

Note

This is a draft version of the 2018 budget book. The a finalized version will be issued open items that cover activity for all of 2017 are available. These items are noted by red text in this draft.

Poudre River Public Library District

Finance Office
301 E. Olive Street
Fort Collins, Colorado 80524

2018 Budget

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Sabrina Stromnes, Human Resources Manager
Johanna Ulloa, Outreach Services Manager
Paula Watson-Lakamp, Communications Manager

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Summary

The Poudre River Public Library District serves more than **197,000** people across 1,800 square miles in northern Larimer County, Colorado. Anchored by three libraries in Fort Collins, the District is dedicated to matching diverse District patrons' needs, interests and priorities with exceptional opportunities for learning, intellectual stimulation and personal enjoyment.

Established in 2006 by voter approval in compliance with state statute CRS 24-90-110, the District is governed by a seven-member board of trustees which are jointly appointed by the Fort Collins City Council and Larimer County Board of County Commissioners. The District is primarily supported by a 3-mill property tax. Library patrons are provided a wide range of library services including books, CDs, DVDs, ebooks, streaming videos, and other materials for business and pleasure, programming services for all ages, literacy services and meeting room availability.

General Fund

The General Fund is the Library District's primary operating fund. It accounts for all financial resources except those devoted to specific capital projects.

Poudre River Public Library District **General Fund Revenue**

The Library District is funded from a variety of sources with property taxes being the most significant. Other revenue sources include specific ownership taxes, extended use charges, donations and grants, and investment earnings.

Property Taxes – Properties are reassessed every other year with 2017 being the most recent reassessment year. Based on the reassessed property value, property taxes are budget increase 10% in 2018. Voters approved a tax rate of 3 mills. Along with the mill levy approval, voters also approved waivers of the State 5.5% property tax revenue limitation and the Taxpayer Bill of Rights (TABOR) which otherwise would have limited the District’s revenue. State statute allows an adjustment to the voter-approved rate in order to collect on amounts withheld in the previous year for abatements and refunds. While available, the Library District is not adjusting it’s mill levy for these uncollected taxes. For 2018, the total mill levy is 3 mills. Revenue from property taxes is budgeted to increase \$860,600 to \$9,480,300 for 2018.

Within the Library District are several Urban Renewal Authorities (URAs) and the Fort Collins Downtown Development Authority (DDA). Agreements between these entities, the city of Fort Collins and the town of Timnath provide that as the assessed value of these areas increase, the incremental property taxes generated are provided to the URA/DDA. Approximately 5% of the total taxes levied by the Library District are subject to these tax increment financing (TIF) arrangements. The following is summary of the impacts of those agreements:

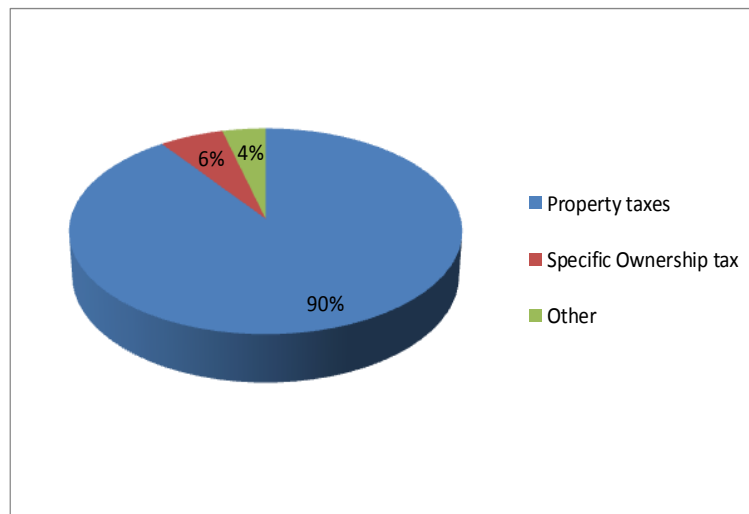
<u>Tax Increment District</u>	<u>PRPLD taxes levied</u>	<u>Tax increment portion</u>	<u>Amount received by PRPLD</u>
Timnath URA	\$ 214,202	\$ 206,352 96%	\$ 7,850 4%
Fort Collins DDA	594,670	155,254 26%	439,416 74%
North College Ave. URA	135,051	62,602 46%	72,449 54%
Midtown URA Prospect South	47,581	17,643 37%	29,938 63%
Midtown URA Foothills Mall	<u>107,115</u>	<u>58,874 55%</u>	<u>48,241 45%</u>
Total	<u>\$ 1,098,619</u>	<u>\$ 500,725 46%</u>	<u>\$ 597,894 54%</u>

Specific Ownership Taxes – This revenue source is a portion of license fees for vehicles and other items collected by Larimer County and distributed to local governments in proportion to property tax distributions. Budgeted revenue for 2018 is \$675,000, an increase of \$75,000.

Extended Use Fees and Usage Charges – The Library District charges extended use fees for overdue materials and charges rental fees for current, high demand materials and use fees for printing and photocopying. This revenue is budgeted at \$150,000 for 2018, \$30,000 less than in prior years. The reason for the decrease includes the decrease in circulation of physical items in recent years and the discontinuation of extended use fees for juvenile materials.

Donations/Grants – The Library District receives donations and grants from individual patrons and local organizations throughout the year and support from the Poudre River Friends of the Library. In general, these donations and grants support the Library’s collection development and its programs. For 2018, \$214,000 is anticipated to be received from donations and grants including the Poudre River Friends of the Library, Colorado State University, United Way, Poudre School District, Front Range Community College and Colorado State Library.

Investment Earnings – As part of the support services provided by the City of Fort Collins, the investable funds of the Library District are included with the City’s and invested in compliance with state statutes. Interest rates remain at historically low levels. The budget for investment earnings is unchanged from 2018 at \$50,000.



	<u>2017</u>	<u>2018</u>	<u>2019</u>		
Property Tax	\$8,619,700	\$ 9,480,300	\$ 9,669,900		
Specific Ownership Tax	600,000	675,000	675,000		
Copier Charges	20,000	20,000	20,000		
Fines	180,000	150,000	150,000		
Donations - Grants	80,000	141,000	141,000		
Interest earnings	50,000	50,000	50,000		
Intergovernmental	32,000	78,700	78,700		
Total Revenue	<u>\$9,581,700</u>	<u>\$10,595,000</u>	<u>\$10,784,600</u>		

Poudre River Public Library District
General Fund Expenditures

The expenditures budget of the General Fund encompasses all of the operating areas of the District. These include the operations of the District’s three libraries, its administrative facility, Collection Development and Outreach Services. At \$6.5 million, personnel costs are the largest component of the General Fund budget followed by Collection Development at \$1,344,750. These items are 63% and 13% of the budget, respectively.

As priorities and circumstances change, changes to the overall budget are made to reflect the needs of the District. For 2018, changes were as follows:

Expenditure Changes for 2018

Classified staff salaries (3%)	\$ 128,290
Hourly staff wages (3%)	24,350
Additional increase for minimum wage change	49,020
Health-Dental premium increase (5%)	41,010
Classified staff turnover impact	(42,555)
Circulation schedules impacts	(40,100)
Collection Development to 12% of revenue	67,580
Collection Development external funding	79,700
Collection Development and Programming Comic Con Funded	25,000
Decrease in copier lease agreements	(8,250)
Increase in Library funded program activity	10,500
Automatic Material Handlers maintenance	22,500
Increase in County Treasurer fees	20,000
Increase in supply of iPads and laptop computers	30,000
Book Fest event cost	<u>35,000</u>
Change in expenditures	<u>442,045</u>

The General Fund budget is broken down by function and location. This provides managers and supervisors the level of detail needed to monitor and control costs in each specific area. The following shows the overall budgets of the reporting units. Elsewhere in this report, each area is discussed in more detail.

