

2024 Budget



Wonder Play Bibliotecas Experience • Imagine Laugh Build Maktabaduhu Create Make Read
Socialize Dream Connect Experience Games



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

Budget 2024

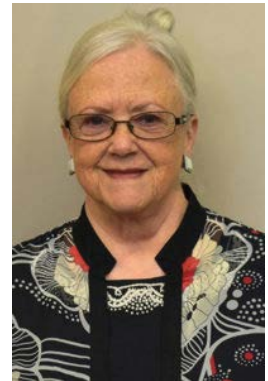
Board of Trustees



Kenneth Poncelow
Chairman



Mary Heberlee
Vice Chairman



Mary Roberts
Secretary/Treasurer



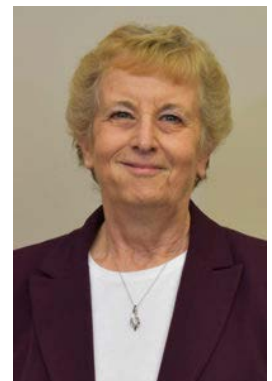
Jana Caldwell



Teresa Curtis



Gerri Holton



Joyce Smock



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

District Support Team

Dr. Matthew Hortt, Executive Director

Bob Arellano, Facilities Manager

Marjorie Elwood, Associate Director of Public Services

Eric Ewing, Associate Director of Human Resources

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

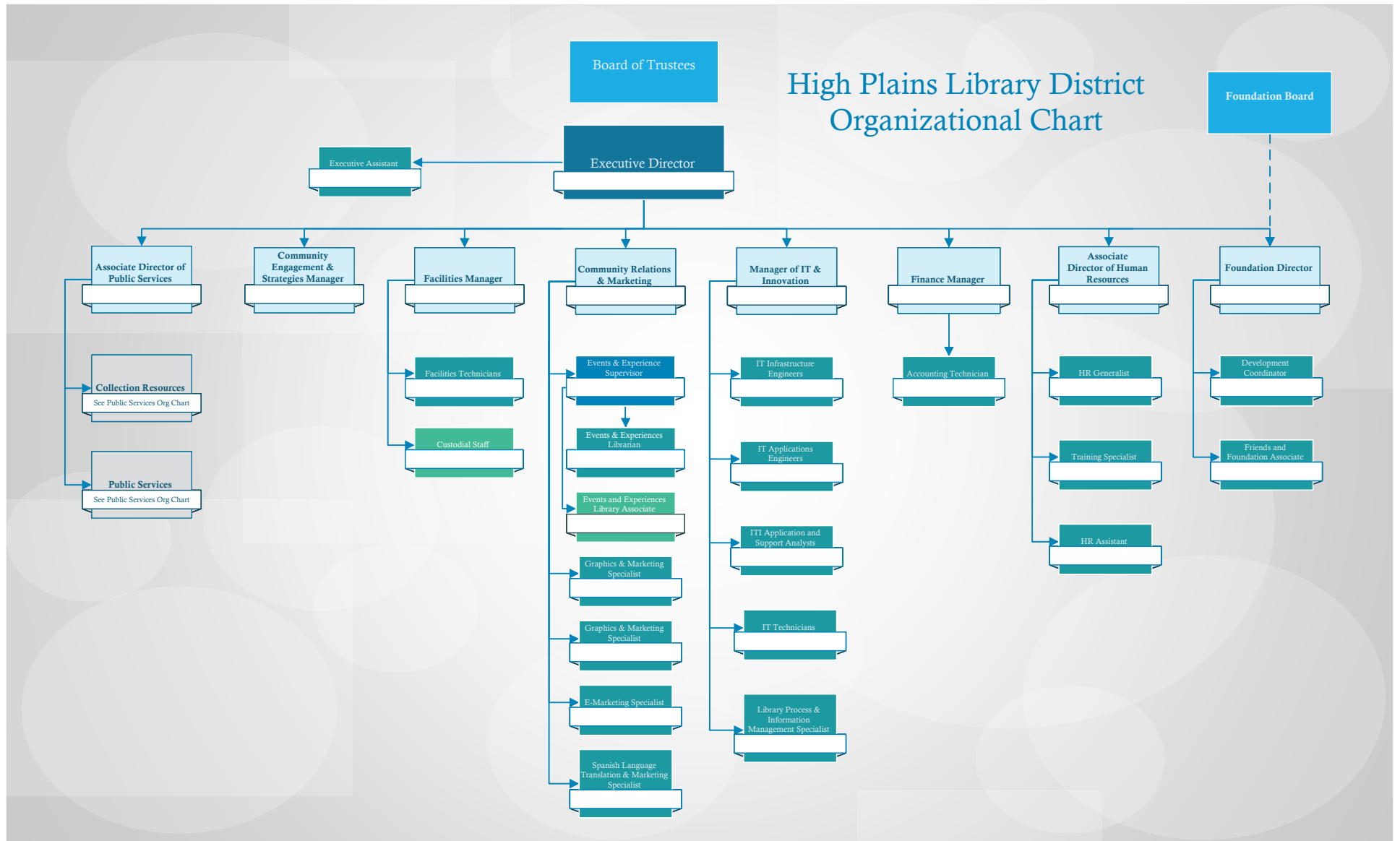




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Other Resources & Information

Weld County Colorado

<https://www.weldgov.com/>

Colorado Oil and Gas Conservation Commission

<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

<https://demography.dola.colorado.gov/>

Upstate Colorado

<https://upstatecolorado.org/news/>

Weld County literacy information

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



2024 **Budget** **Message**



Administration • 2650 W. 29th St. • Greeley, CO 80631
Phone: 970.506.8550 • Fax: 970.506.8551

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.

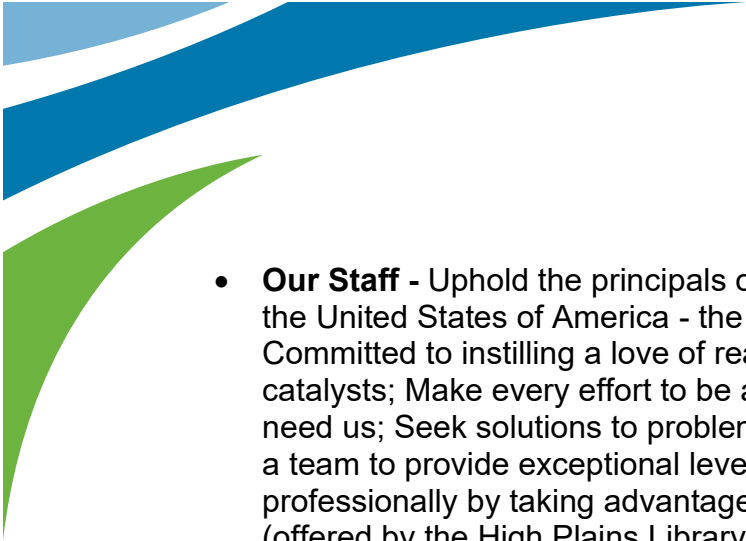
Our Vision:

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.

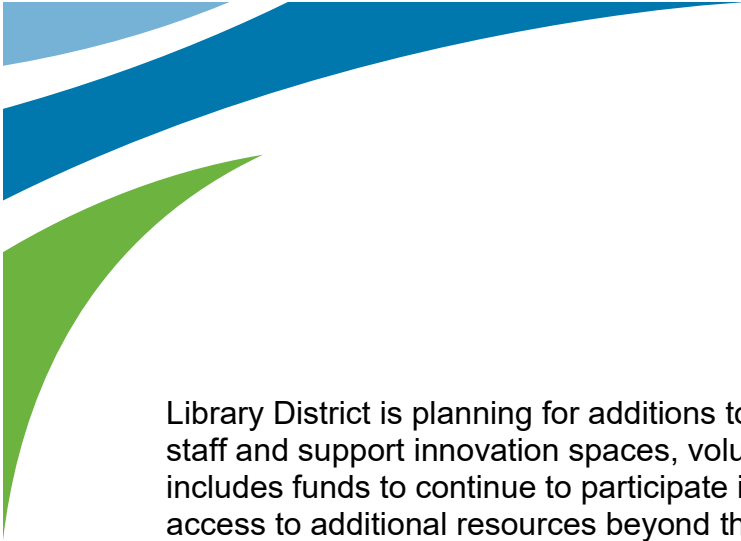
The budget consists of:

- 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.

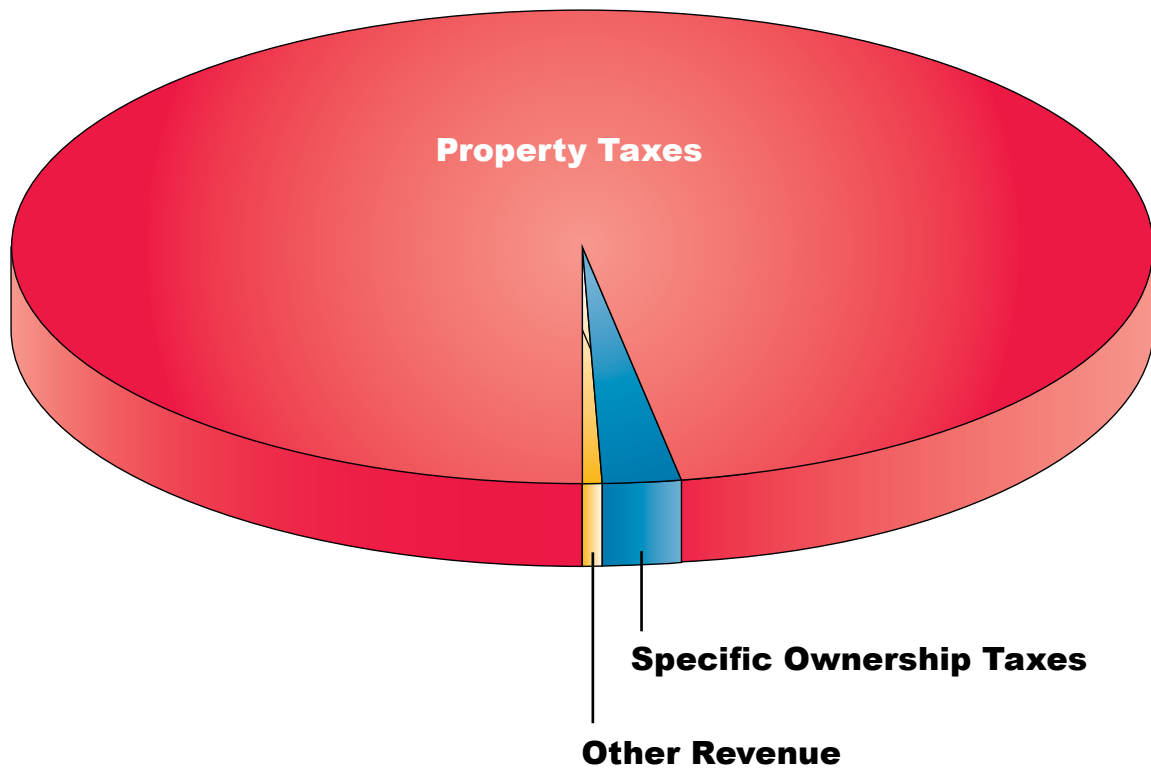
The budgeted general fund revenues for 2024 are \$70,590,790 and the budgeted general fund expenditures for 2024 are \$59,592,472. That equates to a budgeted increase in net assets of \$10,998,318.

