



2025

Budget



Wonder
 Socialize
 Explore
 Dream
 Connect
 Experience
 Create
 Share
 Experience
 Make
 Games
 Read



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

Budget 2025

Board of Trustees



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Chairman



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Vice Chairman



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**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, Outreach

Charlene Parker, Farr Regional Library

Mallory Pillard, Centennial Park Library

High Plains Library District Organizational Chart

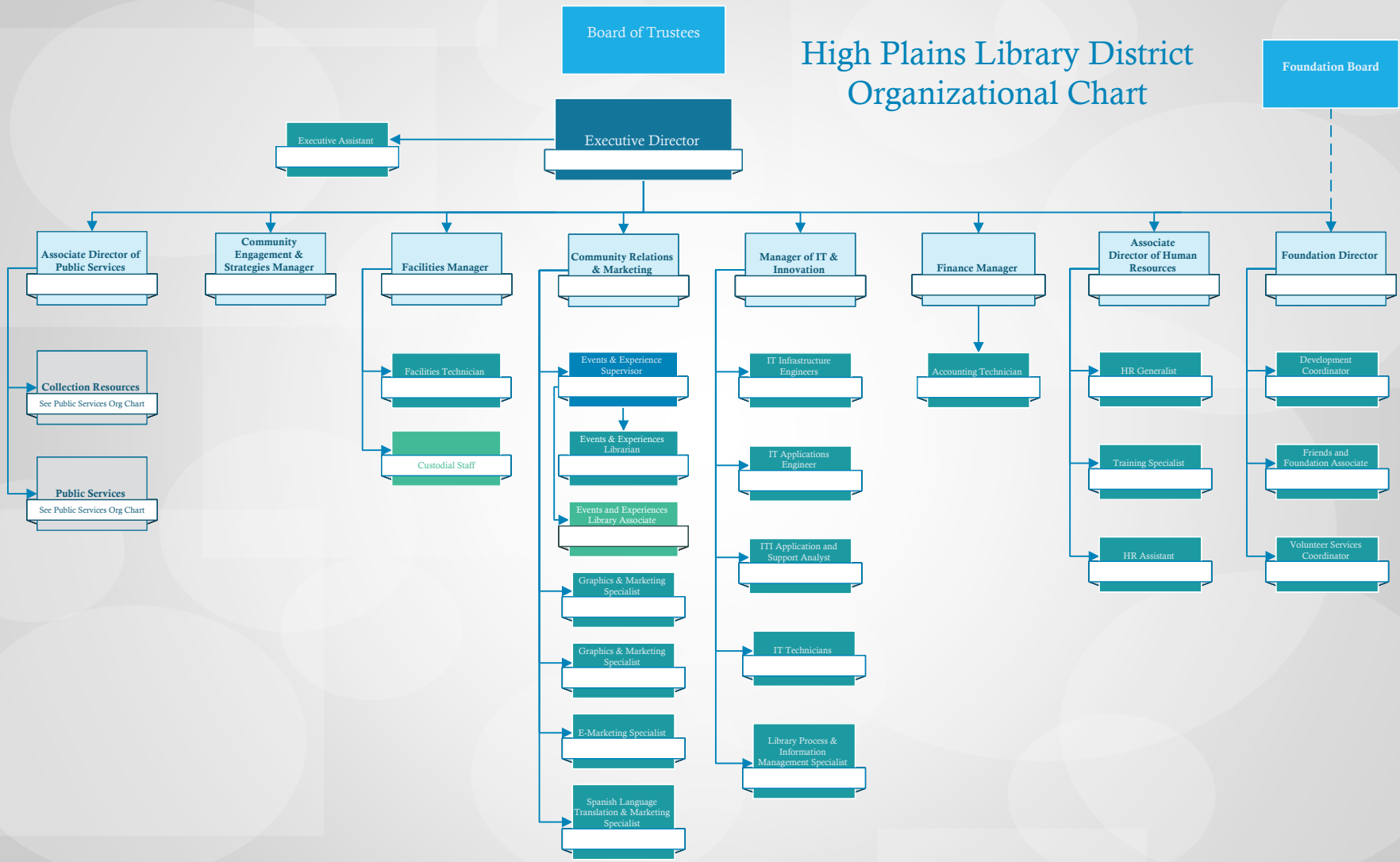




Table of Contents

Budget Message	
<i>Letter to the Board</i>	9
<i>Budget Narrative</i>	13
<i>Strategic Goals and Strategies</i>	13
<i>Short-Term Organization Factors</i>	14
<i>Priorities and Issues</i>	15
<i>Fund Description and Fund Structure</i>	16
<i>Basis of Budgeting</i>	17
<i>Financial Policies</i>	17
<i>Budget Process</i>	18
<i>Fund Balance</i>	21
<i>Revenues</i>	21
<i>Long-range Financial Plans</i>	24
<i>Capital Expenditures</i>	26
<i>Impact of Capital Investments on Operating Budget</i>	27
<i>Debt</i>	28
<i>Position Summary Schedule</i>	28
<i>Department Descriptions</i>	31
Branch Services	
<i>Carbon Valley Regional Library</i>	31
<i>Centennial Park Library</i>	32
<i>Erie Community Library</i>	32
<i>Farr Regional Library</i>	33
<i>Grover</i>	33
<i>Kersey Library</i>	34
<i>LINC</i>	34
<i>Mead</i>	35
<i>Riverside Library and Cultural Center</i>	35
<i>Department of Community Engagement</i>	35
<i>Outreach Services</i>	36
<i>Community Relations and Marketing Department</i>	37
District Support Services	
Collection Resources	
<i>Collection Development</i>	38
<i>Interlibrary Loan and Prospector</i>	38
<i>Bibliographic Services</i>	38
<i>Finance Department</i>	38

<i>Human Resources Department</i>	39
<i>Facilities Department</i>	39
<i>Information Technology and Innovation Department</i>	40
<i>HPLD Friends & Foundation</i>	41
<i>Goals and Objectives and Performance Measures</i>	41

2024 District Budget

<i>Budgeted Revenue and Expenditures</i>	45
<i>Budget Summary</i>	46
<i>Resolution to Adopt Budget</i>	52
<i>Resolution to Appropriate Sums of Money</i>	54
<i>Resolution to Set Mill Levies, Weld County</i>	55
<i>Certification of Tax Levies, Weld County</i>	56
<i>Resolution to Set Mill Levies, Boulder County</i>	60
<i>Certification of Tax Levies, Boulder County</i>	61
<i>Lease-Purchase Schedule</i>	65

Capital Improvement Program

<i>Narrative</i>	67
<i>Item Description by Location</i>	68

Department Budgets

<i>Board of Trustees</i>	71
<i>Executive Director</i>	72
<i>Associate Directors</i>	73
<i>Centennial Park Library</i>	74
<i>Farr Regional Library</i>	75
<i>Carbon Valley Regional Library</i>	76
<i>Lincoln Park Library</i>	77
<i>LINC</i>	78
<i>Outreach Services</i>	79
<i>Mead</i>	80
<i>Erie</i>	81
<i>Kersey</i>	82
<i>Riverside Library and Cultural Center</i>	83
<i>Grover</i>	84
<i>Administration</i>	85
<i>Community Relations and Marketing</i>	86
<i>Information Technology and Innovation</i>	87
<i>Human Resources</i>	88
<i>Finance</i>	89
<i>Foundation</i>	90
<i>Facilities Services</i>	91
<i>Collection Resources</i>	92

Budget String Coding

<i>Numeric Sort</i>	94
<i>Alpha Sort</i>	98

Statistical / Supplemental Section

<i>Adjustments from proposed budget to final budget</i>	103
<i>Assessed and Estimated Actual Value of Taxable Property Table</i>	104
<i>Assessed Value History Graph</i>	105
<i>Assessed Value by Property Category Graph</i>	106
<i>Property Tax Levies and Collections</i>	107
<i>Principal Taxpayers</i>	108
<i>Principal Employers</i>	109
<i>Demographic and Economic Statistics</i>	110
<i>Population Forecast Weld County</i>	111
<i>Population by Age Group Weld County</i>	112
<i>Projected Weld County Population Change</i>	113
<i>Long-range financial projection</i>	114
<i>Property Tax Classification and Assessment Rate SB22-238</i>	115
<i>Comparison: SB24-233 to HB24B-1001</i>	116

Glossary & Acronyms

<i>Glossary</i>	120
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Other Resources & Information

High Plains Library District <https://www.mylibrary.us/>

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>



2025
Budget
Message



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Phone: 970.506.8550 • Fax: 970.506.8551

December 9, 2024

Dear Board of Trustees and High Plains Library District Taxpayers:

It is our pleasure to submit to you our 2025 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:


HPLD is a valued community resource.

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:



- **Access** – We provide access to all in our community.
- **Serve** – We serve (value) everyone in our communities.
- **Partner** – We partner to ensure access to expertise. We partner in support of common goals and expanding our value.

- 
- **Improve** – We strive to be a role model organization through relentless efforts to improve.
 - **Responsible** – We are responsible with taxpayer funds and work to be taxpayer proud.
 - **Enrich** – We enrich lives through providing the opportunity to learn and grow.

