

2023 Budget Work Session

October 6, 2022

Statutory Budget Calendar

- ✓ **August 25** – Deadline for County Assessor to certify preliminary assessed valuation
- ✓ **October 15** – Deadline to submit proposed budget to governing board
- ✓ **December 10** – Deadline to receive final assessed valuation
- ✓ **December 15** – Deadline to hold public hearing and adopt budget, appropriate funds and set mill levy
- ✓ **December 15** – Deadline to certify mill levy to Board of County Commissioners
- ✓ **January 31** – Deadline to file budget with Division of Local Government

General Fund – Revenue



Revenue Type	2021 Actual	2022 Budget	2022 On Pace	2023 Budget	% Incr (Decr) vs 2022 Budget
Property Tax	\$ 10,887,726	\$ 12,030,353	\$ 11,520,808	\$ 11,290,355	-6%
Specific Ownership Tax	877,858	750,000	875,000	800,000	7%
Total Tax Revenue	11,765,584	12,780,353	12,395,808	12,090,355	-5%
Library Fines	35,786	-	40,000	-	0%
Intergovernmental Grants	84,562	46,000	96,000	50,000	9%
Copy Charges	480	-	-	-	0%
Investment/Interest Earnings	(25,645)	50,000	(400,000)	10,000	-80%
Donations	142,076	100,000	400,000	100,000	0%
Miscellaneous	25,105	11,000	11,000	11,000	0%
Total Other Revenue	262,363	207,000	147,000	171,000	-17%
Total Revenue	\$ 12,027,947	\$ 12,987,353	\$ 12,542,808	\$ 12,261,355	-6%

**These numbers are not final

- Property tax decrease is due to impacts of SB21-293 on our assessed values
- Please refer to Seter memo dated June 13, 2022 for more details: [://www.poudrelibraries.org/board/meetings/2022/06-13/05-agendaitem.pdf](http://www.poudrelibraries.org/board/meetings/2022/06-13/05-agendaitem.pdf)
- 2023 is our next reassessment year (for 2024 budget year)
- Specific ownership tax (SOT) – receipts are trending up following a downturn during the COVID pandemic

General Fund – Expenditures



Expenditures by Business Unit	2021 Actual	2022 Budget	2022 On Pace	2023 Budget	% Incr (Decr) vs 2022 Budget
Administration (excl. Transfers)	\$ 1,781,570	\$ 2,030,234	\$ 1,834,065	\$ 2,021,335	0%
IT & Facilities (Combined)	1,099,945	1,298,549	1,287,483	1,203,434	-7%
Community Outreach	248,270	503,758	436,055	576,449	14%
Communication	322,309	407,450	423,786	534,123	31%
Old Town Library	1,464,865	1,683,086	1,540,530	1,689,808	0%
Collection Services	2,562,838	2,849,982	2,572,363	2,830,705	-1%
Harmony Library	1,042,182	1,125,496	1,043,412	1,178,473	5%
Council Tree Library	1,160,157	1,178,085	1,157,917	1,198,086	2%
Total Expenditures	\$ 9,682,135	\$ 11,076,640	\$ 10,295,611	\$ 11,232,413	1%
Transfer to Capital Projects Fund	2,000,000	1,000,000	1,850,000	500,000	-50%
Total Expenditures & Transfers	\$ 11,682,135	\$ 12,076,640	\$ 12,145,611	\$ 11,732,413	-3%

**These numbers are not final

General Fund – Expenditures



YOY Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Administration (excl. Transfers)	1,946,123	1,869,478	1,974,835	\$ 1,822,038	\$ 1,710,171	\$ 1,781,570	\$ 2,030,234	\$ 2,021,335
IT & Facilities (Combined)	1,243,501	1,251,836	1,345,152	1,306,585	1,086,264	1,099,945	1,298,549	\$ 1,203,434
Community Outreach	323,357	323,501	363,206	352,853	394,328	248,270	503,758	\$ 576,449
Communication	-	-	65,000	85,650	236,303	322,309	407,450	\$ 534,123
Old Town Library	1,416,389	1,515,853	1,450,944	1,534,242	1,495,752	1,464,865	1,683,086	\$ 1,689,808
Collection Services	2,207,337	2,317,471	2,448,734	2,351,772	2,608,958	2,562,838	2,849,982	\$ 2,830,705
Programming	127,442	150,172	169,000	168,178	-	-	-	\$ -
Harmony Library	1,058,250	1,072,805	1,159,834	1,142,468	1,118,252	1,042,182	1,125,496	\$ 1,178,473
Council Tree Library	977,526	987,245	1,079,235	1,138,824	1,070,518	1,160,157	1,178,085	\$ 1,198,086
Total Expenditures	9,299,925	9,488,361	10,055,940	9,902,610	9,720,546	9,682,136	11,076,640	11,232,413
YOY Percentage Increase		2%	6%	-2%	-2%	0%	14%	1%