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

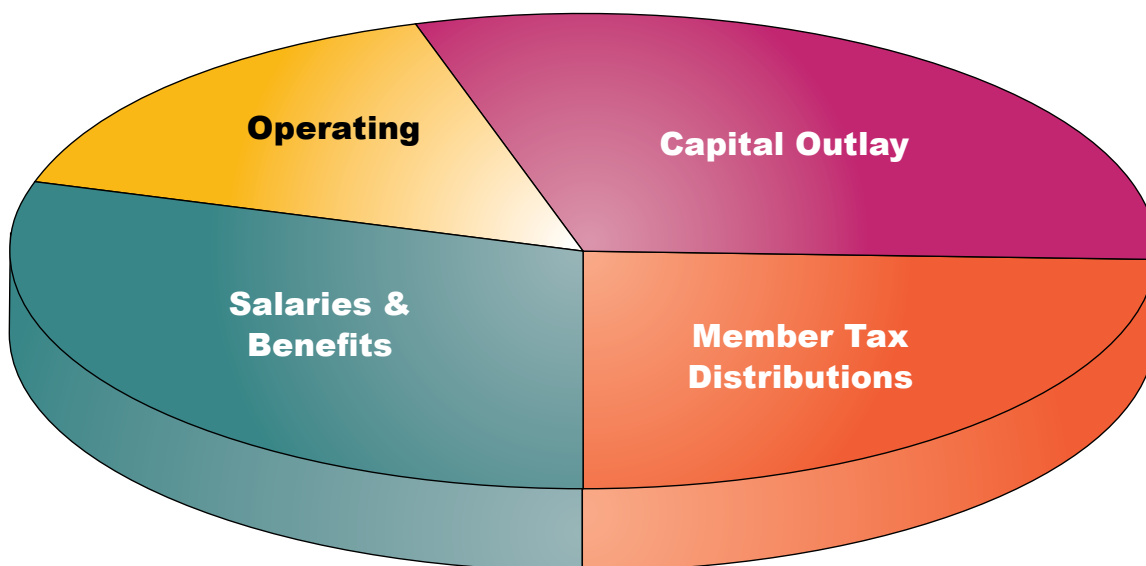


Library District is planning for additions to FTE and staff headcount in 2024 primarily to staff and support innovation spaces, volunteer activity, and facility use. The budget includes funds to continue to participate in Prospector which allows patrons increased access to additional resources beyond 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 29.88 % of the budgeted expenditures, operating expenditures add an additional 15.54%, capital outlay equals 30.19%, and the tax distribution to member libraries equals 24.39% 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 Hорт
Executive Director

Natalie Wertz
Finance Manager

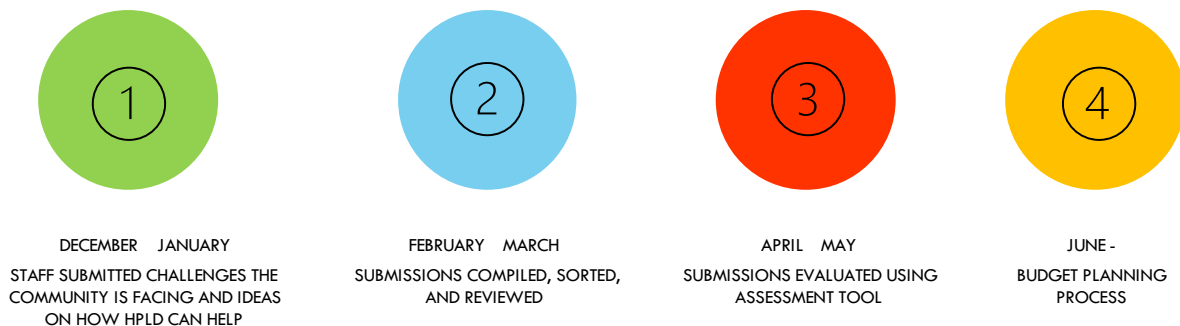
High Plains Library District Budget Narrative

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. High Plains Library District will need to provide library services to those individuals. 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. 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 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 10th 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 Outreach 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 Outreach 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 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).

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, patrons are learning new skills and developing skills, 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

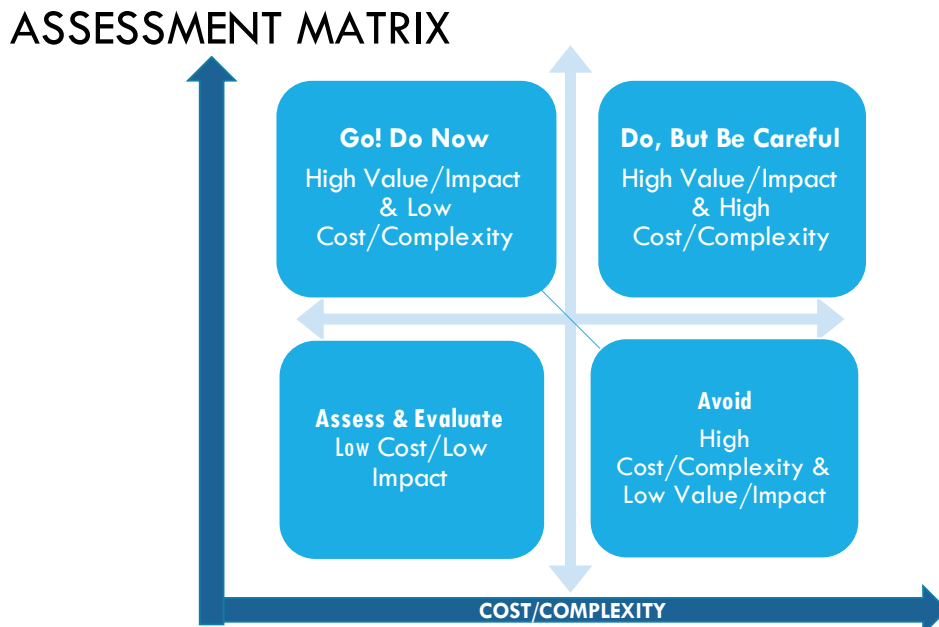
The primary revenue source for High Plains Library District is property tax. Property tax revenue is a function of the assessed valuation of taxable property within the district as certified by the county assessors multiplied by the mill levy approved by the Board of Trustees. Property taxes are billed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

Budget Process

Public input on the budget is obtained by feedback received throughout the year. Participants in some programs are invited to take formal surveys. Staff members receive informal feedback through conversations with community members. During 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 Outreach 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 the budgeting process.



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

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

committee. The finance committee may make recommendations for revisions to the preliminary budget.

Per state statute, the proposed budget must be presented to the board by October 15 each year. The proposed budget for 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 certify the mill levy by December 15 each year and adopt the budget by December 31 each year. SB23B-001 passed in special session of the state legislature in November 2023 changed both of those deadlines to January 10, 2024 for this year only. The 2024 budget was adopted at the December 11, 2023 board meeting. The mill levy was certified at the January 8, 2024 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. Adjustments were made to the capital outlay budget and two staff positions were added. 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	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.

	SB23B-001 changed the deadline to January 3, 2024 for one year only.
December 22	Deadline for county commissioners to levy taxes and to certify the levies to the assessor. SB23B-001 changed the deadline to January 17, 2024 for one year only.
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.

