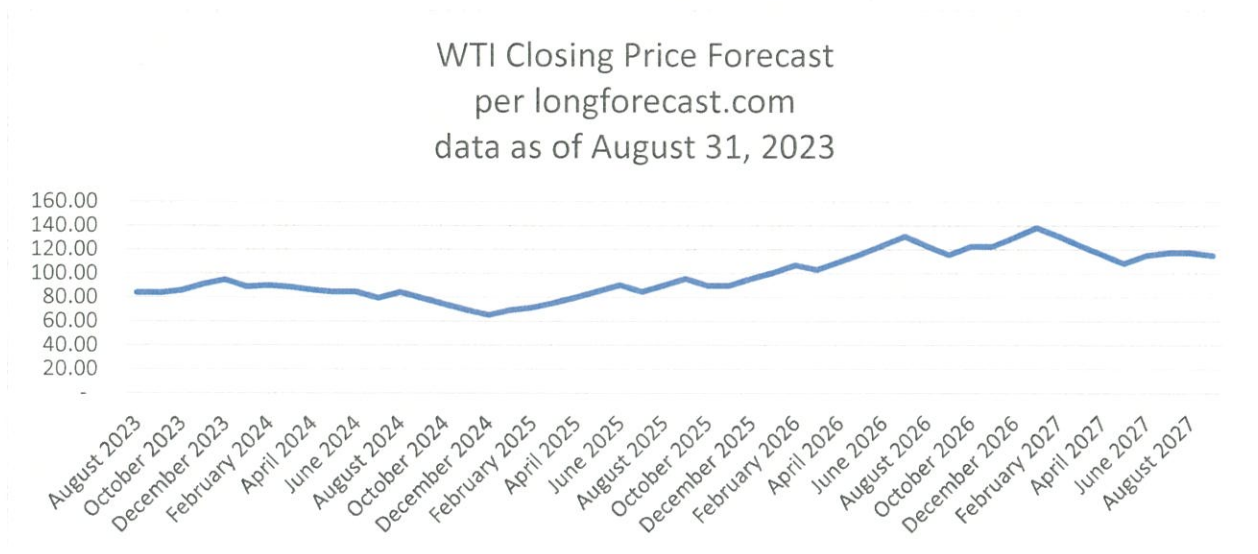
In May 2023 during the last week of the legislative session, the state legislature passed SB 23-303 which submits a measure on the November 2023 ballot known as Proposition HH. SB 23-303 / Proposition HH would slightly reduce the assessment rate on some residential properties and some other property classes while allowing the State of Colorado to retain more revenue than currently allowed under TABOR for 2023

through 2032. If Proposition HH passes in the November election, the statutory budget calendar will also be changed for this year only which will cause delays in final certifications of valuation and mill levy certifications. Please see the statistical and additional information section for a table prepared by Colorado Counties, Inc. on the changes and impact if Proposition HH passes in November 2023.

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 increased. Oil and Gas prices increased in 2022 and property values were reassessed in 2023, so budgeted property tax revenue for 2024 increased by approximately 35%.

Historical Price of WTI (West Texas Intermediate) Crude Oil per Barrell per [macrotrrends.net](https://www.macrotrrends.net)





## Long-range Financial Plans

The long-range financial operating plans support the achievement of the strategic goals of HPLD. 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 for operations 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 BOT 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. Increases in oil and gas prices in 2022 and reassessments of property values in 2023 created an increase in budgeted property tax revenue for 2024. Long-range financial plans and projections were reevaluated in 2023 as HPLD continues to prepare for the future.

Long-range financial planning requires 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 2023, 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 national and 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 2024.

The property tax base for HPLD appears to be changing. Economic forecasts seem to indicate that oil and gas production in the Weld County area may have reached its peak. Anticipated population growth in Weld County is expected to support continued residential construction. Residential property sales have slowed and prices have begun to decrease slightly. The assessment rate reductions SB 21-293 and SB 22-238 have had a negative impact on HPLD revenues. If it passes in the November election, Proposition HH will have a long-term negative impact on HPLD revenues.

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 were increased significantly in 2023 to staff and support LINC. The 2024 budget plans for additional increases in FTE to satisfy the demand for the innovation spaces and other library services. Beyond 2024, there are no plans for significant annual 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 was opened May 13, 2023. 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 over the long-term.

LINC replaced the Lincoln Park Library location. HPLD listed the Lincoln Park Library building for sale in June 2023. Because of the unknown sales price or timing of a sale, no sales proceeds have been included in the budget or the long-range financial projection.

The overview of the capital improvement program provides more information on specific projects. To help control the operating expenditures budget and to accommodate the anticipated levels of future property tax revenue, completing LINC was the largest construction project planned on the schedule. Construction projects planned or anticipated for 2024 through 2028 are much smaller. 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 is using 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 budget process. 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 BOT 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. HPLD is considering updating the Facilities Master Plan in 2025.

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 Executive Director, Associate Director of Public Services, Facilities Manager, and Finance Manager review the proposed capital budget requests and prioritize 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 2024 budget includes funds allocated for the following projects:

Centennial Park Library Remodel – upgrading and renovating the existing library. Estimated project cost of \$1,800,000. This project was begun in September 2023 and expected to be completed in early 2024.

Carbon Valley Regional Library Renovations - upgrading and renovating the existing library. Project includes carpeting, paint, furniture replacement, makerspace equipment, and outside improvements. Estimated project cost of \$1,500,000.

Farr Regional Library Renovations – upgrading and renovating the existing library. Project includes carpeting, paint, and furniture replacement. Estimated project cost of \$850,000.

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. 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.

DSS Archive – Feasibility and needs assessment, project scope determination, and design for a capital project was undertaken in 2023. The project may include archive space, storage space, and public space. The 2024 budget includes \$5,000,000 for this project.

Mead Library – a library in Mead that will be approximately 10,000 square feet. Total Estimated total project cost of \$7,500,000. Estimated completion in 2025.

### **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:

| <b>Project</b>                             | <b>Estimated Annual Salaries and Benefits</b> | <b>Estimated Annual Utilities</b> | <b>Estimated Annual Operating Costs including Repairs and Maintenance</b> |
|--------------------------------------------|-----------------------------------------------|-----------------------------------|---------------------------------------------------------------------------|
| Centennial Park Library remodel            | No additional costs expected                  |                                   |                                                                           |
| Carbon Valley Regional Library Renovations | No additional costs expected                  |                                   | \$5,000                                                                   |

|                                   |                                                                  |                                                  |                                                  |
|-----------------------------------|------------------------------------------------------------------|--------------------------------------------------|--------------------------------------------------|
| Farr Regional Library Renovations | No additional costs expected                                     |                                                  |                                                  |
| Grover Library                    | No additional costs expected – will be covered by existing staff | \$ 3,000                                         | \$ 17,000                                        |
| DSS Archive                       |                                                                  | Project feasibility and needs are being assessed | Project feasibility and needs are being assessed |
| Mead Library                      | \$250,000                                                        | \$30,000                                         | \$ 20,000                                        |

The projects are 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 \$323,560,650 as of December 31, 2023. 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, 2023.

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

### Position Summary Schedule

|                                                                                   | 2022 | 2023 | Budgeted 2024 |
|-----------------------------------------------------------------------------------|------|------|---------------|
| Librarians                                                                        | 32   | 35   | 36            |
| Library Associates                                                                | 56   | 62   | 63            |
| Pages and Materials Clerks                                                        | 35   | 42   | 42            |
| Innovation Space                                                                  |      | 4    | 9             |
| Facilities                                                                        | 8    | 9    | 9             |
| Collection Resources                                                              | 13   | 14   | 14            |
| Information Technology Innovation                                                 | 8    | 9    | 9             |
| Community Relations and Marketing                                                 | 4    | 5    | 5             |
| Managers and Supervisors                                                          | 30   | 30   | 30            |
| Administration (Executive Director, Associate Directors, HR, Finance, Foundation) | 9    | 8    | 9             |
| Total                                                                             | 195  | 218  | 226           |

The increase from 2022 to 2023 were planned additions to staff and support LINC. The LINC facility is significantly larger than the Lincoln Park Library. LINC has the capacity to serve more patrons, house a larger collection of materials, and provide a wider variety of programming and services. The increase in the 2024 budget is for additional innovation space staff to help meet the demand, event and volunteer coordinators to increase and enhance use of facilities, and an additional librarian to meet teen demand at LINC, and a library associate to meet demand at the virtual library.

## **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 700,000 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 to attendees.

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, four study rooms, a community meeting room, and a teen computer lab.

The Centennial Park library completed a remodel in 2023. Some exciting changes include a new teen space, small makerspace and new features to the children's area, including a re-envisioned story time area, and new art mural by local artist, Betony Coons. Colorful new furniture, carpet and paint gives the library a fresh and modern look. The genealogy collection, once housed on the lower level, was moved to LINC.

### **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 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 to get this facility up and going, and we hope to see a finished facility by mid-2024. 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 renovated a new location within the heart of the community, right next to Kohler Park. This location is 3,400 square feet and can hold 5,600 items. It offers public access computers, Wi-Fi, printing, scanning and faxing, and one children's computer with age-appropriate learning activities and games. The library hosts a variety of programs for all ages that encourage reading, literacy, education, and diversity with a focus on skills-based learning/training. There is one public study room available for reservation.

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 Food Bank, 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 (Library **I**Nnovation **C**enter), a 62,000 square foot building that represents the next iteration of the High Plains Library District opened May 13, 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, cri-cuts, 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 Plains Library District's Local History and Genealogy Collection, which was previously housed at Centennial Park Library, was moved to 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 that welcomes 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.

## **Riverside Library & Cultural Center**

Riverside Library, located in Old Town Evans 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** is a coordinated effort made by the District 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.
- Identify opportunities for staff to represent the High Plains Library District as an engaged resource at various community events.
- 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 the 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 geographic, economic, 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 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.

Virtual Library staff assist 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, Bibliographic Services, and Specialty Checkout. 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.
- Specialty Checkout maintains a collection of equipment and nontraditional library items. Because the equipment is often expensive and in limited supply, use is restricted to resident patrons over the age of 18. Specialty Checkout manages patron reservations through calendar-based software, allowing patrons to reserve items such as laptops, hotspots, projectors, telescopes, and experience passes for a specific date.

### **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 be utilized regularly 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. HPLD plans to utilize the prototype library concept for the Mead library.

- 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 three Facilities

Technicians. The department also utilizes contract labor for projects beyond the scope of the Facilities Technician skills.

- 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 Friends & 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 Friends & 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 2024 include raising \$30,000 for District-wide skills-based programming and services at the Innovation Luncheon, and sustained support for YES!fest, Summer Reading Adventure and additional funding projects as determined by staff in 2023.

## **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.

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

## HPLD 2024 Strategic Plan Initiatives

| Goal                                                                                                                                    | Department                                                                  | Tie to Strategic Plan                                         | Start Date | Due Date   | Measures                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------|------------|------------|----------------------------------------------------------------------------------------------------------------------------------|
| Capital Projects – libraries in Mead and Grover, addition at District Support Services, and refreshing Carbon Valley and Farr Libraries | Executive<br>Associate Director<br>Facilities<br>Human Resources<br>Finance | Gather – library spaces provide a place for community members | 01/01/2024 | 12/31/2025 | Grover library, DSS expansion, and library refreshes to be completed in 2024. Mead library construction to be completed in 2025. |
| HPLD serving as a skills pipeline for community members by developing programs focused on life skills and workforce development         | Branch services<br>MOVE                                                     | Grow                                                          | 01/01/2024 | 12/31/2024 |                                                                                                                                  |
| Build better internal alignment to support HPLD efforts toward continuous improvement                                                   | All                                                                         | Grow                                                          | 01/01/2024 | 12/31/2024 | 95% of employees can name a strategic goal of HPLD and describe how their work is contributing toward achieving that goal.       |
| Support all sections of the community to achieve their literacy goals, in their native language or a secondary language                 | Excellence<br>Coordinator<br>Programming                                    | Grow                                                          | 01/01/2024 | 12/31/2024 | Improved literacy rates<br>Improved reading readiness                                                                            |

## Highlights from 2023

| Goal                                                                                                                      | Department | Tie to Strategic Plan | Objectives                                                                                                                                                                                                                                                                                                                                     | Performance Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Results                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|---------------------------------------------------------------------------------------------------------------------------|------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LINC --- Design and build a county wide destination library in the downtown Greeley area<br>- Formal launch 4/19          | Executive  | Access Stewardship    | CRM: Design, prepare presentations - 12 presentations per year.<br><br>HR: Describe and post jobs, hiring, onboarding, training<br>Tour of the new facility - 3 tours per month (36 per year)<br><br>CR: Order and receive opening day collection; finalize Genealogy special collection; train SMEs on Genealogy collection and new equipment | FOUNDATION GOALS & MEASURES:<br>Goal: Raise \$1 million dollars<br>Measure: 25% of gifts are eligible for Enterprise Zone tax credit by July 2023<br>Measure: 100% of donor benefits are met by July 2023<br><br>HR Measures: February 1, 2023 – Post job vacancy for new Innovation Associates<br>March 1, 2023 – Interviews for new Innovation Associates<br>Post job vacancy for new Pages and Library Associates<br>March 15, 2023 – Job offers made to new Innovation Associates Interviews for new Pages and Library Associates<br>April 1, 2023 – New Innovation Associates start and begin training<br>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<br>CR: Bulk (80%) of collection ordered by October. Collection delivered in January/February (dependent on construction) | Fundraising goal was not met – less than \$500,000 raised<br><br>Enterprise Zone eligible giving was implemented – 50% of gifts were eligible for Enterprise Zone tax credit by July 2023<br><br>96% of donor benefits were met by July 2023 the remaining 4% were met by October 2023<br><br><br><br><br>Hiring was completed on schedule and staff was in place for opening on May 13, 2023<br><br><br>The opening day collection was ordered and shelved in time for opening on May 13, 2023 |
| Demonstrate operational excellence to our constituents in our pursuit of winning the Baldrige Award: 10 Qualitative - TBD | Executive  | Excellence            | The District is recognized with the Baldrige award                                                                                                                                                                                                                                                                                             | Baldrige Applications are submitted annually                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | The Foothills Level application was submitted to Rocky Mountain Performance Excellence (RMPEX). RMPEX conducted the examination in July. HPLD was notified in August that the Foothills Level was achieved.                                                                                                                                                                                                                                                                                     |

|                                                                                                                         |                                    |             |                                                                                                                                                                                                                                                                                                                              |                                                                                                                  |                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Deliver Excellence - Operational Support Work: 12                                                                       | Executive                          | Stewardship | District achieves recognition from Baldridge                                                                                                                                                                                                                                                                                 | Achieve next level of the RMPEX recognition                                                                      | The Foothills Level application was submitted to Rocky Mountain Performance Excellence (RMPEX). RMPEX conducted the examination in July. HPLD was notified in August that the Foothills Level was achieved |
| Shift focus of programming to skill-based and development                                                               | Excellence Coordinator Programming | Aspiration  | Utilize, adopt and ingrain OBPE in programming and organization utilizes, adopts and is ingrained using in service planning<br><br>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<br><br>10% increase in positive program evaluations |                                                                                                                                                                                                            |
| Support all sections of the community to achieve their literacy goals, in their native language or a secondary language | Excellence Coordinator Programming | Literacy    | Increase literacy in our community                                                                                                                                                                                                                                                                                           | Improved literacy rates<br>Improved reading readiness                                                            |                                                                                                                                                                                                            |

# **2024 District Budget**

High Plains Library District  
 Budgeted Revenue & Expenditures - General Fund  
 FY 2024

|                                               | 2022<br>Actual | 2023<br>Budget | 2023<br>Estimated | 2024<br>Budget | 2025<br>Planned |
|-----------------------------------------------|----------------|----------------|-------------------|----------------|-----------------|
| <b>ESTIMATED RESOURCES</b>                    |                |                |                   |                |                 |
| Beginning Fund Balance                        | \$ 77,011,263  | \$ 52,949,686  | \$ 64,612,292     | \$ 73,372,119  | \$ 85,973,119   |
| Estimated Revenue                             |                |                |                   |                |                 |
| Property Tax                                  | 34,295,766     | 51,878,812     | 52,000,000        | 68,939,989     | 54,824,117      |
| Specific Ownership Tax                        | 2,071,809      | 1,200,000      | 1,600,000         | 1,440,000      | 1,500,000       |
| Other Revenue                                 | 1,679,623      | 197,351        | 2,745,000         | 210,801        | 240,000         |
| Total Estimated Revenue                       | 38,047,198     | 53,276,163     | 56,345,000        | 70,590,790     | 56,564,117      |
| TOTAL ESTIMATED RESOURCES                     | 115,058,461    | 106,225,849    | 120,957,292       | 143,962,909    | 142,537,236     |
| <b>ESTIMATED EXPENDITURES</b>                 |                |                |                   |                |                 |
| Total Operating Expenses                      | 18,247,912     | 23,594,773     | 22,901,440        | 26,903,815     | 27,706,842      |
| Capital Outlay                                | 24,738,277     | 16,453,312     | 13,170,500        | 16,549,510     | 1,597,250       |
| Transfers Out - Debt Service/Capital Projects | -              | -              | -                 | -              | -               |
| Distribution to Member Libraries:             |                |                |                   |                |                 |
| Northern Plains (Ault)                        | 684,342        | 1,034,088      | 1,034,088         | 1,237,655      | 1,113,890       |
| Eaton                                         | 1,146,769      | 2,000,009      | 2,000,009         | 2,520,307      | 2,268,276       |
| Ft. Lupton                                    | 2,432,760      | 3,234,407      | 3,196,192         | 3,705,502      | 3,334,952       |
| Hudson                                        | 2,036,846      | 3,261,444      | 3,261,444         | 4,468,483      | 4,021,635       |
| Johnstown                                     | 486,564        | 811,068        | 811,068           | 1,292,842      | 1,163,558       |
| Platteville                                   | 672,699        | 1,210,432      | 1,210,432         | 1,311,676      | 1,180,508       |
|                                               | 7,459,980      | 11,551,448     | 11,513,233        | 14,536,465     | 13,082,819      |
| TOTAL EXPENDITURES                            | 50,446,169     | 51,599,533     | 47,585,173        | 57,989,790     | 42,386,911      |
| REVENUE OVER (UNDER) EXPENDITURES             | (12,398,971)   | 1,676,630      | 8,759,827         | 12,601,000     | 14,177,206      |
| Ending Fund Balance                           | 64,612,292     | 54,626,316     | 73,372,119        | 85,973,119     | 100,150,325     |
| <b>DESIGNATION OF FUND BALANCE</b>            |                |                |                   |                |                 |
| Operating Reserve                             | 9,123,956      | 11,797,387     | 11,450,720        | 13,451,907     | 13,853,421      |
| Emergency Reserve                             | 1,091,027      | 1,592,364      | 1,608,000         | 2,111,400      | 1,689,724       |
| Stabilization Reserve                         | 10,000,000     | 10,000,000     | 10,000,000        | 10,000,000     | 10,000,000      |
| Capital Improvement Reserve                   | 44,397,309     | 31,236,565     | 50,313,399        | 60,409,812     | 74,607,180      |
| TOTAL ENDING FUND BALANCE                     | \$ 64,612,292  | \$ 54,626,316  | \$ 73,372,119     | \$ 85,973,119  | \$ 100,150,325  |