Expenditures	2016	2017	2018	2019
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Estimate</u>
Administration	\$ 1,614,644	\$ 1,738,630	\$ 1,776,275	\$ 1,795,100
Systems Administration	648,930	664,425	707,240	734,600
Collection Services	735,160	784,135	799,695	830,600
Combined Operating Expenses	180,247	268,145	269,320	279,800
Answer Center	164,752	179,210	181,065	188,100
Outreach Services	323,357	344,220	371,520	385,900
Interlibrary Loan	171,867	180,900	185,280	192,500
Collection Development	1,300,310	1,177,470	1,344,750	1,396,500
Programming	127,442	102,200	152,700	158,600
Facilities	399,674	414,895	419,820	436,100
Old Town Operations	230,102	262,495	258,785	268,800
Old Town Public Service	747,234	822,955	817,295	848,900
Old Town Circulation	439,052	537,380	551,105	586,900
Harmony Operations	128,547	126,275	129,445	134,400
Harmony Public Service	548,334	639,570	684,030	710,400
Harmony Circulation (1)	381,369	427,525	449,365	478,700
Council Tree Operations	246,931	270,375	269,875	280,300
Council Tree Public Service	321,499	339,985	355,500	369,200
Council Tree Circulation	409,096	475,510	475,280	505,700
Capital Outlay	14,650	50,000	50,000	50,000
Contingency	166,882	-	-	-
	<u>\$ 9,300,079</u>	<u>\$ 9,806,300</u>	<u>\$ 10,248,345</u>	<u>\$ 10,631,100</u>

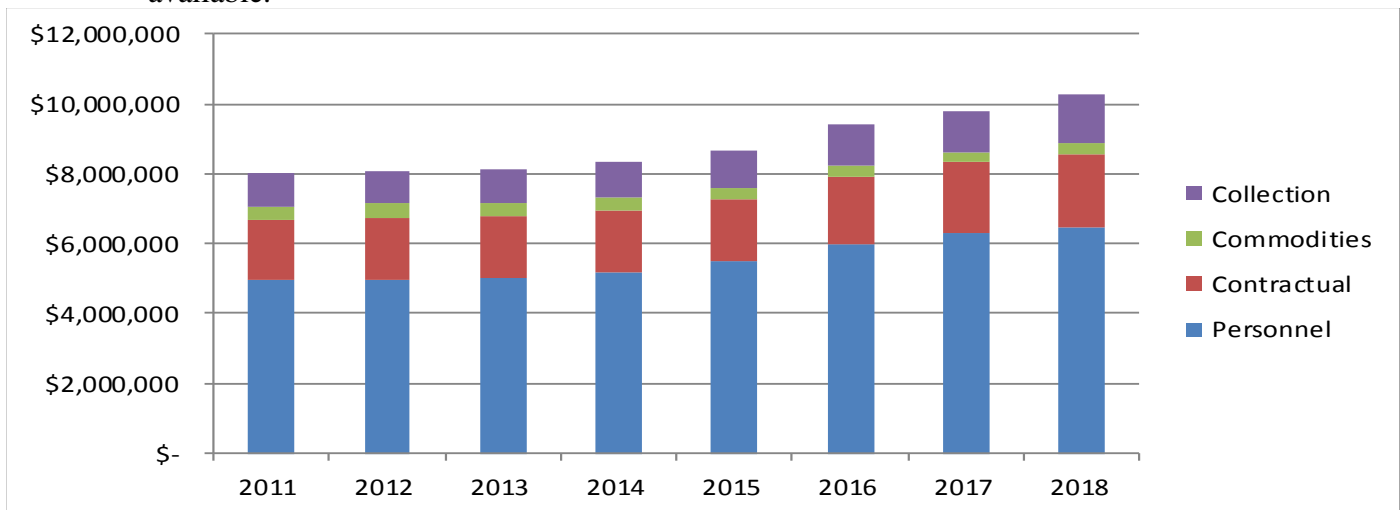
The contingency expenditure in 2016 was the Library District's share of the cost of the general election due to the inclusion of a ballot issue regarding the District mill levy and resulting revenue amounts.

Details within each reporting unit are categorized by type of expenditure. These include personnel, contractual and commodities. Personnel includes all the people costs of the District – salaries and benefits. Contractual is a broad category and includes the operating costs not associated with physical items. This includes professional fees, service support costs, insurance policies, utilities, training and travel, the electronic component of the materials collection, repairs and maintenance, and dues and subscriptions. Commodities are the physical items such as office and program supplies, computer hardware and related software and physical additions to the materials collection such as books, CDs and DVDs. The breakdown of operating costs by these categories follows:

Expenditures by Object

Expenditures:	Personnel	Contractual	Commodities	Total
Administration	\$ 865,825	\$ 901,550	\$ 8,900	1,776,275
Systems Administration	482,040	176,200	49,000	707,240
Collection Services	658,695	69,000	72,000	799,695
Combined Operating Expenses	59,770	176,350	33,200	269,320
Answer Center	178,565	-	2,500	181,065
Outreach Services	350,820	9,750	10,950	371,520
Interlibrary Loan	132,630	52,150	500	185,280
Collection Development	-	198,850	1,145,900	1,344,750
Programming	29,000	73,400	50,300	152,700
Facilities	140,270	269,550	10,000	419,820
Old Town Operations	104,285	142,000	12,500	258,785
Old Town Public Service	809,145	5,150	3,000	817,295
Old Town Circulation	517,605	25,000	8,500	551,105
Harmony Operations	101,595	15,750	12,100	129,445
Harmony Public Service	682,280	1,250	500	684,030
Harmony Circulation	449,115	-	250	449,365
Council Tree Operations	107,075	154,700	8,100	269,875
Council Tree Public Service	354,750	250	500	355,500
Council Tree Circulation	455,030	20,000	250	475,280
Capital Outlay	-	-	50,000	50,000
	<u>\$ 6,478,495</u>	<u>\$ 2,290,900</u>	<u>\$ 1,478,950</u>	<u>10,248,345</u>
Percent of total operating expenditures	63%	22%	14%	100%

As shown below, the expenditure budget of the Library District was stable as the great recession ended and has grown the last four years as additional revenue has become available.



	Personnel	Contractual	Commodities	Collection	Total
2011	4,961,200	1,745,750	353,600	935,000	7,995,550
2012	4,979,380	1,748,250	418,450	935,000	8,081,080
2013	5,045,480	1,768,550	374,950	935,000	8,123,980
2014	5,201,250	1,763,150	382,850	982,400	8,329,650
2015	5,520,005	1,754,350	312,250	1,073,100	8,659,705
2016	5,974,455	1,926,950	351,650	1,140,220	9,393,275
2017	6,292,980	2,032,800	303,050	1,177,470	9,806,300
2018	6,478,495	2,092,050	333,050	1,344,750	10,248,345

Poudre River Public Library District

Administration

The administration budget for the District includes the operations of the Executive Director, Communications, Finance and Human Resources Departments. Specific activities include legal counsel, property and liability insurance coverage, the annual audit, consulting, county treasurer fees and support services provided by the City of Fort Collins. Staffing consists of 8.4 FTE's (full-time equivalent) positions.

A significant segment of the administration budget is the support services costs to the City of Fort Collins. Through an intergovernmental agreement the City provides many support services to the District including human resources, information technology, treasury management, payroll and vendor payment processing, purchasing and accounting. For 2018, \$400,500 is budgeted for these services.