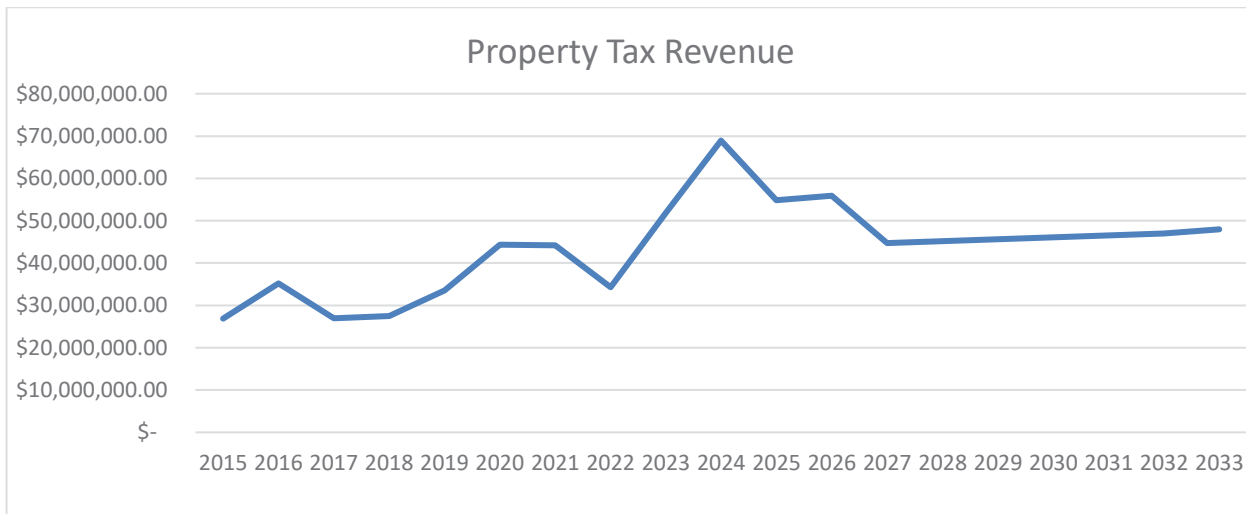
Fund Balance

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 \$11 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 was 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 submitted a measure on the November 2023 ballot known as Proposition HH. Provisions of SB 23-303 / Proposition HH included slightly reducing 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

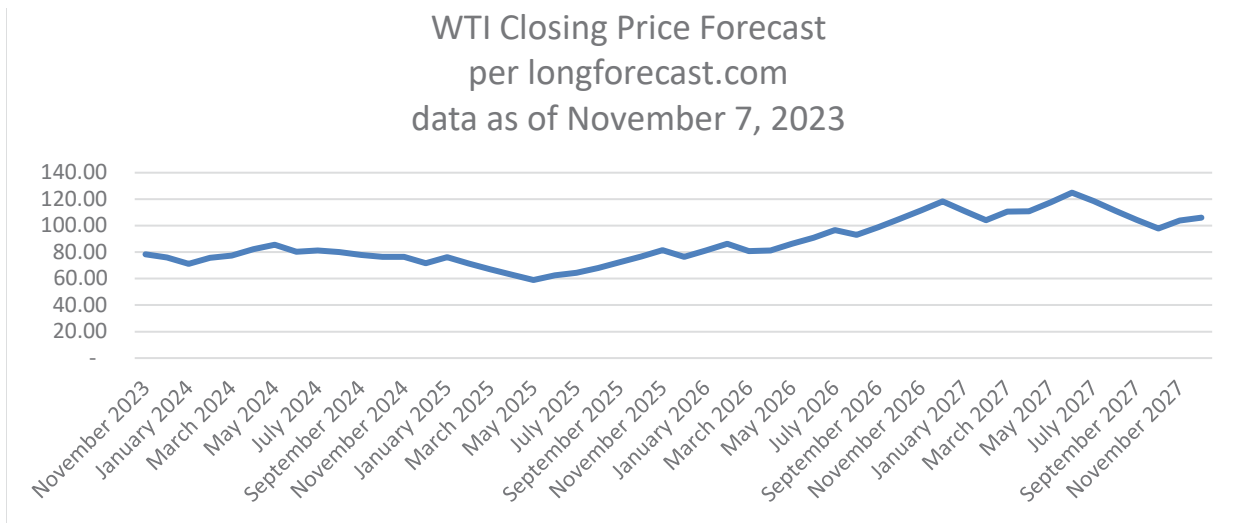
TABOR for 2023 through 2032 and changes to the statutory budget calendar for this year only which would delay final certifications of valuation and mill levy certifications. Proposition HH failed in the November election.

On Thursday following the November election, the governor called a special session of the state legislature to begin November 17, 2023 to address the increase in property taxes. During the special session, the state legislature passed SB23B-001 which reduced the residential assessment rate to 6.7%, exempted the first \$55,000 of residential property value, and delayed the budget adoption and mill levy certification dates for this year only.

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 macrotrends.net data as of November 7, 2023.





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. SB23B-001 that was passed in a special session in November 2023 will have a 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 and increasing literacy. The additional skills-based programming and literacy 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. 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 Outreach department will continue to provide library services to the community outside of the library facilities. Technology and the Outreach 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 is 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. In October 2023, 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 \$6,000,000 for this project.

Mead Library – a library in Mead that will be approximately 10,000 square feet. 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:

Project	Estimated Annual Salaries and Benefits	Estimated Annual Utilities	Estimated Annual Operating Costs including Repairs and Maintenance
Centennial Park Library remodel	No additional costs expected	No additional costs expected	No additional costs expected
Carbon Valley Regional Library Renovations	No additional costs expected	No additional costs expected	\$5,000
Farr Regional Library Renovations	No additional costs expected	No additional costs expected	No additional costs expected
Grover Library	No additional costs expected – will be covered by existing staff	\$ 3,000	\$ 17,000
DSS Archive	No additional costs expected	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 \$319,255,468 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.

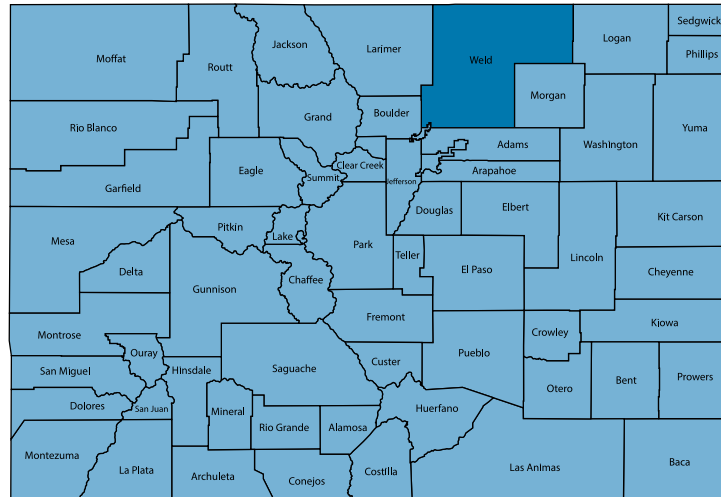
High Plains Library District has no current plans to issue new debt.

Position Summary Schedule

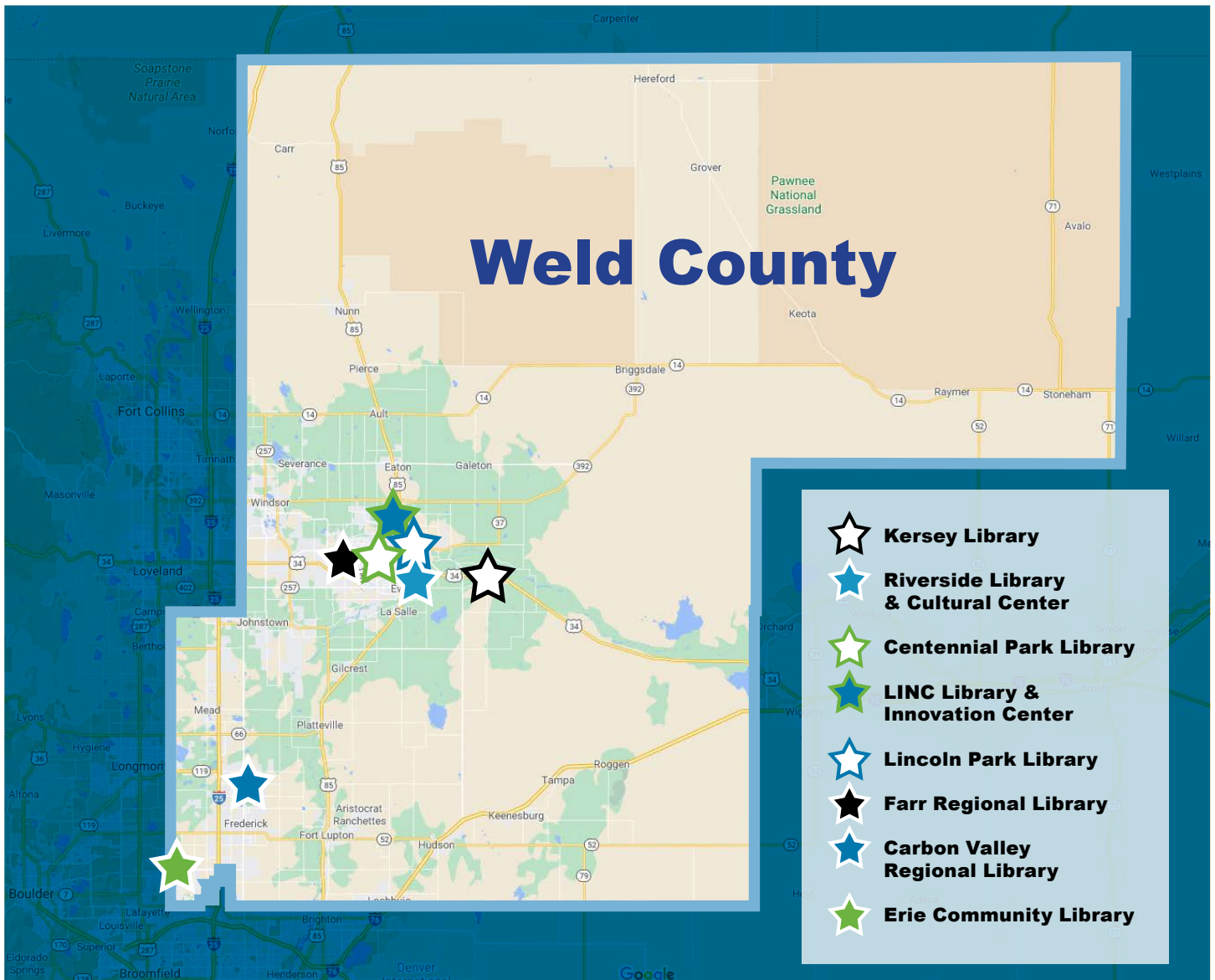
	2022	2023	Budgeted 2024
Librarians	32	35	36
Library Associates	56	62	63
Pages and Materials Clerks	35	42	42
Innovation Space		4	9
Facilities	8	9	9
Collection Resources	13	14	14
Information Technology Innovation	8	9	11
Community Relations and Marketing	4	5	5
Managers and Supervisors	30	30	30
Administration (Executive Director, Associate Directors, HR, Finance, Foundation)	9	8	9
Total	195	218	228

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, a library associate to meet demand at the virtual library, and IT technicians for technology support.