High Plains Library District  
 Budgeted Revenue - General Fund  
 FY 2024

|                                      | 2022<br>Actual      | 2023<br>Budget      | 2023<br>Estimated   | 2024<br>Budget      | 2025<br>Planned     |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TAXES</b>                         |                     |                     |                     |                     |                     |
| Property Taxes Weld Co.              | \$ 33,636,428       | \$ 51,168,709       | \$ 51,289,897       | 67,628,142          | 54,102,514          |
| Property Taxes Boulder Co.           | 649,525             | 644,867             | 644,867             | 902,004             | 721,603             |
| Delinquent Taxes                     | 9,813               | -                   | -                   | -                   | -                   |
| Refunds/Abatements Taxes Weld Co.    | -                   | 64,424              | 64,424              | 404,449             | -                   |
| Refunds/Abatements Taxes Boulder Co. | -                   | 812                 | 812                 | 5,394               | -                   |
| Specific Ownership Taxes             | 2,071,809           | 1,200,000           | 1,600,000           | 1,440,000           | 1,500,000           |
| <b>TOTAL TAXES</b>                   | <u>36,367,575</u>   | <u>53,078,812</u>   | <u>53,600,000</u>   | <u>70,379,989</u>   | <u>56,324,117</u>   |
| <b>OTHER REVENUE</b>                 |                     |                     |                     |                     |                     |
| Fines, & Fees                        | 29,177              | 25,000              | 25,000              | 25,000              | 55,000              |
| Earnings on Investments              | 1,145,248           | 80,000              | 2,500,000           | 100,000             | 100,000             |
| Grants                               | 457,525             | 84,351              | 205,000             | 77,801              | 75,000              |
| Miscellaneous                        | 47,673              | 8,000               | 15,000              | 8,000               | 10,000              |
| <b>TOTAL OTHER REVENUE</b>           | <u>1,679,623</u>    | <u>197,351</u>      | <u>2,745,000</u>    | <u>210,801</u>      | <u>240,000</u>      |
| <b>TOTAL REVENUE</b>                 | <u>\$38,047,198</u> | <u>\$53,276,163</u> | <u>\$56,345,000</u> | <u>\$70,590,790</u> | <u>\$56,564,117</u> |

High Plains Library District  
Budgeted Expenditures - General Fund  
FY 2024

|                                             | 2022<br>Actual    | 2023<br>Budget    | 2023<br>Estimated | 2024<br>Budget    | 2025<br>Planned   |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>OPERATING</b>                            |                   |                   |                   |                   |                   |
| Salaries and wages                          | 8,804,954         | 11,516,106        | 11,000,000        | 12,722,673        | 13,358,807        |
| Fringe benefits                             | 2,791,797         | 4,260,961         | 4,000,000         | 4,834,617         | 4,942,761         |
| Workers' compensation                       | 74,526            | 88,000            | 88,000            | 88,000            | 90,000            |
| Bank fees                                   | 1,083             | 1,980             | 1,980             | 1,980             | 1,980             |
| Minor equipment/furniture <\$5k             | 35,538            | 51,275            | 51,275            | 85,020            | 42,833            |
| Janitorial supplies                         | 45,037            | 64,000            | 75,000            | 130,000           | 130,000           |
| Operating supplies                          | 122,006           | 162,340           | 225,000           | 223,875           | 225,810           |
| Bib processing supplies                     | 138,108           | 236,769           | 236,769           | 238,769           | 238,769           |
| Postage                                     | 21,931            | 36,542            | 36,542            | 36,782            | 36,857            |
| Printing                                    | 24,011            | 24,000            | 24,000            | 24,000            | 24,000            |
| Memberships                                 | 24,294            | 27,489            | 27,489            | 43,499            | 50,174            |
| Public relations                            | 57,414            | 61,255            | 61,255            | 86,605            | 90,405            |
| Programs                                    | 57,695            | 75,730            | 75,730            | 86,300            | 86,300            |
| Elec. - utilities                           | 281,294           | 380,288           | 355,000           | 372,500           | 379,575           |
| Water & sewer                               | 88,157            | 102,362           | 90,000            | 103,800           | 109,315           |
| Natural gas                                 | 96,941            | 108,317           | 140,000           | 156,500           | 158,050           |
| Telephones                                  | 220,605           | 321,704           | 321,704           | 397,550           | 457,183           |
| Disposal services                           | 58,164            | 88,469            | 95,000            | 95,200            | 103,435           |
| Professional contracts                      | 1,524,029         | 1,508,990         | 1,540,000         | 1,936,655         | 1,961,746         |
| Gasoline motor oil, lubricants              | 10,693            | 24,000            | 24,000            | 24,000            | 26,000            |
| Repair maint.- bldg                         | 355,235           | 465,000           | 500,000           | 500,000           | 500,000           |
| Repair maint.- vehicles                     | 17,329            | 27,700            | 27,700            | 34,700            | 28,700            |
| Repair maint.- office equip.                | 141,284           | 174,200           | 174,200           | 216,400           | 248,800           |
| Repair maint.- computer                     | 662,694           | 467,400           | 416,400           | 350,950           | 403,593           |
| Repair maint.- on-line comp                 | 139,577           | 209,854           | 260,854           | 327,266           | 376,356           |
| Repair maint.- other equip.                 | 1,773             | 66,500            | 50,000            | 137,500           | 157,375           |
| Tuition reimbursement                       | 6,422             | 25,000            | 25,000            | 25,000            | 30,000            |
| Travel & mileage                            | 27,847            | 49,893            | 49,893            | 59,326            | 64,902            |
| In-house training                           | 22,957            | 36,400            | 36,400            | 39,600            | 39,600            |
| Meetings                                    | 5,192             | 8,015             | 8,015             | 13,115            | 13,453            |
| Out-of-house training & conferences         | 31,967            | 60,800            | 60,800            | 62,200            | 62,200            |
| Treasurer's fee                             | 512,077           | 825,000           | 800,000           | 1,113,750         | 825,000           |
| Books                                       | 688,718           | 547,000           | 547,000           | 552,000           | 552,000           |
| Newspapers/periodicals.                     | 30,901            | 55,300            | 55,300            | 55,500            | 55,500            |
| Ebooks                                      | 109,596           | 140,000           | 140,000           | 155,000           | 160,000           |
| Compact discs                               | 25,633            | 38,800            | 38,800            | 42,500            | 42,500            |
| Software                                    | 334,135           | 409,784           | 409,784           | 614,535           | 706,715           |
| DVD/BluRay                                  | 65,792            | 145,000           | 145,000           | 115,000           | 115,000           |
| Other expense                               | 68                | 5,650             | 5,650             | 9,248             | 9,248             |
| Electronic resources                        | 469,926           | 490,000           | 490,000           | 574,000           | 574,000           |
| Platform Fees                               | 12,676            | 15,900            | 15,900            | 15,900            | 15,900            |
| Insurance                                   | 107,836           | 190,000           | 175,000           | 200,000           | 210,000           |
| Rent contribution-in-kind                   | -                 | -                 | -                 | -                 | -                 |
| Equipment rentals                           | -                 | 1,000             | 1,000             | 2,000             | 2,000             |
| Lease / rental expense                      | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL OPERATING</b>                      | <b>18,247,912</b> | <b>23,594,773</b> | <b>22,901,440</b> | <b>26,903,815</b> | <b>27,706,842</b> |
| <b>CAPITAL OUTLAY</b>                       |                   |                   |                   |                   |                   |
| Opening Day Collections                     | 641,472           | 315,500           | 315,500           | 35,000            | 480,000           |
| Equipment/furn over \$5000                  | 15,765            | -                 | -                 | 70,000            | 70,000            |
| New Computers & Other Technology            | 367,861           | 355,000           | 355,000           | 255,000           | 63,250            |
| Capital Improvements                        | 23,713,179        | 15,777,812        | 12,500,000        | 16,189,510        | 984,000           |
| Construction Graphics                       | -                 | 5,000             | -                 | -                 | -                 |
| <b>TOTAL CAPITAL OUTLAY</b>                 | <b>24,738,277</b> | <b>16,453,312</b> | <b>13,170,500</b> | <b>16,549,510</b> | <b>1,597,250</b>  |
| <b>TRANSFERS OUT</b>                        |                   |                   |                   |                   |                   |
| Transfers - Debt Service Fund               | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL TRANSFERS</b>                      | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>TOTAL CAPITAL OUTLAY &amp; TRANSFERS</b> | <b>24,738,277</b> | <b>16,453,312</b> | <b>13,170,500</b> | <b>16,549,510</b> | <b>1,597,250</b>  |
| Distribution to Member Libraries            | 7,459,980         | 11,551,448        | 11,513,233        | 14,536,465        | 13,082,819        |
| <b>TOTAL DIST TO MEMBER LIBRARIES</b>       | <b>7,459,980</b>  | <b>11,551,448</b> | <b>11,513,233</b> | <b>14,536,465</b> | <b>13,082,819</b> |
| <b>TOTAL EXPENDITURES</b>                   | <b>50,446,169</b> | <b>51,599,533</b> | <b>47,585,173</b> | <b>57,989,790</b> | <b>42,386,911</b> |

|      | <b>Branches</b>                        |                      |                        |                  |                  |                |                     |                     |                  |               |
|------|----------------------------------------|----------------------|------------------------|------------------|------------------|----------------|---------------------|---------------------|------------------|---------------|
|      |                                        | <b>Carbon Valley</b> | <b>Centennial Park</b> | <b>Erie</b>      | <b>Farr</b>      | <b>Kersey</b>  | <b>Lincoln Park</b> | <b>LINC</b>         | <b>Riverside</b> | <b>Grover</b> |
| 6110 | Salaries                               | 927,874              | 1,108,606              | 875,885          | 1,135,898        | 141,331        | -                   | 1,557,028           | 859,556          | -             |
| 6112 | Benefits                               | 352,592              | 421,270                | 332,836          | 431,641          | 53,706         | -                   | 591,671             | 326,631          | -             |
| 6136 | Workers' Compensation                  |                      |                        |                  |                  |                |                     |                     |                  |               |
|      | <b>Total Salaries &amp; Benefits</b>   | <b>1,280,466</b>     | <b>1,529,876</b>       | <b>1,208,721</b> | <b>1,567,539</b> | <b>195,037</b> | <b>-</b>            | <b>2,148,699</b>    | <b>1,186,187</b> |               |
| 6000 | Distribution to member libraries       |                      |                        |                  |                  |                |                     |                     |                  |               |
| 6205 | Bank fees                              |                      |                        |                  |                  |                |                     |                     |                  |               |
| 6220 | Minor equipment/Furniture <\$5k        | 12,976               | 10,950                 | 11,220           | 1,750            | 10,200         | -                   | 9,224               | 5,500            |               |
| 6236 | Janitorial supplies                    |                      |                        |                  |                  |                |                     |                     |                  |               |
| 6249 | Operating supplies                     | 16,370               | 18,900                 | 16,750           | 11,000           | 2,560          | -                   | 69,800              | 12,500           |               |
| 6250 | Bib processing supplies                |                      |                        |                  |                  |                |                     |                     |                  |               |
| 6310 | Postage                                | 100                  | 124                    | 100              | 25               | 10             | -                   | 100                 | 158              |               |
| 6320 | Printing                               |                      |                        |                  |                  |                |                     |                     |                  |               |
| 6340 | Memberships                            | 750                  | 550                    | 405              | 200              | 150            | -                   | 350                 | 300              |               |
| 6345 | Public relations                       |                      |                        |                  |                  |                |                     |                     |                  |               |
| 6358 | Programs                               |                      |                        |                  |                  |                |                     |                     |                  |               |
| 6362 | Electric                               | 55,000               | 52,000                 | 50,000           | 70,000           | 5,000          | 9,000               | 60,000              | 25,000           | 1,500         |
| 6364 | Water & sewer                          | 15,000               | 5,500                  | 15,000           | 22,000           | 4,000          | 1,000               | 18,000              | 8,000            | 300           |
| 6365 | Natural gas                            | 20,000               | 15,000                 | 12,000           | 20,000           | 4,000          | 4,500               | 50,000              | 10,000           | 1,000         |
| 6367 | Telephones                             |                      |                        |                  |                  |                |                     |                     |                  |               |
| 6369 | Disposal services                      | 15,000               | 9,000                  | 5,000            | 10,000           | 3,000          | 2,500               | 20,000              | 4,000            | 200           |
| 6379 | Professional contracts                 | 5,900                | 68,640                 |                  | 1,110            |                | 3,000               | 94,380              |                  | 17,000        |
| 6380 | Gasoline, motor oil, lubricants        |                      |                        |                  |                  |                |                     |                     |                  |               |
| 6382 | Repair maint.- bldg                    |                      |                        |                  |                  |                |                     |                     |                  |               |
| 6384 | Repair maint.- vehicles                |                      |                        |                  |                  |                |                     |                     |                  |               |
| 6385 | Repair maint.- office equip.           |                      | -                      |                  |                  | 200            | -                   | -                   | 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                       | 3,275                | 621                    | 1,160            | 261              | 626            | -                   | 1,740               | 1,000            |               |
| 6395 | In-House Training                      |                      |                        |                  |                  |                |                     |                     |                  |               |
| 6396 | Meetings                               | 540                  | 300                    | 300              | 200              | 25             | -                   | 300                 | 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                  |                      |                        |                  |                  |                |                     |                     |                  |               |
|      |                                        | 1,430,377            | 1,711,461              | 1,320,656        | 1,704,085        | 224,808        | 20,000              | 2,472,593           | 1,253,145        | 20,000        |
| 6980 | Capital improvements                   | -                    |                        |                  |                  |                | -                   |                     |                  |               |
|      | <b>Total</b>                           | <b>1,430,377</b>     | <b>1,711,461</b>       | <b>1,320,656</b> | <b>1,704,085</b> | <b>224,808</b> | <b>20,000</b>       | <b>2,472,593.48</b> | <b>1,253,145</b> | <b>20,000</b> |