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:

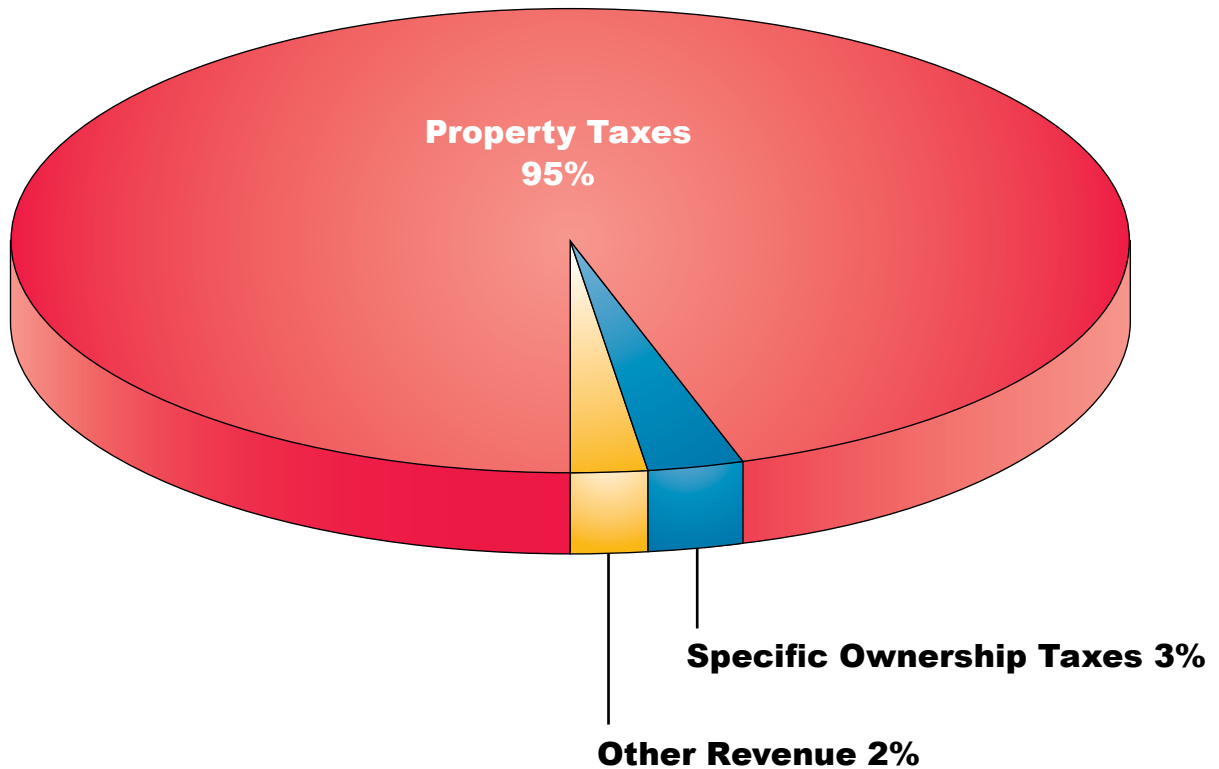
- Summary schedules listing revenues, expenditures, beginning and ending fund balances.
- The 5-year capital improvement program, plus narrative.

The 2025 proposed budget includes funds for renovations at Carbon Valley Library, renovations at Farr Library, construction in Mead, an addition at the DSS location, and an operating budget for continuing to provide a quality level of library services.

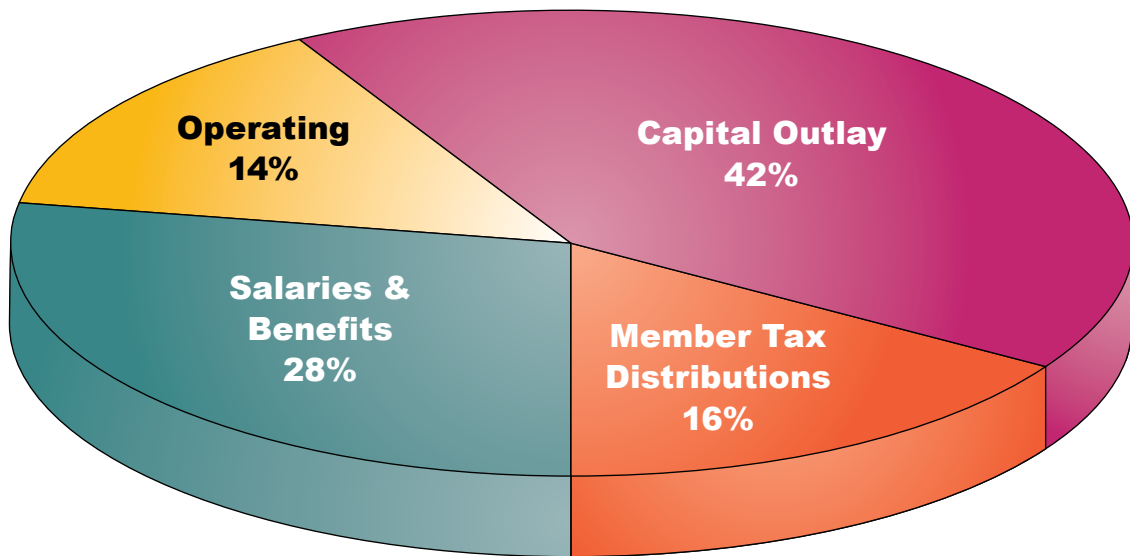
The budgeted general fund revenues for 2025 are \$56,841,039 and the budgeted general fund expenditures for 2025 are \$73,496,492. That equates to a budgeted decrease in net assets of \$16,655,453.

Budgeted revenues for 2025 have decreased 19.48% from the 2024 budget. Budget restrictions in other expenditure areas have allowed for planning for a 4% merit increase for staff. High Plains Library District is planning for additions to FTE and staff headcount in 2025 primarily to staff and support innovation spaces and library services in two of the branches. 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 95 percent of the District's budgeted revenue for 2025 while specific ownership tax is 3%. The remaining 2% percent consists of investment earnings, grants, fines, fees, and miscellaneous revenues.



The expenditures of the district are comprised of salaries and benefits that equal 28% of the budgeted expenditures, operating expenditures add an additional 14%, capital outlay equals 42%, and the tax distribution to member libraries equals 16% 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 2025 budget will be continuously evaluated to assure that funds are expended judiciously.

Respectfully submitted,

Dr. Matthew Hott
Executive Director

Natalie Wertz
Finance Manager

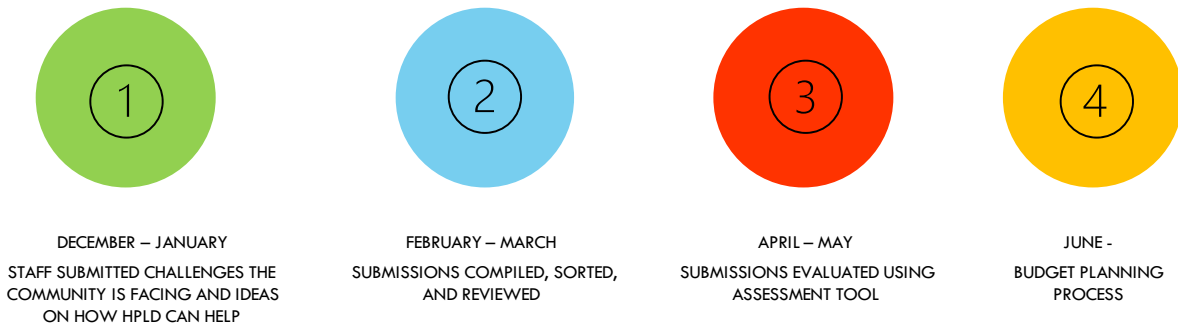
High Plains Library District Budget Narrative

Strategic Goals and Strategies

During late 2023, High Plains Library District (HPLD) began the strategic planning process (SPP) for 2025. 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 Hortt, Executive Director, used the input from these stakeholders to develop a strategic plan.

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 423,208 in 2030. High Plains Library District will need to provide library services to those individuals. This growth influences decisions about facilities, staffing, and how best to provide library services efficiently and effectively. The budget for 2025 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.

Budget Year	Oil and Gas percentage of HPLD assessed value
2025	58%
2024	67%
2023	60%
2022	43%

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. Other changes in state and federal policy and regulation have impacts on oil and gas production and prices. 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 increased property tax revenue for 2024. Oil and gas sales revenue decreased in 2023 which decreases valuation and budgeted property tax revenue for 2025. Residential and commercial property values have increased slightly in the HPLD service area.

Inflation continued to increase in 2023 and increased at a slower rate in 2024. Inflation is expected to continue into 2025 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. The Federal Reserve maintained higher interest rates through much of 2024 and started cutting rates at the September 2024 meeting.

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 2025, 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. 28 individuals from 17 countries including Canada, England, Germany, Mexico, and Venezuela became United States citizens in the 11th annual naturalization ceremony in Greeley, Colorado on July 25, 2024.

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. The Outreach Department is designed to provide library services to those individuals. Funds have been allocated in the 2025 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 2025 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 2025 budget. The basic priority has been and continues to be providing high-quality library services throughout the district. The focus for 2025 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 2024 budget. HPLD will continue to focus on skills-based and workforce development programming in 2025. Developing operational excellence remains a focus in 2025 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 patrons are accessing the collection, attending programs, learning new skills, and developing skills. Another marker of success for HPLD is having community partners and local leaders that are engaged with and support the library.

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 2025 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, 2024. There is no debt service fund budget appropriated for 2025.