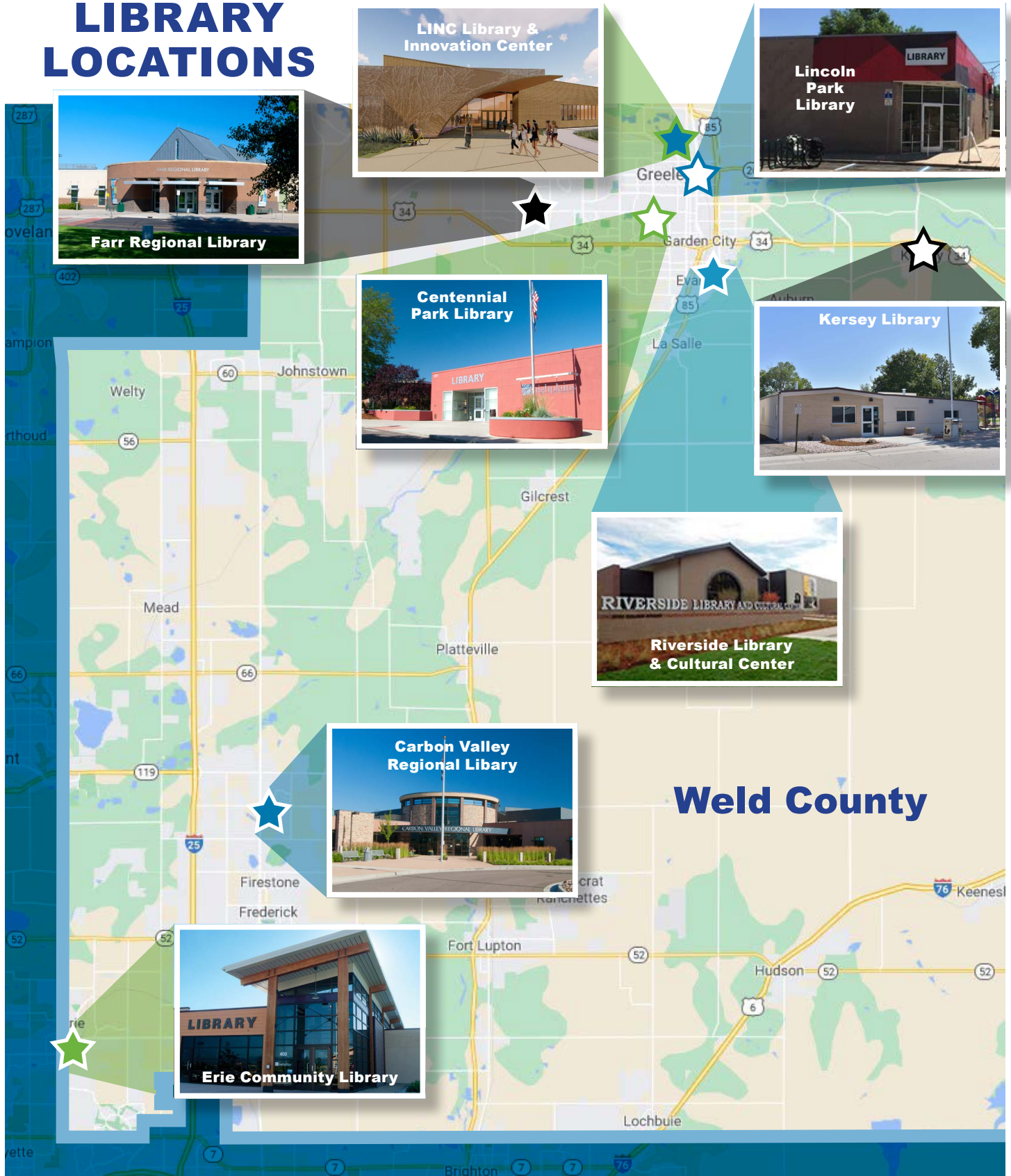
WELD COUNTY, COLORADO



LIBRARY LOCATIONS



LIBRARY LOCATIONS



★ **Carbon Valley Regional Library**
7 Park Avenue, Firestone

★ **Centennial Park Library**
2227 23rd Avenue, Greeley

★ **Erie Community Library**
400 Powers Street, Erie

★ **Farr Regional Library**
1939 61st Avenue, Greeley

★ **Kersey Library**
332 3rd Street, Kersey

★ **LINC Library & Innovation Center**
501 8th Avenue, Greeley

★ **Lincoln Park Library**
1012 11th Street, Greeley

★ **Riverside Library & Cultural Center**
3700 Golden Street, Evans

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 is undergoing a remodel that began in September 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.

Farr Regional Library also serves as the home for the Virtual Library. 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.

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 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 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 adult book club, Kersey Library services 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

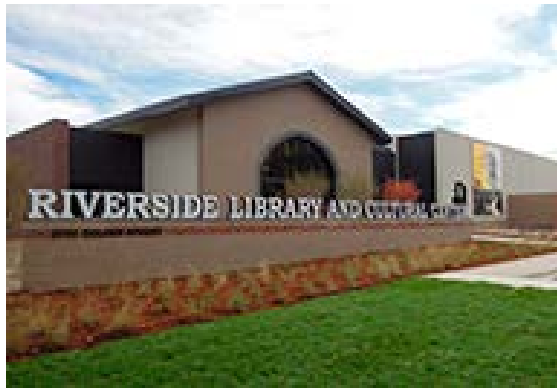
LINC (Library INnovation Center), a 62,000 square foot building that represents the next iteration of the High Plains Library District opened May 13, 2023. Built at the old Greeley Tribune site in downtown Greeley, the newly constructed, state-of-the-art building features a fully equipped makerspace 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.

At LINC, individuals can transform information into knowledge while developing and sharing skills and ideas in a sensory rich, experience driven, creative environment. 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.

Outreach Services

The Outreach 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 Outreach 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. Outreach services are delivered through Mobile Services and Outreach 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.

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.

The HPLD Events and Experiences Team is part of CRM that markets HPLD and its services by attending events and parades. Events and Experiences staff operate the Pop-Up Library, a Ford F250 with a custom box that opens to display library materials available for checkout onsite. They combine point-in-time collections with targeted patron experiences to generate a lifelong connection with the library.



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 Outreach 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 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. Some of these services are provided by paid staff, and in other cases the services are contracted.
- HPLD vehicle maintenance - As noted elsewhere in this narrative, there are four vehicles operated by HPLD plus a Facilities pickup. Facilities provides maintenance support for the vehicles.

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, and HPLD districtwide programs including Summer Reading Adventure and the Signature Author Series.

Fundraising goals for 2024 include raising \$20,000 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 Associate Director Facilities Human Resources Finance	Gather – library spaces provide a place for community members	01/01/2024	12/31/2025	Grover library and library refreshes to be completed in 2024. Mead library construction and DSS expansion 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 MOVE	Grow	01/01/2024	12/31/2024	Develop “Gameplan” (improve MyCOJourney registration) Receive funding for Mobile Workforce Vehicle Improve industry certification rates
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 Coordinator Programming	Grow	01/01/2024	12/31/2024	Improved literacy rates 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 - Formal launch 4/19	Executive	Access Stewardship	<p>CRM: Design, prepare presentations - 12 presentations per year.</p> <p>HR: Describe and post jobs, hiring, onboarding, training Tour of the new facility - 3 tours per month (36 per year)</p> <p>CR: Order and receive opening day collection; finalize Genealogy special collection; train SMEs on Genealogy collection and new equipment</p>	<p>FOUNDATION GOALS & MEASURES: Goal: Raise \$1 million dollars Measure: 25% of gifts are eligible for Enterprise Zone tax credit by July 2023 Measure: 100% of donor benefits are met by July 2023</p> <p>HR Measures: February 1, 2023 – Post job vacancy for new Innovation Associates March 1, 2023 – Interviews for new Innovation Associates Post job vacancy for new Pages and Library Associates March 15, 2023 – Job offers made to new Innovation Associates Interviews for new Pages and Library Associates April 1, 2023 – New Innovation Associates start and begin training Job offers made to new Pages and Library Associates April 15, 2023 – New Pages and Library Associates start and begin training May 1, 2023 – LINC opens to the public CR: Bulk (80%) of collection ordered by October. Collection delivered in January/February (dependent on construction)</p>	<p>Fundraising goal was not met – less than \$500,000 raised</p> <p>Enterprise Zone eligible giving was implemented – 50% of gifts were eligible for Enterprise Zone tax credit by July 2023</p> <p>96% of donor benefits were met by July 2023 the remaining 4% were met by October 2023</p> <p>Hiring was completed on schedule and staff was in place for opening on May 13, 2023</p> <p>The opening day collection was ordered and shelved in time for opening on May 13, 2023</p>
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 Baldrige	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 Select and focus on targeted segments of the population to create positive outcomes in the population's lives – when we see a positive impact on the identified segments of the community	By the end of 2023, 80% of programs are on a yearly calendar 10% increase in positive program evaluations	By the end of 2023, 84% of the programs on the annual calendar are skills-based. We met the goal of a 10 percent 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 Improved reading readiness	By participating in SRA, at least 92% of participants will discover something new, 89% will enjoy reading more, 84% will read more, and 93% will want to use the library more often. There were 887 new participants in the 1,000 Books Before Kindergarten, which is a program that promotes reading readiness.