|      | <b>Branches</b>                        |             |              |                             |                       |                       |
|------|----------------------------------------|-------------|--------------|-----------------------------|-----------------------|-----------------------|
|      |                                        | <b>MOVE</b> | <b>Admin</b> | <b>Dist. To<br/>Mbr Lib</b> | <b>2024<br/>TOTAL</b> | <b>2025<br/>TOTAL</b> |
| 6110 | Salaries                               | 1,424,816   | 4,691,679    |                             | 12,722,673            | 13,358,807            |
| 6112 | Benefits                               | 541,432     | 1,782,838    |                             | 4,834,617             | 4,942,761             |
| 6136 | Workers' Compensation                  |             | 88,000       |                             | 88,000                | 90,000                |
|      | <b>Total Salaries &amp; Benefits</b>   | 1,966,248   | 6,562,517    |                             | 17,645,290            | 18,391,568            |
| 6000 | Distribution to member libraries       |             |              | 14,536,465                  | 14,536,465            | 13,082,819            |
| 6205 | Bank fees                              |             | 1,980        |                             | 1,980                 | 1,980                 |
| 6220 | Minor equipment/Furniture <\$5k        | 3,500       | 19,700       |                             | 85,020                | 42,833                |
| 6236 | Janitorial supplies                    |             | 130,000      |                             | 130,000               | 130,000               |
| 6249 | Operating supplies                     | 15,000      | 58,495       |                             | 223,875               | 225,810               |
| 6250 | Bib processing supplies                |             | 238,769      |                             | 238,769               | 238,769               |
| 6310 | Postage                                | 125         | 36,040       |                             | 36,782                | 36,857                |
| 6320 | Printing                               |             | 24,000       |                             | 24,000                | 24,000                |
| 6340 | Memberships                            | 1,200       | 39,594       |                             | 43,499                | 50,174                |
| 6345 | Public relations                       |             | 86,605       |                             | 86,605                | 90,405                |
| 6358 | Programs                               |             | 86,300       |                             | 86,300                | 86,300                |
| 6362 | Electric                               |             | 45,000       |                             | 372,500               | 379,575               |
| 6364 | Water & sewer                          |             | 15,000       |                             | 103,800               | 109,315               |
| 6365 | Natural gas                            |             | 20,000       |                             | 156,500               | 158,050               |
| 6367 | Telephones                             |             | 397,550      |                             | 397,550               | 457,183               |
| 6369 | Disposal services                      |             | 26,500       |                             | 95,200                | 103,435               |
| 6379 | Professional contracts                 | 46,900      | 1,699,725    |                             | 1,936,655             | 1,961,746             |
| 6380 | Gasoline, motor oil, lubricants        | 18,000      | 6,000        |                             | 24,000                | 26,000                |
| 6382 | Repair maint.- bldg                    |             | 500,000      |                             | 500,000               | 500,000               |
| 6384 | Repair maint.- vehicles                | 29,700      | 5,000        |                             | 34,700                | 28,700                |
| 6385 | Repair maint.- office equip.           | -           | 216,000      |                             | 216,400               | 248,800               |
| 6387 | Repair, maint., replacement / computer |             | 350,950      |                             | 350,950               | 403,593               |
| 6388 | Repair maint.- on-line comp            |             | 327,266      |                             | 327,266               | 376,356               |
| 6389 | Repair maint.- other equip.            |             | 132,500      |                             | 137,500               | 157,375               |
| 6393 | Tuition reimbursement                  |             | 25,000       |                             | 25,000                | 30,000                |
| 6394 | Travel & mileage                       | 5,500       | 45,143       |                             | 59,326                | 64,902                |
| 6395 | In-House Training                      |             | 39,600       |                             | 39,600                | 39,600                |
| 6396 | Meetings                               | 1,200       | 9,950        |                             | 13,115                | 13,453                |
| 6397 | Out-of-House Training & Conferences    |             | 62,200       |                             | 62,200                | 62,200                |
| 6398 | Treasurers fee                         |             | 1,113,750    |                             | 1,113,750             | 825,000               |
| 6410 | Books                                  |             | 552,000      |                             | 552,000               | 552,000               |
| 6425 | Newspapers/periodicals                 |             | 55,500       |                             | 55,500                | 55,500                |
| 6430 | Ebooks                                 |             | 155,000      |                             | 155,000               | 160,000               |
| 6460 | Compact discs                          |             | 42,500       |                             | 42,500                | 42,500                |
| 6480 | Software                               |             | 614,535      |                             | 614,535               | 706,715               |
| 6490 | DVD/BluRay                             |             | 115,000      |                             | 115,000               | 115,000               |
| 6495 | Other expense                          |             | 9,248        |                             | 9,248                 | 9,248                 |
| 6496 | Electronic resources                   |             | 574,000      |                             | 574,000               | 574,000               |
| 6500 | Platform Fees                          |             | 15,900       |                             | 15,900                | 15,900                |
| 6510 | Insurance                              |             | 200,000      |                             | 200,000               | 210,000               |
| 6520 | Equipment rental                       |             | 2,000        |                             | 2,000                 | 2,000                 |
| 6530 | Lease / rental expense                 |             | -            |                             | -                     | -                     |
| 6952 | Equip/furniture - over \$5000          | -           | 70,000       |                             | 70,000                | 70,000                |
| 6940 | Improvement to Buildings               |             |              |                             | -                     | -                     |
| 6954 | New Computers & other technology       |             | 255,000      |                             | 255,000               | 63,250                |
| 6985 | Lease debt service                     |             | -            |                             | -                     | -                     |
| 6986 | Opening Day Collection                 |             | 35,000       |                             | 35,000                | 480,000               |
| 6987 | Construction Graphics                  |             | -            |                             | -                     | -                     |
|      |                                        | 2,087,373   | 15,016,817   | 14,536,465                  | 41,800,280            | 41,402,911            |
| 6980 | Capital improvements                   | -           | 16,189,510   |                             | 16,189,510            | 984,000               |
|      | <b>Total</b>                           | 2,087,373   | 31,206,327   | 14,536,465                  | 57,989,790            | 42,386,911            |

|      | <b>Administration</b>                  |                   |              |                 |                  |                            |                               |                        |
|------|----------------------------------------|-------------------|--------------|-----------------|------------------|----------------------------|-------------------------------|------------------------|
|      |                                        | <b>50/51</b>      | <b>01</b>    | <b>02</b>       | <b>03</b>        | <b>53</b>                  | <b>54</b>                     | <b>55</b>              |
|      | <b>Departments</b>                     | <b>Admin</b>      | <b>BOT</b>   | <b>Exec Dir</b> | <b>Assoc Dir</b> | <b>Community Relations</b> | <b>Information Technology</b> | <b>Human Resources</b> |
| 6000 | Tax Distrbtn - member libraries        | 14,536,465        |              |                 |                  |                            |                               |                        |
| 6136 | Workers' Compensation                  | 88,000            |              |                 |                  |                            |                               |                        |
| 6205 | Bank fees                              |                   |              |                 |                  |                            |                               |                        |
| 6220 | Minor equipment/furniture <\$5k        | -                 |              |                 | 200              | 5,000                      | 5,000                         | 1,200                  |
| 6236 | Janitorial supplies                    |                   |              |                 |                  |                            |                               |                        |
| 6249 | Operating supplies                     | 6,500             | 750          | 1,200           | 995              | 32,000                     | 5,000                         | 700                    |
| 6250 | Bib processing supplies                |                   |              |                 |                  |                            |                               |                        |
| 6310 | Postage                                | 50                |              |                 |                  | 100                        | 100                           | -                      |
| 6320 | Printing                               |                   |              |                 |                  | 23,000                     |                               | -                      |
| 6340 | Memberships                            |                   | 300          | 1,200           | 1,010            | 11,965                     | 10,830                        | 8,014                  |
| 6345 | Public relations                       |                   |              |                 |                  | 74,655                     |                               | 10,950                 |
| 6358 | Programs                               |                   |              |                 | 86,300           | -                          |                               |                        |
| 6362 | Electric                               | 45,000            |              |                 |                  |                            |                               |                        |
| 6364 | Water and sewer                        | 15,000            |              |                 |                  |                            |                               |                        |
| 6365 | Natural gas                            | 20,000            |              |                 |                  |                            |                               |                        |
| 6367 | Telephones                             |                   |              |                 |                  |                            | 397,550                       |                        |
| 6369 | Disposal services                      | 25,000            |              |                 |                  |                            | 1,500                         |                        |
| 6379 | Professional contracts                 | 44,400            |              |                 | 40,450           | 28,920                     | 52,075                        | 95,155                 |
| 6380 | Gasoline, Motor Oil, Lubricants        |                   |              |                 |                  | -                          |                               |                        |
| 6382 | Repair maint.- bldg                    |                   |              |                 |                  |                            |                               |                        |
| 6384 | Repair maint.- vehicles                |                   |              |                 |                  | -                          |                               |                        |
| 6385 | Repair maint.- office equip            |                   |              |                 |                  |                            | 216,000                       |                        |
| 6387 | Repair, maint., replacement / computer |                   |              |                 |                  |                            | 350,950                       |                        |
| 6388 | Repair maint.- online comp             |                   |              |                 |                  |                            | 327,266                       |                        |
| 6389 | Repair maint.- other equip.            |                   |              |                 |                  |                            | 132,500                       |                        |
| 6393 | Tuition reimbursement                  |                   |              |                 |                  |                            |                               | 25,000                 |
| 6394 | Travel & mileage                       |                   | 2,800        | 3,500           | 1,500            | 1,250                      | 21,500                        | 720                    |
| 6395 | In-House Training                      |                   |              |                 |                  |                            |                               | 39,600                 |
| 6396 | Meetings                               |                   | 3,500        | 3,500           | 500              | 1,250                      | 250                           | 100                    |
| 6397 | Out-of-House Training&Conferences      |                   | 1,000        | 1,200           |                  |                            |                               | 60,000                 |
| 6398 | Treasurers fee                         | 1,113,750         |              |                 |                  |                            |                               |                        |
| 6410 | Books                                  |                   |              |                 |                  |                            |                               |                        |
| 6425 | Newspapers/periodicals                 |                   |              |                 |                  |                            |                               |                        |
| 6430 | Ebooks                                 |                   |              |                 |                  |                            |                               |                        |
| 6460 | Compact discs                          |                   |              |                 |                  |                            |                               |                        |
| 6480 | Software                               |                   |              |                 |                  |                            | 614,535                       |                        |
| 6490 | Video/DVD                              |                   |              |                 |                  |                            |                               |                        |
| 6495 | Other expense                          |                   |              |                 | 5,000            |                            |                               |                        |
| 6496 | Electronic resources                   |                   |              |                 |                  |                            |                               |                        |
| 6500 | Platform Fees                          |                   |              |                 |                  |                            |                               |                        |
| 6510 | Insurance                              | 200,000           |              |                 |                  |                            |                               |                        |
| 6520 | Equipment rentals                      |                   |              |                 |                  |                            |                               |                        |
| 6530 | Lease / rental expense                 | -                 |              |                 |                  |                            |                               |                        |
|      | <b>Capital Outlay</b>                  |                   |              |                 |                  |                            |                               |                        |
| 6952 | Equipment over \$5000                  |                   |              |                 |                  | -                          |                               |                        |
| 6940 | Improvement to Buildings               |                   |              |                 |                  |                            |                               |                        |
| 6954 | New Computers & Other Technology       | -                 |              |                 |                  |                            | 255,000                       |                        |
| 6980 | Capital improvements                   | -                 |              |                 |                  |                            | -                             |                        |
| 6985 | Lease debt service                     | -                 |              |                 |                  |                            |                               |                        |
| 6986 | Opening Day Collection                 |                   |              |                 |                  |                            |                               |                        |
| 6987 | Construction Graphics                  |                   |              |                 |                  | -                          |                               |                        |
|      | <b>DEPARTMENT TOTAL</b>                | <b>16,094,165</b> | <b>8,350</b> | <b>10,600</b>   | <b>135,955</b>   | <b>178,140</b>             | <b>2,390,056</b>              | <b>241,439</b>         |

|      | <b>Administration</b>                  |                |                   |                            |                             |                   |                   |
|------|----------------------------------------|----------------|-------------------|----------------------------|-----------------------------|-------------------|-------------------|
|      |                                        | <b>56</b>      | <b>57</b>         | <b>58</b>                  | <b>59</b>                   |                   |                   |
|      | <b>Departments</b>                     | <b>Finance</b> | <b>Foundation</b> | <b>Facilities Services</b> | <b>Collection Resources</b> | <b>2024 Total</b> | <b>2025 Total</b> |
| 6000 | Tax Distrbtn - member libraries        |                |                   |                            |                             | 14,536,465        | 13,082,819        |
| 6136 | Workers' Compensation                  |                |                   |                            |                             | 88,000            | 90,000            |
| 6205 | Bank fees                              | 1,980          |                   |                            |                             | 1,980             | 1,980             |
| 6220 | Minor equipment/furniture <\$5k        | -              |                   | 5,000                      | 3,300                       | 19,700            | 14,600            |
| 6236 | Janitorial supplies                    |                |                   | 130,000                    |                             | 130,000           | 130,000           |
| 6249 | Operating supplies                     | 750            | 950               |                            | 9,650                       | 58,495            | 59,330            |
| 6250 | Bib processing supplies                |                |                   |                            | 238,769                     | 238,769           | 238,769           |
| 6310 | Postage                                | 990            | 550               |                            | 34,250                      | 36,040            | 36,165            |
| 6320 | Printing                               |                | 1,000             |                            |                             | 24,000            | 24,000            |
| 6340 | Memberships                            | 1,200          | 1,675             | 3,000                      | 400                         | 39,594            | 46,269            |
| 6345 | Public relations                       |                | 1,000             |                            |                             | 86,605            | 90,405            |
| 6358 | Programs                               |                |                   |                            |                             | 86,300            | 86,300            |
| 6362 | Electric                               |                |                   |                            |                             | 45,000            | 46,000            |
| 6364 | Water and sewer                        |                |                   |                            |                             | 15,000            | 16,000            |
| 6365 | Natural gas                            |                |                   |                            |                             | 20,000            | 21,000            |
| 6367 | Telephones                             |                |                   |                            |                             | 397,550           | 457,183           |
| 6369 | Disposal services                      |                |                   |                            |                             | 26,500            | 29,725            |
| 6379 | Professional contracts                 | 78,525         | -                 | 932,000                    | 428,200                     | 1,699,725         | 1,718,216         |
| 6380 | Gasoline, Motor Oil, Lubricants        |                |                   | 6,000                      |                             | 6,000             | 6,000             |
| 6382 | Repair maint.- bldg                    |                |                   | 500,000                    |                             | 500,000           | 500,000           |
| 6384 | Repair maint.- vehicles                |                |                   | 5,000                      |                             | 5,000             | 5,000             |
| 6385 | Repair maint.- office equip            |                |                   |                            |                             | 216,000           | 248,400           |
| 6387 | Repair, maint., replacement / computer |                |                   |                            |                             | 350,950           | 403,593           |
| 6388 | Repair maint.- online comp             |                |                   |                            |                             | 327,266           | 376,356           |
| 6389 | Repair maint.- other equip.            |                |                   | -                          |                             | 132,500           | 152,375           |
| 6393 | Tuition reimbursement                  |                |                   |                            |                             | 25,000            | 30,000            |
| 6394 | Travel & mileage                       | 393            | 900               | 10,000                     | 2,580                       | 45,143            | 48,819            |
| 6395 | In-House Training                      |                |                   |                            |                             | 39,600            | 39,600            |
| 6396 | Meetings                               |                | 750               |                            | 100                         | 9,950             | 10,388            |
| 6397 | Out-of-House Training&Conferences      |                | -                 |                            |                             | 62,200            | 62,200            |
| 6398 | Treasurers fee                         |                |                   |                            |                             | 1,113,750         | 825,000           |
| 6410 | Books                                  |                |                   |                            | 552,000                     | 552,000           | 552,000           |
| 6425 | Newspapers/periodicals                 |                |                   |                            | 55,500                      | 55,500            | 55,500            |
| 6430 | Ebooks                                 |                |                   |                            | 155,000                     | 155,000           | 160,000           |
| 6460 | Compact discs                          |                |                   |                            | 42,500                      | 42,500            | 42,500            |
| 6480 | Software                               |                | -                 |                            | -                           | 614,535           | 706,715           |
| 6490 | Video/DVD                              |                |                   |                            | 115,000                     | 115,000           | 115,000           |
| 6495 | Other expense                          |                | 4,248             |                            | -                           | 9,248             | 9,248             |
| 6496 | Electronic resources                   |                |                   |                            | 574,000                     | 574,000           | 574,000           |
| 6500 | Platform Fees                          |                |                   |                            | 15,900                      | 15,900            | 15,900            |
| 6510 | Insurance                              |                |                   |                            |                             | 200,000           | 210,000           |
| 6520 | Equipment rentals                      |                |                   | 2,000                      |                             | 2,000             | 2,000             |
| 6530 | Lease / rental expense                 |                |                   |                            |                             | -                 | -                 |
|      | <b>Capital Outlay</b>                  |                |                   |                            |                             |                   |                   |
| 6952 | Equipment over \$5000                  |                |                   | 70,000                     | -                           | 70,000            | 70,000            |
| 6940 | Improvement to Buildings               |                |                   |                            |                             |                   |                   |
| 6954 | New Computers & Other Technology       |                |                   | -                          | -                           | 255,000           | 63,250            |
| 6980 | Capital improvements                   |                |                   | 16,189,510                 |                             | 16,189,510        | 984,000           |
| 6985 | Lease debt service                     |                |                   |                            |                             | -                 | -                 |
| 6986 | Opening Day Collection                 |                |                   |                            | 35,000                      | 35,000            | 480,000           |
| 6987 | Construction Graphics                  |                |                   |                            |                             | -                 |                   |
|      | <b>DEPARTMENT TOTAL</b>                | <b>83,838</b>  | <b>11,073</b>     | <b>17,852,510</b>          | <b>2,262,149</b>            | <b>39,268,275</b> | <b>22,936,605</b> |

## RESOLUTION TO ADOPT BUDGET 23-2

**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 2024, AND ENDING ON THE LAST DAY OF DECEMBER 2024.**

**WHEREAS**, the Board of Trustees of the High Plains Library District has appointed Dr. Matthew Horts, 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 Horts 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 11, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

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

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

|                   |                     |
|-------------------|---------------------|
| General Fund      | <u>\$57,989,790</u> |
| Debt Service Fund | \$                  |

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

|                                              |                      |
|----------------------------------------------|----------------------|
| General Fund:                                |                      |
| From un-appropriated surpluses               | \$ 73,372,119        |
| From sources other than general property tax | 2,060,644            |
| From the general property tax levy           | <u>68,530,146</u>    |
| Total General Fund                           | <u>\$143,962,909</u> |
| Debt Service                                 | \$                   |

**Resolution to Adopt Budget**

**Page 2**

**High Plains Library District**

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

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

ADOPTED, this 11th day of December, A.D., 2023.