Another intergovernmental cost to the District is the treasurer fees incurred for the collections and remittance of property taxes. Property taxes are collected and remitted to the various taxing authorities in Colorado by the county treasurers. For the District, this is done by the Larimer County Treasurer. By state statute, the County charges treasurer fees to cover the costs incurred for this service. For 2018, the District budget for treasurer fees is \$190,000. The detailed administration budget is as follows:

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 590,311	\$ 657,500	\$ 667,370
Benefits	171,259	190,680	198,455
Contractual			
Banking- investment services	9,445	10,350	10,350
Audit services	5,300	7,500	7,500
Consulting	90,904	112,250	90,250
Legal	55,433	45,000	45,000
Education and Training	636	-	-
County Treasurer fees	167,523	170,000	190,000
Support Services - City of Fort Collins	353,628	400,500	400,500
Other professional fees	21,500	43,000	65,000
Copier lease/usage charges	9,420	7,500	7,500
Insurance premiums	63,979	64,000	64,000
Mileage	705	1,200	1,200
Conference and travel	6,688	5,000	5,000
Printing	15,000	-	-
Postage	662	-	-
Dues and subscriptions	9,882	15,000	15,000
Advertising	19,125	250	250
Commodities			
Supplies	15,132	4,400	4,400
Food and meals	8,112	4,500	4,500
Total	<u>\$ 1,614,644</u>	<u>\$ 1,738,630</u>	<u>\$ 1,776,275</u>

Poudre River Public Library District
Old Town Library

Old Town Library, located in downtown Fort Collins, was the City’s only library until the opening of Harmony Library in 1998. Built in 1976, it replaced the original Carnegie Library built in 1904 and expanded in 1939. In 2012, the library was remodeled and expanded from its original 34,000 square feet to approximately 40,000 square feet. With the relocation of administrative staff, 8,000 square feet was added to the area used by the public. The remodel project included larger community and story time rooms, several study rooms, a high tech collaboration room, a family bathroom, an automated material handler, new furnishings, public art and shelving for more accessible materials. The expansion was designed to be energy neutral so that no more energy is being consumed by the larger building.

Staffing includes public service library staff, circulation staff and a library manager. In total, 50 individuals are employed at Old Town Library filling 27 FTE’s. The materials collection consists of 182,000 items and the library circulation staff processed 640,700 checkins and 635,650 checkouts. The library is open seven days a week for a total of 70 hours.

The Old Town Library budget includes personnel costs, building security, copier expenses and general building supplies.

<u>Old Town Operations</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 83,007	\$ 80,200	\$ 80,110
Benefits	22,569	23,295	24,175
Contractual			
Security	78,010	117,000	117,000
Copier lease/usage charges	23,587	24,500	20,000
Other services	1,659	5,000	5,000
Commodities			
Supplies	21,270	12,500	12,500
Total	<u>\$ 230,102</u>	<u>\$ 262,495</u>	<u>\$ 258,785</u>

<u>Old Town Library Public Service</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 574,273	\$ 615,975	\$ 598,920
Benefits	166,245	198,830	210,225
Contractual			
Mileage	1,130	2,150	2,150
Dues and subscriptions	665	-	
Other services	2,183	3,000	3,000
Commodities			
Supplies	2,738	3,000	3,000
Total	<u>\$ 747,234</u>	<u>\$ 822,955</u>	<u>\$ 817,295</u>

<u>Old Town Library Circulation</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 338,189	\$ 411,680	\$ 422,040
Benefits	77,873	94,700	95,565
Contractual			
Other services	411	-	-
Maintenance contracts	22,235	22,500	25,000
Commodities			
Supplies	344	8,500	8,500
Total	<u>\$ 439,052</u>	<u>\$ 537,380</u>	<u>\$ 551,105</u>

Poudre River Public Library District
Harmony Library

Harmony Library, located on the Front Range Community College – Larimer Campus (FRCC) in southwest Fort Collins, is a joint use facility with the college. This 31,100 square foot library opened in 1998 and is owned by FRCC. Under an intergovernmental agreement, FRCC maintains the building, covers operating costs such as utilities, property insurance, janitorial services and security. The Library District operates the library by providing staffing, library materials and programming.

Staffing includes public service library staff, circulation staff and a library manager. In total, 35 individuals are employed at Harmony Library filling 23.7 FTE's. The materials collection consists of 136,950 items and the library circulation staff processed 545,150 checkins and 550,620 checkouts. The library is open seven days a week for a total of 70 hours.

The Harmony Library budget includes personnel costs, copier expenses and general building supplies.

<u>Harmony Library Operations</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 73,728	\$ 72,100	\$ 74,220
Benefits	25,694	26,325	27,375
Contractual			
Copier lease/usage charges	14,984	11,750	11,750
Other services	2,513	4,000	4,000
Commodities			
Supplies	11,628	12,100	12,100
Total	<u>\$ 128,547</u>	<u>\$ 126,275</u>	<u>\$ 129,445</u>

<u>Harmony Library Public Service</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 401,619	\$ 471,150	\$ 502,595
Benefits	143,988	166,670	179,685
Contractual			
Mileage	1,401	1,250	1,250
Other services	1,031	-	-
Commodities			
Supplies	295	500	500
Total	<u>\$ 548,334</u>	<u>\$ 639,570</u>	<u>\$ 684,030</u>

<u>Harmony Library Circulation</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 309,366	\$ 346,770	\$ 365,175
Benefits	71,919	80,505	83,940
Commodities			
Supplies	84	250	250
Total	<u>\$ 381,369</u>	<u>\$ 427,525</u>	<u>\$ 449,365</u>

Poudre River Public Library District
Council Tree Library

Council Tree Library is located in the Front Range Village shopping complex in southeast Fort Collins. This 16,700 square foot library opened in 2009. The library space is owned by the District as a condominium unit. Front Range Village provides maintenance, management and security for the overall shopping complex. A condo association maintains the structure of the library building and provides insurance coverage. The Library District covers all operating expenses of the library and maintenance of the interior space. In 2015, minor remodeling of the library was done to provide private office space for the library manager and an automated materials handler was installed.

Staffing includes public service library staff, circulation staff and a library manager. In total, 33 individuals are employed at Council Tree Library filling 17.9 FTE's. The materials collection consists of **88,425 items and the library circulation staff processed 570,750 checkins and 575,450 checkouts**. The library is open seven days a week for a total of 78 hours.

The Council Tree Library budget includes personnel costs, utilities, janitorial services, condo and shopping complex common area maintenance fee, copier expenses and general building supplies.

<u>Council Tree Library Operations</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 73,081	\$ 79,990	\$ 82,370
Benefits	21,146	23,835	24,705
Contractual			
Utilities	24,440	32,450	32,450
Janitorial services	42,353	44,000	44,000
Repairs and maintenance	5,400	5,000	5,000
Condo/property fees	52,541	53,000	53,000
Copier lease/usage charges	13,388	13,750	10,000
Telephone	5,457	5,250	5,250
Mileage	573	-	-
Other services	130	5,000	5,000
Commodities			
Supplies	8,422	8,100	8,100
Total	<u>\$ 246,931</u>	<u>\$ 270,375</u>	<u>\$ 269,875</u>

<u>Council Tree Library Public Service</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 229,751	\$ 236,595	\$ 248,965
Benefits	90,889	102,640	105,785
Contractual			
Other services	433	250	250
Commodities			
Supplies	426	500	500
Total	<u>\$ 321,499</u>	<u>\$ 339,985</u>	<u>\$ 355,500</u>

<u>Council Tree Library Circulation</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 326,263	\$ 377,450	\$ 360,150
Benefits	82,774	97,810	94,880
Contractual			
Equipment Maintenance	-	-	20,000
Commodities			
Supplies	59	250	250
Total	<u>\$ 409,096</u>	<u>\$ 475,510</u>	<u>\$ 475,280</u>

Poudre River Public Library District **Collection Services**

The Collection Services department manages and maintains the District’s materials collection, which currently exceeds 400,000 items. This includes books, magazines, newspapers, music CDs, DVDs, eMedia, audiobooks, and databases. This activity includes selecting materials to purchase, getting the items cataloged and shelf-ready, weeding the collection of items no longer needed and determining the location and display of the collection. The Collection Services staff is located in the Webster House Administration Center and employs eight full-time employees.

In 2017, a major weeding project to reduce the collection of physical materials was undertaken. Due to the decrease in circulation of the physical collection, the shelves had become over crowded. Current resources allowed for a weeding flow of one item in and one item out. This was not meeting the demand for weeding and so additional resources were added to the weeding activity.