2024 **District** **Budget**

High Plains Library District

Budgeted Revenue & Expenditures - General Fund

FY 2024

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget	2025 Planned
ESTIMATED RESOURCES					
Beginning Fund Balance	\$ 77,011,263	\$ 52,949,686	\$ 64,612,292	\$ 73,372,119	\$ 84,370,437
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	<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>
TOTAL ESTIMATED RESOURCES	<u>115,058,461</u>	<u>106,225,849</u>	<u>120,957,292</u>	<u>143,962,909</u>	<u>140,934,554</u>
ESTIMATED EXPENDITURES					
Total Operating Expenses	18,247,912	23,594,773	22,901,440	27,066,497	27,876,417
Capital Outlay	24,738,277	16,453,312	13,170,500	17,989,510	5,597,250
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
	<u>7,459,980</u>	<u>11,551,448</u>	<u>11,513,233</u>	<u>14,536,465</u>	<u>13,082,819</u>
TOTAL EXPENDITURES	<u>50,446,169</u>	<u>51,599,533</u>	<u>47,585,173</u>	<u>59,592,472</u>	<u>46,556,486</u>
REVENUE OVER (UNDER) EXPENDITURES	(12,398,971)	1,676,630	8,759,827	10,998,318	10,007,631
Ending Fund Balance	<u>64,612,292</u>	<u>54,626,316</u>	<u>73,372,119</u>	<u>84,370,437</u>	<u>94,378,068</u>
DESIGNATION OF FUND BALANCE					
Operating Reserve	9,123,956	11,797,387	11,450,720	13,533,248	13,938,209
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	58,725,789	68,750,135
TOTAL ENDING FUND BALANCE	<u>\$ 64,612,292</u>	<u>\$ 54,626,316</u>	<u>\$ 73,372,119</u>	<u>\$ 84,370,437</u>	<u>\$ 94,378,068</u>

High Plains Library District

Budgeted Revenue & Expenditures - General Fund

FY 2024

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget	2025 Planned
TAXES					
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
TOTAL TAXES	<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>
OTHER REVENUE					
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
TOTAL OTHER REVENUE	<u>1,679,623</u>	<u>197,351</u>	<u>2,745,000</u>	<u>210,801</u>	<u>240,000</u>
TOTAL REVENUE	<u><u>\$38,047,198</u></u>	<u><u>\$53,276,163</u></u>	<u><u>\$56,345,000</u></u>	<u><u>\$70,590,790</u></u>	<u><u>\$56,564,117</u></u>

High Plains Library District

Budgeted Revenue & Expenditures - General Fund

FY 2024

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget	2025 Planned
OPERATING					
Salaries and wages	8,804,954	11,516,106	11,000,000	12,840,559	13,482,585
Fringe benefits	2,791,797	4,260,961	4,000,000	4,879,413	4,988,558
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	-	-	-	-	-
TOTAL OPERATING	18,247,912	23,594,773	22,901,440	27,066,497	27,876,417
CAPITAL OUTLAY					
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	17,629,510	4,984,000
Construction Graphics	-	5,000	-	-	-
TOTAL CAPITAL OUTLAY	24,738,277	16,453,312	13,170,500	17,989,510	5,597,250
TRANSFERS OUT					
Transfers - Debt Service Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY & TRANSFERS	24,738,277	16,453,312	13,170,500	17,989,510	5,597,250
Distribution to Member Libraries	7,459,980	11,551,448	11,513,233	14,536,465	13,082,819
TOTAL DIST TO MEMBER LIBRARIES	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	59,592,472	46,556,486

	Branches									
		Carbon Valley	Centennial Park	Erie	Farr	Kersey	Lincoln Park	LINC	Riverside	Grover
6110	Salaries	1,051,728	1,108,606	943,478	1,406,314	141,331	-	1,734,534	859,556	
6112	Benefits	399,657	421,270	358,522	534,399	53,706	-	659,122	326,631	
6136	Workers' Compensation									
	Total Salaries & Benefits	1,451,385	1,529,876	1,302,000	1,940,713	195,037	-	2,393,656	1,186,187	
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									
		1,601,296	1,711,461	1,413,935	2,077,259	224,808	20,000	2,717,550	1,253,145	20,000
6980	Capital improvements	-					-			
	Total	1,601,296	1,711,461	1,413,935	2,077,259	224,808	20,000	2,717,550.48	1,253,145	20,000

	Branches					
		Outreach	Admin	Dist. To Mbr Lib	2024 TOTAL	2025 TOTAL
6110	Salaries	871,082	4,723,930		12,840,559	13,482,585
6112	Benefits	331,013	1,795,093		4,879,413	4,988,558
6136	Workers' Compensation		88,000		88,000	90,000
	Total Salaries & Benefits	1,202,095	6,607,023		17,807,972	18,561,143
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	13,500	10,500		24,000	26,000
6382	Repair maint.- bldg		500,000		500,000	500,000
6384	Repair maint.- vehicles	26,700	8,000		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		-		-	-
		1,315,720	15,068,823	14,536,465	41,962,962	41,572,486
6980	Capital improvements	-	17,629,510		17,629,510	4,984,000
	Total	1,315,720	32,698,333	14,536,465	59,592,472	46,556,486

	Administration							
		50/51	01	02	03	53	54	55
	Departments	Admin	BOT	Exec Dir	Assoc Dir	Community Relations	Information Technology	Human Resources
6000	Tax Distribtn - 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					4,500		
6382	Repair maint.- bldg							
6384	Repair maint.- vehicles					3,000		
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	-						
	Capital Outlay							
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					-		
	DEPARTMENT TOTAL	16,094,165	8,350	10,600	135,955	185,640	2,390,056	241,439

	Administration						
		56	57	58	59		
		Finance	Foundation	Facilities Services	Collection Resources	2024 Total	2025 Total
	Departments						
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		10,500	10,500
6382	Repair maint.- bldg			500,000		500,000	500,000
6384	Repair maint.- vehicles			5,000		8,000	8,000
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					-	-
	Capital Outlay						
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			17,629,510		17,629,510	4,984,000
6985	Lease debt service					-	-
6986	Opening Day Collection				35,000	35,000	480,000
6987	Construction Graphics					-	
	DEPARTMENT TOTAL	83,838	11,073	19,292,510	2,262,149	40,715,775	26,944,105

RESOLUTION TO ADOPT BUDGET 23-3

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 Hортt, 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 Hортt 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>\$59,592,472</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:



Chairman, Board of Trustees

Attest:



Secretary/Treasurer, Board of Trustees

RESOLUTION TO APPROPRIATE SUMS OF MONEY

23-4

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:

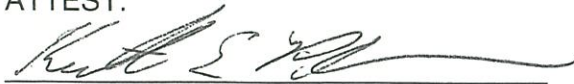
Current Operating Expenses	\$27,066,497
Capital Outlay	17,989,510
Transfers (internal activities)	
Distribution to Member Libraries	14,536,465
Total General Fund	<u>\$59,592,472</u>

Debt Service Fund:

Principal & Interest & Other	\$
------------------------------	----

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

ATTEST:



Chairman, Board of Trustees

ATTEST:



Secretary/Treasurer, Board of Trustees

RESOLUTION TO SET MILL LEVIES
24-1

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 \$66,786,072

WHEREAS, the 2023 valuation for assessment for the High Plains Library District as certified by the Weld County Assessor is \$21,021,741,306

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 8th day of January, A.D., 2024.

ATTEST:



Chairman, Board of Trustees

ATTEST:



Secretary/Treasurer, Board of Trustees

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of 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. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
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^K:

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

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

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity*'s total mills upon the *taxing entity*'s *Gross Assessed Value* found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.

RESOLUTION TO SET MILL LEVIES
24-2

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 \$832,236

WHEREAS, the 2023 valuation for assessment for the High Plains Library District as certified by the Boulder County Assessor is \$261,956,565

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 8th day of January, A.D., 2024.

ATTEST:



Chairman, Board of Trustees

ATTEST:



Secretary/Treasurer, Board of Trustees

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Boulder County, Colorado.

On behalf of the High Plains Library District,

(taxing entity)^A

the Board of Trustees

(governing body)^B

of the High Plains Library District

(local government)^C

Hereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 268,633,060
assessed valuation of:

(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of:

\$ 261,956,565

(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 01/09/2024

(no later than Dec. 15)

(mm/dd/yyyy)

for budget/fiscal year 2024

(yyyy)

PURPOSE (see end notes for definitions and examples)

LEVY²

REVENUE²

1. General Operating Expenses^H

3.177

mills

\$ 832,236

2. <Minus> Temporary General Property Tax Credit/
Temporary Mill Levy Rate Reduction^I

<

>

mills

\$ <

>

SUBTOTAL FOR GENERAL OPERATING:

3.177

mills

\$ 832,236

3. General Obligation Bonds and Interest^J

mills

\$

4. Contractual Obligations^K

mills

\$

5. Capital Expenditures^L

mills

\$

6. Refunds/Abatements^M

.019

mills

\$ 4,977

7. Other^N (specify):

mills

\$

mills

\$

TOTAL: [Sum of General Operating
Subtotal and Lines 3 to 7]

3.196

mills

\$ 837,213

Contact person: Natalie Wertz

Phone: (970) 506-8566

Signed: Natalie Wertz

Title: Finance Manager

Survey Question: Does the taxing entity have voter approval to adjust the general
operating levy to account for changes to assessment rates?

☐ Yes

☐ No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the
Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form
for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of
Form DLG57 on the County Assessor's FINAL certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are Special Districts or Subdistricts of 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. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

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^K:

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: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity*'s total mills upon the *taxing entity*'s *Gross Assessed Value* found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the *entity*'s boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.