Attest:

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Chairman, Board of Trustees

Attest:

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Secretary/Treasurer, Board of Trustees

**RESOLUTION TO APPROPRIATE SUMS OF MONEY**  
**23-3**

**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 2024 BUDGET YEAR.**

**WHEREAS**, the Board of Trustees has adopted the annual budget in accordance with the local Government Budget Law, on December 11, 2023 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       |  | \$26,903,815        |
| Capital Outlay                   |  | 16,549,510          |
| Transfers (internal activities)  |  |                     |
| Distribution to Member Libraries |  | 14,536,465          |
| Total General Fund               |  | <u>\$57,989,790</u> |
| Debt Service Fund:               |  |                     |
| Principal & Interest & Other     |  | \$                  |

ADOPTED, this 11<sup>th</sup> day of December, A.D., 2023.

ATTEST:

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Chairman, Board of Trustees

ATTEST:

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Secretary/Treasurer, Board of Trustees

## RESOLUTION TO SET MILL LEVIES

23-4

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE HIGH PLAINS LIBRARY DISTRICT, COLORADO, FOR THE 2024 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 11, 2023, and

**WHEREAS**, the amount of money necessary to balance the budget for general operating expenses is \$67,628,142

**WHEREAS**, the 2023 valuation for assessment for the High Plains Library District as certified by the Weld County Assessor is \$21,286,793,109

**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 2024 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 2023.

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 11<sup>th</sup> day of December, A.D., 2023.

ATTEST:

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Chairman, Board of Trustees

ATTEST:

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

GROSS<sup>†</sup> assessed valuation of \$ 21,286,793,109. Submitted this date: December 15, 2023

| PURPOSE                                                                                                                                                                                                                                                                                                                                                                                              | LEVY                              | REVENUE                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------|
| 1. General Operating Expenses [This includes fire pension, <u>unless</u> fire pension levy is voter-approved; if so, use Line 7 below.]                                                                                                                                                                                                                                                              | <u>3.177</u> mills                | <u>\$ 67,628,142</u>        |
| 2. (Minus) Temporary Property Tax Credit/ Temporary Mill Levy Rate Reduction, 39-1-111.5, C.R.S.                                                                                                                                                                                                                                                                                                     | < > mills ‡                       | \$ < >                      |
| ‡ IF THE CREDIT DOES NOT APPLY TO the General Operating Expenses levy PLEASE INDICATE HERE THE LEVY TO WHICH THE CREDIT APPLIES                                                                                                                                                                                                                                                                      |                                   |                             |
| <b>SUBTOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                      | <b><u>3.177</u> mills</b>         | <b><u>\$ 67,628,142</u></b> |
| 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].                                                                                                                                                                                            | <u>                    </u> mills | <u>\$</u>                   |
| 4. Contractual Obligations Approved At Election                                                                                                                                                                                                                                                                                                                                                      | <u>                    </u> mills | <u>\$</u>                   |
| 5. Capital Expenditures [These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities <u>through public hearings</u> pursuant to 29-1-301(1.2) C.R.S. and for special districts <u>through approval from the Division of Local Government</u> pursuant to 29-1-302(1.5) C.R.S. or for any entity if <u>approved at election</u> .] | <u>                    </u> mills | <u>\$</u>                   |
| 6. Refunds/Abatements [if the gov't. entity is in more than one county, the levy must be uniform throughout the entity's boundaries].                                                                                                                                                                                                                                                                | <u>.019</u> mills                 | <u>\$ 404,449</u>           |
| 7. Other (specify):                                                                                                                                                                                                                                                                                                                                                                                  | <u>                    </u> mills | <u>\$</u>                   |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                         | <b><u>3.196</u> mills</b>         | <b><u>\$ 68,032,591</u></b> |

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.

<sup>†</sup> As reported by County Assessor in final certification of valuation; use NET Assessed Valuation to calculate any levy.

## CERTIFICATION OF TAX LEVIES, continued

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

### **CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

#### **BONDS:**

- |    |                   |     |
|----|-------------------|-----|
| 1. | Purpose of Issue: | N/A |
|    | Series:           |     |
|    | Date of Issue:    |     |
|    | Coupon Rate:      |     |
|    | Maturity Date:    |     |
|    | Levy:             |     |
|    | Revenue:          |     |
|    |                   |     |
| 2. | Purpose of Issue: |     |
|    | Series:           |     |
|    | Date of Issue:    |     |
|    | Coupon Rate:      |     |
|    | Maturity Date:    |     |
|    | Levy:             |     |
|    | Revenue:          |     |

#### **CONTRACTS:**

- |    |                      |     |
|----|----------------------|-----|
| 3. | Purpose of Contract: | N/A |
|    | Title:               |     |
|    | Date:                |     |
|    | Principal Amount:    |     |
|    | Maturity Date:       |     |
|    | Levy:                |     |
|    | Revenue:             |     |
|    |                      |     |
| 4. | Purpose of Contract: |     |
|    | Title:               |     |
|    | Date:                |     |
|    | Principal Amount:    |     |
|    | Maturity Date:       |     |
|    | Levy:                |     |
|    | Revenue:             |     |

**RESOLUTION TO SET MILL LEVIES**  
**23-5**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE HIGH PLAINS LIBRARY DISTRICT, COLORADO, FOR THE 2024 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 11, 2023, and

**WHEREAS**, the amount of money necessary to balance the budget for general operating expenses is \$902,004

**WHEREAS**, the 2022 valuation for assessment for the High Plains Library District as certified by the Boulder County Assessor is \$283,916,888

**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 2024 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 2023.

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 11<sup>th</sup> day of December, A.D., 2023.

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

GROSS<sup>†</sup> assessed valuation of \$ 283,916,888. Submitted this date: December 15, 2023

| PURPOSE                                                                                                                                                                                                                                                                                                                                                                                              | LEVY                              | REVENUE                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--------------------------|
| 1. General Operating Expenses [This includes fire pension, <u>unless</u> fire pension levy is voter-approved; if so, use Line 7 below.]                                                                                                                                                                                                                                                              | <u>3.177</u> mills                | <u>\$ 902,004</u>        |
| 2. (Minus) Temporary Property Tax Credit/<br>Temporary Mill Levy Rate Reduction,<br>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                                                                                                                                                                                                                                                                      |                                   |                          |
| <b>SUBTOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                      | <b><u>3.177</u> mills</b>         | <b><u>\$ 902,004</u></b> |
| 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].                                                                                                                                                                                            | <u>                    </u> mills | <u>\$</u>                |
| 4. Contractual Obligations Approved At Election                                                                                                                                                                                                                                                                                                                                                      | <u>                    </u> mills | <u>\$</u>                |
| 5. Capital Expenditures [These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities <u>through public hearings</u> pursuant to 29-1-301(1.2) C.R.S. and for special districts <u>through approval from the Division of Local Government</u> pursuant to 29-1-302(1.5) C.R.S. or for any entity if <u>approved at election</u> .] | <u>                    </u> mills | <u>\$</u>                |
| 6. Refunds/Abatements [if the gov't. entity is in more than one county, the levy must be uniform throughout the entity's boundaries].                                                                                                                                                                                                                                                                | <u>.019</u> mills                 | <u>\$ 5,394</u>          |
| 7. Other (specify):                                                                                                                                                                                                                                                                                                                                                                                  | <u>                    </u> mills | <u>\$</u>                |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                         | <b><u>3.196</u> mills</b>         | <b><u>\$ 907,398</u></b> |

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) 506-8566Signed: \_\_\_\_\_ 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.

<sup>†</sup> 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:

|                                     |                    |                      |
|-------------------------------------|--------------------|----------------------|
| <b>Lease of Library Facilities:</b> | <u><b>Year</b></u> | <u><b>Amount</b></u> |
|                                     | 2024               | \$                   |

|                                                                                                                                                                     |    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 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): _____                                               | <u><b>Year</b></u> | <b>Amount</b> |
| 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: | \$ _____ |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|

# **2024 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 2024 - 2028 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 2024 through 2028 totals approximately \$40.25 million. The 2024 budget includes funds to construct a library in Grover, a library in Mead, and remodel and improve district-owned facilities. Funding will be from 2024 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 2024 recommended budget. Projects included in the subsequent years (2025-2028) 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 2024 year.

**Capital Improvement Program**

| Location/Item Description                            | 2024          | 2025         | 2026         | 2027         | 2028       |
|------------------------------------------------------|---------------|--------------|--------------|--------------|------------|
| <b>Carbon Valley Regional Library</b>                |               |              |              |              |            |
| RTU1, RTU2, RTU3, RTU4                               |               | \$ 474,000   |              |              |            |
|                                                      |               |              |              |              |            |
|                                                      |               |              |              |              |            |
| <b>Total</b>                                         | \$ -          | \$ 474,000   | \$ -         | \$ -         | \$ -       |
| <b>Centennial Park Library</b>                       |               |              |              |              |            |
| RTU 1, 2, and 3                                      |               |              |              |              | 258,000    |
| Exhaust Fans - EF1, 2, and 3                         |               |              |              | 8,000        |            |
|                                                      |               |              |              |              |            |
| <b>Total</b>                                         | \$ -          | \$ -         | \$ -         | \$ 8,000     | \$ 258,000 |
| <b>District Support Services</b>                     |               |              |              |              |            |
| New Tech Eqpt (Computer, Phone, Server...)           | \$ 30,000     | \$ 30,000    | \$ 30,000    | \$ 40,000    | \$ 40,000  |
| Repair, replacement & new equipment                  | \$ 70,000     | \$ 70,000    | \$ 70,000    | \$ 80,000    | \$ 80,000  |
| Carpet replacement                                   | \$ 414,000    |              |              |              |            |
| Interior paint                                       | \$ 21,000     |              |              |              |            |
| RTU 2                                                |               |              | \$ 142,000   |              |            |
| RTU 1, 3, and 4 and exhaust fan 1                    |               |              |              |              | \$ 221,898 |
|                                                      |               |              |              |              |            |
|                                                      |               |              |              |              |            |
| Special projects (Facilities)                        | \$ 100,000    | \$ 10,000    | \$ 10,000    |              |            |
| Special projects (IT)                                | \$ 225,000    | \$ 33,250    | \$ 50,000    |              |            |
| <b>Total</b>                                         | \$ 860,000    | \$ 143,250   | \$ 302,000   | \$ 120,000   | \$ 341,898 |
| <b>Erie Community Library</b>                        |               |              |              |              |            |
| RTU 3                                                |               |              |              |              | 8,000      |
| Base Mounted Pump - B1 & B2                          |               |              |              | 36,000       |            |
| Relief Fans - RF 1, 2, 3, & 4                        |               |              |              | \$ 32,000    |            |
| Exhaust Fans - EF1, 2,3, & 4                         |               |              |              | \$ 8,000     |            |
|                                                      |               |              |              |              |            |
| <b>Total</b>                                         | \$ -          | \$ -         | \$ -         | \$ 76,000    | \$ 8,000   |
| <b>Farr Regional Library</b>                         |               |              |              |              |            |
| Roof                                                 |               |              |              |              | 230,000    |
| CU2 cooling unit 2 IT room                           |               |              |              |              | \$ 4,000   |
|                                                      |               |              |              |              |            |
| <b>Total</b>                                         | \$ -          | \$ -         | \$ -         | \$ -         | \$ 234,000 |
| <b>Riverside Library</b>                             |               |              |              |              |            |
| Upgrade HVAC automation system                       | \$ 19,160     |              |              |              |            |
| Bollard lights                                       | \$ 6,150      |              |              |              |            |
| Parking lot                                          | \$ 10,350     |              |              |              |            |
| Trees and landscaping                                | \$ 14,600     |              |              |              |            |
| Replace faucets                                      | \$ 4,250      |              |              |              |            |
| <b>Total</b>                                         | \$ 54,510     | \$ -         | \$ -         | \$ -         | \$ -       |
| <b>Lincoln Park</b>                                  |               |              |              |              |            |
| Parking lot maintenance                              |               |              |              |              |            |
| <b>Total</b>                                         | \$ -          | \$ -         | \$ -         | \$ -         | \$ -       |
|                                                      | Grover        | Mead         | Erie & Evans |              |            |
| Opening Day Collection                               | \$ 35,000     | \$ 480,000   |              | \$ 950,000   |            |
| <b>Total</b>                                         | \$ 35,000     | \$ 480,000   | \$ -         | \$ 950,000   | \$ -       |
| <b>Library Buildings, PC Centers, and Facilities</b> |               |              |              |              |            |
| Carbon Valley Regional Library renovations           | \$ 1,500,000  |              |              |              |            |
| Farr Regional Library renovations                    | \$ 850,000    |              |              |              |            |
| Centennial Park renovations                          | \$ 250,000    |              |              |              |            |
| Grover                                               | \$ 1,000,000  |              |              |              |            |
| DSS Archive                                          | \$ 5,000,000  |              |              |              |            |
| Mead                                                 | \$ 7,000,000  | \$ 500,000   |              |              |            |
| Erie                                                 |               |              | \$ 2,000,000 | \$ 7,000,000 |            |
| Evans                                                |               |              |              | \$10,800,000 |            |
|                                                      |               |              |              |              |            |
| <b>Total</b>                                         | \$ 15,600,000 | \$ 500,000   | \$ 2,000,000 | \$17,800,000 | \$ -       |
|                                                      |               |              |              |              |            |
| <b>Grand Total</b>                                   | \$ 16,549,510 | \$ 1,597,250 | \$ 2,302,000 | \$18,954,000 | \$ 841,898 |
|                                                      |               |              |              |              |            |
|                                                      |               |              |              |              |            |

### Capital Improvement Program

[illegible]

# **2024 Department Budgets**

| 01-xxxx-50-01 Board of Trustees               |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5k        |                |                  |                |                |                 |
| 6221 · E-book Readers                         |                |                  |                |                |                 |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     | 668            | 82               | 100            | 750            | 800             |
| 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                     | 2,060          | 1,334            | 2,600          | 2,800          | 2,900           |
| 6396 · Meetings                               | 712            | 696              | 2,000          | 3,500          | 3,900           |
| 6397 · Out-of-House Training & Conferences    | 318            | 81               | 500            | 1,000          | 1,000           |
| 6480 · Software                               |                |                  |                |                |                 |
| 6495 · Other Expense                          |                |                  |                |                |                 |
| 6510 · Insurance                              |                |                  |                |                |                 |
| 6520 · Equipment Rentals                      |                |                  |                |                |                 |
| 6940 · Improvement to Buildings               |                |                  |                |                |                 |
| 6952 · Equip/furniture-over \$5000            |                |                  |                |                |                 |
| 6954 · New Computers & other technology       |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>3,758</b>   | <b>2,193</b>     | <b>5,500</b>   | <b>8,350</b>   | <b>8,900</b>    |

| 01-xxxx-50-02 Executive Director              |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5k        |                |                  |                |                | 150             |
| 6221 · E-book Readers                         |                |                  |                |                |                 |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     | 526            | 638              | 1,000          | 1,200          | 1,300           |
| 6250 · Bib Processing Supplies                |                |                  |                |                |                 |
| 6310 · Postage                                |                |                  |                |                |                 |
| 6320 · Printing                               |                |                  |                |                |                 |
| 6340 · Memberships                            | 901            | 150              | 860            | 1,200          | 1,200           |
| 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                     | 2,254          | 840              | 5,000          | 3,500          | 3,750           |
| 6396 · Meetings                               | 202            | 2,020            | 600            | 3,500          | 3,500           |
| 6397 · Out-of-House Training & Conferences    | 86             | 394              | 300            | 1,200          | 1,200           |
| 6480 · Software                               |                |                  |                |                |                 |
| 6495 · Other Expense                          |                |                  |                |                |                 |
| 6510 · Insurance                              |                |                  |                |                |                 |
| 6520 · Equipment Rentals                      |                |                  |                |                |                 |
| 6940 · Improvement to Buildings               |                |                  |                |                |                 |
| 6952 · Equip/furniture-over \$5000            |                |                  |                |                |                 |
| 6954 · New Computers & other technology       |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>3,969</b>   | <b>4,042</b>     | <b>7,760</b>   | <b>10,600</b>  | <b>11,100</b>   |