General Fund – Expenditures

Summary of Personnel Changes



Personnel-Related Expenditure	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget
Salaries & wages	\$ 5,043,530	\$ 4,688,136	\$ 5,179,791	\$ 4,556,025	\$ 4,886,110	\$ 4,406,973	\$ 4,893,594	\$ 4,962,016
Benefits & taxes	1,688,690	1,538,489	1,671,640	1,446,082	1,529,805	1,323,798	1,568,387	1,632,313
Total Expenditures	\$ 6,732,220	\$ 6,226,625	\$ 6,851,431	\$ 6,002,107	\$ 6,415,915	\$ 5,730,771	\$ 6,461,981	\$ 6,594,329
YOY Budget % Change			2%		3%	-16%	13%	2.0%
% of Total Expenditures (excl. Transfers)	65%	62%	65%	62%	66%	59%	58%	59%

Highlights

No annual increases have been included pending completion of our compensation study; end of intro and other promotions are included
 6% increase for health insurance
 Includes paid time off and paid sick time for hourly employees

Compensation Study Updates – from Sabrina

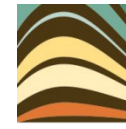
- Not a blanket approach
 - Each position will be evaluated relative to market
 - Overall pay plan will be evaluated relative to the market
- Results expected by end of October, including cost to implement recommendations to ensure our pay plan is relevant and competitive in the current market

Other positions – TBD

- Security Staff – to be advertised for in-house positions vs. contract (2023 budget)
- Public Services Director – being evaluated by Library Leadership

General Fund – Expenditures

Summary of Personnel Changes



Business Unit	2023 Budget	2022 Budget	Variance	% Variance	Notes
Admin Total	794,137	727,214	66,923	9.2%	
Hourly	51,209	51,527			Answer Center sub hours
Overtime	0	0			
Salary	742,928	675,687			.5 FTE allocated for Deputy Director from Harmony, .75 FTE HR
Collection Services Total	562,238	558,281	3,957	0.7%	
Hourly	35,952	35,075			
Overtime	0	0			
Salary	526,286	523,206			End of introductory period increases for new employees
IT & Facilities Total	448,980	520,015	(71,035)	-13.7%	
Hourly	0	0			
Overtime	0	0			
Salary	448,980	520,015			Systems Administrator position (1.0 FTE) funds reallocated
Communication Total	271,582	229,848	41,734	18.2%	
Hourly	4,420	1,976			
Overtime	0	0			
Salary	267,162	227,872			.5 FTE Development position (moved from Admin budget)
Community Outreach Total	372,167	328,717	43,450	13.2%	
Hourly	49,301	48,673			
Overtime	0	0			
Salary	322,866	280,044			Transfer Mentoring from OTL
Council Tree Library Total	722,681	717,522	5,159	0.7%	
Hourly	209,364	208,662			
Overtime	0	0			
Salary	513,317	508,860			
Harmony Library Total	832,648	802,258	30,390	3.8%	
Hourly	234,499	233,332			
Overtime	0	0			
Salary	598,149	568,926			.5 FTE Manager allocation increase
Old Town Library Total	957,583	1,009,738	(52,155)	-5.2%	
Hourly	295,827	327,982			Reduced staffing and/or position savings
Overtime	0	0			
Salary	661,756	681,756			Position savings; transfer Mentoring to Community Outreach
	4,962,016	4,893,593	68,423	1.4%	

	2023 Budget	2022 Budget	Variance	% Variance
Total Hourly	880,572	907,227	(26,655)	-2.9%
Total Overtime	0	0	0	0.0%
Total Salary	4,081,444	3,986,366	95,078	2.4%
	4,962,016	4,893,593	68,423	1.4%

General Fund Expenditures – Administration

Administration	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	\$ Incr (Decr) vs 2022 Budget
Personnel	\$ 961,284	\$ 1,046,385	9%	\$ 85,101
Contractual	1,058,950	999,950	-6%	\$ (59,000)
Commodities (incl. Capital Outlay)	10,000	13,000	30%	\$ 3,000
Total Expenditures	\$ 2,030,234	\$ 2,059,335	1%	\$ 29,101
Transfer to Capital Projects Fund	1,000,000	500,000	-50%	\$ (500,000)
Total Expenditures & Transfers	\$ 3,030,234	\$ 2,559,335	-16%	\$ (470,899)