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

BUDGET YEAR 2023

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

I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

Description of real Property Lease-Purchase:

Lease of Library Facilities:	<u>Year</u>	<u>Amount</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>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:	20__	\$ _____

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



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 \$45.68 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
Carbon Valley Regional Library					
RTU1, RTU2, RTU3, RTU4		\$ 474,000			
Total	\$ -	\$ 474,000	\$ -	\$ -	\$ -
Centennial Park Library					
RTU 1, 2, and 3					258,000
Exhaust Fans - EF1, 2, and 3				8,000	
Total	\$ -	\$ -	\$ -	\$ 8,000	\$ 258,000
District Support Services					
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
DSS RTU 5, 6,7, and 8	\$ 90,000				
Special projects (Facilities)	\$ 100,000	\$ 10,000	\$ 10,000		
Special projects (IT)	\$ 225,000	\$ 33,250	\$ 50,000		
Total	\$ 950,000	\$ 143,250	\$ 302,000	\$ 120,000	\$ 341,898
Erie Community Library					
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	
Total	\$ -	\$ -	\$ -	\$ 76,000	\$ 8,000
Farr Regional Library					
Roof					230,000
CU2 cooling unit 2 IT room					\$ 4,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 234,000
Riverside Library					
Upgrade HVAC automation system	\$ 19,160				
Bollard lights	\$ 6,150				
Parking lot	\$ 10,350				
Trees and landscaping	\$ 14,600				
Replace faucets	\$ 4,250				
Total	\$ 54,510	\$ -	\$ -	\$ -	\$ -
Lincoln Park					
Parking lot maintenance					
Total	\$ -	\$ -	\$ -	\$ -	\$ -
	Grover	Mead		Erie & Evans	
Opening Day Collection	\$ 35,000	\$ 480,000		\$ 950,000	
Total	\$ 35,000	\$ 480,000	\$ -	\$ 950,000	\$ -
Library Buildings, PC Centers, and Facilities					
Carbon Valley Regional Library renovations	\$ 1,500,000				
Farr Regional Library renovations	\$ 850,000				
Centennial Park renovations	\$ 600,000				
Grover	\$ 1,000,000				
DSS Archive	\$ 6,000,000	\$ 4,000,000			
Mead	\$ 7,000,000	\$ 500,000			
Erie			\$ 2,000,000	\$ 7,000,000	
Evans				\$ 10,800,000	
Total	\$ 16,950,000	\$ 4,500,000	\$ 2,000,000	\$ 17,800,000	\$ -
Grand Total	\$ 17,989,510	\$ 5,597,250	\$ 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 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	3,758	2,193	5,500	8,350	8,900

01-xxxx-50-02 Executive Director					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	3,969	4,042	7,760	10,600	11,100

01-xxxx-50-03 Associate Directors					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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
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
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					
Total	81,813	67,799	112,495	135,955	137,575

01-xxxx-10-00 Centennial Park					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	128,020	63,414	162,574	181,585	178,773

01-xxxx-15-00 Farr					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	83,794	40,457	132,729	136,546	132,871

01-xxxx-20-00 Carbon Valley					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	104,170	39,868	151,360	149,911	150,660

01-xxxx-30-00 Lincoln Park					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	95,085	49,500	70,906	20,000	20,000

01-xxxx-35-00 LINC - Library INnovation Center					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	60,880	78,195	183,560	323,894	318,270

01-xxxx-40-00 Outreach					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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	13,500	15,500
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles	11,926	7,204	22,700	26,700	20,700
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					
Total	54,393	29,404	115,445	113,625	118,270

01-xxxx-71-00 Erie					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	64,820	37,207	102,258	111,935	103,715

01-xxxx-72-00 Kersey Library					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	8,402	5,521	20,935	29,771	26,571

01-xxxx-73-00 Riverside Library & Cultural Center					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	30,061	12,525	63,434	66,958	69,458

01-xxxx-74-00 Grover Library					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	-	-	20,000	22,500	22,650

01-xxxx-50-51 Administration					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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
6385 · Repair maint. - office 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					
Total	813,080	1,052,698	1,247,350	1,557,700	1,287,550

01-xxxx-50-53 Community Relations and Marketing					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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				4,500	4,500
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile				3,000	3,000
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	-	
Total	67,133	62,370	131,605	185,640	185,640

01-xxxx-50-54 - Information Technology and Innovation					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	1,197,961	986,245	2,060,887	2,390,056	2,518,566

01-xxxx-50-55 Human Resources					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	117,169	107,703	224,789	241,439	252,519

01-xxxx-50-56 Finance					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	69,351	55,693	74,350	83,838	86,899

01-xxxx-50-57 Foundation					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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					
Total	1,963	4,523	7,250	11,073	10,648

01-xxxx-50-58 Facilities Services					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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	17,629,510	4,984,000
Total	4,964,555	6,387,313	16,899,012	19,292,510	6,647,000

01-xxxx-50-59 Collection Resources					
Expense Account	Actual 2022	YTD 6/30/2023	Budget 2023	Budget 2024	Planned 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
Total	1,763,305	922,032	2,476,819	2,262,149	2,716,399



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

\

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.

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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
Proposed Budget
2024**

	Revenues	Expenditures	Revenue Over / (Under) Expenditures	
Original Proposed Budget	70,590,790.00	57,989,790.00	12,601,000.00	
<i>Adjustments to Original Proposed Budget:</i>				
Adjusted property tax revenue			-	A
Adjusted distributions to members			-	A
Adjusted Centennial Park renovation budget		350,000.00	(350,000.00)	B
Adjust DSS Expansion budget		1,000,000.00	(1,000,000.00)	C
Adjust capital improvements budget for DSS RTU 5, 6, 7,8		90,000.00	(90,000.00)	D
Adjust for two Information Technology Technicians		162,682.00	(162,682.00)	E
	70,590,790.00	59,592,472.00	10,998,318.00	

A - The proposed budget was prepared based on the preliminary information and estimates.
The final valuations were released by the county assessors the last week of November.

B - Increased Centennial Park renovation budget carryforward for current project schedule.

C - Increased DSS Expansion budget for planned scope of project.

D - Increased capital outlay budget for DSS RTU 5, 6, 7, 8.
Replacement had been budgeted for and planned for 2023, but work was not completed.

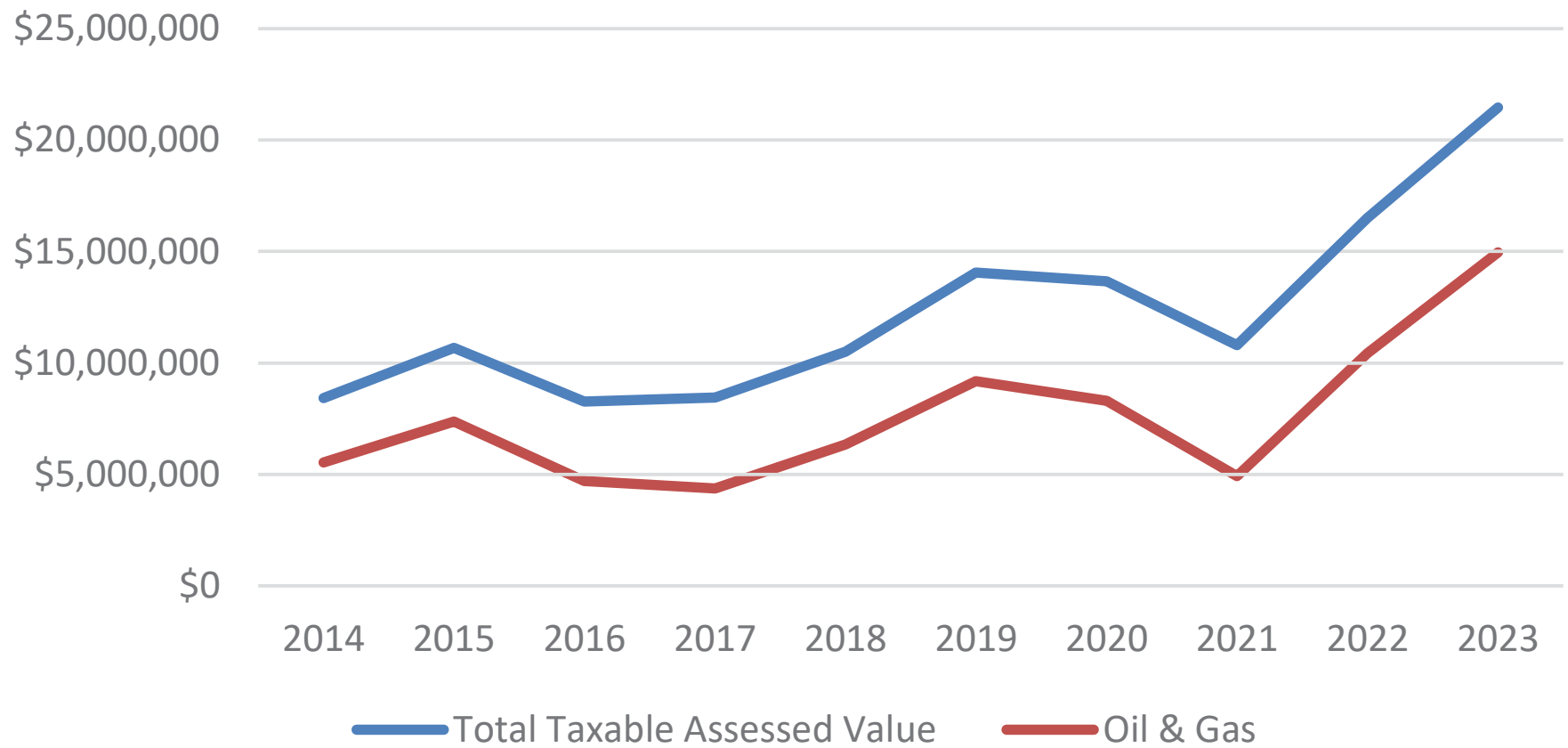
E - Added two Information Technologists for increased demand.