## 01-xxxx-50-03 Associate Directors

| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| 6220 · Minor Equipment/Furniture <\$5k        | 170            |                  | 200            | 200            | 200             |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     |                | 1,199            | 495            | 995            | 1,355           |
| 6250 · Bib Processing Supplies                |                |                  |                |                |                 |
| 6310 · Postage                                | 44             |                  |                | 10             | 10              |
| 6320 · Printing                               |                |                  |                |                |                 |
| 6340 · Memberships                            | 349            | 451              | 1,250          | 1,010          | 1,010           |
| 6345 · Public Relations                       |                |                  |                |                |                 |
| 6358 · Programs                               | 57,575         | 46,752           | 75,730         | 86,300         | 86,300          |
| 6362 · Electric                               |                |                  |                |                |                 |
| 6364 · Water and sewer                        |                |                  |                |                |                 |
| 6365 · Natural gas                            |                |                  |                |                |                 |
| 6367 · Phones                                 |                |                  |                |                |                 |
| 6369 · Disposal Services                      |                |                  |                |                |                 |
| 6379 · Professional Contracts                 | 21,020         | 18,909           | 27,820         | 40,450         | 40,200          |
| 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        |                |                  |                | 1,500          | 1,500           |
| 6394 · Travel and Mileage                     | 1,817          | 138              | 3,000          | 1,500          | 1,500           |
| 6396 · Meetings                               | 838            | 298              | 500            | 500            | 500             |
| 6397 · Out-of-House Training & Conferences    |                | 52               |                |                |                 |
| 6480 · Software                               |                |                  |                |                |                 |
| 6495 · Other Expense                          |                |                  | 3,500          | 5,000          | 5,000           |
| 6510 · Insurance                              |                |                  |                |                |                 |
| 6520 · Equipment Rentals                      |                |                  |                |                |                 |
| 6940 · Improvement to Buildings               |                |                  |                |                |                 |
| 6952 · Equip/furniture-over \$5000            |                |                  |                |                |                 |
| 6954 · New Computers & other technology       |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>81,813</b>  | <b>67,799</b>    | <b>112,495</b> | <b>137,465</b> | <b>137,575</b>  |

| 01-xxxx-10-00 Centennial Park                 |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5k        | 3,122          | 1,050            | 2,850          | 10,950         | 3,508           |
| 6221 · E-book Readers                         |                |                  |                |                |                 |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     | 14,305         | 9,211            | 19,200         | 18,900         | 18,000          |
| 6250 · Bib Processing Supplies                |                |                  |                |                |                 |
| 6310 · Postage                                |                |                  | 134            | 124            | 124             |
| 6320 · Printing                               |                |                  |                |                |                 |
| 6340 · Memberships                            | 129            | 125              | 500            | 550            | 500             |
| 6345 · Public Relations                       |                |                  |                |                |                 |
| 6358 · Programs                               |                |                  |                |                |                 |
| 6362 · Electric                               | 39,293         | 13,525           | 52,000         | 52,000         | 53,000          |
| 6364 · Water and sewer                        | 3,018          | 1,066            | 5,500          | 5,500          | 6,000           |
| 6365 · Natural gas                            | 5,872          | 8,896            | 11,000         | 15,000         | 16,000          |
| 6367 · Phones                                 |                |                  |                |                |                 |
| 6369 · Disposal Services                      | 6,819          | 3,862            | 9,000          | 9,000          | 10,000          |
| 6379 · Professional Contracts                 | 54,934         | 24,979           | 61,360         | 68,640         | 70,720          |
| 6380 · Gasoline, Motor Oil, Lubricants        |                |                  |                |                |                 |
| 6382 · Repair maint. - building               |                |                  |                |                |                 |
| 6384 · Repair maint. - vehicles               |                |                  |                |                |                 |
| 6385 · Repair maint. - office equipment       | 495            |                  |                |                |                 |
| 6387 · Repair, maint., replacement / computer |                |                  |                |                |                 |
| 6388 · Repair maint. - on-line computer       |                |                  |                |                |                 |
| 6389 · Repair maint. - other equipment        |                |                  |                |                |                 |
| 6394 · Travel and Mileage                     |                | 222              | 530            | 621            | 621             |
| 6395 · In-House Training                      |                |                  |                |                |                 |
| 6396 · Meetings                               | 33             | 318              | 500            | 300            | 300             |
| 6397 · Out-of-House Training & Conferences    |                |                  |                |                |                 |
| 6480 · Software                               |                |                  |                |                |                 |
| 6495 · Other Expense                          |                | 160              |                |                |                 |
| 6510 · Insurance                              |                |                  |                |                |                 |
| 6520 · Equipment Rentals                      |                |                  |                |                |                 |
| 6952 · Equip/furniture-over \$5000            |                |                  |                |                |                 |
| 6954 · New Computers & Other Technology       |                |                  |                |                |                 |
| 6980 - Capital improvements                   |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>128,020</b> | <b>63,414</b>    | <b>162,574</b> | <b>181,585</b> | <b>178,773</b>  |

| 01-xxxx-15-00 Farr                            |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5K        | 3,580          | 362              | 3,000          | 1,750          | -               |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     | 5,495          | 3,636            | 11,000         | 11,000         | 11,000          |
| 6250 · Bib Processing Supplies                |                |                  |                |                |                 |
| 6310 · Postage                                | 12             |                  |                | 25             | 100             |
| 6320 · Printing                               |                |                  |                |                |                 |
| 6340 · Memberships                            | 100            | 44               | 150            | 200            | 200             |
| 6345 · Public Relations                       |                |                  |                |                |                 |
| 6358 · Programs                               |                |                  |                |                |                 |
| 6362 · Electric                               | 45,161         | 16,753           | 70,000         | 70,000         | 71,000          |
| 6364 · Water and sewer                        | 12,639         | 5,191            | 22,000         | 22,000         | 23,000          |
| 6365 · Natural gas                            | 8,190          | 9,968            | 15,000         | 20,000         | 15,500          |
| 6367 · Phones                                 |                |                  |                |                |                 |
| 6369 · Disposal Services                      | 6,789          | 4,317            | 10,000         | 10,000         | 10,500          |
| 6379 · Professional Contracts                 | 1,746          |                  | 1,160          | 1,110          | 1,110           |
| 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             | 98               | 219            | 261            | 261             |
| 6396 · Meetings                               |                | 88               | 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                   |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>83,794</b>  | <b>40,457</b>    | <b>132,729</b> | <b>136,546</b> | <b>132,871</b>  |

| 01-xxxx-20-00 Carbon Valley                   |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5k        | 11,901         | 3,255            | 14,825         | 12,976         | 10,725          |
| 6221 · E-book Readers                         |                |                  |                |                |                 |
| 6224 · CVRL Foundation Purchases              |                |                  |                |                |                 |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     | 17,094         | 5,481            | 16,470         | 16,370         | 16,370          |
| 6250 · Bib Processing Supplies                |                |                  |                |                |                 |
| 6310 · Postage                                |                |                  | 100            | 100            | 100             |
| 6320 · Printing                               |                |                  |                |                |                 |
| 6340 · Memberships                            | 171            |                  | 400            | 750            | 750             |
| 6345 · Public Relations                       |                |                  |                |                |                 |
| 6358 · Programs                               |                |                  |                |                |                 |
| 6362 · Electric                               | 41,228         | 15,093           | 55,000         | 55,000         | 55,500          |
| 6364 · Water and sewer                        | 11,609         | 1,702            | 15,000         | 15,000         | 15,500          |
| 6365 · Natural gas                            | 13,304         | 7,988            | 20,000         | 20,000         | 21,000          |
| 6367 · Phones                                 |                |                  |                |                |                 |
| 6369 · Disposal Services                      | 7,715          | 5,905            | 15,000         | 15,000         | 16,000          |
| 6379 · Professional Contracts                 | 385            |                  | 5,900          | 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            | 269              | 3,125          | 3,275          | 3,275           |
| 6396 · Meetings                               | 125            | 175              | 540            | 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                 |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>104,170</b> | <b>39,868</b>    | <b>151,360</b> | <b>149,911</b> | <b>150,660</b>  |

| 01-xxxx-30-00 Lincoln Park                    |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5k        | 4,333          |                  |                |                |                 |
| 6221 · E-book Readers                         |                |                  |                |                |                 |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     | 4,374          | 2,400            | 6,000          |                |                 |
| 6250 · Bib Processing Supplies                |                |                  |                |                |                 |
| 6310 · Postage                                |                |                  | 74             |                |                 |
| 6320 · Printing                               |                |                  |                |                |                 |
| 6340 · Memberships                            | 145            |                  | 200            |                |                 |
| 6345 · Public Relations                       |                |                  |                |                |                 |
| 6358 · Programs                               |                |                  |                |                |                 |
| 6362 · Electric                               | 13,046         | 4,063            | 16,788         | 9,000          | 9,000           |
| 6364 · Water and sewer                        | 1,596          | 860              | 2,562          | 1,000          | 1,000           |
| 6365 · Natural gas                            | 3,570          | 3,701            | 5,317          | 4,500          | 4,500           |
| 6367 · Phones                                 |                |                  |                |                |                 |
| 6369 · Disposal Services                      | 3,849          | 3,876            | 3,769          | 2,500          | 2,500           |
| 6379 · Professional Contracts                 | 64,036         | 34,600           | 35,400         | 3,000          | 3,000           |
| 6380 · Gasoline, Motor Oil, Lubricants        |                |                  |                |                |                 |
| 6382 · Repair maint. - building               |                |                  |                |                |                 |
| 6384 · Repair maint. - vehicles               |                |                  |                |                |                 |
| 6385 · Repair maint. - office equipment       |                |                  |                |                |                 |
| 6387 · Repair, maint., replacement / computer |                |                  |                |                |                 |
| 6388 · Repair maint. - on-line computer       |                |                  |                |                |                 |
| 6389 · Repair maint. - other equipment        |                |                  |                |                |                 |
| 6394 · Travel and Mileage                     | 114            |                  | 696            |                |                 |
| 6396 · Meetings                               | 22             |                  | 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                   |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>95,085</b>  | <b>49,500</b>    | <b>70,906</b>  | <b>20,000</b>  | <b>20,000</b>   |

| 01-xxxx-35-00 LINC - Library INnovation Center |                |                  |                |                |                 |
|------------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                                | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5K         |                | 1,865            | 3,110          | 9,224          | -               |
| 6236 · Janitorial supplies                     |                |                  |                |                |                 |
| 6249 · Operating supplies                      |                | 21,866           | 18,000         | 69,800         | 69,800          |
| 6250 · Bib Processing Supplies                 |                |                  |                |                |                 |
| 6310 · Postage                                 |                |                  | 100            | 100            | -               |
| 6320 · Printing                                |                |                  |                |                |                 |
| 6340 · Memberships                             |                |                  | 150            | 350            | 350             |
| 6345 · Public Relations                        |                |                  |                |                |                 |
| 6358 · Programs                                |                |                  |                |                |                 |
| 6362 · Electric                                | 16,176         | 22,814           | 60,000         | 60,000         | 61,000          |
| 6364 · Water and sewer                         | 23,240         | (5,168)          | 15,000         | 18,000         | 19,000          |
| 6365 · Natural gas                             | 5,267          | 24,355           | 20,000         | 50,000         | 51,000          |
| 6367 · Phones                                  |                |                  |                |                |                 |
| 6369 · Disposal Services                       | 3,222          | 5,106            | 12,000         | 20,000         | 21,000          |
| 6379 · Professional Contracts                  |                | 7,318            | 53,100         | 94,380         | 94,380          |
| 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            | 1,740          | 1,740           |
| 6396 · Meetings                                |                | 39               | 200            | 300            | -               |
| 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                    |                |                  |                |                |                 |
| <b>Total</b>                                   | <b>60,880</b>  | <b>78,195</b>    | <b>183,560</b> | <b>323,894</b> | <b>318,270</b>  |

| 01-xxxx-40-00 MOVE                            |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5k        | 1,181          | 3,226            | 3,000          | 3,500          | 3,500           |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     | 15,394         | 4,393            | 16,700         | 15,000         | 17,000          |
| 6250 · Bib Processing Supplies                |                |                  |                |                |                 |
| 6310 · Postage                                |                |                  | 125            | 125            | 100             |
| 6320 · Printing                               |                |                  |                |                |                 |
| 6340 · Memberships                            | 330            | 188              | 1,200          | 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         | 9,265            | 44,720         | 46,900         | 51,420          |
| 6380 · Gasoline, Motor Oil, Lubricants        | 5,553          | 3,952            | 16,000         | 18,000         | 20,000          |
| 6382 · Repair maint. - building               |                |                  |                |                |                 |
| 6384 · Repair maint. - vehicles               | 11,926         | 7,204            | 22,700         | 29,700         | 23,700          |
| 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                     | 1,411          | 915              | 10,000         | 5,500          | 7,400           |
| 6396 · Meetings                               | 214            | 261              | 1,000          | 1,200          | 1,400           |
| 6397 · Out-of-House Training & Conferences    |                |                  |                |                |                 |
| 6410 · Books                                  |                |                  |                |                |                 |
| 6480 · Software                               |                |                  |                |                |                 |
| 6495 · Other Expense                          |                |                  |                |                |                 |
| 6510 · Insurance                              |                |                  |                |                |                 |
| 6520 · Equipment Rentals                      |                |                  |                |                |                 |
| 6940 · Improvement to Buildings               |                |                  |                |                |                 |
| 6952 · Equip/furniture-over \$5000            | 455            |                  |                |                |                 |
| 6954 · New computers & other technology       |                |                  |                |                |                 |
| 6980 · Capital improvements                   |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>54,393</b>  | <b>29,404</b>    | <b>115,445</b> | <b>121,125</b> | <b>125,770</b>  |

| 01-xxxx-71-00 Erie                            |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5k        | 9,223          | 5,827            | 4,140          | 11,220         | -               |
| 6221 · E-book Readers                         |                |                  |                |                |                 |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     | 12,136         | 7,285            | 13,000         | 16,750         | 16,750          |
| 6250 · Bib Processing Supplies                |                |                  |                |                |                 |
| 6310 · Postage                                |                | 25               | 100            | 100            | 100             |
| 6320 · Printing                               |                |                  |                |                |                 |
| 6340 · Memberships                            | 139            |                  | 405            | 405            | 405             |
| 6345 · Public Relations                       |                |                  |                |                |                 |
| 6358 · Programs                               |                |                  |                |                |                 |
| 6362 · Electric                               | 28,972         | 14,928           | 50,000         | 50,000         | 51,000          |
| 6364 · Water and sewer                        | 6,360          | 2,674            | 15,000         | 15,000         | 15,500          |
| 6365 · Natural gas                            | 5,367          | 4,708            | 12,000         | 12,000         | 13,000          |
| 6367 · Phones                                 |                |                  |                |                |                 |
| 6369 · Disposal Services                      | 1,575          | 1,103            | 5,000          | 5,000          | 5,500           |
| 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            | 657              | 2,413          | 1,160          | 1,160           |
| 6396 · Meetings                               | 159            |                  | 200            | 300            | 300             |
| 6397 · Out-of-House Training & Conferences    |                |                  |                |                |                 |
| 6480 · Software                               |                |                  |                |                |                 |
| 6495 · Other Expense                          |                |                  |                |                |                 |
| 6510 · Insurance                              |                |                  |                |                |                 |
| 6520 · Equipment Rentals                      |                |                  |                |                |                 |
| 6940 · Improvement to Buildings               |                |                  |                |                |                 |
| 6952 · Equip/furniture-over \$5000            |                |                  |                |                |                 |
| 6954 · New computers & other technology       |                |                  |                |                |                 |
| 6980 · Capital improvements                   |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>64,820</b>  | <b>37,207</b>    | <b>102,258</b> | <b>111,935</b> | <b>103,715</b>  |

| 01-xxxx-72-00 Kersey Library                  |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5k        | 1,872          | 463              | 2,000          | 10,200         | 5,000           |
| 6221 · E-book Readers                         |                |                  |                |                |                 |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     | 2,187          | 1,094            | 2,125          | 2,560          | 2,560           |
| 6250 · Bib Processing Supplies                |                |                  |                |                |                 |
| 6310 · Postage                                |                |                  |                | 10             | 10              |
| 6320 · Printing                               |                |                  |                |                |                 |
| 6340 · Memberships                            |                |                  | 100            | 150            | 150             |
| 6345 · Public Relations                       |                |                  |                |                |                 |
| 6358 · Programs                               |                |                  |                |                |                 |
| 6362 · Electric                               | 1,699          | 1,087            | 5,000          | 5,000          | 5,500           |
| 6364 · Water and sewer                        | 645            | 357              | 4,000          | 4,000          | 4,500           |
| 6365 · Natural gas                            | 852            | 1,176            | 4,000          | 4,000          | 4,500           |
| 6367 · Phones                                 |                |                  |                |                |                 |
| 6369 · Disposal Services                      | 860            | 1,190            | 3,000          | 3,000          | 3,500           |
| 6379 · Professional Contracts                 |                |                  |                |                |                 |
| 6380 · Gasoline, Motor Oil, Lubricants        |                |                  |                |                |                 |
| 6382 · Repair maint. - building               |                | 32               |                |                |                 |
| 6384 · Repair maint. - vehicles               |                |                  |                |                |                 |
| 6385 · Repair maint. - office equipment       |                |                  | 200            | 200            | 200             |
| 6387 · Repair, maint., replacement / computer |                |                  |                |                |                 |
| 6388 · Repair maint. - on-line computer       |                |                  |                |                |                 |
| 6389 · Repair maint. - other equipment        |                |                  |                |                |                 |
| 6394 · Travel and Mileage                     |                |                  | 435            | 626            | 626             |
| 6396 · Meetings                               | 287            | 122              | 75             | 25             | 25              |
| 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                   |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>8,402</b>   | <b>5,521</b>     | <b>20,935</b>  | <b>29,771</b>  | <b>26,571</b>   |

| 01-xxxx-73-00 Riverside Library & Cultural Center |                |                  |                |                |                 |
|---------------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                                   | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture<\$5k             | 920            |                  | 5,500          | 5,500          | 5,500           |
| 6236 · Janitorial supplies                        |                |                  |                |                |                 |
| 6249 · Operating supplies                         | 6,898          | 2,321            | 11,000         | 12,500         | 12,500          |
| 6250 · Bib Processing Supplies                    |                |                  |                |                |                 |
| 6310 · Postage                                    | 132            | 126              | 134            | 158            | 158             |
| 6320 · Printing                                   |                |                  |                |                |                 |
| 6340 · Memberships                                | 280            | 102              | 300            | 300            | 300             |
| 6345 · Public Relations                           |                |                  |                |                |                 |
| 6358 · Programs                                   |                |                  |                |                |                 |
| 6362 · Electric                                   | 15,492         | 3,751            | 25,000         | 25,000         | 26,000          |
| 6364 · Water and sewer                            | 1,153          | 235              | 8,000          | 8,000          | 8,500           |
| 6365 · Natural Gas                                | 2,607          | 4,502            | 8,000          | 10,000         | 10,500          |
| 6367 · Phones                                     |                |                  |                |                |                 |
| 6369 · Disposal Services                          | 2,126          | 1,383            | 4,000          | 4,000          | 4,500           |
| 6379 · Professional Contracts                     | 95             |                  |                |                |                 |
| 6380 · Gasoline, Motor Oil, Lubricants            |                |                  |                |                |                 |
| 6382 · Repair maint. - building                   |                |                  |                |                |                 |
| 6384 · Repair maint. - bookmobile                 |                |                  |                |                |                 |
| 6385 · Repair maint. - office equipment           | 222            |                  | 200            | 200            | 200             |
| 6387 · Repair maint. - computer                   |                |                  |                |                |                 |
| 6388 · Repair maint. - on-line computer           |                |                  |                |                |                 |
| 6389 · Repair maint. - other equipment            |                |                  |                |                |                 |
| 6394 · Travel and Mileage                         | 136            | 80               | 1,000          | 1,000          | 1,000           |
| 6395 - In House Training                          |                |                  |                |                |                 |
| 6396 · Meetings                                   |                | 25               | 300            | 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                       |                |                  |                |                |                 |
| <b>Total</b>                                      | <b>30,061</b>  | <b>12,525</b>    | <b>63,434</b>  | <b>66,958</b>  | <b>69,458</b>   |