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 2025 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

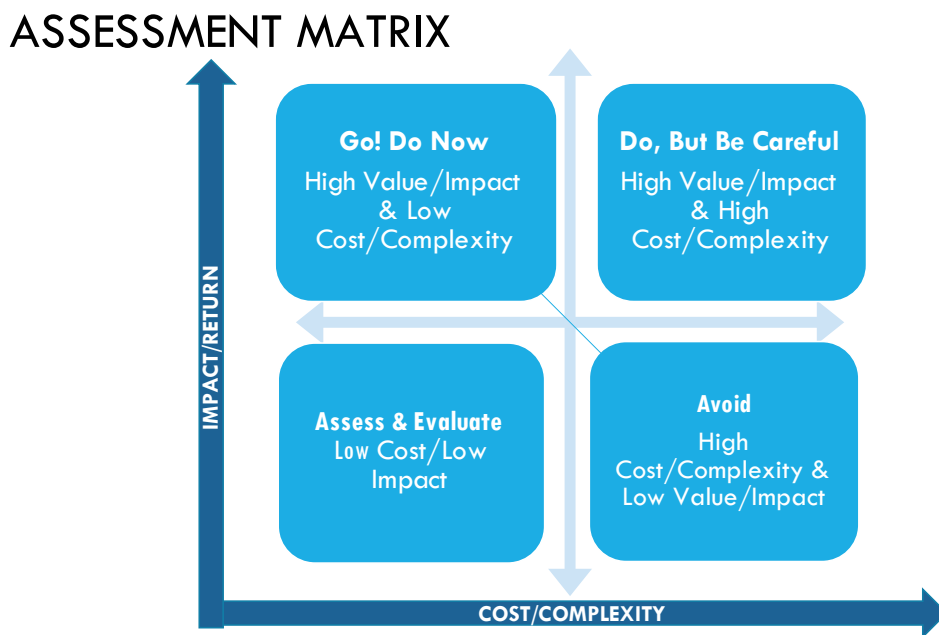
The primary revenue source for High Plains Library District is property tax. Property tax revenue is a function of the assessed valuation of taxable property within the district as certified by the county assessors multiplied by the mill levy approved by the Board of Trustees. Property taxes are billed 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 and the committee may make recommendations for revisions to the budget.

Per state statute, the proposed budget must be presented to the board by October 15 each year. The proposed budget for 2025 was presented to the board at the October 7, 2024 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. The 2025 budget was adopted and the mill levy was certified at the December 9, 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. 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.

Statutory Budget Calendar

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

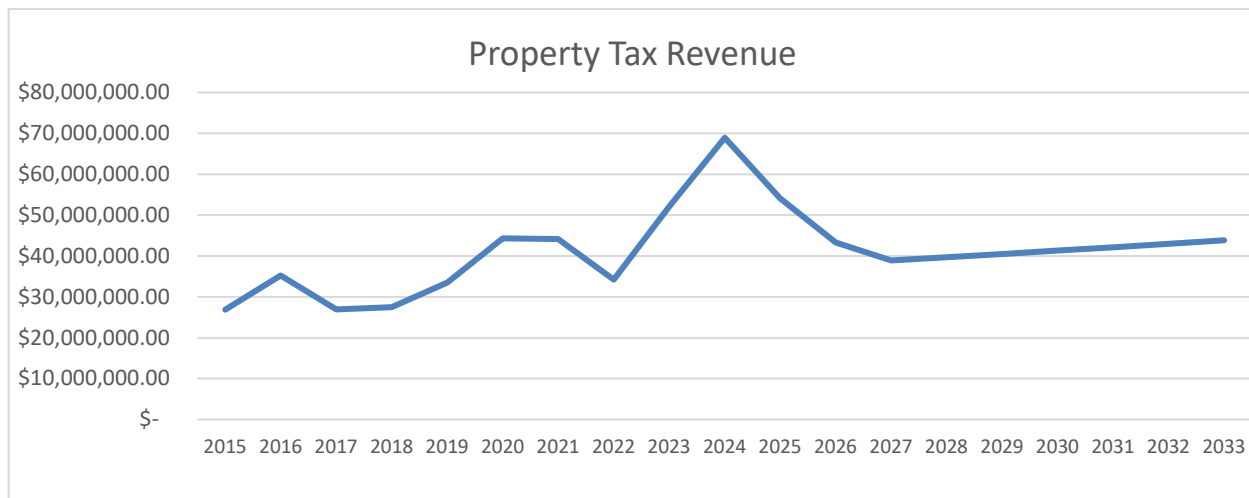
Fund Balance

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

The budget for 2025 plans for a decrease in fund balance of approximately \$16.7 million. High Plains Library District anticipates a significant decrease in property tax revenue in 2025. 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 2025.

Revenues

The primary revenue source (approximately 95%) 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 the 2024 budget year only. SB23B-001 also established a property tax commission tasked with studying the property tax structure in Colorado and bringing recommendations to the legislature.

During the last week of the regular legislative session in May 2024, the state legislature passed SB24-233. Provisions of SB24-233 include limiting property tax revenue increases to 5.5% annually, reduced residential and commercial property assessment rates, and creating different assessment rates for school districts.

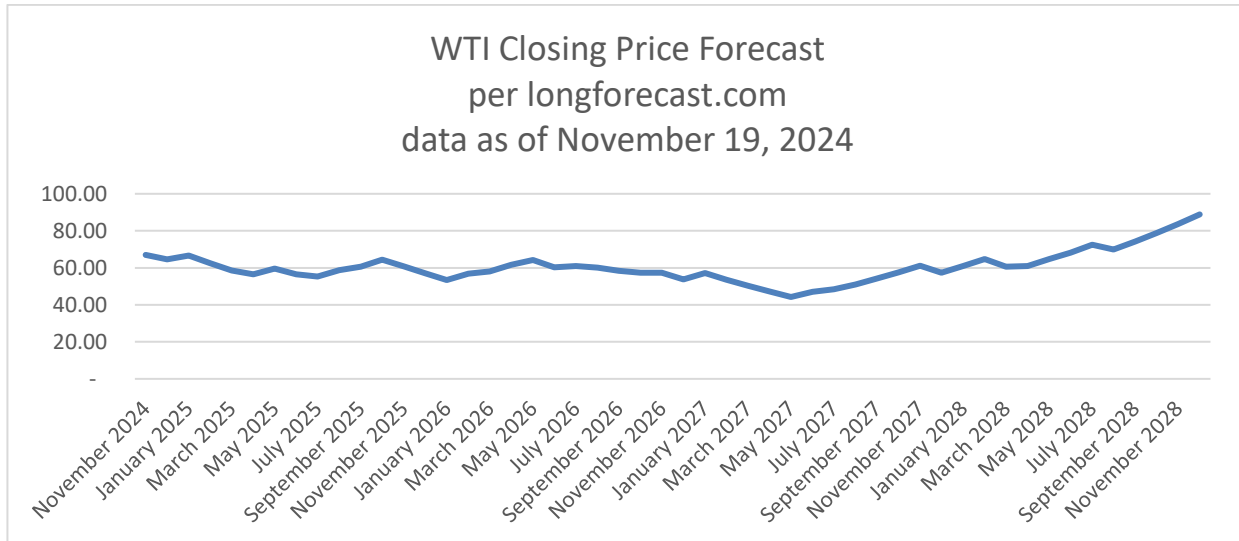
Two initiatives to reduce property taxes were to be included in the November 2024 ballot. In order to have the sponsoring groups remove the initiatives from the ballot, the governor called a special session to further address property taxes in August 2024. HB24B-1001 was passed during the special session. SB24-233 and HB24B-1001 continued most of the provisions of SB23B-001 for budget year 2025. The provisions of HB24B-1001 limit property tax revenue increases to 10.5% per reassessment cycle and further reduces assessment rates for residential and commercial property which will have a negative impact on HPLD property tax revenue starting with budget year 2026.

Both SB24-233 and HB24B-1001 include a provision allowing the local government to go to the voters to request that the local government be allowed to exceed the imposed revenue limit.

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%. Oil and gas prices decreased in 2023, so budgeted property tax revenue for 2025 decreased by more than 20%.

Historical Price of WTI (West Texas Intermediate) Crude Oil per Barrell per [macrotrends.net](https://www.macrotrends.net) data as of November 19, 2024.





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. HPLD may be required to issue temporary credits on the mill levy to comply with the revenue increase limits imposed under HB24B-1001. 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 or override of the imposed annual property tax revenue increase limits.

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. A decrease in oil and gas prices and production in 2023 is the main factor causing the decrease in budgeted property tax revenue for 2025. Long-range financial plans and projections were reevaluated in 2024 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 2024, 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 2025.

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 from recent legislation have had a negative impact on HPLD revenues. The annual revenue property tax increase limit and further assessment rate reductions will have a negative impact on HPLD revenues.

In response to the expected future revenue levels, emphasis will need to be 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 planned for some additional increases in FTE to satisfy the demand for the innovation spaces and other library services. Some additional staff requests have been included in the 2025 budget to help meet demand for use of the makerspaces and traditional library services. Beyond 2025, 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 and replaced some databases and electronic resources. Public computing center use was evaluated, and low use facilities were closed. Computer use in the libraries is regularly evaluated and computer inventory is managed 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. The Lincoln Park building was sold in July 2024.

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 2025 through 2029 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, 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 and programs 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 planning to update 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 2025 budget includes funds allocated for the following projects:

Carbon Valley Regional Library Renovations - upgrading and renovating the existing library. Project includes carpeting, paint, furniture replacement, makerspace equipment, and outside improvements. Estimated total project cost of \$1,500,000. This project started in 2024 and will be completed in early to mid 2025.

Farr Regional Library Renovations – upgrading and renovating the existing library. Project includes carpeting, paint, and other improvements. Estimated total project cost of \$850,000. This project started in 2024 and will be completed in early to mid 2025.