Personnel Highlights

Net increase primarily related to reallocating .5FTE for Deputy Director from Harmony
.75 FTE increase to HR staffing related to orientation, training, and recruiting

Contractual Highlights

Subtracted \$50K from Consulting Services for Development Officer - moved to Communications budget
Subtracted \$20K to contract payments (GVT) for LC Treasurer fees due to increased property tax receipts
Added \$3500 to Natural Gas and \$3,500 for Conference and Travel
Increased liability and property insurance by 10% for estimated inflation (total \$2,500)

Commodities Highlights

Added \$3K to Supplies for Board/Staff/Volunteer events

General Fund Expenditures – IT & Facilities (Combined)

IT & Facilities (Combined)	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	\$ Incr (Decr) vs 2022 Budget
Personnel	\$ 676,875	\$ 592,644	-12%	\$ (84,231)
Contractual	508,674	497,790	-2%	\$ (10,884)
Commodities (incl. Capital Outlay)	113,000	113,000	0%	\$ -
Total Expenditures	\$ 1,298,549	\$ 1,203,434	-7%	\$ (95,115)

Personnel Highlights

Subtracted \$84K for Systems Administrator position - funds reallocated

Contractual Highlights

Added \$40K to Software & Maint Support for contracts with various vendors (Innovative and AWS primary)

Added \$20K for professional services/contract support

Added \$2,500 to Collection Services related to contract with Unique Management

Subtracted \$75K for Postage & Freight Service - moved Courier to Collections budget

Commodities Highlights

None

General Fund Expenditures – Community Outreach

Community Outreach	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	\$ Incr (Decr) vs 2022 Budget
Personnel	\$ 424,598	\$ 474,449	12%	\$ 49,851
Contractual	28,460	35,000	23%	\$ 6,540
Commodities (incl. Capital Outlay)	50,700	67,000	32%	\$ 16,300
Total Expenditures	\$ 503,758	\$ 576,449	14%	\$ 72,691
Transfer to Capital Projects Fund	-	-	0%	-
Total Expenditures & Transfers	\$ 503,758	\$ 576,449	14%	\$ 72,691

Personnel Highlights

Anticipate fully-staffed programs, in addition to transfer of Mentoring from OTL

Contractual Highlights

Added \$1K for Vehicle Repair Services for Community Outreach "Evie"

Added \$2K for Dues and Subscriptions for scheduling programs

Commodities Highlights

Added \$14,300 for increased programming, including Mentoring Services and Noches en Familia

Added \$2K for supplies/branding items

General Fund Expenditures – Communication

Communication	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	\$ Incr (Decr) vs 2022 Budget
Personnel	\$ 292,375	\$ 356,469	22%	\$ 64,094
Contractual	82,100	142,030	73%	\$ 59,930
Commodities (incl. Capital Outlay)	32,975	35,625	8%	\$ 2,650
Total Expenditures	\$ 407,450	\$ 534,124	31%	\$ 126,674
Transfer to Capital Projects Fund	-	-	0%	-
Total Expenditures & Transfers	\$ 407,450	\$ 534,124	31%	\$ 126,674

Personnel Highlights

Added .5 FTE for Development position (transfer from Admin), plus health insurance for existing staff

Contractual Highlights

Added \$60K to Other Prof & Tech Services for Rebranding project (\$50K), Van graphics design, etc.

Commodities Highlights

Increased supplies for programming transferred to Communications (SRC Kick-off)

General Fund Expenditures – Old Town Library



Old Town Library	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	\$ Incr (Decr) vs 2022 Budget
Personnel	\$ 1,320,586	\$ 1,271,592	-4%	\$ (48,994)
Contractual	322,850	378,066	17%	\$ 55,216
Commodities (incl. Capital Outlay)	39,650	40,150	1%	\$ 500
Total Expenditures	\$ 1,683,086	\$ 1,689,808	0%	\$ 6,722
Transfer to Capital Projects Fund	-	-	0%	\$ -
Total Expenditures & Transfers	\$ 1,683,086	\$ 1,689,808	0%	\$ 6,722

Personnel Highlights

Reduced staffing and/or hours, in addition to position savings and Mentoring transfer to Comm Outreach