| 01-xxxx-74-00 Grover Library                  |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5k        |                |                  |                |                |                 |
| 6221 · E-book Readers                         |                |                  |                |                |                 |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     |                |                  |                | 2,500          | 2,500           |
| 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       |                |                  |                |                |                 |
| <b>Total</b>                                  | -              | -                | 20,000         | 22,500         | 22,650          |

| 01-xxxx-50-51 Administration                  |                |                  |                  |                  |                  |
|-----------------------------------------------|----------------|------------------|------------------|------------------|------------------|
| Expense Account                               | Actual 2022    | YTD<br>6/30/2023 | Budget<br>2023   | Budget<br>2024   | Planned<br>2025  |
| 6136 - Workers' Compensation                  | 74,526         | 61,779           | 88,000           | 88,000           | 90,000           |
| 6205 - Bank Service Charges                   |                |                  |                  |                  |                  |
| 6220 - Minor Equipment/Furniture <\$5k        |                |                  |                  |                  |                  |
| 6236 - Janitorial supplies                    |                |                  |                  |                  |                  |
| 6249 - Operating supplies                     | 2,607          | 8,710            | 6,500            | 6,500            | 6,500            |
| 6250 - Bib Processing Supplies                |                |                  |                  |                  |                  |
| 6310 - Postage                                |                |                  | 50               | 50               | 50               |
| 6320 - Printing                               |                |                  |                  |                  |                  |
| 6340 - Memberships                            | 1,238          | 1,238            |                  |                  |                  |
| 6345 - Public Relations                       | 1,097          |                  |                  |                  |                  |
| 6362 - Electric                               | 31,731         | 7,830            | 45,000           | 45,000           | 46,000           |
| 6364 - Water and sewer                        | 10,667         | 2,742            | 15,000           | 15,000           | 16,000           |
| 6365 - Natural gas                            | 9,393          | 8,241            | 12,000           | 20,000           | 21,000           |
| 6367 - Phones                                 | 76             |                  |                  |                  |                  |
| 6369 - Disposal Services                      | 18,298         | 10,354           | 25,000           | 25,000           | 28,000           |
| 6378 - High Plains RLSS Courier               |                |                  |                  |                  |                  |
| 6379 - Professional Contracts                 | 43,501         | 23,815           | 40,800           | 44,400           | 45,000           |
| 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                        | 512,077        | 764,966          | 825,000          | 1,113,750        | 825,000          |
| 6410 - Books                                  |                |                  |                  |                  |                  |
| 6425 - Periodicals                            |                |                  |                  |                  |                  |
| 6480 - Software                               |                |                  |                  |                  |                  |
| 6495 - Other expense                          | 33             |                  |                  |                  |                  |
| 6510 - Insurance                              | 107,836        | 163,023          | 190,000          | 200,000          | 210,000          |
| 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                     |                |                  |                  |                  |                  |
| <b>Total</b>                                  | <b>813,080</b> | <b>1,052,698</b> | <b>1,247,350</b> | <b>1,557,700</b> | <b>1,287,550</b> |

| 01-xxxx-50-53 Community Relations and Marketing |                |                  |                |                |                 |
|-------------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                                 | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5k          | 1,313          | 3,669            | 1,500          | 5,000          | -               |
| 6221 · E-book Readers                           |                |                  |                |                |                 |
| 6236 · Janitorial supplies                      |                |                  |                |                |                 |
| 6249 · Operating supplies                       | 1,195          | 14,307           | 26,000         | 32,000         | 32,000          |
| 6250 · Bib Processing Supplies                  |                |                  |                |                |                 |
| 6310 · Postage                                  | 16             |                  | 100            | 100            | 100             |
| 6320 · Printing                                 | 12,218         | 6,799            | 23,000         | 23,000         | 23,000          |
| 6340 · Memberships                              | 5,676          | 3,793            | 7,880          | 11,965         | 16,965          |
| 6345 · Public Relations                         | 38,214         | 27,721           | 46,155         | 74,655         | 74,655          |
| 6358 · Programs                                 |                |                  |                |                |                 |
| 6362 · Electric                                 |                |                  |                |                |                 |
| 6364 · Water and sewer                          |                |                  |                |                |                 |
| 6365 · Natural gas                              |                |                  |                |                |                 |
| 6367 · Phones                                   |                |                  |                |                |                 |
| 6369 · Disposal Services                        |                |                  |                |                |                 |
| 6379 · Professional Contracts                   | 5,797          | 4,968            | 19,920         | 28,920         | 28,920          |
| 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          | 388              | 1,250          | 1,250          | 1,250           |
| 6396 · Meetings                                 | 642            | 725              | 800            | 1,250          | 1,250           |
| 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          | -              |                 |
| <b>Total</b>                                    | <b>67,133</b>  | <b>62,370</b>    | <b>131,605</b> | <b>178,140</b> | <b>178,140</b>  |
|                                                 |                |                  |                |                |                 |

## 01-xxxx-50-54 - Information Technology and Innovation

| Expense Account                               | Actual<br>2022   | YTD<br>6/30/2023 | Budget<br>2023   | Budget<br>2024   | Planned<br>2025  |
|-----------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| 6220 · Minor Equipment/Furniture <\$5k        | 2,509            |                  | 5,000            | 5,000            | 5,750            |
| 6240 · Supplies Resale - Flash Drives         |                  |                  |                  |                  |                  |
| 6249 · Operating supplies                     | 3,160            | 24,680           | 3,500            | 5,000            | 5,750            |
| 6250 · Bib Processing Supplies                |                  |                  |                  |                  |                  |
| 6310 · Postage                                |                  |                  | 100              | 100              | 115              |
| 6320 · Printing                               |                  |                  |                  |                  |                  |
| 6340 · Memberships                            |                  |                  | 830              | 10,830           | 12,455           |
| 6345 · Public Relations                       |                  |                  |                  |                  |                  |
| 6358 · Programs                               |                  |                  |                  |                  |                  |
| 6362 · Electric                               |                  |                  |                  |                  |                  |
| 6364 · Water and sewer                        |                  |                  |                  |                  |                  |
| 6365 · Natural gas                            |                  |                  |                  |                  |                  |
| 6367 · Phones                                 | 269,062          | 176,778          | 321,704          | 397,550          | 457,183          |
| 6369 · Disposal Services                      |                  |                  | 1,500            | 1,500            | 1,725            |
| 6379 · Professional Contracts                 | 35,172           | 21,170           | 57,865           | 52,075           | 59,886           |
| 6380 · Gasoline, Motor Oil, Lubricants        |                  |                  |                  |                  |                  |
| 6382 · Repair maint. - building               |                  |                  |                  |                  |                  |
| 6384 · Repair maint. - bookmobile             |                  |                  |                  |                  |                  |
| 6385 · Repair maint. - office equipment       | 160,151          | 90,741           | 172,800          | 216,000          | 248,400          |
| 6387 · Repair, maint., replacement / computer | 303,142          | 166,267          | 467,400          | 350,950          | 403,593          |
| 6388 · Repair maint. - on-line computer       | 137,773          | 247,305          | 209,854          | 327,266          | 376,356          |
| 6389 · Repair maint. - other equipment        | 18,796           | 830              | 51,500           | 132,500          | 152,375          |
| 6394 · Travel and Mileage                     | 2,191            | 686              | 3,900            | 21,500           | 24,725           |
| 6395 · In-House Training                      |                  |                  |                  |                  |                  |
| 6396 · Meetings                               |                  |                  | 150              | 250              | 288              |
| 6397 · Out-of-House Training & Conferences    |                  |                  |                  |                  |                  |
| 6480 · Software                               | 219,013          | 265,624          | 409,784          | 614,535          | 706,715          |
| 6495 · Other Expense                          |                  |                  |                  |                  |                  |
| 6510 · Insurance                              |                  |                  |                  |                  |                  |
| 6520 · Equipment Rentals                      |                  |                  |                  |                  |                  |
| 6952 · Equip/furniture-over \$5000            |                  |                  |                  |                  |                  |
| 6954 · New Computers & other technology       | 46,992           | (7,836)          | 355,000          | 255,000          | 63,250           |
| 6980 · Capital Improvements                   |                  |                  |                  |                  |                  |
| 6985 · Lease                                  |                  |                  |                  |                  |                  |
| <b>Total</b>                                  | <b>1,197,961</b> | <b>986,245</b>   | <b>2,060,887</b> | <b>2,390,056</b> | <b>2,518,566</b> |

| 01-xxxx-50-55 Human Resources                 |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5k        |                | 525              | 850            | 1,200          |                 |
| 6221 · E-book Readers                         |                |                  |                |                |                 |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     | 783            | 1,778            | 650            | 700            | 200             |
| 6250 · Bib Processing Supplies                |                |                  |                |                |                 |
| 6310 · Postage                                | 143            |                  | 50             | -              | 50              |
| 6320 · Printing                               |                |                  |                |                |                 |
| 6340 · Memberships                            | 7,838          | 1,314            | 7,914          | 8,014          | 8,014           |
| 6345 · Public Relations                       | 7,431          | 7,200            | 14,600         | 10,950         | 14,750          |
| 6358 · Programs                               |                |                  |                |                |                 |
| 6362 · Electric                               |                |                  |                |                |                 |
| 6364 · Water and sewer                        |                |                  |                |                |                 |
| 6365 · Natural gas                            |                |                  |                |                |                 |
| 6367 · Phones                                 |                |                  |                |                |                 |
| 6369 · Disposal Services                      |                |                  |                |                |                 |
| 6379 · Professional Contracts                 | 74,777         | 49,093           | 78,625         | 95,155         | 99,805          |
| 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          | 12,519           | 25,000         | 25,000         | 30,000          |
| 6394 · Travel and Mileage                     | 1,112          | 473              | 700            | 720            | -               |
| 6395 - In-House Training                      | (3,261)        | 15,516           | 36,400         | 39,600         | 39,600          |
| 6396 · Meetings                               |                | 390              |                | 100            | 100             |
| 6397 · Out-of-House Conference & Meetings     | 18,514         | 18,895           | 60,000         | 60,000         | 60,000          |
| 6480 · Software                               |                |                  |                |                |                 |
| 6495 · Other Expense                          |                |                  |                |                |                 |
| 6510 · Insurance                              |                |                  |                |                |                 |
| 6520 · Equipment Rentals                      |                |                  |                |                |                 |
| 6940 · Improvement to Buildings               |                |                  |                |                |                 |
| 6952 · Equip/furniture-over \$5000            |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>117,169</b> | <b>107,703</b>   | <b>224,789</b> | <b>241,439</b> | <b>252,519</b>  |

| 01-xxxx-50-56 Finance                         |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6205 -Bank Service Charges                    | 1,083          | 471              | 1,980          | 1,980          | 1,980           |
| 6220 · Minor Equipment/Furniture <\$5k        |                |                  |                |                |                 |
| 6221 · E-book Readers                         |                |                  |                |                |                 |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     | 13             | 414              | 750            | 750            | 750             |
| 6250 · Bib Processing Supplies                |                |                  |                |                |                 |
| 6310 · Postage                                |                |                  | 825            | 990            | 1,050           |
| 6320 · Printing                               |                |                  |                |                |                 |
| 6340 · Memberships                            | 991            | 411              | 1,000          | 1,200          | 1,200           |
| 6345 · Public Relations                       |                |                  |                |                |                 |
| 6358 · Programs                               |                |                  |                |                |                 |
| 6362 · Electric                               |                |                  |                |                |                 |
| 6364 · Water and sewer                        |                |                  |                |                |                 |
| 6365 · Natural gas                            |                |                  |                |                |                 |
| 6367 · Phones                                 |                |                  |                |                |                 |
| 6369 · Disposal Services                      |                |                  |                |                |                 |
| 6379 · Professional Contracts                 | 67,160         | 54,364           | 69,420         | 78,525         | 81,505          |
| 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                     | 104            | 33               | 375            | 393            | 414             |
| 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       |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>69,351</b>  | <b>55,693</b>    | <b>74,350</b>  | <b>83,838</b>  | <b>86,899</b>   |

| 01-xxxx-50-57 Foundation                      |                |                  |                |                |                 |
|-----------------------------------------------|----------------|------------------|----------------|----------------|-----------------|
| Expense Account                               | Actual<br>2022 | YTD<br>6/30/2023 | Budget<br>2023 | Budget<br>2024 | Planned<br>2025 |
| 6220 · Minor Equipment/Furniture <\$5k        |                | 769              |                |                |                 |
| 6221 · E-book Readers                         |                |                  |                |                |                 |
| 6236 · Janitorial supplies                    |                |                  |                |                |                 |
| 6249 · Operating supplies                     | 121            | 509              | 200            | 950            | 525             |
| 6250 · Bib Processing Supplies                |                |                  |                |                |                 |
| 6310 · Postage                                | 1,500          | 29               | 550            | 550            | 550             |
| 6320 · Printing                               |                | 178              | 1,000          | 1,000          | 1,000           |
| 6340 · Memberships                            | 321            | 255              | 1,200          | 1,675          | 1,675           |
| 6345 · Public Relations                       |                |                  | 500            | 1,000          | 1,000           |
| 6358 · Programs                               |                |                  |                |                |                 |
| 6362 · Electric                               |                |                  |                |                |                 |
| 6364 · Water and sewer                        |                |                  |                |                |                 |
| 6365 · Natural gas                            |                |                  |                |                |                 |
| 6367 · Phones                                 |                |                  |                |                |                 |
| 6369 · Disposal Services                      |                |                  |                |                |                 |
| 6379 · Professional Contracts                 |                | 269              |                |                |                 |
| 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                     |                | 37               | 900            | 900            | 900             |
| 6395 - In-House Training                      |                |                  |                |                |                 |
| 6396 · Meetings                               | 21             | 17               | 750            | 750            | 750             |
| 6397 · Out-of-House Training & Conferences    |                |                  |                |                |                 |
| 6480 · Software                               |                | 2,460            |                |                |                 |
| 6495 · Other Expense                          |                |                  | 2,150          | 4,248          | 4,248           |
| 6510 · Insurance                              |                |                  |                |                |                 |
| 6520 · Equipment Rentals                      |                |                  |                |                |                 |
| 6940 · Improvement to Buildings               |                |                  |                |                |                 |
| 6952 · Equip/furniture-over \$5000            |                |                  |                |                |                 |
| 6954 · New Computers & other technology       |                |                  |                |                |                 |
| <b>Total</b>                                  | <b>1,963</b>   | <b>4,523</b>     | <b>7,250</b>   | <b>11,073</b>  | <b>10,648</b>   |

| 01-xxxx-50-58 Facilities Services             |                  |                  |                   |                   |                  |
|-----------------------------------------------|------------------|------------------|-------------------|-------------------|------------------|
| Expense Account                               | Actual 2022      | YTD<br>6/30/2023 | Budget<br>2023    | Budget<br>2024    | Planned<br>2025  |
| 6220 · Minor Equipment/Furniture <\$5k        | 347              |                  | 2,000             | 5,000             | 5,000            |
| 6221 · E-book Readers                         |                  |                  |                   |                   |                  |
| 6236 · Janitorial supplies                    | 41,495           | 46,604           | 64,000            | 130,000           | 130,000          |
| 6249 · Operating supplies                     | 799              | 1,541            |                   |                   |                  |
| 6250 · Bib Processing Supplies                |                  |                  |                   |                   |                  |
| 6310 · Postage                                |                  | 177              |                   |                   |                  |
| 6320 · Printing                               |                  |                  |                   |                   |                  |
| 6340 · Memberships                            |                  |                  | 2,400             | 3,000             | 3,000            |
| 6345 · Public Relations                       |                  |                  |                   |                   |                  |
| 6358 · Programs                               |                  |                  |                   |                   |                  |
| 6362 · Electric                               |                  |                  |                   |                   |                  |
| 6364 · Water and sewer                        |                  |                  |                   |                   |                  |
| 6365 · Natural gas                            |                  |                  |                   |                   |                  |
| 6367 · Phones                                 |                  |                  |                   |                   |                  |
| 6369 · Disposal Services                      |                  |                  |                   |                   |                  |
| 6379 · Professional Contracts                 | 539,803          | 364,080          | 553,800           | 932,000           | 932,000          |
| 6380 · Gasoline, Motor Oil, Lubricants        | 2,536            | 1,735            | 8,000             | 6,000             | 6,000            |
| 6382 · Repair maint. - building               | 382,989          | 228,131          | 465,000           | 500,000           | 500,000          |
| 6383 · Repair maint. - grounds                |                  | 200              |                   |                   |                  |
| 6384 · Repair maint. - vehicles               | 4,456            | 271              | 5,000             | 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        |                  |                  | 10,000            |                   |                  |
| 6394 · Travel and Mileage                     | 2,602            | 2,191            | 10,000            | 10,000            | 10,000           |
| 6396 · Meetings                               |                  |                  |                   |                   |                  |
| 6397 · Out-of-House Training & Conferences    |                  |                  |                   |                   |                  |
| 6480 · Software                               |                  |                  |                   |                   |                  |
| 6495 · Other Expense                          |                  |                  |                   |                   |                  |
| 6510 · Insurance                              |                  |                  |                   |                   |                  |
| 6520 · Equipment Rentals                      |                  |                  | 1,000             | 2,000             | 2,000            |
| 6940 · Improvement to Buildings               |                  |                  |                   |                   |                  |
| 6952 · Equip/furniture-over \$5000            |                  |                  |                   | 70,000            | 70,000           |
| 6954 · New Computers & other technology       |                  |                  |                   |                   |                  |
| 6980 · Capital Improvements                   | 3,989,528        | 5,742,383        | 15,777,812        | 16,189,510        | 984,000          |
| <b>Total</b>                                  | <b>4,964,555</b> | <b>6,387,313</b> | <b>16,899,012</b> | <b>17,852,510</b> | <b>2,647,000</b> |