DSS Archive / Expansion – Feasibility and needs assessment, project scope determination, and design for a capital project was undertaken in 2023. Planning continued throughout 2024. The project plans include archive space, storage space, office space, and public space. The 2025 budget includes \$15,000,000 for this estimated \$20,000,000 project. Estimated completion in 2026.

Mead Library – a library in Mead that will be approximately 10,000 square feet. Estimated total project cost of \$14,000,000. Estimated completion in 2026.

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
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
DSS Archive / Expansion	No additional costs expected	\$30,000	\$30,000
Mead Library	\$300,000	\$30,000	\$ 50,000

The projects are expected to be financed using available cash and investments, a decrease in earnings on investments is expected.

Debt

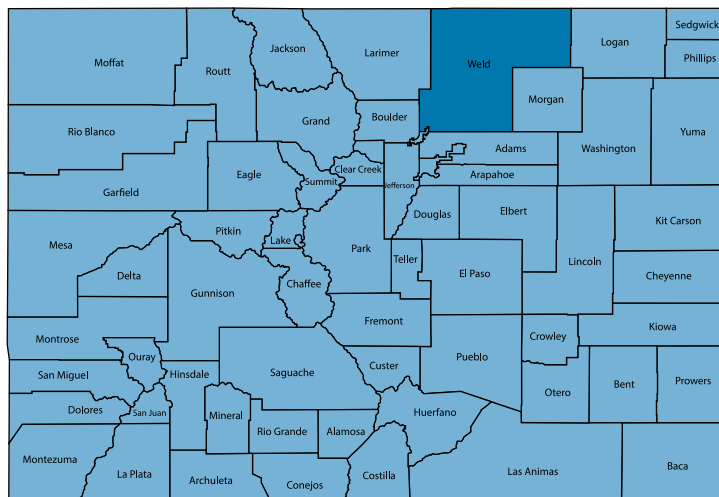
The legal debt limit for High Plains Library District is 1.5% of assessed value or \$255,212,794 as of December 31, 2024. The Certificates of Participation Series 2010 were paid off in December 2019. The High Plains Library District has no long-term debt subject to the legal debt limit as of December 31, 2024. High Plains Library District has no current plans to issue new debt.

Position Summary Schedule

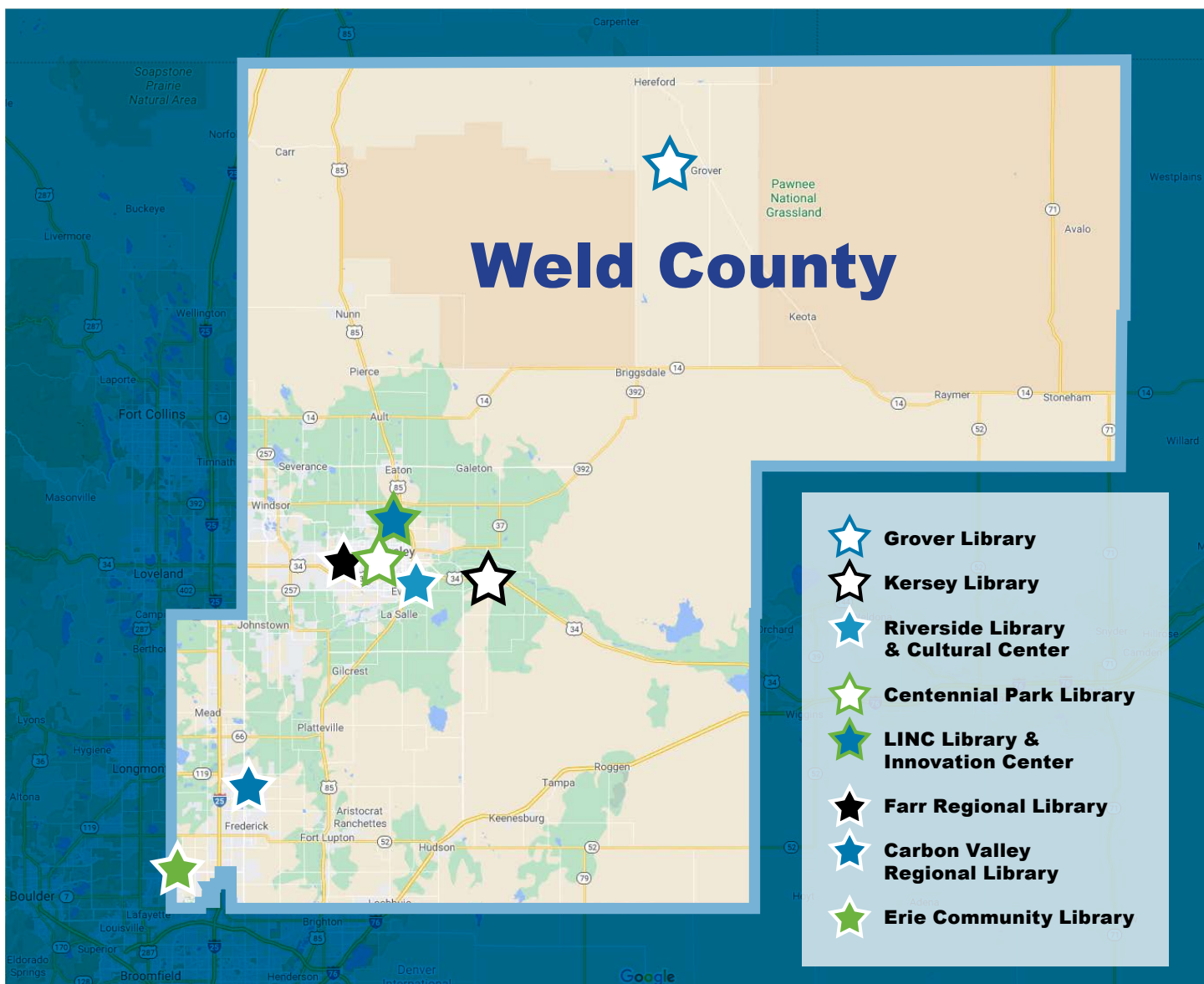
	2023	2024	Budgeted 2025
Librarians	35	36	38
Library Associates	62	63	66
Pages and Materials Clerks	42	42	42
Innovation Space	4	9	12
Facilities	9	9	9
Collection Resources	14	14	14
Information Technology Innovation	9	11	11
Community Relations and Marketing	5	5	5
Managers and Supervisors	30	30	30
Administration (Executive Director, Associate Directors, HR, Finance, Foundation)	8	9	9
Total	218	228	236

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. The additional staff budgeted for 2025 is for additional innovation technicians to help meet demand in the innovation spaces, an exhibits specialist to support the children’s space at LINC, and additional librarian and library associate hours to help meet service demand at LINC and Erie.