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

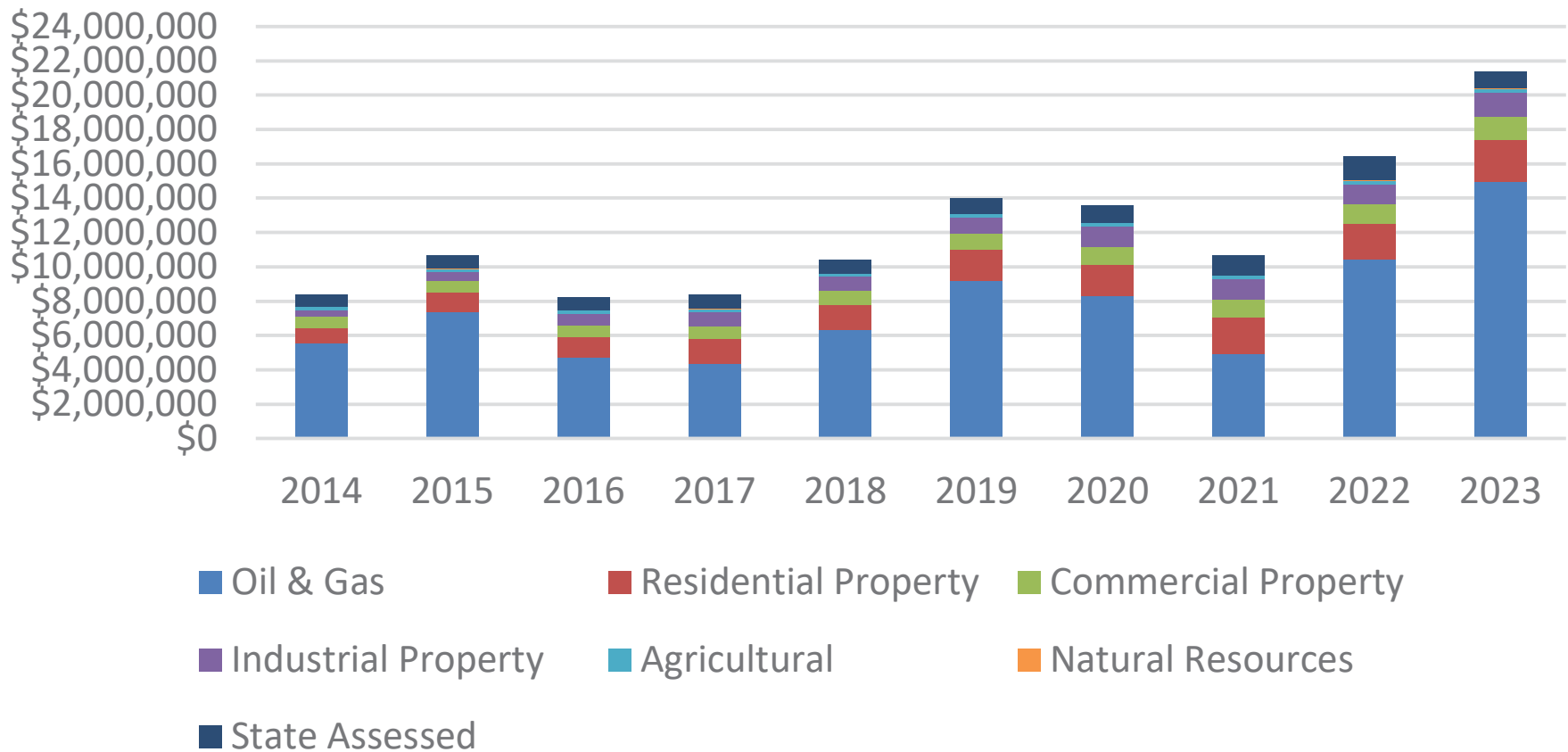
Levy Year	Vacant Land	Residential Property	Commercial Property	Industrial Property	Agricultural	Natural Resources	Oil & Gas	State Assessed	Total Taxable Assessed Value	Estimated Actual Taxable Value	Total Direct Tax Rate	Assessed Value as a % of Actual Value
2014	46,605	915,284	620,508	430,782	138,769	14,625	5,544,193	710,011	8,420,777	25,523,496	3.249	32.992%
2015	55,985	1,146,858	655,020	525,734	168,228	18,440	7,374,473	740,461	10,685,199	31,560,980	3.249	33.856%
2016	48,576	1,192,400	677,672	680,033	172,787	18,187	4,708,785	771,524	8,269,964	29,936,864	3.249	27.625%
2017	65,994	1,413,932	764,517	795,317	197,001	18,605	4,369,798	813,039	8,438,203	35,327,035	3.249	23.886%
2018	57,708	1,460,074	785,202	822,019	199,744	22,062	6,338,480	814,026	10,499,315	38,645,508	3.249	27.168%
2019	76,518	1,789,785	959,571	938,681	190,691	25,222	9,194,058	893,660	14,068,186	48,245,043	3.177	29.160%
2020	66,708	1,846,452	988,053	1,217,340	195,667	25,995	8,297,234	1,036,480	13,673,929	49,819,777	3.177	27.447%
2021	85,241	2,090,030	1,082,697	1,196,204	198,835	28,255	4,928,653	1,183,431	10,793,346	50,333,570	3.177	21.444%
2022	74,516	2,101,828	1,104,430	1,169,469	190,161	30,236	10,426,829	1,409,193	16,506,662	58,634,935	3.177	28.152%
2023	108,247	2,434,509	1,379,293	1,357,494	221,751	40,644	14,963,302	958,323	21,463,563	71,824,108	3.177	29.884%

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 Year	Collect Year	Total Tax Levy for Fiscal Year ¹	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ³	Total Collections to Date	
			Tax Amount ²	Percent of Levy		Tax Amount	Percent of Levy
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:

¹ Final Budget

² YTD Treasurer's Tax Distribution

³ Not available for years not shown

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

	2022			2013		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Kerr-Mcgee Oil & Gas Onshore LP	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 of Total County Employment	Employees	Rank	Percentage of Total County 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 Library District Patron Population	Weld County Population	Total Personal Income (\$ billions)	Per Capita Income	Unemployment Rate
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%

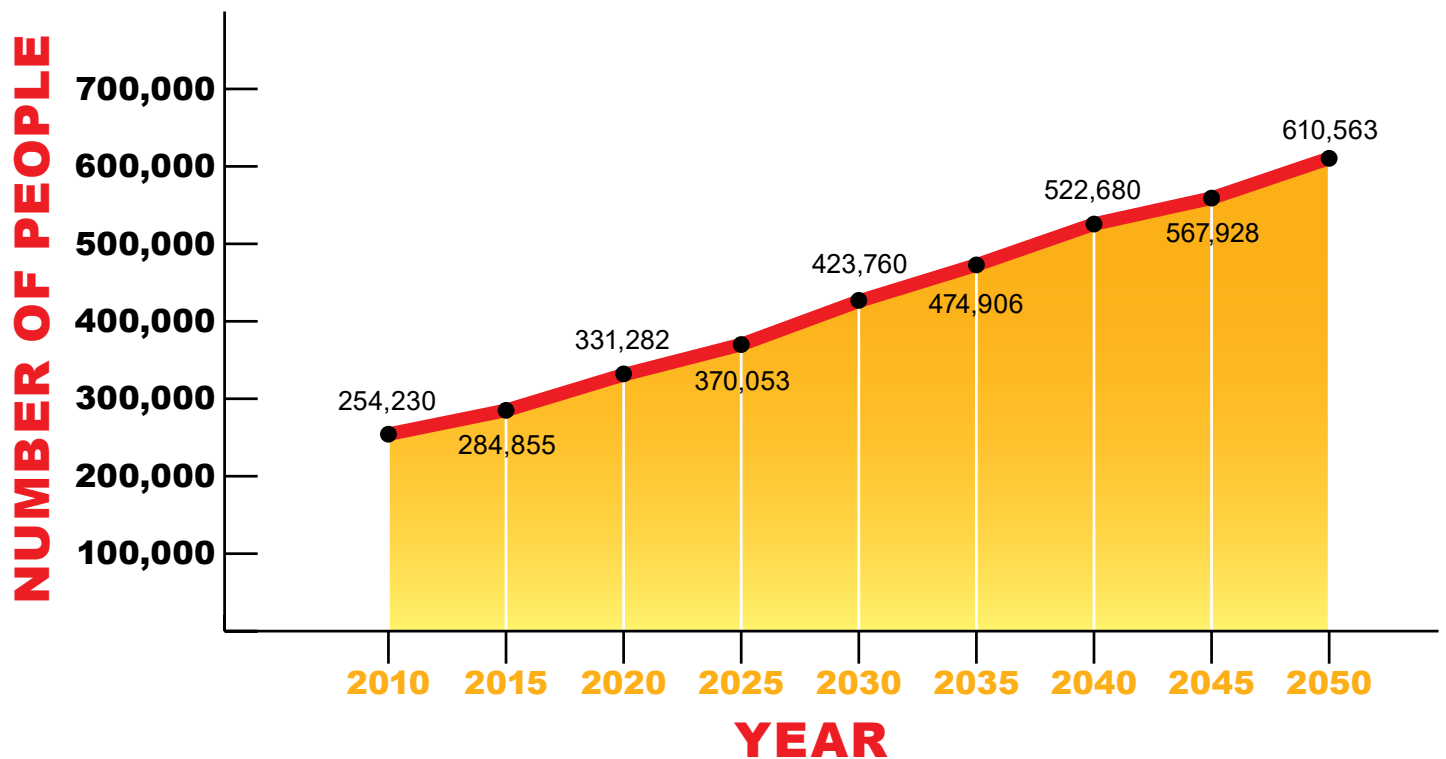
Source: Upstate Colorado in cooperation with the University of Northern Colorado
and the State of Colorado demographer.

Library Research Service State of Colorado for HPLD population.