## 01-xxxx-50-59 Collection Resources

| Expense Account                               | Actual<br>2022   | YTD<br>6/30/2023 | Budget<br>2023   | Budget<br>2024   | Planned<br>2025  |
|-----------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| 6220 · Minor Equipment/Furniture <\$5k        | 594              | 989              | 3,300            | 3,300            | 3,500            |
| 6221 · E-book Readers                         |                  |                  |                  |                  |                  |
| 6236 · Janitorial supplies                    |                  |                  |                  |                  |                  |
| 6249 · Operating supplies                     | 4,002            | (284)            | 9,650            | 9,650            | 10,150           |
| 6250 · Bib Processing Supplies                | 117,500          | 56,088           | 236,769          | 238,769          | 238,769          |
| 6310 · Postage                                | 20,239           | 14,573           | 34,100           | 34,250           | 34,250           |
| 6320 · Printing                               |                  |                  |                  |                  |                  |
| 6340 · Memberships                            | 50               | 5,977            | 450              | 400              | 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          | 157,036          | 442,100          | 428,200          | 430,900          |
| 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              | 894              | 2,850            | 2,580            | 3,380            |
| 6396 · Meetings                               |                  |                  | 100              | 100              | 100              |
| 6397 · Out-of-House Training & Conferences    |                  |                  |                  |                  |                  |
| 6410 - Books                                  | 550,420          | 243,843          | 547,000          | 552,000          | 552,000          |
| 6425 - Newspapers & Periodicals               | 33,722           | 20,420           | 55,300           | 55,500           | 55,500           |
| 6430 - Ebooks                                 | 111,485          | 57,836           | 140,000          | 155,000          | 160,000          |
| 6460 - Compact Discs                          | 34,108           | 15,639           | 38,800           | 42,500           | 42,500           |
| 6480 · Software                               |                  |                  |                  |                  |                  |
| 6490 - DVD/BluRay                             | 62,228           | 20,282           | 145,000          | 115,000          | 115,000          |
| 6495 · Other Expense                          |                  |                  |                  |                  |                  |
| 6496 - Electronic resources                   | 416,642          | 270,206          | 490,000          | 574,000          | 574,000          |
| 6500 · Platform Fees                          | 1,125            | 11,737           | 15,900           | 15,900           | 15,900           |
| 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           | 46,796           | 315,500          | 35,000           | 480,000          |
| <b>Total</b>                                  | <b>1,763,305</b> | <b>922,032</b>   | <b>2,476,819</b> | <b>2,262,149</b> | <b>2,716,399</b> |

# **2024 Budget String Coding**

## **Budget String Coding - Alpha Sort**

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

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

### **Definitions:**

- **Fund:** A fiscal and accounting entity with a set of accounts recording revenues and expenditures of the entity.
- **Expenses:** Charges incurred for operation, maintenance, supplies, equipment, etc to benefit the current fiscal period.
- **Location:** Various branch location or member library designations associated with a two-digit code.
- **Department:** A two-digit code associated with District Support Services departments.
- **Project:** A four-digit code associated with special expenditure categories.

### **Coding Examples**

**Example One:** 01-6220-50-51

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

**Example Two:** 01-6249-10-00

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

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

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

1001=Centennial Park Programs

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

## Schedule of Budget Codes

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

### Location Codes

|    |                                     |
|----|-------------------------------------|
| 10 | Centennial Park                     |
| 15 | Farr                                |
| 20 | Carbon Valley                       |
| 30 | Lincoln Park                        |
| 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 I pads.

**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.

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

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

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

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

**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.

**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.

**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.

## Budget String Coding - Numeric Sort

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

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

### Definitions:

- **Fund:** A fiscal and accounting entity with a set of accounts recording revenues and expenditures of the entity.
- **Expenses:** Charges incurred for operation, maintenance, supplies, equipment, etc to benefit the current fiscal period.
- **Location:** Various branch location or member library designations associated with a two-digit code.
- **Department:** A two-digit code associated with District Support Services departments.
- **Project:** A four-digit code associated with special expenditure categories.

### Coding Examples

**Example One:** 01-6220-50-51

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

**Example Two:** 01-6249-10-00

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

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

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

1010=Centennial Park Programs

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

## Schedule of Budget Codes

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

### Location Codes

|    |                                     |
|----|-------------------------------------|
| 10 | Centennial Park                     |
| 15 | Farr                                |
| 20 | Carbon Valley                       |
| 30 | Lincoln Park                        |
| 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                       |

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## **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.

**2024**

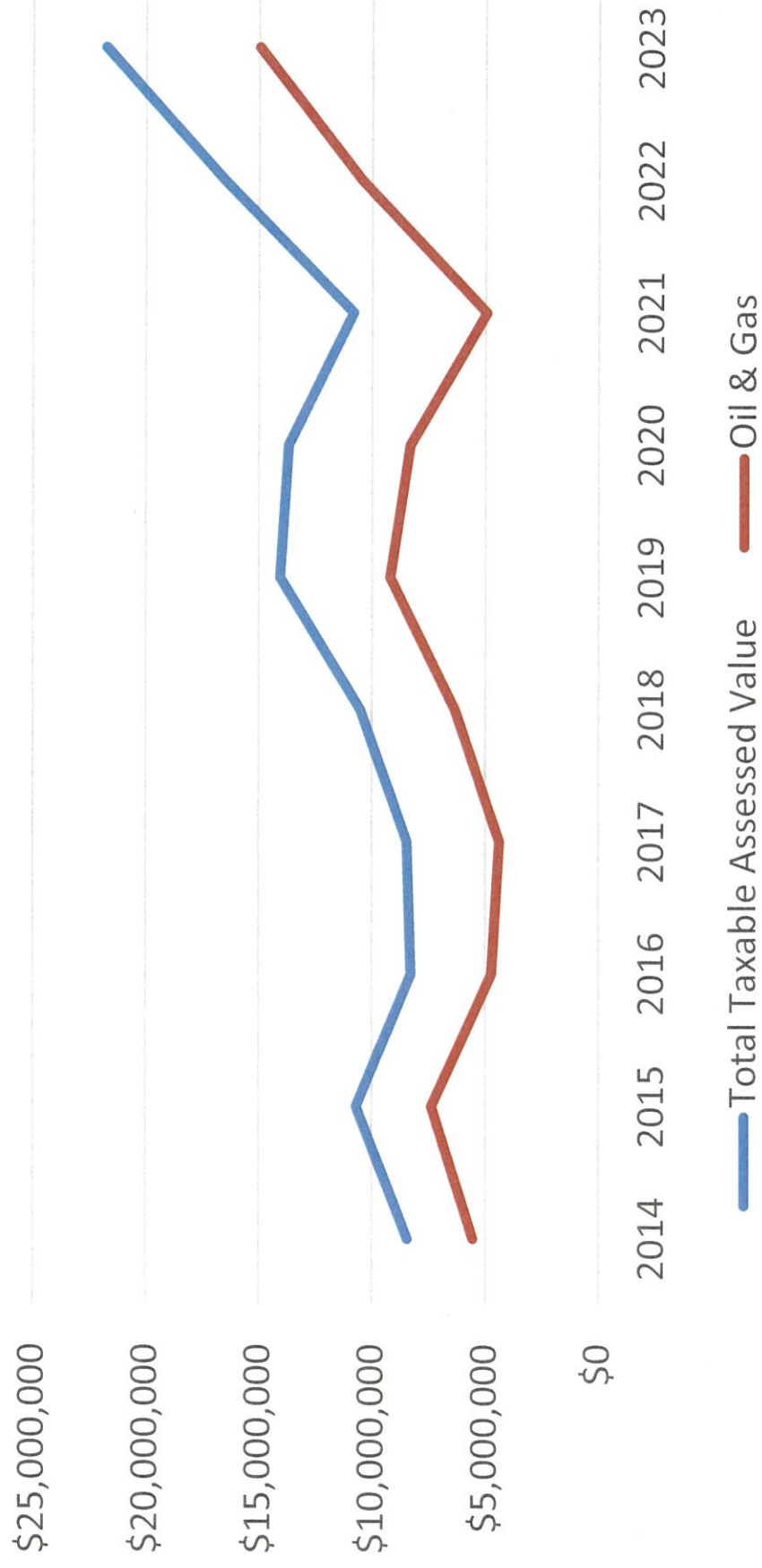
**Statistical /  
Supplemental  
Section**

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

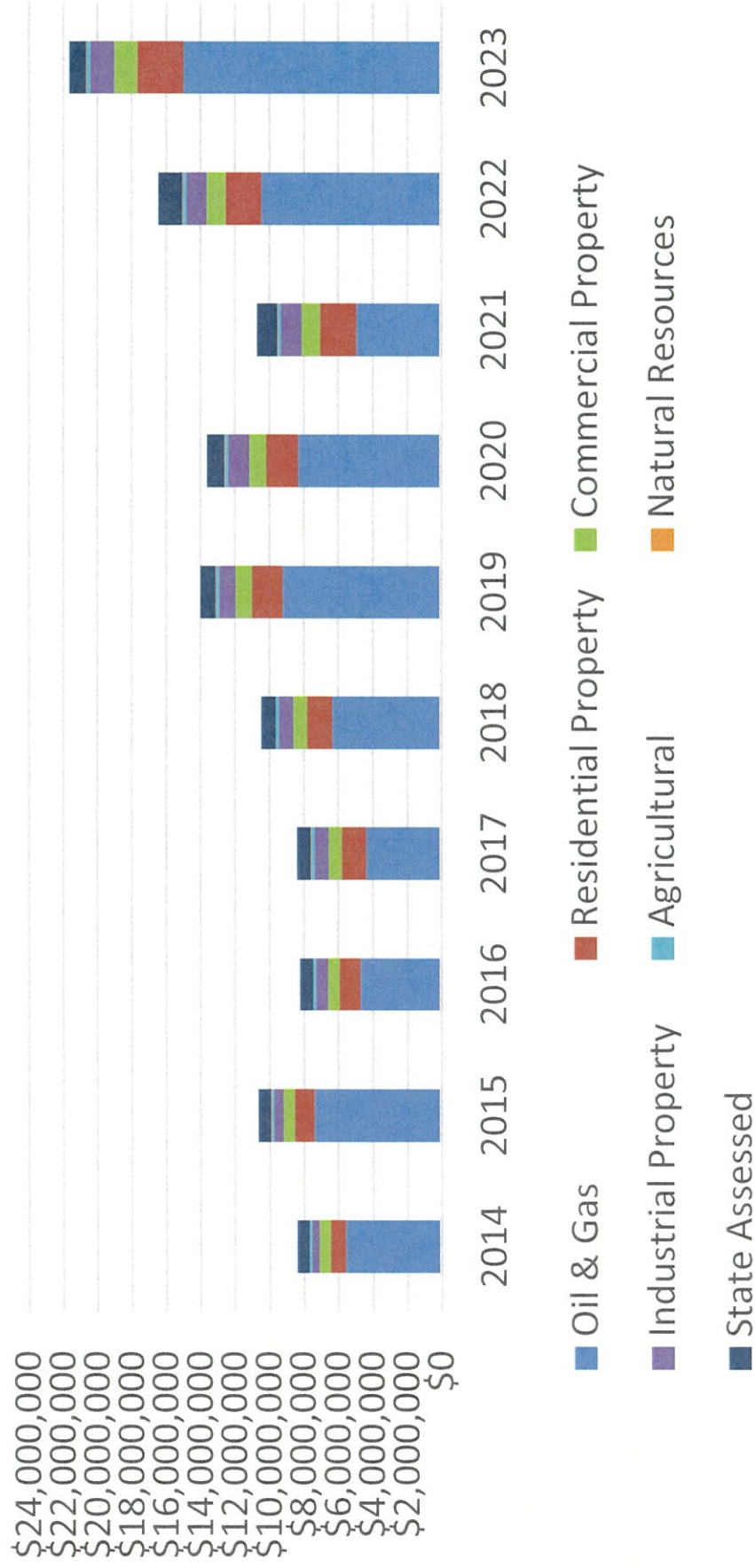
| Levy Year | Vacant Land | Residential Property | Commercial Property | Industrial Property | Agricultural Resources | Natural Resources | Oil & Gas  | State Assessed | Total Taxable Assessed Value |            | Estimated Actual Taxable Value | Total Direct Tax Rate | Assessed Value as a % of Actual Value |
|-----------|-------------|----------------------|---------------------|---------------------|------------------------|-------------------|------------|----------------|------------------------------|------------|--------------------------------|-----------------------|---------------------------------------|
|           |             |                      |                     |                     |                        |                   |            |                | Value                        | Value      |                                |                       |                                       |
| 2014      | 46,605      | 915,284              | 620,508             | 430,782             | 138,769                | 14,625            | 5,544,193  | 710,011        | 8,420,777                    | 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                   | 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                    | 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                    | 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                   | 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                   | 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                   | 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                   | 10,793,346 | 50,333,570                     | 3.177                 | 21.444%                               |
| 2022      | 74,516      | 2,101,828            | 1,104,430           | 1,169,469           | 190,161                | 30,236            | 10,426,829 | 1,409,193      | 16,506,662                   | 16,506,662 | 58,634,935                     | 3.177                 | 28.152%                               |
| 2023      | 112,501     | 2,687,320            | 1,392,011           | 1,357,074           | 221,831                | 40,876            | 14,958,899 | 961,477        | 21,731,989                   | 21,731,989 | 75,277,893                     | 3.177                 | 28.869%                               |

Source: Weld County Assessor's office

## Assessed Value History



# Assessed Value by Property Category



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

| Levy<br>Year | Collect<br>Year | Total Tax Levy<br>for<br>Fiscal Year <sup>1</sup> | Collected within the Fiscal Year of<br>the Levy |                 | Collections<br>in<br>Subsequent<br>Years <sup>3</sup> | Total Collections to Date |                 |
|--------------|-----------------|---------------------------------------------------|-------------------------------------------------|-----------------|-------------------------------------------------------|---------------------------|-----------------|
|              |                 |                                                   | Tax Amount <sup>2</sup>                         | Percent of Levy |                                                       | Tax Amount                | Percent of Levy |
| 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                                            | 26,870                                          | 99.8%           |                                                       | 26,870                    | 99.8%           |
| 2017         | 2018            | 27,390                                            | 27,352                                          | 99.9%           |                                                       | 27,352                    | 99.9%           |
| 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                                            | 42,893                                          | 99.5%           |                                                       | 42,893                    | 99.5%           |
| 2021         | 2022            | 34,032                                            | 33,999                                          | 99.9%           |                                                       | 33,999                    | 99.9%           |
| 2022         | 2023            | 51,878                                            | 51,233                                          | 98.8%           |                                                       | 51,233                    | 98.8%           |

Source:

<sup>1</sup> Final Budget

<sup>2</sup> YTD Treasurer's Tax Distribution

<sup>3</sup> Not available for years not shown

**High Plains Library District**  
**Principal Taxpayers**  
**December 31, 2022**

|                                           | 2022                          |             |                                                   | 2013                          |             |                                                   |
|-------------------------------------------|-------------------------------|-------------|---------------------------------------------------|-------------------------------|-------------|---------------------------------------------------|
|                                           | <b>Taxable Assessed Value</b> | <b>Rank</b> | <b>Percentage of Total Taxable Assessed Value</b> | <b>Taxable Assessed Value</b> | <b>Rank</b> | <b>Percentage of Total Taxable Assessed Value</b> |
| Kerr-Mcgee Oil & Gas Onshore LP           | 2,208,720,490                 | 1           | 13.38%                                            | 1,084,062,305                 | 2           | 15.23%                                            |
| Noble Energy Inc.                         | 1,854,003,750                 | 2           | 11.23%                                            | 1,513,934,823                 | 1           | 21.27%                                            |
| PDC Energy Inc.                           | 1,714,215,980                 | 3           | 10.39%                                            |                               |             |                                                   |
| Extraction Oil & Gas LLC                  | 862,372,750                   | 4           | 5.22%                                             |                               |             |                                                   |
| Crestone Peak Resources LLC               | 544,048,110                   | 5           | 3.30%                                             |                               |             |                                                   |
| Kerr Mcgee Gathering LLC                  | 485,059,270                   | 6           | 2.94%                                             | 105,314,600                   | 8           | 1.48%                                             |
| Civitas Resources Inc.                    | 457,157,790                   | 7           | 2.77%                                             |                               |             |                                                   |
| Bayswater Exploration and Production LLC  | 391,227,000                   | 8           | 2.37%                                             |                               |             |                                                   |
| Great Western Operating Company LLC       | 327,398,810                   | 9           | 1.98%                                             |                               |             |                                                   |
| Highpoint Operating Corporation           | 308,095,310                   | 10          | 1.87%                                             |                               |             |                                                   |
| Public Service Company of Colorado (Xcel) |                               |             |                                                   | 224,394,470                   | 4           | 3.15%                                             |
| Bonanza Creek Energy Inc.                 |                               |             |                                                   | 121,795,457                   | 7           | 1.71%                                             |
| Petroleum Development Corp.               |                               |             |                                                   | 250,057,041                   | 3           | 3.51%                                             |
| Encana Oil & Gas (USA) Inc.               |                               |             |                                                   | 203,065,528                   | 5           | 2.85%                                             |
| DCP Midstream LP                          |                               |             |                                                   | 144,537,060                   | 6           | 2.03%                                             |
| EOG Resources Inc.                        |                               |             |                                                   | 84,574,810                    | 9           | 1.19%                                             |
| Vestas Blades America Inc.                |                               |             |                                                   | 51,144,390                    | 10          | 0.72%                                             |
|                                           | <u>\$ 9,152,299,260</u>       |             | <u>55.45%</u>                                     | <u>\$3,782,880,484</u>        |             | <u>53.14%</u>                                     |
| Total Gross Taxable Assessed Valuation    | \$ 16,505,661,900             |             |                                                   |                               |             |                                                   |