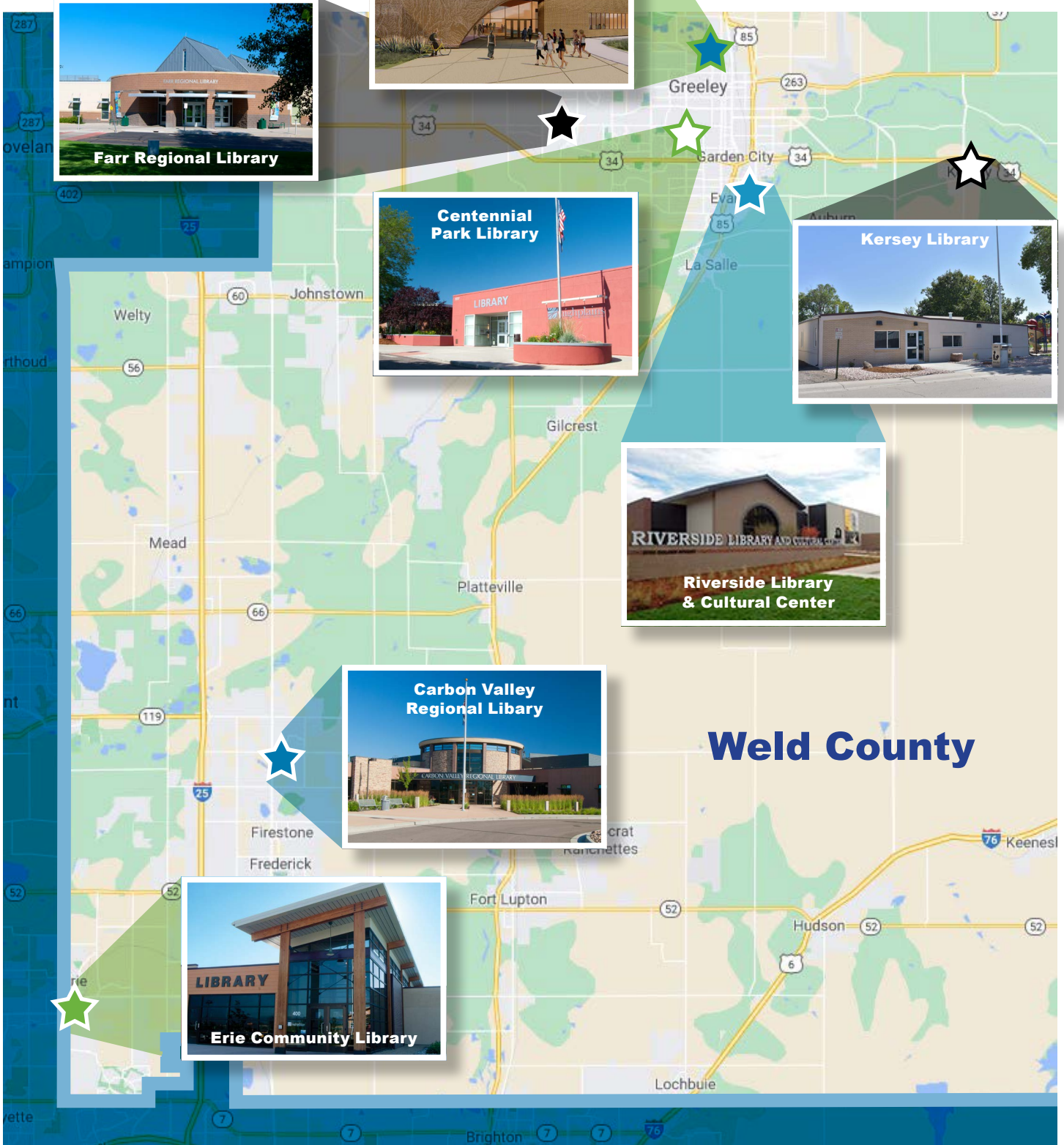
WELD COUNTY, COLORADO



LIBRARY LOCATIONS



LIBRARY LOCATIONS



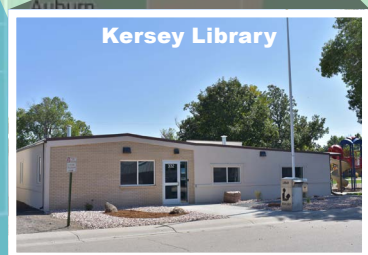
Farr Regional Library



LINC Library & Innovation Center



Centennial Park Library



Kersey Library



Riverside Library & Cultural Center



Carbon Valley Regional Library



Erie Community Library

- ★ **Carbon Valley Regional Library**
7 Park Avenue, Firestone
- ★ **Farr Regional Library**
1939 61st Avenue, Greeley
- ★ **Riverside Library & Cultural Center**
3700 Golden Street, Evans
- ☆ **Centennial Park Library**
2227 23rd Avenue, Greeley
- ☆ **Kersey Library**
332 3rd Street, Kersey
- ☆ ***Grover Library**
402 Chatoga Ave, Grover
- ★ **Erie Community Library**
400 Powers Street, Erie
- ★ **LINC Library & Innovation Center**
501 8th Avenue, Greeley
- *Not pictured above.*

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 a small 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.

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 48 public access computers. The library includes a computer commons area with a separate computer lab for teaching technology classes. The building contains four study rooms, a conference room, a community meeting room,

and a space for teens, which includes their own computer lab and video games.

The Centennial Park library remodel was completed in 2024. Some exciting changes include a 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. On the lower level, a water vapor fireplace sets and cozy mood for reading. 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 18 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 underwent a renovation in 2020 and added 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 27 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 donated land in Grover, and the library secured a building that is approximately 1,792 square feet. HPLD opened the library in November 2024. The facility includes a small library collection, computer access, and a

small community room for meetings. The service model for this location is for limited staffed hours with some self-service access for the patrons during non-staffed hours. Grover is being used as a pilot location for this service model that HPLD could 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 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 (**L**ibrary **I**Nnovation **C**enter), a 63,000 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.

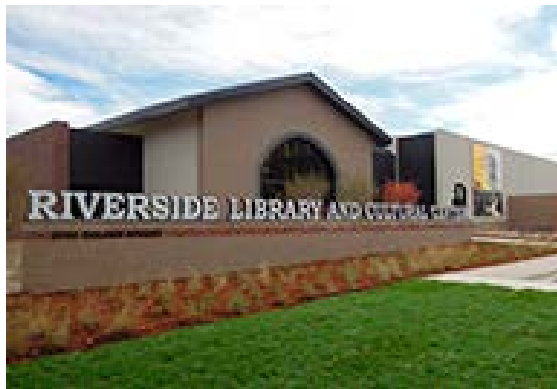
At LINC, individuals can transform information into knowledge while developing and sharing

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.

Mead Library

HPLD is working with the Town of Mead to provide library services in a new library facility to the residents of Mead and the surrounding area. This community library is planned to open in 2026 and will hold up to 27,500 items. The 13,500 square foot facility will provide public access computers, Wi-Fi, printing, scanning, and faxing. The library is designed to offer a variety of spaces to meet the diverse needs of the community, including a community meeting space, a children's room with a feature wall and a fireplace, an outdoor patio, 2 study rooms, a teen space, and a flex space where makerspace programming will be provided.

Views off to the West showcase the mountains and the palette and design elements of the library draw inspiration from the agricultural history and natural beauty of the area.



Riverside Library & Cultural Center

Located in Old Town Evans, the Riverside Library serves as a vibrant hub for the surrounding neighborhoods and the broader Evans community. The 18,500 square foot library is part of a multi-purpose cultural center which is managed and maintained by the City of Evans. With a capacity of up to 30,000 items and 21 public access computers, the library offers a

wealth of resources and services.

The library boasts a range of spaces designed to cater to the diverse needs of its visitors. It features areas for collaboration, meetings, and quiet study, including four study rooms, a cozy fireplace, ample casual seating, and a multi-purpose room for various library programs. Additional amenities include public computers, WI-FI, printing services, and a broad array of programs for children, teens, and adults.

The cultural center component, overseen by the City of Evans, encompasses large, well-equipped meeting rooms, local history exhibits, and office spaces. Outside an inviting plaza with a play area for children enhances the center's community appeal.

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.
- Partner with community agencies to support community-wide success.
- 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. Service delivery includes 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 and in-classroom 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 Executive Director. 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.
- Grounds maintenance and landscaping services – these routine services ensure that the grounds around the facilities are safe, functional, and appealing. Some of these services are provided by paid staff, and in other cases the services are contracted.
- Safety and security services – ensure that the workplace is a safe environment for employees and visitors. Security services are contracted for two of the libraries – Centennial Park and LINC.
- 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 2025 include raising funds for HPLD's upcoming Mobile Workforce Unit through grants and events like the Innovation Luncheon, and sustained support for programs to be determined by the staff funding request process in 2024.

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:

Highlights from 2024

Goal	Department	Tie to Strategic Plan	Objectives	Performance Measures	Results
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	Complete the projects on schedule and within budget Provide facilities for patrons, public, and employees to provide library services and operate the district	Grover library and library refreshes to be completed in 2024. Mead library construction and DSS expansion to be completed in 2025	Grover library completed and opened in November 2024 Refreshes began in late 2024 will be completed early to mid 2025 Mead library and DSS expansion construction to begin in early to mid 2025. Plan to be completed in early to mid 2026.
HPLD serving as a skills pipeline for community members by developing programs focused on life skills and workforce development	Branch services MOVE	Grow	Provide patrons with an opportunity to learn and develop marketable skills and life skills	Patrons learned on enhanced skills at HPLD programs Patrons using the innovation spaces and learning to use the technology and equipment	LINC staff had launched the Home Building Institute training with will qualify the participates for pre-apprenticeship certificates in construction. The first is the OSHA 10 Certificate. A partnership with Snap-On Tools for certifications has been developed and we have received our first set of tools. Programming will begin in 2025.
Build better internal alignment to support HPLD efforts toward continuous improvement	All	Grow	Continue to Build a Better Organization to be a more efficient and effective organization	95% of employees can name a strategic goal of HPLD and describe how their work is contributing toward achieving that goal.	HPLD did not survey staff on this or hold a staff day to focus on this in 2024. A staff day is planned for February 28, 2025 that will focus on Building a Better Organization.
Support all sections of the community to achieve their literacy goals, in their native language or a secondary language	Excellence Coordinator Programming	Grow	Improve literacy skills in the community	Improved literacy rates Improved reading readiness	LINC and Centennial Park are offering ESL Classes through a partnership with Aroua Mental Health. HPLD continued the 1,000 books before kindergarten, 100 books before graduation, summer reading, and adults read on programs that encourage reading and literacy for all ages.

HPLD 2025 Strategic Plan Initiatives

Goal	Department	Tie to Strategic Plan	Start Date	Due Date	Measures
Capital Projects – library in Mead, 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	12/31/2026	Library refreshes to be completed in early 2025. Mead library construction and DSS expansion to be completed in 2026. Projects completed on schedule and within budget.
HPLD serving as a skills pipeline for community members by developing programs focused on life skills and workforce development	Branch services MOVE	Grow	01/01/2025	12/31/2025	60% of households have used HPLD services within the past year
Support all sections of the community to achieve their literacy goals	Excellence Coordinator Programming	Grow	01/01/2025	12/31/2025	60% of households have used HPLD services within the past year



2025
District
Budget

High Plains Library District Budgeted Revenue & Expenditures - General Fund FY 2025