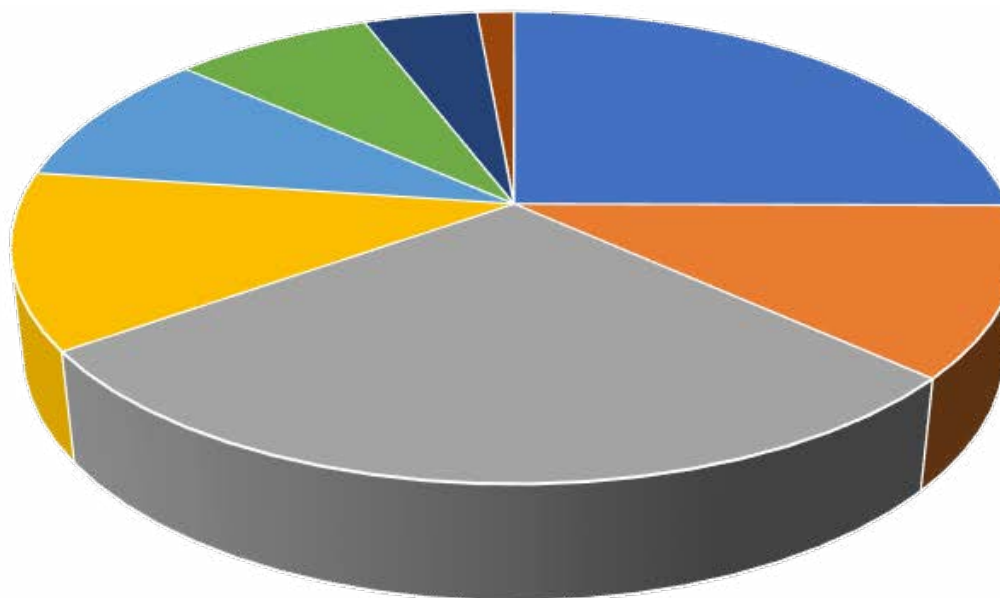
Weld County Annual Comprehensive Financial Report

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.

Preliminary **Population** Forecast for Weld County

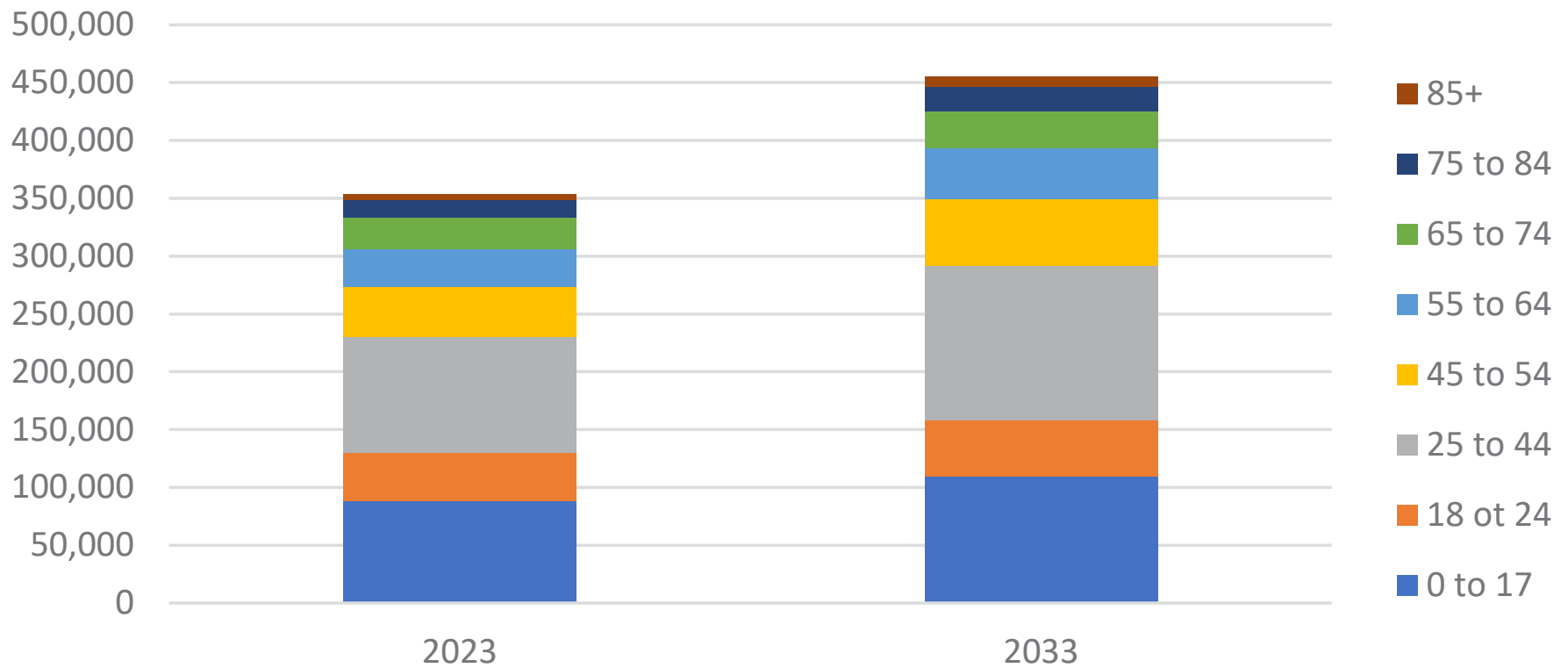


Population by Age Group Weld County per State Demographer



■ 0 to 17 ■ 18 to 24 ■ 25 to 44 ■ 45 to 54 ■ 55 to 64 ■ 65 to 74 ■ 75 to 84 ■ 85+

Projected Weld County Population Change per State Demographer



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

Revenues														
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														
Revenues														
TAXES	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected	2032 Projected	2033 Projected
Property taxes - Weld Co. (1)	\$ 43,792,991	\$ 43,722,243	\$ 33,626,426	\$ 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	2,175,372	2,211,114	2,071,809	1,200,000	1,440,000	1,500,000	1,515,000	1,530,150	1,545,452	1,560,906	1,576,515	1,592,280	1,608,203	1,624,285
TOTAL TAXES	46,530,311	46,512,725	36,367,575	53,078,812	70,379,989	56,324,117	57,435,599	46,266,629	46,729,296	47,196,589	47,668,555	48,145,240	48,626,693	49,583,144
OTHER REVENUE														
Charges for services (Copier usage)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, & fees	23,859	26,280	29,177	25,000	25,000	55,000	55,550	56,106	56,667	57,233	57,806	58,384	58,967	59,557
Earnings on investments	588,213	34,119	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	10,406	10,510	10,615	10,721	10,829
TOTAL OTHER REVENUE	918,523	333,310	1,679,623	197,351	210,801	240,000	201,400	178,814	165,842	158,645	154,917	153,278	152,898	153,280
TOTAL REVENUE	\$ 47,448,834	\$ 46,846,035	\$ 38,047,198	\$ 53,276,163	\$ 70,590,790	\$ 56,564,117	\$ 57,636,999	\$ 46,445,443	\$ 46,895,138	\$ 47,355,233	\$ 47,823,472	\$ 48,298,519	\$ 48,779,591	\$ 49,736,424
Expenditures														
Salaries							1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
Benefits							1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05
Administrative services							1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
Library materials							1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02
Facilities/operations							1.04	1.04	1.04	1.04	1.04	1.04	1.04	1.04
Tax Dist - Member Libraries							1.02	0.8	1.02	1.02	1.02	1.02	1.02	1.02
Capital outlay														
Benefits % of Salaries	31.8% 2020 Actual	31.9% 2021 Actual	32.7% 2022 Actual	37.8% 2023 Budget	38.7% 2024 Budget	37.7% 2025 Projected	38.0% 2026 Projected	38.4% 2027 Projected	38.8% 2028 Projected	39.1% 2029 Projected	39.5% 2030 Projected	39.9% 2031 Projected	40.3% 2032 Projected	40.7% 2033 Projected
Salaries	\$ 8,101,739	\$ 8,233,202	\$ 8,772,256	\$ 11,516,106	\$ 12,840,559	\$ 13,482,585	\$ 14,021,888	\$ 14,582,764	\$ 15,166,074	\$ 15,772,717	\$ 16,403,626	\$ 17,059,771	\$ 17,742,162	\$ 18,451,849
Benefits	2,576,750	2,624,724	2,866,324	4,348,961	4,967,413	5,078,558	5,332,486	5,599,110	5,879,066	6,173,019	6,481,670	6,805,753	7,146,041	7,503,343
Administrative services	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
Library materials	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
Facilities/operations	1,341,737	1,217,006	2,018,257	1,922,040	2,238,125	2,152,258	2,238,348	2,327,882	2,420,998	2,517,837	2,618,551	2,723,293	2,832,225	2,945,514
Operating Expenditures	16,084,325	16,485,969	18,660,427	23,594,773	27,066,497	27,876,417	28,955,530	30,078,047	31,245,768	32,460,570	33,724,409	35,039,326	36,407,448	37,830,992
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	17,989,510	5,597,250	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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 35,692,896	\$ 30,880,143	\$ 50,446,169	\$ 51,599,533	\$ 59,592,472	\$ 46,556,486	\$ 44,602,005	\$ 59,707,627	\$ 42,976,758	\$ 46,067,444	\$ 47,053,421	\$ 48,094,918	\$ 49,394,151	\$ 51,053,429
Excess of Revenues over Expenditures	11,755,938	15,965,892	(12,398,971)	1,676,630	10,998,318	10,007,631	13,034,994	(13,262,184)	3,918,380	1,287,789	770,051	203,601	(614,560)	(1,317,006)
Fund Balance beginning	49,289,432	61,045,370	77,011,262	64,612,291	66,288,921	77,287,239	87,294,870	100,329,864	87,067,680	90,986,060	92,273,849	93,043,900	93,247,501	92,632,941
Fund Balance ending	61,045,370	77,011,262	64,612,291	66,288,921	77,287,239	87,294,870	100,329,864	87,067,680	90,986,060	92,273,849	93,043,900	93,247,501	92,632,941	91,315,935

Assumptions:

No mill levy increase for HPLD.

No additional debt after COPs were paid off in December 2019.

Inflation of approximately 7% to 8 % in early 2022 and slowly decreasing during later 2022. Inflation of about 5% in 2023 and then decreasing to 4% in 2024 and following.

Property Tax Assessment Rate Changes pursuant to [SB22-238](#)

June 27, 2022

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

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

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

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

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

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

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

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

Remaining 45 counties





2024 **Glossary** **of Terms**

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 appropriable 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