The project included additional:

- Staff time by the Circulation and Collections Department in order to increase the numbers of items weeded.
- Courier routes to move the materials to the Friends of the Library sorting area at Webster House.
- Recycling bins and pickups by recycling vendors.

The goal was to have shelves two thirds to three quarters full. This allows space for the ebb and flow of materials cutting down on the number of items that need to be redistributed between buildings. It creates more display space and easier browsing. The project gave staff the opportunity to evaluate space allocations and reallocate space to collections with more circulation.

The budget for Collection Services is primarily made up of personnel costs, processing services and supplies and cataloging services as follows:

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 461,738	\$ 481,835	\$ 490,610
Benefits	153,288	161,300	168,085
Contractual			
Processing services	53,965	67,900	67,900
Cataloging services	33,278	40,000	40,000
Mileage	143		
Commodities			
Processing supplies	32,668	32,000	32,000
Other supplies	80	1,100	1,100
Total	<u>\$ 735,160</u>	<u>\$ 784,135</u>	<u>\$ 799,695</u>

Poudre River Public Library District **Collection Development**

Collection Development is the annual addition of materials to the loanable and reference collection of the District. This includes books, music CDs, DVDs, audiobooks, eMedia, databases, newspapers and magazines. In 2017, gadgets were added to the materials available. These include such items as cake pans, radon gas detectors, Fitbits, home energy monitors, noise cancelling headphones and GoPro camers. The current collection includes **over 400,000 items and is kept current by the addition and deletion of approximately 48,000 items annually.** Changes in the makeup of the collection reflect technological changes which have necessitated an increased emphasis on electronic media. Funding for collection development comes primarily from the general operating revenue of the District but is supplemented by the use of donated funds, and costs shared by Front Range Community College and Colorado State University.

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Contractual			
Databases	\$ 157,218	\$ 165,000	\$ 198,850
Books and periodicals	502,329	552,470	451,900
Non-print media	183,119	142,500	116,800
Electronic media	454,317	315,000	575,200
Supplies - gadgets	3,327	2,500	2,000
Total	<u>\$ 1,300,310</u>	<u>\$ 1,177,470</u>	<u>\$ 1,344,750</u>

Poudre River Public Library District

Outreach Services

The Outreach Services Department provides services to underserved priority groups that include the homebound and families with at-risk children. These services are provided by the Outreach Services staff and through the coordination of volunteer opportunities. The communities served include those that are geographically isolated from branch services, including low-income families that lack transportation to library branches, communities that are culturally isolated, and those who are dislocated due to disability, race, sexual orientation, religion, age, or ethnicity.

Services offered include early literacy and digital literacy activities and resources, bilingual storytimes, storytelling kits for childcare providers, mobile makerspaces, informal lending libraries, and computer classes.

The Outreach staff is located at the Webster House Administration Center and employs five employees in 5 FTE positions. The budget for Outreach Services is primarily made up of personnel costs, mileage and program supplies as follows:

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 227,652	\$ 244,815	\$ 268,175
Benefits	72,241	78,705	82,645
Contractual			
Mileage	1,856	2,750	2,750
Postage/Freight	734	750	750
Other Professional Services	4,113	5,050	5,050
Communications	-	1,200	1,200
Network services	-	1,100	-
Commodities			
Food and Meals	10,559	3,000	3,000
Program supplies	6,202	7,450	7,950
Total	<u>\$ 323,357</u>	<u>\$ 344,820</u>	<u>\$ 371,520</u>

Poudre River Public Library District

Programming

The Library District does a large number of programs throughout the year. Programs are provided for all ages and are heavily attended. In 2017, 2,509 programs were provided and attendance exceeded 66,000. Staffing costs for programming activities is part of the public service budgets of the individual libraries. The District budgets \$43,500 for direct program costs from general operating revenue. A much greater portion of program costs is funded by generous donations of the Poudre River Friends of the Library. For 2018, the Library District has requested \$68,625 for programs from the Friends. Other funding for programs comes from funds donated for specific events such as the NOCO Book Festival and use of proceeds from the annual Comic Con event.

The Programming budget consists primarily of staff time, speaker fees, program supplies, promotional items and facility rental.

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 25,597	\$ 3,250	\$ 26,750
Benefits	2,300	250	2,250
Contractual			
Speakers and performers	28,664	41,800	61,800
Facility rental	2,872	2,000	2,000
Other fees	4,700	4,600	4,600
Printing/promotion	8,809	5,000	5,000
Commodities			
Program supplies	54,500	45,300	50,300
Total	<u>\$ 127,442</u>	<u>\$ 102,200</u>	<u>\$ 152,700</u>

Programs anticipated for 2018 include:

Friends of the Library (FOL) Requests - 2018

FOL REGULAR OR SIGNATURE PROGRAMS	AMOUNT
Summer Reading Challenge	\$38,000
Kevin Cook nature series	\$1,200
Great Decisions	\$1,100
History Comes Alive (6 programs)	\$2,400
National Poetry Month	\$850
Colorado Teen Literature Conference	\$1,500
Book Clubs	\$1,275
Great Stories Book Club (LGBTQIA+)	\$1,500
Cultural Events	\$2,100
Native American History Month (Nov) - \$350	
Black History Month (Feb) - \$350	
Women's History Month (March) - \$350	
Hispanic Heritage Month (Sept/Oct) - \$350	
Asian Pacific American Heritage Month (April) - \$350	
World story times (various, year-round) - \$350	
Repair Manifesto programming	\$1,200
Tree program at OTL	\$500
Total FOL Regular or "Signature" Programs	\$51,625

PARTNERSHIP PROGRAMS	AMOUNT
Author Program/Colorado State University	\$3,000
Music Programs at Harmony Library/FRCC	\$1,800
FoCo Book Fest	\$3,000
Special event for "Melody Park" at Harmony	\$200
Veterans' Voices	\$1,000
Total Partnership Programs	\$9,000

OUTREACH	AMOUNT
Summer Reading	\$4,000
Imaginantes	\$4,000
Total Outreach Programs	\$8,000

GRAND TOTAL ALL FOL PROGRAMS	\$68,625
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2018 Library District Funded Programming Budget

PROGRAM		Adults	AMOUNT
	AMOUNT	Senior programming	\$1,500
Birth to 3 Target Audience Programming Potential options: March-Sing with Your Child Month April-Month of the Young Child May - Children's Water Festival May-National Children's Book Week/Month of the Young Child Oct.-Celebrating the Bilingual Child Month	\$2,000	Writing classes	\$700
Spring Break	\$1,300	International Night	0
Winter Break	\$1,300	LCGS	0
One Book 4 Colorado	\$200	Legal Clinic	0
Storytime (Toddler and Preschool)	\$1,000	Seed Swap	0
Summer Storytime		Masterworks	0
Saturday Storytime		Rekindle the Classics	0
Peek-a-Boo Time	\$600		
LEGO A-B-C	\$200	SUB TOTAL	\$2,200
Discovery Zone	\$500		
Messy Hands Art for Preschoolers & Kids Explore Art	\$200	Tween/Teen	AMOUNT
STEM for Kids	\$1,000	Tween/Teen Target Audience Programming	\$2,000
		IRS (TAB or other advisory groups)	\$500
SUB TOTAL	\$8,300	Retro Gaming	\$400
		Teen Art Cafe	\$400
Community Programming	AMOUNT	ImagineArt	\$100
Rocky Mountain Raptors	\$1,500	It's a Girl Thing	\$350
Game Day	\$200	After IRS Programming	\$2,400
Community Vehicle Day (OTL)	\$500	Babysitting classes	\$250
Money Smart Week	\$100	Winter Break	\$500
		Spring Break	\$500
SUB TOTAL	\$2,300	Glow-in-the-Dark Egg Hunt	\$500
		AnimeFest	\$750
Business, Jobs, Non-Profits	AMOUNT	Teen Nerd Prom	\$500
Business, Jobs, Non-Profits Target Audience Programming	\$2,000	Spirited Stories	\$350
Community Resource Center Program	\$1,500	Anime Club	\$1,200
		STEM for Tweens/Teens	\$1,000
SUB TOTAL	\$3,500		
		SUB TOTAL	\$11,700
OUTREACH	AMOUNT		
Dia de los Muertos	\$2,000	Digital Literacy Programming	AMOUNT
STREAM Activities/Supplies	\$2,500	Digital Literacy Classes and Activities	\$8,000
Cultural Events	\$2,000		
World Language Storytimes		SUB TOTAL	\$8,000
Imaginantes	\$1,000		
		TOTAL ALL LIBRARY FUNDED PROGRAMS	\$43,500
SUB TOTAL	\$7,500		

Poudre River Public Library District
Answer Center

The Answer Center (AC) is the central contact point for patrons and others requesting information from or about the Library District. Many of the calls received are answered directly by the Answer Center staff. These include circulation functions, room reservations and assistance with e-readers and the downloadable library. For those requiring assistance from the professional library staff, the calls are forwarded to appropriate staff. The Answer Center operates seven days a week, over 66 hours. In order to service all of the patron needs, the AC staff has access to a foreign language service that can provide interpreter services in any language.