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget	2026 Planned
ESTIMATED RESOURCES					
Beginning Fund Balance	\$64,612,292	\$73,372,119	\$ 81,916,097	\$ 105,543,925	\$ 88,888,472
Estimated Revenue					
Property Tax	52,216,803	68,939,989	68,939,989	54,088,098	43,270,479
Specific Ownership Tax	2,263,182	1,440,000	1,440,000	1,440,000	1,500,000
Other Revenue	4,486,509	210,801	210,801	1,312,941	1,140,000
Total Estimated Revenue	<u>58,966,494</u>	<u>70,590,790</u>	<u>70,590,790</u>	<u>56,841,039</u>	<u>45,910,479</u>
TOTAL ESTIMATED RESOURCES	<u><u>123,578,786</u></u>	<u><u>143,962,909</u></u>	<u><u>152,506,887</u></u>	<u><u>162,384,964</u></u>	<u><u>134,798,951</u></u>
ESTIMATED EXPENDITURES					
Total Operating Expenses	21,003,927	27,066,497	27,066,497	31,048,331	32,261,160
Capital Outlay	9,145,528	17,989,510	5,360,000	30,706,444	9,492,000
Transfers Out - Debt Service/Capital Projects	-	-	-	-	-
Distribution to Member Libraries:					
Northern Plains (Ault)	1,034,088	1,237,655	1,237,655	1,421,782	1,279,604
Eaton	2,000,009	2,520,307	2,520,307	1,764,231	1,587,808
Ft. Lupton	3,196,192	3,705,502	3,705,502	2,440,252	2,196,227
Hudson	3,261,444	4,468,483	4,468,483	3,581,555	3,223,400
Johnstown	811,069	1,292,842	1,292,842	1,477,912	1,330,121
Platteville	1,210,432	1,311,676	1,311,676	1,055,985	950,387
	<u>11,513,234</u>	<u>14,536,465</u>	<u>14,536,465</u>	<u>11,741,717</u>	<u>10,567,547</u>
TOTAL EXPENDITURES	<u><u>41,662,689</u></u>	<u><u>59,592,472</u></u>	<u><u>46,962,962</u></u>	<u><u>73,496,492</u></u>	<u><u>52,320,707</u></u>
REVENUE OVER (UNDER) EXPENDITURES	<u>17,303,805</u>	<u>10,998,318</u>	<u>23,627,828</u>	<u>(16,655,453)</u>	<u>(6,410,228)</u>
Ending Fund Balance	<u><u>81,916,097</u></u>	<u><u>84,370,437</u></u>	<u><u>105,543,925</u></u>	<u><u>88,888,472</u></u>	<u><u>82,478,244</u></u>
DESIGNATION OF FUND BALANCE					
Operating Reserve	10,501,964	13,533,249	13,533,249	15,524,166	16,130,580
Emergency Reserve	1,634,400	2,111,400	2,111,400	1,665,843	1,343,114
Stabilization Reserve	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Capital Improvement Reserve	59,779,733	58,725,788	79,899,276	61,698,463	55,004,550
TOTAL ENDING FUND BALANCE	<u><u>\$81,916,097</u></u>	<u><u>\$84,370,437</u></u>	<u><u>\$ 105,543,925</u></u>	<u><u>\$ 88,888,472</u></u>	<u><u>\$ 82,478,244</u></u>

**High Plains Library District
Budgeted Revenue & Expenditures - General Fund
FY 2025**

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget	2026 Planned
TAXES					
Property Taxes Weld Co.	\$51,570,599	\$67,628,142	\$67,628,142	53,221,522	42,604,021
Property Taxes Boulder Co.	646,204	902,004	902,004	832,548	666,458
Delinquent Taxes	-	-	-	-	-
Refunds/Abatements Taxes Weld Co.	-	404,449	404,449	33,504	-
Refunds/Abatements Taxes Boulder Co.	-	5,394	5,394	524	-
Specific Ownership Taxes	2,263,182	1,440,000	1,440,000	1,440,000	1,500,000
TOTAL TAXES	<u>54,479,985</u>	<u>70,379,989</u>	<u>70,379,989</u>	<u>55,528,098</u>	<u>44,770,479</u>
OTHER REVENUE					
Fines, & Fees	36,526	25,000	25,000	25,000	55,000
Earnings on Investments	4,164,410	100,000	100,000	1,200,000	1,000,000
Grants	246,337	77,801	77,801	79,941	75,000
Miscellaneous	39,236	8,000	8,000	8,000	10,000
TOTAL OTHER REVENUE	<u>4,486,509</u>	<u>210,801</u>	<u>210,801</u>	<u>1,312,941</u>	<u>1,140,000</u>
TOTAL REVENUE	<u>\$58,966,494</u>	<u>\$70,590,790</u>	<u>\$70,590,790</u>	<u>\$56,841,039</u>	<u>\$45,910,479</u>

High Plains Library District Budgeted Revenue & Expenditures - General Fund FY 2025

	2022 Actual	2024 Budget	2024 Estimated	2025 Budget	2026 Planned
OPERATING					
Salaries and wages	10,481,461	12,840,559	12,840,559	14,928,727	15,675,166
Fringe benefits	3,075,610	4,879,413	4,879,413	5,670,369	5,798,029
Workers' compensation	63,186	88,000	88,000	95,000	100,000
Bank fees	966	1,980	1,980	1,980	1,980
Minor equipment/furniture <\$5k	38,726	85,020	85,020	130,938	72,300
Janitorial supplies	72,159	130,000	130,000	90,000	90,000
Operating supplies	237,708	223,875	223,875	247,099	247,155
Bib processing supplies	147,652	238,769	238,769	244,069	244,069
Postage	31,252	36,782	36,782	38,093	36,908
Printing	13,331	24,000	24,000	14,500	14,500
Memberships	37,380	43,499	43,499	47,966	48,116
Public relations	70,092	86,605	86,605	97,229	91,729
Programs	78,041	86,300	86,300	204,300	204,300
Elec. - utilities	324,799	372,500	372,500	367,000	384,575
Water & sewer	53,699	103,800	103,800	103,000	116,150
Natural gas	116,451	156,500	156,500	150,000	165,050
Telephones	160,903	397,550	397,550	492,609	492,609
Disposal services	78,029	95,200	95,200	98,043	111,200
Professional contracts	1,712,205	1,936,655	1,936,655	2,257,500	2,495,321
Gasoline motor oil, lubricants	11,150	24,000	24,000	27,000	31,000
Repair maint.- bldg	450,549	500,000	500,000	650,000	650,000
Repair maint.- vehicles	28,650	34,700	34,700	34,400	33,200
Repair maint.- office equip.	205,123	216,400	216,400	298,770	313,686
Repair maint.- computer	530,356	350,950	350,950	462,660	500,000
Repair maint.- on-line comp	261,879	327,266	327,266	379,556	379,556
Repair maint.- other equip.	1,410	137,500	137,500	155,263	158,000
Tuition reimbursement	15,362	25,000	25,000	25,000	25,000
Travel & mileage	30,385	59,326	59,326	73,379	76,021
In-house training	34,206	39,600	39,600	53,000	53,000
Meetings	7,328	13,115	13,115	11,790	11,890
Out-of-house training & conferences	42,343	62,200	62,200	91,700	91,700
Treasurer's fee	774,422	1,113,750	1,113,750	891,000	935,550
Books	557,121	552,000	552,000	554,000	554,000
Newspapers/periodicals.	45,620	55,500	55,500	55,500	55,500
Ebooks	90,759	155,000	155,000	165,000	165,000
Compact discs	36,433	42,500	42,500	47,000	47,000
Software	405,349	614,535	614,535	687,991	690,000
DVD/BluRay	60,812	115,000	115,000	90,000	90,000
Other expense	1,108	9,248	9,248	134,650	124,650
Electronic resources	430,636	574,000	574,000	630,000	630,000
Platform Fees	13,304	15,900	15,900	13,250	13,250
Insurance	175,972	200,000	200,000	225,000	230,000
Rent contribution-in-kind	-	-	-	-	-
Equipment rentals	-	2,000	2,000	14,000	14,000
Lease / rental expense	-	-	-	-	-
TOTAL OPERATING	21,003,927	27,066,497	27,066,497	31,048,331	32,261,160
CAPITAL OUTLAY					
Opening Day Collections	57,934	35,000	35,000	510,000	-
Equipment/furn over \$5000	-	70,000	70,000	7,500	-
New Computers & Other Technology	130,493	255,000	255,000	2,121,944	80,000
Capital Improvements	8,957,101	17,629,510	5,000,000	28,067,000	9,412,000
Construction Graphics	-	-	-	-	-
TOTAL CAPITAL OUTLAY	9,145,528	17,989,510	5,360,000	30,706,444	9,492,000
TRANSFERS OUT					
Transfers - Debt Service Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
TOTAL CAPITAL OUTLAY & TRANSFERS	9,145,528	17,989,510	5,360,000	30,706,444	9,492,000
Distribution to Member Libraries	11,513,234	14,536,465	14,536,465	11,741,717	10,567,547
TOTAL DIST TO MEMBER LIBRARIES	11,513,234	14,536,465	14,536,465	11,741,717	10,567,547
TOTAL EXPENDITURES	41,662,689	59,592,472	46,962,962	73,496,492	52,320,707