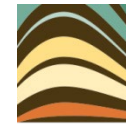
Contractual Highlights

Added \$6K to utilities, majority to natural gas; added \$50K for Automated Material Handling (AMH) and and Radio Frequency Identification (RFID) Solution as a Service (SaaS) with Bibliotheca

Commodities Highlights

No significant changes

General Fund Expenditures – Collection Services



Collection Services	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	\$ Incr (Decr) vs 2022 Budget
Personnel	\$ 758,182	\$ 768,412	1%	\$ 10,230
Contractual	502,700	578,700	15%	\$ 76,000
Commodities (incl. Capital Outlay)	1,589,100	1,483,593	-7%	\$ (105,507)
Total Expenditures	\$ 2,849,982	\$ 2,830,705	-1%	\$ (19,277)
Transfer to Capital Projects Fund	-	-	0%	\$ -
Total Expenditures & Transfers	\$ 2,849,982	\$ 2,830,705	-1%	\$ (19,277)

Personnel Highlights

Insurance increases for existing staff, plus end of introductory period adjustments

Contractual Highlights

Added \$89K for Courier services - transfer from Combined budget, in addition to vendor increases

Online Database Subscriptions decreasing by \$9K

Decrease in Other Prof & Tech Services (\$4K)

Commodities Highlights

Net decreases related to Books & Periodicals, Non-Print Media, E-Media due to decreased revenues

General Fund Expenditures – Harmony Library



Harmony Library	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	\$ Incr (Decr) vs 2022 Budget
Personnel	\$ 1,070,796	\$ 1,112,891	4%	\$ 42,095
Contractual	27,750	38,132	37%	\$ 10,382
Commodities (incl. Capital Outlay)	26,950	27,450	2%	\$ 500
Total Expenditures	\$ 1,125,496	\$ 1,178,473	5%	\$ 52,977
Transfer to Capital Projects Fund	-	-	0%	\$ -
Total Expenditures & Transfers	\$ 1,125,496	\$ 1,178,473	5%	\$ 52,977

Personnel Highlights

Increased Manager position by 0.5 FTE, in addition to health insurance increases for existing staff

Contractual Highlights

Added \$10K for RFID SaaS (Bibliotheca)

Commodities Highlights

Increased supplies related to programming changes (General Adult Programs)

General Fund Expenditures – Council Tree Library



Council Tree Library	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	\$ Incr (Decr) vs 2022 Budget
Personnel	\$ 957,285	\$ 971,486	1%	\$ 14,201
Contractual	197,000	199,900	1%	\$ 2,900
Commodities (incl. Capital Outlay)	23,800	26,700	12%	\$ 2,900
Total Expenditures	\$ 1,178,085	\$ 1,198,086	2%	\$ 20,001
Transfer to Capital Projects Fund	-	-	0%	\$ -
Total Expenditures & Transfers	\$ 1,178,085	\$ 1,198,086	2%	\$ 20,001

Personnel Highlights

6% health insurance and introductory period increases included

Contractual Highlights

Increased Natural Gas by \$2K; \$1K for Bibliotheca SaaS

Commodities Highlights

Increased programming supplies for children's services and Friends and Family Night

Capital Projects Fund Proposed Projects



Expenditure	2023 Budget
WHAC improvements, upgrades and van enclosure	\$ 100,000
Book Drop - Timberline King Soopers	6,000
Book Drop - First National Bank	6,000
Book Drop - Overland Foods	6,000
CT - Recover Teen area seats	16,000
CT - Automated door opener for restrooms	11,067
CT - Interior painting	25,000
CT - Security cameras	10,000
Harmony - Restroom upgrades*	100,000
Total Cost	\$ 280,067

*estimate; working with FRCC

Fund Balances

Fund Balances	2021 Actual	2022 Budget	2023 Budget
General Fund Restricted - Emergencies	\$ 335,000	\$ 358,987	\$ 335,000
General Fund Restricted - Donations	-	-	-
General Fund Committed - Working Capital	2,598,000	2,408,989	2,450,000
General Fund Unassigned	1,634,263	1,945,922	1,782,263
General Fund Total Fund Balance	4,567,263	4,713,898	4,567,263
Capital Projects Fund Restricted	\$ -	\$ -	\$ -
Capital Projects Fund Committed	8,608,057	5,877,033	9,458,057
Capital Projects Fund Unassigned	-	-	-
Capital Projects Fund Total Fund Balance	8,608,057	5,877,033	9,458,057
Library District Total	13,175,320	10,590,931	14,025,320

Questions and Discussion