The Answer Center staff is located at the Webster House Administration Center. There are three part-time employees and one full-time employee filling 2.73 FTE's. The Answer Center budget includes personnel costs, professional services and supplies.

<u>Answer Center</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 129,615	\$ 138,900	\$ 139,160
Benefits	33,352	37,810	39,405
Contractual			
Other services - Language Line	261	1,250	1,250
Commodities			
Supplies	1,524	1,250	1,250
Total	<u>\$ 164,752</u>	<u>\$ 179,210</u>	<u>\$ 181,065</u>

Poudre River Public Library District **Systems Administration**

The Systems Administration (SA) Department is responsible for the technology end of the District. The SA staff manages and maintains the integrated library system, the website, staff and public computers, wired and wireless networks and usage statistics. They maintain the current hardware and software components and determine and implement system upgrades and new products as technology changes. The SA staff is located at the Webster House Administration Center and employs five full-time employees.

The budget for Systems Administration is primarily made up of personnel costs, system maintenance agreements, technology subscription services, and hardware/software equipment and supplies as follows:

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 335,950	\$ 358,500	\$ 366,760
Benefits	102,554	110,725	115,280
Contractual			
Maintenance agreements	128,820	105,000	105,000
Subscription services	48,782	70,000	70,000
Mileage	533	1,200	1,200
Commodities			
Hardware equipment and supplies	21,909	10,000	40,000
Software equipment and supplies	8,556	5,000	5,000
Other supplies	1,826	4,000	4,000
Total	<u>\$ 648,930</u>	<u>\$ 664,425</u>	<u>\$ 707,240</u>

Poudre River Public Library District
Interlibrary Loan

The Interlibrary Loan (ILL) Department manages the requests for library materials made by patrons to and from other libraries. In Colorado, the Coalition of Research Libraries operates an interlibrary loan service called Prospector. Prospector is a unified catalog of academic, public and special libraries in Colorado and Wyoming. Through Prospector, patrons have access to 30 million books, journals, DVDs, CDs, videos and other materials held in these libraries. With a single search patrons identify and borrow materials from the collections and have them delivered to their local library. In 2017, Interlibrary Loan processed **136,370 requests – 75,856 for our patrons from other libraries and 60,514** to patrons of other libraries.

The Interlibrary Loan staff is located at the Harmony Library. There are three regularly scheduled employees and other hourly employees as needed. Overall, staffing is 2.6 FTE's. The ILL budget includes personnel costs, Prospector fees, cataloging charges, participation in the statewide courier service and supplies.

<u>Interlibrary Loan</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 92,813	\$ 95,240	\$ 98,130
Benefits	30,896	33,010	34,500
Contractual			
Cataloging services	-	1,500	1,500
Prospector service	14,210	14,500	14,500
Interlibrary loan courier service	33,732	36,150	36,150
Commodities			
Supplies	216	500	500
Total	<u><u>\$ 171,867</u></u>	<u><u>\$ 180,900</u></u>	<u><u>\$ 185,280</u></u>

Poudre River Public Library District **Facilities**

The Facilities Department is responsible for the maintenance and repairs of two of the three District libraries and the administration center. The Harmony Library is part of the Front Range Community College – Larimer County campus. As such the building is maintained by the College. Facilities staff does maintain equipment owned by the District at the Harmony Library. The Facilities staff is located at the Webster House Administration Center and employs two full-time employees.

The budget for Facilities is primarily made up of personnel costs; utility, repair and maintenance service and supply costs, telephone and janitorial services for the Old Town Library and the Webster House Administration Center.

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 91,905	\$ 96,000	\$ 98,880
Benefits	34,862	39,345	41,390
Contractual			
Utilities	68,978	82,700	82,700
Janitorial	103,644	105,750	105,750
Repairs and maintenance	42,878	45,000	45,000
Communication services	37,527	34,600	34,600
Mileage	3,167	1,500	1,500
Commodities			
R&M supplies	16,713	10,000	10,000
Total	<u>\$ 399,674</u>	<u>\$ 414,895</u>	<u>\$ 419,820</u>

Poudre River Public Library District **Combined Operating Expenditures**

The Combined Operating Expenditures budget is used to budget activities of the Library District that do not pertain to any one department but rather are common to many areas of operations. These include the District-wide courier service, collection agency fees, staff training and team activities.

<u>Combined Operating Expenditures</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
Personnel			
Salaries	\$ 15,035	\$ 52,770	\$ 52,770
Benefits	1,362	5,825	7,000
Contractual			
Collection services	24,258	30,000	30,000
Professional services	4,310	-	-
Janitorial services	-	1,200	1,200
Mileage	136	900	900
Conference and training	46,409	65,000	65,000
Repairs and maintenance	-	-	-
Postage/Courier	68,103	77,000	77,000
Other services	3,357	2,250	2,250
Commodities			
Supplies	17,277	33,200	33,200
Total	<u>\$ 180,247</u>	<u>\$ 268,145</u>	<u>\$ 269,320</u>

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Poudre River Public Library District
Capital Projects Fund
Revenue

Revenue of the Capital Projects Fund consists of transfers from the General Fund, donations and investment earnings. Prior to 2015, the District had a budget policy to transfer 3%-5% of annual revenue as a means to accumulate funds for major repairs or replacement of District facilities and/or equipment, and for new or expanded facilities. In 2015, the policy was revised to transfer \$250,000 per year to primarily fund the District's Capital Replacement Plan.

Donations restricted to facility improvements are recorded in the Capital Projects Fund. In 2015, the District received a generous bequest from the Paul Gwyn estate. The use of this bequest was not restricted but it is anticipated that most of this bequest will be used for capital improvements. In 2015, an automated material handler for Council Tree Library was purchased using a portion of these funds. In 2017, a portion of this bequest was used to fund security cameras at Old Town Library and install window blinds at Council Tree Library.

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Budget</u>
General Fund Transfers -			
For capital replacement	\$ 250,000	\$ 250,000	\$ 250,000
For facility expansion	-	2,000,000	-
Donations	13,549	-	-
Investment Earnings	1,139	-	-
Total	<u>\$ 264,688</u>	<u>\$ 2,250,000</u>	<u>\$ 250,000</u>

Poudre River Public Library District
Capital Projects Fund
Projects

Activity in the Capital Projects Fund varies depending on the projects needed. Prior projects have been new and expanded facilities. Going forward, it is anticipated the focus of this fund will be more geared towards major repairs and equipment replacement. For 2017, projects included security cameras and window blinds funded by the Paul Gywn bequest, and replacement computer equipment and Old Town Library elevator refurbishment funded by the Capital Replacment Plan. For 2018, a major component of the Capital Replacement Plan is the replacement of the cooling system at Old Town Library.