		20	10	71	15	74	72	30	35	45
	Branches	Carbon Valley	Centennial Park	Erie	Farr	Grover	Kersey	Lincoln Park	LINC	Mead
6110	Salaries	1,242,750	1,263,811	1,119,644	1,603,198	84,896	161,117	-	2,203,732	
6112	Benefits	472,245	480,248	425,465	609,215	29,714	61,224	-	837,418	
6136	Workers' Compensation									
	Total Salaries & Benefits	1,714,995	1,744,059	1,545,109	2,212,413	114,610	222,341	-	3,041,150	-
6000	Distribution to member libraries									
6205	Bank fees									
6220	Minor equipment/Furniture <\$5k	16,248	7,550	26,750	2,000	2,600	7,500	-	3,690	
6236	Janitorial supplies									
6249	Operating supplies	16,500	20,200	19,300	13,000	6,120	3,160	-	69,800	
6250	Bib processing supplies									
6310	Postage	100	1,314	125	25		15	-	-	
6320	Printing									
6340	Memberships	1,050	500	405	200	100	150	-	300	
6345	Public relations									
6358	Programs									
6362	Electric	55,000	52,000	50,000	70,000	5,000	5,000	-	60,000	
6364	Water & sewer	15,000	5,500	15,000	22,000	3,000	1,500	-	18,000	
6365	Natural gas	20,000	15,000	12,000	20,000	5,000	3,000	-	50,000	
6367	Telephones									
6369	Disposal services	15,000	9,000	5,000	10,000	2,000	3,000	-	20,000	
6379	Professional contracts	5,900	70,720		1,160	-		-	113,152	
6380	Gasoline, motor oil, lubricants									
6382	Repair maint.- bldg									
6384	Repair maint.- vehicles									
6385	Repair maint.- office equip.		-				250	-	-	
6387	Repair, maint., replacement / computer									
6388	Repair maint.- on-line comp									
6389	Repair maint.- other equip.	5,000	-		12,000				12,000	
6393	Tuition reimbursement									
6394	Travel & mileage	3,275	621	1,740	201	1,200	600	-	2,320	
6395	In-House Training									
6396	Meetings	540	300	450	400		100	-	-	
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	7,500	-		-					
6940	Improvement to Buildings				-					
6954	New Computers & other technology									
6985	Lease debt service									
6986	Opening Day Collection									
6987	Construction Graphics									
		1,876,108	1,926,764	1,675,879	2,363,399	139,630	246,616	-	3,390,412	-
6980	Capital improvements	-						-		
	Total	1,876,108	1,926,764	1,675,879	2,363,399	139,630	246,616	-	3,390,412.00	-

	Branches	73	40				
		Riverside	Outreach	Admin	Dist. To Mbr Lib	2025 TOTAL	2026 TOTAL
6110	Salaries	979,894	993,033	5,276,652		14,928,727	15,675,166
6112	Benefits	372,360	377,353	2,005,127		5,670,369	5,798,029
6136	Workers' Compensation			95,000		95,000	100,000
	Total Salaries & Benefits	1,352,254	1,370,386	7,376,779		20,694,096	21,573,195
6000	Distribution to member libraries				11,741,717	11,741,717	10,567,547
6205	Bank fees			1,980		1,980	1,980
6220	Minor equipment/Furniture <\$5k	15,000	4,500	45,100		130,938	72,300
6236	Janitorial supplies			90,000		90,000	90,000
6249	Operating supplies	12,650	10,000	76,369		247,099	247,155
6250	Bib processing supplies			244,069		244,069	244,069
6310	Postage	159	125	36,230		38,093	36,908
6320	Printing			14,500		14,500	14,500
6340	Memberships	200	650	44,411		47,966	48,116
6345	Public relations			97,229		97,229	91,729
6358	Programs			204,300		204,300	204,300
6362	Electric	25,000		45,000		367,000	384,575
6364	Water & sewer	8,000		15,000		103,000	116,150
6365	Natural gas	10,000		15,000		150,000	165,050
6367	Telephones			492,609		492,609	492,609
6369	Disposal services	4,000		30,043		98,043	111,200
6379	Professional contracts		68,761	1,997,807		2,257,500	2,495,321
6380	Gasoline, motor oil, lubricants		16,000	11,000		27,000	31,000
6382	Repair maint.- bldg			650,000		650,000	650,000
6384	Repair maint.- vehicles		26,400	8,000		34,400	33,200
6385	Repair maint.- office equip.	200	-	298,320		298,770	313,686
6387	Repair, maint., replacement / computer			462,660		462,660	500,000
6388	Repair maint.- on-line comp			379,556		379,556	379,556
6389	Repair maint.- other equip.			126,263		155,263	158,000
6393	Tuition reimbursement			25,000		25,000	25,000
6394	Travel & mileage	500	5,600	57,322		73,379	76,021
6395	In-House Training			53,000		53,000	53,000
6396	Meetings	300	750	8,950		11,790	11,890
6397	Out-of-House Training & Conferences			91,700		91,700	91,700
6398	Treasurers fee			891,000		891,000	935,550
6410	Books			554,000		554,000	554,000
6425	Newspapers/periodicals			55,500		55,500	55,500
6430	Ebooks			165,000		165,000	165,000
6460	Compact discs			47,000		47,000	47,000
6480	Software			687,991		687,991	690,000
6490	DVD/BluRay			90,000		90,000	90,000
6495	Other expense			134,650		134,650	124,650
6496	Electronic resources			630,000		630,000	630,000
6500	Platform Fees			13,250		13,250	13,250
6510	Insurance			225,000		225,000	230,000
6520	Equipment rental			14,000		14,000	14,000
6530	Lease / rental expense			-		-	-
6952	Equip/furniture - over \$5000		-	-		7,500	-
6940	Improvement to Buildings					-	-
6954	New Computers & other technology			2,121,944		2,121,944	80,000
6985	Lease debt service			-		-	-
6986	Opening Day Collection			510,000		510,000	-
6987	Construction Graphics			-		-	-
		1,428,263	1,503,172	19,137,532	11,741,717	45,429,492	42,908,707
6980	Capital improvements		-	28,067,000		28,067,000	9,412,000
	Total	1,428,263	1,503,172	47,204,532	11,741,717	73,496,492	52,320,707

	Administration							
		50/51	01	02	03	53	54	55
	Departments	Admin	BOT	Exec Dir	Assoc Dir	Community Relations	Information Technology	Human Resources
6000	Tax Distrbtn - member libraries	11,741,717						
6136	Workers' Compensation	95,000						
6205	Bank fees							
6220	Minor equipment/furniture <\$5k	-			20,200	8,000	7,600	1,000
6236	Janitorial supplies							
6249	Operating supplies	6,500	750	1,200	495	42,500	11,124	3,000
6250	Bib processing supplies							
6310	Postage	50			10	100	100	-
6320	Printing					13,500		-
6340	Memberships		300	1,200	450	16,995	11,342	8,349
6345	Public relations					83,355		12,874
6358	Programs				204,300	-		
6362	Electric	45,000						
6364	Water and sewer	15,000						
6365	Natural gas	15,000						
6367	Telephones						492,609	
6369	Disposal services	25,000					5,043	
6379	Professional contracts	75,000			12,140	30,120	113,269	227,173
6380	Gasoline, Motor Oil, Lubricants					5,000		
6382	Repair maint.- bldg							
6384	Repair maint.- vehicles					3,000		
6385	Repair maint.- office equip						298,320	
6387	Repair, maint., replacement / computer						462,660	
6388	Repair maint.- online comp						379,556	
6389	Repair maint.- other equip.						126,263	
6393	Tuition reimbursement							25,000
6394	Travel & mileage		2,800	3,500	1,020	600	34,320	1,200
6395	In-House Training							53,000
6396	Meetings		2,000	3,500	500	1,500	400	200
6397	Out-of-House Training&Conferences		500	1,200				90,000
6398	Treasurers fee	891,000						
6410	Books							
6425	Newspapers/periodicals							
6430	Ebooks							
6460	Compact discs							
6480	Software						687,991	
6490	Video/DVD							
6495	Other expense			100,000	6,000			
6496	Electronic resources							
6500	Platform Fees							
6510	Insurance	225,000						
6520	Equipment rentals						12,000	
6530	Lease / rental expense	-						
	Capital Outlay							
6952	Equipment over \$5000					-		
6940	Improvement to Buildings							
6954	New Computers & Other Technology	-					2,121,944	
6980	Capital improvements	-						-
6985	Lease debt service	-						
6986	Opening Day Collection							
6987	Construction Graphics					-		
	DEPARTMENT TOTAL	13,134,267	6,350	110,600	245,115	204,670	4,764,541	421,796

Administration							
		56	57	58	59		
	Departments	Finance	Foundation	Facilities Services	Collection Resources	2025 Total	2026 Total
6000	Tax Distrbtn - member libraries					11,741,717	10,567,547
6136	Workers' Compensation					95,000	100,000
6205	Bank fees	1,980				1,980	1,980
6220	Minor equipment/furniture <\$5k	-		5,000	3,300	45,100	17,650
6236	Janitorial supplies			90,000		90,000	90,000
6249	Operating supplies	750	400		9,650	76,369	64,825
6250	Bib processing supplies				244,069	244,069	244,069
6310	Postage	1,095	550		34,325	36,230	36,160
6320	Printing		1,000			14,500	14,500
6340	Memberships	1,320	1,055	3,000	400	44,411	44,361
6345	Public relations		1,000			97,229	91,729
6358	Programs					204,300	204,300
6362	Electric					45,000	46,000
6364	Water and sewer					15,000	16,000
6365	Natural gas					15,000	16,000
6367	Telephones					492,609	492,609
6369	Disposal services					30,043	33,100
6379	Professional contracts	130,405	-	982,000	427,700	1,997,807	2,255,588
6380	Gasoline, Motor Oil, Lubricants			6,000		11,000	11,000
6382	Repair maint.- bldg			650,000		650,000	650,000
6384	Repair maint.- vehicles			5,000		8,000	8,000
6385	Repair maint.- office equip					298,320	313,236
6387	Repair, maint., replacement / computer					462,660	500,000
6388	Repair maint.- online comp					379,556	379,556
6389	Repair maint.- other equip.			-		126,263	130,000
6393	Tuition reimbursement					25,000	25,000
6394	Travel & mileage	402	900	10,000	2,580	57,322	59,364
6395	In-House Training					53,000	53,000
6396	Meetings		750		100	8,950	9,050
6397	Out-of-House Training&Conferences		-			91,700	91,700
6398	Treasurers fee					891,000	935,550
6410	Books				554,000	554,000	554,000
6425	Newspapers/periodicals				55,500	55,500	55,500
6430	Ebooks				165,000	165,000	165,000
6460	Compact discs				47,000	47,000	47,000
6480	Software		-		-	687,991	690,000
6490	Video/DVD				90,000	90,000	90,000
6495	Other expense		3,650		25,000	134,650	124,650
6496	Electronic resources				630,000	630,000	630,000
6500	Platform Fees				13,250	13,250	13,250
6510	Insurance					225,000	230,000
6520	Equipment rentals			2,000		14,000	14,000
6530	Lease / rental expense					-	-
	Capital Outlay						
6952	Equipment over \$5000			-	-	-	-
6940	Improvement to Buildings						
6954	New Computers & Other Technology			-	-	2,121,944	80,000
6980	Capital improvements			28,067,000		28,067,000	9,412,000
6985	Lease debt service					-	-
6986	Opening Day Collection				510,000	510,000	-
6987	Construction Graphics					-	-
	DEPARTMENT TOTAL	135,952	9,305	29,820,000	2,811,874	51,664,470	29,607,274

**RESOLUTION TO ADOPT BUDGET
24-3**

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 2025, AND ENDING ON THE LAST DAY OF DECEMBER 2025.