Source: Weld County Assessor

**High Plains Library District  
Principal Employers - Weld County  
December 31, 2022**

|                                                 | 2022      |      |                                                |  | 2013      |      |                                                |  |
|-------------------------------------------------|-----------|------|------------------------------------------------|--|-----------|------|------------------------------------------------|--|
|                                                 | Employees | Rank | Percentage<br>of Total<br>County<br>Employment |  | Employees | Rank | Percentage<br>of Total<br>County<br>Employment |  |
| JBS Swift Beef Company                          | 6,000     | 1    | 3.56%                                          |  | 4,619     | 1    | 2.79%                                          |  |
| Banner Health: Northern Colorado Medical Center | 3,560     | 2    | 2.11%                                          |  | 3,000     | 2    | 1.81%                                          |  |
| Vestas                                          | 2,710     | 3    | 1.61%                                          |  | 872       | 8    | 0.53%                                          |  |
| Greeley Evans School District 6                 | 2,258     | 4    | 1.34%                                          |  | 2,400     | 4    | 1.45%                                          |  |
| Weld County Government                          | 1,823     | 5    | 1.08%                                          |  | 1,413     | 6    | 0.85%                                          |  |
| University of Northern Colorado                 | 1,488     | 6    | 0.88%                                          |  |           |      |                                                |  |
| City of Greeley                                 | 1,145     | 7    | 0.68%                                          |  | 812       | 9    | 0.49%                                          |  |
| UC Health                                       | 1,060     | 8    | 0.63%                                          |  |           |      |                                                |  |
| State Farm Insurance                            | 950       | 9    | 0.56%                                          |  | 1,828     | 5    | 1.10%                                          |  |
| Aims Community College                          | 934       | 10   | 0.55%                                          |  | 872       | 7    | 0.53%                                          |  |
| State of Colorado (includes UNC)                |           |      |                                                |  | 3,811     | 3    | 2.30%                                          |  |
| Haliburton Energy Services, Inc.                |           |      |                                                |  | 800       | 10   | 0.48%                                          |  |
| Total Principal Employers                       | 21,928    |      | 13.00%                                         |  | 20,427    |      | 12.33%                                         |  |
| Other Employers                                 | 146,788   |      | 87.00%                                         |  | 145,233   |      | 87.67%                                         |  |
| Total County Employment                         | 168,716   |      | 100.00%                                        |  | 165,660   |      | 100.00%                                        |  |

Source: Weld County Annual Comprehensive Financial Report and Upstate Colorado

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

| Year | High Plains                           |                           | Total                            |                      | Unemployment<br>Rate |
|------|---------------------------------------|---------------------------|----------------------------------|----------------------|----------------------|
|      | Library District<br>Patron Population | Weld County<br>Population | Personal Income<br>(\$ billions) | Per Capita<br>Income |                      |
| 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                   | 10.74                            | 27,047               | 3.80%                |
| 2016 | 259,688                               | 284,876                   | 10.60                            | 42,787               | 3.80%                |
| 2017 | 268,307                               | 294,397                   | 11.20                            | 42,701               | 3.40%                |
| 2018 | 270,901                               | 304,435                   | 12.50                            | 44,080               | 2.70%                |
| 2019 | 290,103                               | 323,637                   | 14.70                            | 46,172               | 3.00%                |
| 2020 | 298,361                               | 331,895                   | 15.30                            | 50,198               | 7.20%                |
| 2021 | 302,022                               | 340,018                   | 12.70                            | 52,054               | 5.70%                |
| 2022 | 300,565                               | 345,152                   | 21.00                            | 56,553               | 3.00%                |

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  
Revenue and expenditure projection through 2032  
General Fund

|                                        | 2020                 | 2021                 | 2022                 | 2023                 | 2024                 | 2025                 | 2026                 | 2027                 | 2028                 | 2029                 | 2030                 | 2031                 | 2032                 | 2033                 |
|----------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenues</b>                        |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Property tax percentages               | 1.33                 | 1.00                 | 0.77                 | 1.52                 | 1.33                 | 0.80                 | 1.02                 | 0.80                 | 1.01                 | 1.01                 | 1.01                 | 1.01                 | 1.01                 | 1.02                 |
| All other revenue (except investments) |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Earnings on investments                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| <b>TAXES</b>                           |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Property taxes - Weld Co. (1)          | \$ 43,792,991        | \$ 43,722,243        | \$ 33,028,426        | \$ 51,233,133        | \$ 68,032,591        | \$ 54,102,514        | \$ 55,184,564        | \$ 44,147,651        | \$ 44,589,128        | \$ 45,035,019        | \$ 45,485,369        | \$ 45,940,223        | \$ 46,399,625        | \$ 47,327,618        |
| Property taxes - Boulder Co.           | 561,948              | 579,368              | 669,340              | 645,679              | 907,398              | 721,603              | 736,035              | 588,828              | 594,716              | 600,663              | 606,670              | 612,737              | 618,864              | 631,241              |
| - Specific Ownership taxes             | 2,171,372            | 2,211,114            | 2,071,809            | 1,200,000            | 1,440,000            | 1,530,000            | 1,515,000            | 1,545,452            | 1,560,906            | 1,576,515            | 1,592,280            | 1,608,203            | 1,624,285            | 1,624,285            |
| <b>TOTAL TAXES</b>                     | <b>46,530,311</b>    | <b>46,512,725</b>    | <b>36,367,575</b>    | <b>53,078,812</b>    | <b>70,379,989</b>    | <b>56,324,117</b>    | <b>57,435,599</b>    | <b>46,268,629</b>    | <b>46,729,296</b>    | <b>47,196,589</b>    | <b>47,688,555</b>    | <b>48,145,240</b>    | <b>48,626,693</b>    | <b>49,583,144</b>    |
| <b>OTHER REVENUE</b>                   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Charges for services (Copier usage)    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Fines, & fees                          | 23,859               | 26,280               | 29,177               | 25,000               | 25,000               | 55,550               | 55,550               | 56,106               | 56,667               | 57,233               | 57,806               | 58,384               | 58,967               | 59,557               |
| Earnings on investments                | 588,213              | 34,119               | 1,145,248            | 80,000               | 100,000              | 100,000              | 60,000               | 36,000               | 21,600               | 12,960               | 7,776                | 4,666                | 2,799                | 1,680                |
| Grants                                 | 72,519               | 64,784               | 457,525              | 84,351               | 77,801               | 75,000               | 75,750               | 76,508               | 77,273               | 78,045               | 78,826               | 79,614               | 80,410               | 81,214               |
| Contributions - in kind                | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Miscellaneous                          | 233,932              | 208,127              | 47,673               | 8,000                | 8,000                | 10,000               | 10,100               | 10,201               | 10,303               | 10,405               | 10,510               | 10,615               | 10,721               | 10,829               |
| <b>TOTAL OTHER REVENUE</b>             | <b>918,523</b>       | <b>333,310</b>       | <b>1,679,623</b>     | <b>197,351</b>       | <b>210,801</b>       | <b>240,000</b>       | <b>201,400</b>       | <b>178,814</b>       | <b>165,842</b>       | <b>158,645</b>       | <b>154,917</b>       | <b>153,278</b>       | <b>152,898</b>       | <b>153,280</b>       |
| <b>TOTAL REVENUE</b>                   | <b>\$ 47,448,834</b> | <b>\$ 46,846,035</b> | <b>\$ 38,047,198</b> | <b>\$ 53,276,163</b> | <b>\$ 70,590,790</b> | <b>\$ 56,564,117</b> | <b>\$ 57,636,999</b> | <b>\$ 46,445,443</b> | <b>\$ 46,895,138</b> | <b>\$ 47,355,233</b> | <b>\$ 47,823,472</b> | <b>\$ 48,298,519</b> | <b>\$ 48,779,591</b> | <b>\$ 49,736,424</b> |

|                                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Expenditures</b>                  |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Salaries                             | 31.8%                | 31.9%                | 32.7%                | 37.8%                | 38.7%                | 37.7%                | 38.0%                | 38.4%                | 38.8%                | 39.1%                | 39.5%                | 39.9%                | 40.3%                | 40.7%                |
| Benefits                             |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Administrative services              | \$ 8,101,739         | \$ 8,233,202         | \$ 8,772,256         | \$ 11,516,106        | \$ 12,722,673        | \$ 13,358,807        | \$ 13,893,159        | \$ 14,448,886        | \$ 15,026,841        | \$ 15,627,915        | \$ 16,253,031        | \$ 16,903,153        | \$ 17,579,279        | \$ 18,282,450        |
| Library materials                    | 2,576,750            | 2,624,724            | 2,866,324            | 4,348,961            | 4,922,617            | 5,032,761            | 5,284,399            | 5,548,619            | 5,826,050            | 6,117,352            | 6,423,220            | 6,744,381            | 7,081,600            | 7,435,680            |
| Facilities/operations                | 2,705,907            | 3,566,497            | 3,600,349            | 4,375,666            | 5,510,500            | 5,653,116            | 5,822,709            | 5,997,391            | 6,177,312            | 6,362,632            | 6,553,511            | 6,750,116            | 6,952,620            | 7,161,198            |
| Tax Dist - Member Libraries          | 1,358,192            | 844,540              | 1,403,241            | 1,432,000            | 1,509,900            | 1,509,900            | 1,540,098            | 1,570,900            | 1,602,318            | 1,634,364            | 1,667,052            | 1,700,393            | 1,734,400            | 1,769,088            |
| Capital outlay                       | 1,341,737            | 1,217,006            | 2,018,257            | 1,922,040            | 2,238,125            | 2,152,258            | 2,238,348            | 2,327,862            | 2,420,998            | 2,517,837            | 2,618,551            | 2,723,293            | 2,832,225            | 2,945,514            |
| Operating Expenditures               | 16,084,325           | 16,465,969           | 18,660,427           | 23,594,773           | 26,903,915           | 27,706,942           | 28,778,714           | 29,893,678           | 31,053,519           | 32,260,101           | 33,515,365           | 34,821,335           | 36,180,124           | 37,533,930           |
| Tax Dist - Member Libraries          | 9,794,221            | 10,255,775           | 7,459,980            | 11,551,448           | 14,536,465           | 13,082,819           | 13,344,475           | 10,675,580           | 10,889,092           | 11,106,874           | 11,329,011           | 11,555,591           | 11,786,703           | 12,022,437           |
| Capital outlay                       | 9,814,350            | 4,138,399            | 24,325,762           | 16,453,312           | 16,549,510           | 1,597,250            | 2,302,000            | 18,954,000           | 841,898              | 2,500,000            | 2,000,000            | 1,500,000            | 1,200,000            | 1,200,000            |
| Debt service (transfers out)         | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Capital projects (transfers out)     | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 35,692,896</b> | <b>\$ 30,880,143</b> | <b>\$ 50,446,169</b> | <b>\$ 51,999,533</b> | <b>\$ 57,989,790</b> | <b>\$ 42,386,911</b> | <b>\$ 44,425,190</b> | <b>\$ 59,523,258</b> | <b>\$ 42,784,509</b> | <b>\$ 45,866,975</b> | <b>\$ 46,844,376</b> | <b>\$ 47,876,927</b> | <b>\$ 49,166,827</b> | <b>\$ 50,816,368</b> |
| Excess of Revenues over Expenditures | 11,755,938           | 15,965,892           | (12,398,971)         | 1,676,630            | 12,601,000           | 14,177,206           | 13,211,810           | (13,077,814)         | 4,110,629            | 1,488,259            | 979,096              | 421,592              | (387,236)            | (1,079,944)          |
| Fund Balance beginning               | 49,289,432           | 61,045,370           | 77,011,262           | 64,612,291           | 66,288,921           | 78,889,921           | 93,067,127           | 106,278,937          | 93,201,122           | 97,311,751           | 98,800,010           | 99,779,106           | 100,200,698          | 99,813,462           |
| Fund Balance ending                  | 61,045,370           | 77,011,262           | 64,612,291           | 66,288,921           | 78,889,921           | 93,067,127           | 106,278,937          | 93,201,122           | 97,311,751           | 98,800,010           | 99,779,106           | 100,200,698          | 99,813,462           | 98,733,518           |

**Assumptions:**  
No mill levy increase for HPLD.  
No additional debt after COPs were paid off in December 2019.  
Initiation of approximately 7% to 8 % in early 2022 and slowly decreasing during later 2022. Initiation of about 5% in 2023 and then decreasing to 4% in 2024 and following.

**Property Tax Assessment Rate Changes pursuant to SB22-238**

June 27, 2022

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



**Backfill for Property Tax Years 2024 – 2032:**

- No backfill for local government's whose 'real property' assessed value has increased by more than 20% from 2022 assessed valuation numbers (referred to as '20% trigger').
- The total amount available for backfill for non-school local governments is equal to 20% of the available dollars in the HH fund.
- Fire, EMS and Health Districts are first in line for backfill. Assuming there is sufficient funding, these entities will be made whole first and all other local governments will receive a portion of whatever remains.
- Fire, EMS and Health Districts who exceed the 20% trigger will receive 50% of their lost revenue.
- Only local governments in counties with less than 300,000 in population can become re-eligible for backfill in future years after hitting the 20% trigger.

**Backfill for Property Tax Year 2023 - 2032 (3 tiers – initially established in SB22-238).**

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

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

Police, 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 90% of their lost revenue. Those with an assessed valuation of less than 10% will be made whole for 100% of their lost revenue.

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.

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.

**Backfill for Homestead Exemption:**

- \$140,000 (rather than \$100,000) in actual value reduction for those qualifying for the senior homestead exemption. (This amount includes the \$40k listed above.)
- Allow exemption to be portable
- Both of the above provisions take effect beginning January 1, 2025

**Anticipatory Taxation:**

- Revenue growth tagged to inflation UNLESS governing body votes to override the cap.
- Does not apply to schools and other voter-approved mill levies.

**Anticipatory Revenue Debracing Provision:**

- Seek voter approval in 2023 to allow state revenues to grow by inflation + population + 1% for 10 years.
- 80% of revenue will be used to backfill schools. The remaining 20% will be used to partially backfill local governments.
- Partial debracing may continue beyond 10 years if legislature maintains or lowers assessment rates further.

# **2024 Glossary**

## **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).

**Balanced Budget** – A budget where budgeted expenditures do not exceed budgeted revenues plus beginning fund balance.

**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.

**Depreciation** – An accounting method of allocating the cost of a tangible asset over its estimated useful life to account for declines in value over time.

**Disbursement** – The expenditure of monies from an account.

**Eisenhower Matrix** – A productivity, prioritization, and time-management framework designed to help prioritize tasks or agenda items by first categorizing them by urgency and importance.

**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.

**General Fund** – the primary fund used by a government entity that constitutes the core operational and administrative tasks of the governmental entity.

**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.

**Governmental Funds** – used to account for activities primarily supported by taxes, grants, and similar revenue sources. There are five types : General Fund, special revenue funds, capital project funds, debt service funds, and permanent funds.

**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.

**HPLD finance committee** – the HPLD finance committee consists of the Secretary/Treasurer of the BOT, one other trustee, the Executive Director, and Finance Manager.

**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.

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

**Major Fund** - funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds

**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 appropriate for expenditure or that are legally segregated for a specific future use.

**Revenue** – Sources of income financing the operations of government.

**Skills pipeline** – skills based programming and workforce development programming designed to encourage and enhance learning and personal growth.

**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.

**West Texas Intermediate (WTI)** – a benchmark used by oil markets, representing oil produced in the United States of America.

## **ACRONYMS**

|         |                                                   |
|---------|---------------------------------------------------|
| ADA     | Americans with Disabilities Act                   |
| ALA     | American Library Association                      |
| ALTA    | American Library Trustee Association              |
| BOT     | Board of Trustees                                 |
| 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                      |
| HPLDF&F | High Plains Library District Friends & Foundation |
| 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 Plains Library Association               |
| 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                      |
| SPP   | Strategic Planning Process                        |
| SRA   | Summer Reading Adventure                          |
| STEM  | Science, Technology, Engineering, and Math        |
| TABOR | Colorado Taxpayers Bill of Rights                 |
| WTI   | West Texas Intermediate                           |