<u>Projects</u>	<u>Budget</u>	<u>Actual</u>	<u>Year Completed</u>
Old Town Library Security Cameras	40,000	29,481	2017
Council Tree Library window blinds	17,500	17,500	(1) 2017
Capital Replacement Plan - 2017	125,000	109,900	(1) 2017
Capital Replacement Plan - 2018	<u>275,000</u>	<u>-</u>	
Total	<u>\$ 457,500</u>	<u>\$ -</u>	

(1) - actual costs estimated at time of document drafting

Poudre River Public Library District Capital Projects Fund Capital Replacement Plan

In 2013, a Capital Replacement Plan was developed which identified the major items and components at each location, and an estimated cost and repair or replacement period. It is anticipated that for the foreseeable future, the Capital Projects Fund will be used to fund this replacement plan rather than accumulate funds for new or expanded facilities.

Poudre River Public Library District Capital Replacement Needs

<u>Location/sq. ft.</u>	<u>Item</u>	<u>Cost</u>	<u>Life</u>	<u>Age</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Old Town Library 40,000	Shelving	\$ 160,500	20	1							
	End panels	76,500	10	1							
	Azars - custom furniture	69,000	10	1							
	FFE - remodel	214,000	10	1							
	Carpet/tile	179,000	15	1							
	Roof	140,000	20			147,100					
	Elevator	75,000	40	37			25,000				
	Plumbing - fixtures	12,000	20	1							
	Boilers	120,000	30	1							
	HVAC/chillers	250,000	25					138,000			
	Lighting	160,000	25	1							
	Automated Materials Handler	200,000	10	1							
	Paint	51,000	10	1							
Council Tree Library 17,000	FFE	230,000	10	4					86,700	88,900	91,100
	Carpet/tile	90,000	15	4							
	Plumbing - fixtures	5,100	20	4							
	HVAC	125,000	25	4							
	Lighting	68,000	25	4							
	Elevators	160,000	40	4							
	Ceiling tile	30,000	25	4							
	Paint	25,000	10	4					28,300		
	Wall tile	15,000	20	4							
Webster House 10,000	FFE	95,000	20	var							
	Roof	25,000	20						28,300		
	Ext paint	12,000	7		12,300						
	Int Paint	10,000	10	2							11,900
	HVAC	50,000	20				17,900			19,300	
	Plumbing - pipes	20,000	35								
	Plumbing - fixtures	5,000	20								
	Carpet	30,000	10					33,100			
	Lighting	20,000	25					22,100			
IT - all locations	75,000			76,900	78,800	80,800	82,800	84,900	87,000	89,200	
Total	2,797,100			89,200	225,900	123,700	276,000	228,200	195,200	192,200	
Annual funding	208,000			208,000	208,000	208,000	208,000	208,000	241,200	247,200	
Investment Earnings	3%			-	3,600	3,100	5,800	3,900	3,400	4,900	
End of year balance				118,800	104,500	191,900	129,700	113,400	162,800	222,700	
Inflation factor		2.5%		2.5%	5.1%	7.7%	10.4%	13.1%	16.0%	18.9%	

**Poudre River Public Library District
Capital Replacement Needs**

<u>Location/sq. ft.</u>	<u>Item</u>	<u>Cost</u>	<u>Life</u>	<u>Age</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Old Town Library 40,000	Shelving	\$ 160,500	20	1							
	End panels	76,500	10	1		95,500					
	Azars - custom furniture	69,000	10	1	84,100						
	FFE - remodel	214,000	10	1					143,900	147,500	
	Carpet/tile	179,000	15	1							252,900
	Roof	140,000	20								
	Elevator	75,000	40	37							
	Plumbing - fixtures	12,000	20	1							
	Boilers	120,000	30	1							
	HVAC/chillers	250,000	25					164,000			
	Lighting	160,000	25	1							
	Automated Materials Handler	200,000	10	1	243,700						
	Paint	51,000	10	1	62,100						
Council Tree Library 17,000	FFE	230,000	10	4							
	Carpet/tile	90,000	15	4			115,200				
	Plumbing - fixtures	5,100	20	4							
	HVAC	125,000	25	4							
	Lighting	68,000	25	4							
	Elevators	160,000	40	4							
	Ceiling tile	30,000	25	4							
	Paint	25,000	10	4							
	Wall tile	15,000	20	4							
Webster House 10,000	FFE	95,000	20	var							
	Roof	25,000	20								
	Ext paint	12,000	7								
	Int Paint	10,000	10	2							
	HVAC	50,000	20				20,800				
	Plumbing - pipes	20,000	35								
	Plumbing - fixtures	5,000	20								
	Carpet	30,000	10								
	Lighting	20,000	25								
IT - all locations	75,000			91,400	93,700	96,000	98,400	100,900	103,400	106,000	
Total	2,797,100			481,300	210,000	211,200	262,400	244,800	250,900	358,900	
Annual funding	208,000			253,400	259,800	266,300	272,900	279,700	286,700	293,900	
Investment Earnings	3%			6,700	-	1,500	3,200	3,600	4,800	6,000	
End of year balance				1,500	51,300	107,900	121,600	160,100	200,700	141,700	
Inflation factor		2.5%		21.8%	24.9%	28.0%	31.2%	34.5%	37.9%	41.3%	

**Poudre River Public Library District
Capital Replacement Needs**

<u>Location/sq. ft.</u>	<u>Item</u>	<u>Cost</u>	<u>Life</u>	<u>Age</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>Beyond 20 yrs.</u>
Old Town Library 40,000	Shelving	\$ 160,500	20	1						263,000
	End panels	76,500	10	1						
	Azars - custom furniture	69,000	10	1						
	FFE - remodel	214,000	10	1						
	Carpet/tile	179,000	15	1						
	Roof	140,000	20							
	Elevator	75,000	40	37						
	Plumbing - fixtures	12,000	20	1						19,700
	Boilers	120,000	30	1						196,600
	HVAC/chillers	250,000	25							
	Lighting	160,000	25	1						262,200
Automated Materials Handler	200,000	10	1							
Paint	51,000	10	1							
Council Tree Library 17,000	FFE	230,000	10	4						
	Carpet/tile	90,000	15	4						
	Plumbing - fixtures	5,100	20	4	7,400					
	HVAC	125,000	25	4						204,800
	Lighting	68,000	25	4						111,400
	Elevators	160,000	40	4						262,200
	Ceiling tile	30,000	25	4						49,200
	Paint	25,000	10	4						
	Wall tile	15,000	20	4	21,700					
Webster House 10,000	FFE	95,000	20	var						155,700
	Roof	25,000	20							
	Ext paint	12,000	7							
	Int Paint	10,000	10	2						
	HVAC	50,000	20							
	Plumbing - pipes	20,000	35							32,800
	Plumbing - fixtures	5,000	20							8,200
	Carpet	30,000	10							
	Lighting	20,000	25							
IT - all locations	75,000			108,600	111,300	114,100	117,000	119,900		
Total	2,797,100			137,700	111,300	114,100	117,000	119,900	1,565,800	
Annual funding	208,000			301,200	308,800	316,500	324,400	332,500	340,800	
Investment Earnings	3%			<u>4,300</u>	<u>9,300</u>	<u>15,500</u>	<u>22,000</u>	<u>28,900</u>	<u>36,200</u>	
End of year balance				309,500	516,300	734,200	963,600	1,205,100	16,300	
Inflation factor		2.5%		44.8%	48.5%	52.2%	56.0%	59.9%	63.9%	

Poudre River Public Library District

Fund Balances

The Fund Balances in the General Fund and Capital Projects Fund are the differences between the Funds' assets and liabilities. In the early years of the District, operating costs were less than current levels due to fewer employees, programs and facilities. As a result, the Fund Balance in the General Fund accumulated to its present level from unspent revenue in 2007 and 2008 and has remained relatively even since then. The Fund Balances are segregated into restricted and committed categories based on external requirements and internal policy decisions.

Fund Balances:	Actual	Budgeted	Budgeted
	Dec. 2016	Dec. 2017	Dec. 2018
General Fund -			
Restricted:			
Emergencies	\$ 292,700	\$ 316,600	\$ 322,300
Donations	16,002	-	-
Library Technology	288,454	-	-
Total Restricted	<u>597,156</u>	<u>316,600</u>	<u>322,300</u>
Committed:			
Working Capital	1,916,300	2,110,700	2,148,600
Unassigned	<u>3,433,099</u>	<u>2,978,135</u>	<u>1,595,110</u>
General Fund Total	<u>5,946,555</u>	<u>5,405,435</u>	<u>4,066,010</u>
Capital Projects Fund -			
Restricted:			
Land and Design Services	40,377	40,377	40,377
Committed:			
Facilities Expansion	-	-	2,000,000
Capital Projects	628,905	651,732	626,732
Capital Projects Fund Total	<u>669,282</u>	<u>692,109</u>	<u>2,667,109</u>
Library District Total	<u>\$ 6,615,837</u>	<u>\$ 6,097,544</u>	<u>\$ 6,733,119</u>

The restricted balance for emergencies is a state constitution requirement that 3% or more of fiscal year spending be reserved for declared emergencies. Emergencies exclude economic conditions, revenue shortfalls or salary/benefit increases. If used, the reserve balance must be replaced in the next fiscal year.

The Donations restricted balance is money received from a bequest that is limited to additions to the history collection. This balance is used to supplement the collection budget and is expected to be depleted in 2017.

The Library Technology restricted balance is unspent sales tax proceeds transferred to the District by the City of Fort Collins. The City was collecting sales tax that was specifically approved as part of the Building on Basics ballot issue in 2005. Since the City no longer provides library services, it transferred the sales tax proceeds to the Library District. The portion of these annual \$744,000 transfers not spent is being held in reserve and will continue to fund library technology after the transfer in 2015. It is anticipated this reserve was depleted in 2017.

The balance committed to working capital is a Board of Trustees budget policy that 20% of budgeted revenue be held to meet the cash flow needs of the District. Property taxes are due to the Larimer County Treasurer in two equal installments; the end of February and the middle of June, or in total at the end of April. The Treasurer remits the taxes collected the following month. This reserve ensures funds are available during this period of negative cash flow. This policy is also similar to the Government Finance Officers Association's best practices to maintain a minimum unrestricted fund balance of two months' (16%) operating expenditures.

The balance restricted for Land and Design Services is also restricted sales tax proceeds from the City of Fort Collins that is limited to this purpose. The City transferred \$905,900 to the Library District in 2009. The District has used this reserve for design fees for the expansion and remodel of Old Town Library, design fees for improvements to Library Park and the land portion of the purchase of Webster House Administration Center. It is anticipated the remainder of this balance will be used for future library remodel projects.

The Facility Expansion balance shown as committed in the Capital Projects Fund requested the decision made by the Board of Trustees in 2017 to set aside \$2 million of the unreserved General Fund fund balance for future facility needs.

The balance committed for capital projects is the unrestricted balance in the Capital Projects Fund. The District's budget policy requires \$250,000 be transferred to this fund for the accumulation of reserves to be used primarily to fund the Capital Replacement Plan.

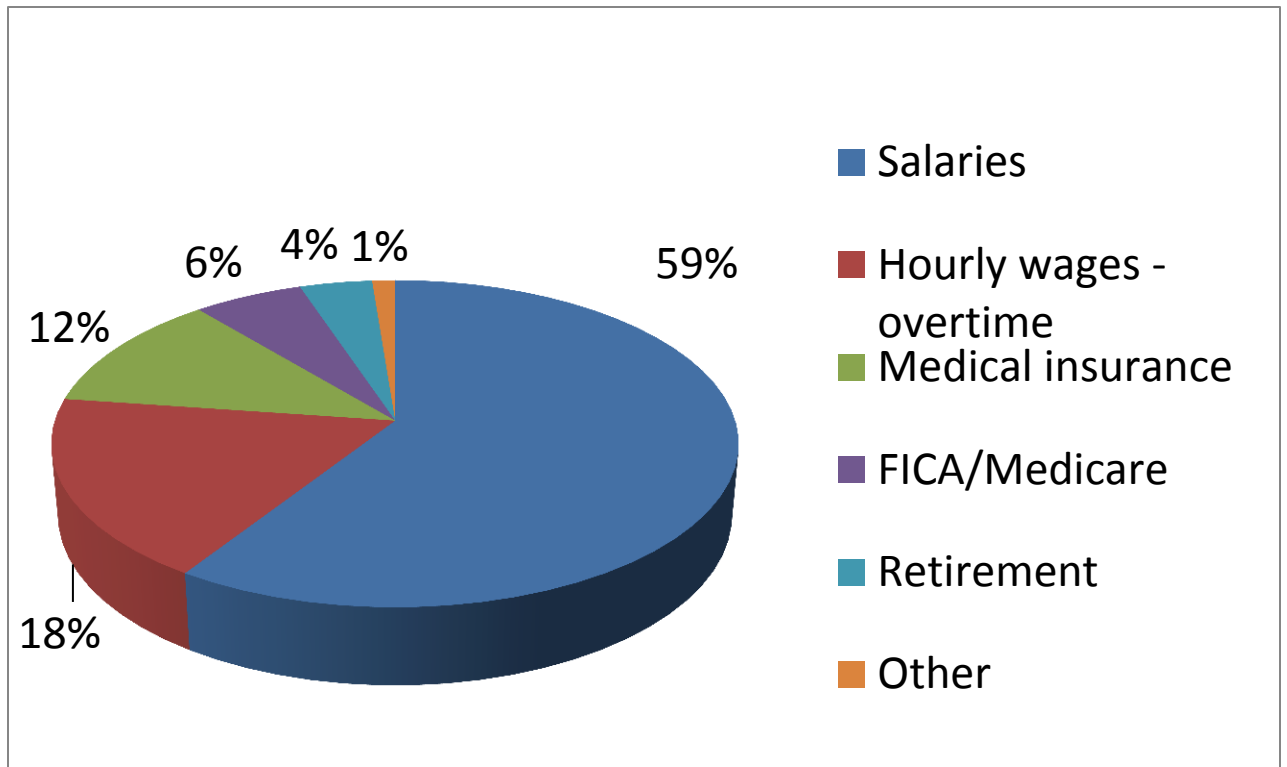
Poudre River Public Library District Staffing

Summary of Full-time Equivalent Staffing Positions

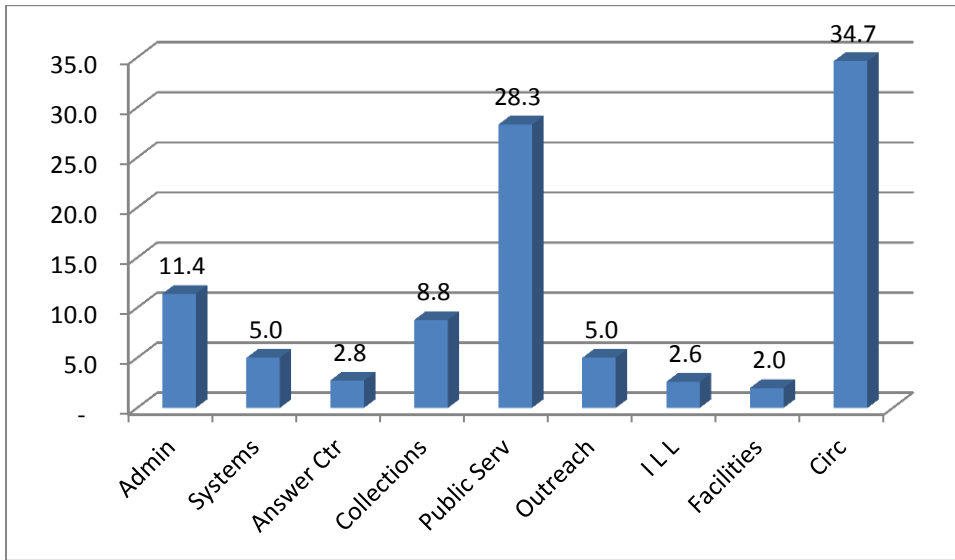
	<u>Old Town</u> <u>Library</u>	<u>Harmony</u> <u>Library</u>	<u>Council Tree</u> <u>Library</u>	<u>Webster House</u> <u>Admin. Center</u>	<u>Total</u>
Administration - Operations					
Classified	1.0	1.0	1.0	7.90	10.90
Hourly	-	-	-	0.5	0.50
Public Service					
Classified	8.4	5.7	1.0	-	15.10
Hourly	4.4	3.5	5.4	-	13.20
Circulation					
Full-time	1.0	1.0	1.0	-	3.00
Part-time	12.2	9.9	9.6	-	31.65
Outreach Services					
Full-time	-	-	-	4.0	4.00
Part-time	-	-	-	1.0	1.00
Collection Services					
Full-time	-	-	-	8.8	8.80
Interlibrary Loan					
Full-time	-	1.0	-	-	1.00
Part-time	-	1.6	-	-	1.60
Systems Administration					
Full-time	-	-	-	5.0	5.00
Answer Center					
Full-time	-	-	-	1.0	1.00
Part-time	-	-	-	1.75	1.75
Facilities					
Full-time	-	-	-	2.0	2.00
Total	<u>27.0</u>	<u>23.7</u>	<u>17.9</u>	<u>32.0</u>	<u>100.50</u>

Personnel Costs

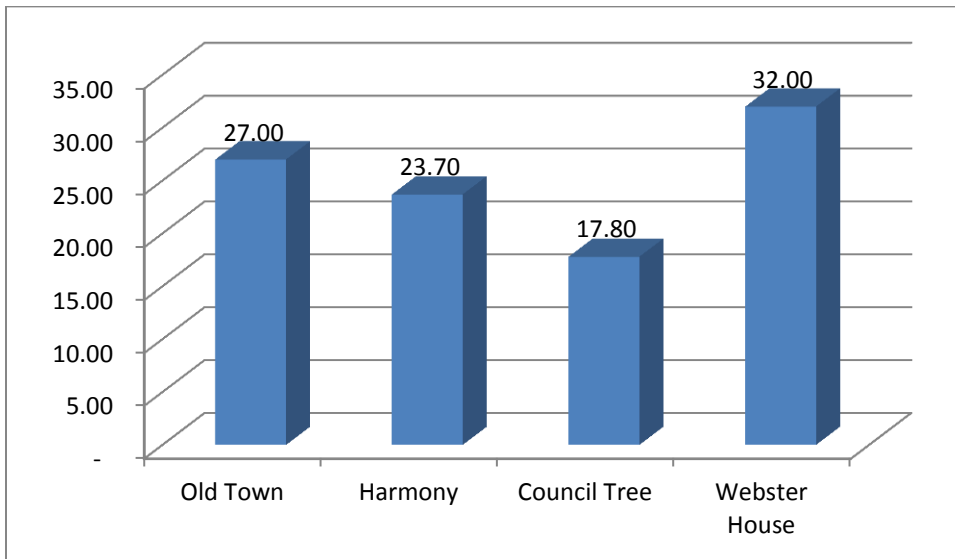
Salaries	\$	3,796,250
Hourly wages & overtime		1,151,900
Medical insurance		815,940
FICA/Medicare		380,560
Retirement		254,195
Dental insurance		46,910
Disability		15,300
Workers compensation		5,000
Life insurance		12,440
Total	\$	6,478,495



Staffing by Function –



Staffing by location –



Poudre River Public Library District
Circulation – Program Statistics

(Insert circulation stats from Jan BOT meeting)

Budget Policy

The District shall adopt an annual budget in accordance with part 1 of article 1 of title 29, C.R.S. This budget will be for the ensuing calendar year and will be adopted on a basis consistent with Generally Accepted Accounting Principles.

The Executive Director is specifically authorized to make budget transfers between operating accounts within a fund. Any transfer of budgeted funds to or from a specifically approved capital project, and any change in the total budget for each fund require approval of the Board of Trustees.

A Capital Reserve is established and will be funded annually by a transfer from the General Fund of \$250,000. The intent of this reserve is to fund the Capital Replacement Plan and provide funds for future facility needs. This reserve will be maintained separate from the District's General Fund in a Capital Projects Fund.

A Working Capital/Operating Reserve is established equal to 20% of budgeted revenue. This reserve will be maintained in the General Fund to provide for the cash flows needs of the District.

All unexpended annual appropriations for operating and capital replacement funds lapse at year-end. Appropriations for capital projects continue until completion of the specific project.

Approved May 2008

Revised and approved November 11, 2013, November 10, 2014

Poudre River Public Library District Statutory Budget Calendar

DATE	ACTION REQUIRED	AUTHORITY
■ <i>January 1</i>	<i>Start of the fiscal year</i>	§ 29-1-102(9), C.R.S.
■ <i>Not specified</i>	<i>The Board appoints or designates person to prepare and submit a budget to Board (“budget officer”)</i>	§ 29-1-104, C.R.S.
■ <i>No later than August 25</i>	<i>Deadline for County Assessor to certify to all taxing entities and the Division of Local Government of the total valuation for assessment of all taxable property located within the territorial limits of the political subdivisions in their county</i>	§ 39-5-128(1), C.R.S.
■ <i>No later than October 15</i>	<i>Deadline by which budget officer must submit proposed budget to governing board</i>	§ 29-1-105, C.R.S.
■ <i>Upon receipt of proposed budget</i>	<i>Board sets date for public hearing on proposed budget and shall cause notice of the public hearing. (Public Hearing must be held and proposed budget adopted prior to December 15 in order to certify a mill levy)</i>	§ 29-1-106(1), C.R.S.
■ <i>After hearing date is Set</i>	<i>Publish notice of public hearing one time only in newspaper having general circulation in the boundaries of the District (if proposed budget is more than \$50,000)</i>	§ 29-1-106(3)(a), C.R.S.
	<i>Any district whose proposed budget is \$50,000 or less shall <u>post</u> copies of notice of public hearing in three public places within its boundaries in lieu of publication</i>	§ 29-1-106(3)(b), C.R.S.
	<i>If the governing body has submitted or intends to submit a request for increased property tax revenues to the Division of Local Government,</i>	§ 29-1-106(2), C.R.S.

the amount of increased property taxes shall be included in the notice of public hearing which is published or posted

- *November 1- Deadline to submit application to DOLG* *Budgets requiring a general purpose levy in excess of the 5½% limitation can file a request for excess mill levy with the Division of Local Government* § 29-1-302(1), C.R.S.

OR

The Board may call a special election in lieu of submitting a request to the Division § 29-1-302(2)(a) and (b), C.R.S.

- *November 6* *Special election for increased mill levy may be held if all requirements for an election have been satisfied* § 32-1-103(21), C.R.S.

- *Prior to Dec. 10* *Assessor shall send single notice of changes in assessed valuation to governing board* § 39-1-111(5), C.R.S.

- *December 10-15* *If notified of changes in assessed valuation by assessor **and** the Board has adopted a mill levy, the Board may determine to schedule a meeting to make adjustments to the mill levy*

- *Prior to Dec. 15 (if mill levy is certified)* *Public hearing to review and adopt budget. The Board must enact a resolution adopting the budget and appropriating funds for the budget year prior to the certification of its mill levy* § 29-1-108(1) and (2), C.R.S.

- *No later than December 15* *Deadline for certification of mill levy to Board of County Commissioners* § 39-5-128(1), C.R.S.

- *December 31* *Districts not levying a property tax must adopt budget and enact resolution to appropriate funds for the next fiscal year* § 29-1-108(4), C.R.S.

- *January 31* *A “certified copy” of the budget (including budget message) must be filed with the Division of Local Government no later than 30 days following the beginning of the fiscal year.* § 29-1-113(1), C.R.S.

Copies of the budget and resolutions authorizing expenditures or the transfer of funds must be filed with the budget officer.

Resolution