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

WHEREAS, Dr. Matthew Hortt has submitted a proposed budget to this governing body for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 9, 2024, 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>\$73,496,492</u>
Debt Service Fund	\$

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

General Fund:		
From un-appropriated surpluses	\$ 105,543,925	
From sources other than general property tax	2,786,969	
From the general property tax levy	<u>54,054,070</u>	
Total General Fund	<u>\$162,384,964</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 9th day of December, A.D., 2024.

Attest:



Chairman, Board of Trustees

Attest:



Secretary/Treasurer, Board of Trustees

RESOLUTION TO APPROPRIATE SUMS OF MONEY

24-4

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 2025 BUDGET YEAR.

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the local Government Budget Law, on December 9, 2024 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	\$31,048,331
Capital Outlay	30,706,444
Transfers (internal activities)	
Distribution to Member Libraries	11,741,717
Total General Fund	<u>\$73,496,492</u>
Debt Service Fund:	
Principal & Interest & Other	\$


ADOPTED, this 9th day of December, A.D., 2024.

ATTEST:



Chairman, Board of Trustees

ATTEST:



Secretary/Treasurer, Board of Trustees

**RESOLUTION TO SET MILL LEVIES
24-5**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE HIGH PLAINS LIBRARY DISTRICT, COLORADO, FOR THE 2025 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 9, 2024, and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$53,221,522

WHEREAS, the 2024 valuation for assessment for the High Plains Library District as certified by the Weld County Assessor is \$16,752,131,528

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 2025 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 2024.

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 9th day of December, 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 WELD COUNTY, Colorado.

On behalf of the HIGH PLAINS LIBRARY,
(taxing entity)^A

the Board of Trustees
(governing body)^B

of the HIGH PLAINS LIBRARY
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ \$17,137,162,140.00 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: \$ \$16,752,131,528.00 (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: 12/10/2024 for budget/fiscal year 2025
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>3.177</u> mills	\$ <u>53221521.86</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < 0 >
SUBTOTAL FOR GENERAL OPERATING:	3.177 mills	\$ 53221521.86
3. General Obligation Bonds and Interest ^J	_____ mills	\$ 0
4. Contractual Obligations ^K	_____ mills	\$ 0
5. Capital Expenditures ^L	_____ mills	\$ 0
6. Refunds/Abatements ^M	<u>0.002</u> mills	\$ <u>33504.26</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	3.179 mills	\$ 53255026.13

Contact person: (print) Natalie Wertz Daytime phone: 970-506-8566
Signed: Natalie Wertz Title: Finance Manager

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: _____
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
24-6**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE HIGH PLAINS LIBRARY DISTRICT, COLORADO, FOR THE 2025 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 9, 2024, and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$832,548

WHEREAS, the 2024 valuation for assessment for the High Plains Library District as certified by the Boulder County Assessor is \$262,054,731

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 2025 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 2024.

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 9th day of December, 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,
 the Board of Trustees (taxing entity)^A
 of the High Plains Library District (governing body)^B
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 269,188,943 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: \$ 262,054,731 (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: 12/11/2024 for budget/fiscal year 2025
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>3.177</u> mills	\$ <u>832,547.88</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	3.177 mills	\$ 832,547.88
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>.002</u> mills	\$ <u>524.11</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	3.179 mills	\$ 833,071.99

Contact person: (print) Natalie Wertz Daytime phone: (970) 506-8566
 Signed: Natalie Wertz Title: Finance Manager

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 2025

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>
	2025	\$

Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:	\$
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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:	\$ _____
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2025
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 2025 - 2029 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 2025 through 2029 totals approximately \$56.64 million. The 2025 budget includes funds to construct a library in Mead, and remodel and improve district-owned facilities. Funding will be from 2025 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 2025 recommended budget. Projects included in the subsequent years (2026-2029) 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 2025 year.

CAPITAL IMPROVEMENT PROGRAM

Location/Item Description	2025	2026	2027	2028	2029						
Carbon Valley Regional Library											
RTU1, RTU2, RTU3, RTU4	\$ 474,000										
Sun Shade for play area	\$ 16,000										
Podium	\$ 7,500										
Total	\$ 497,500	\$ -	\$ -	\$ -	\$ -						
Centennial Park Library											
RTU 1, 2, and 3				258,000							
Exhaust Fans - EF1, 2, and 3			8,000								
Sun shades for children's patio area	\$ 6,000										
Total	\$ 6,000	\$ -	\$ 8,000	\$ 258,000	\$ -						
District Support Services											
New Tech Eqpt (Computer, Phone, Server...)	\$ 2,121,944	\$ 30,000	\$ 40,000	\$ 40,000	\$ 50,000						
Repair, replacement & new equipment	\$ 70,000	\$ 70,000	\$ 80,000	\$ 80,000	\$ 100,000						
Workforce Development Vehicle	\$ 150,000	\$ 150,000									
Facilities Truck	\$ 60,000										
RTU 2		\$ 142,000									
RTU 1, 3, and 4 and exhaust fan 1				\$ 221,898							
Special projects (Facilities)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000						
Special projects (IT)	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000						
Total	\$ 2,451,944	\$ 492,000	\$ 220,000	\$ 441,898	\$ 250,000						
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							
Parking lot	\$ 22,000										
Total	\$ 22,000	\$ -	\$ -	\$ 234,000	\$ -						
Riverside Library											
Expanding LA area - moving wall	\$ 50,000										
A/C split unit	\$ 16,000										
Total	\$ 66,000	\$ -	\$ -	\$ -	\$ -						
Total											
Total	\$ -	\$ -	\$ -	\$ -	\$ -						
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"></td> <td style="text-align: center;">Mead</td> <td style="width: 50%;"></td> <td style="text-align: center;">Erie</td> <td colspan="2"></td> </tr> </table>							Mead		Erie		
	Mead		Erie								
Opening Day Collection	\$ 510,000		\$ 950,000								
Total	\$ 510,000	\$ -	\$ 950,000	\$ -	\$ -						
Library Buildings, PC Centers, and Facilities											
Carbon Valley Regional Library renovations	\$ 1,413,000										
Farr Regional Library renovations	\$ 740,000										
DSS Expansion and Archive	\$ 15,000,000	\$ 5,000,000									
Mead	\$ 10,000,000	\$ 4,000,000									
Erie				\$ 2,000,000	\$ 12,000,000						
Total	\$ 27,153,000	\$ 9,000,000	\$ -	\$ 2,000,000	\$ 12,000,000						
Grand Total	\$ 30,706,444	\$ 9,492,000	\$ 1,254,000	\$ 2,941,898	\$ 12,250,000						



2025
Department
Budgets

01-xxxx-50-01 Board of Trustees					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k					
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	139	30	750	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	2,419	497	2,800	2,800	2,900
6396 · Meetings	924	215	3,500	2,000	2,100
6397 · Out-of-House Training & Conferences	557	77	1,000	500	500
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New Computers & other technology					
Total	4,039	819	8,350	6,350	6,600

01-xxxx-50-02 Executive Director					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k					150
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	45,481	1,725	1,200	1,200	1,300
6250 · Bib Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships	397	150	1,200	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	1,825	1,544	3,500	3,500	3,750
6396 · Meetings	2,515		3,500	3,500	3,500
6397 · Out-of-House Training & Conferences	1,996	297	1,200	1,200	1,200
6480 · Software					
6495 · Other Expense				100,000	100,000
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New Computers & other technology					
Total	52,214	3,716	10,600	110,600	111,100

01-xxxx-50-03 Associate Directors					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k			200	20,200	200
6236 · Janitorial supplies					
6249 · Operating supplies	1,227	397	995	495	525
6250 · Bib Processing Supplies					
6310 · Postage	42			10	10
6320 · Printing					
6340 · Memberships	451		1,010	450	450
6345 · Public Relations					
6358 · Programs	78,041	59,387	86,300	204,300	204,300
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	33,618	19,629	40,450	12,140	12,140
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	396	373	1,500	1,020	1,020
6396 · Meetings	298		500	500	500
6397 · Out-of-House Training & Conferences					
6480 · Software					
6495 · Other Expense	768		5,000	6,000	6,000
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New Computers & other technology					
Total	114,841	79,786	135,955	245,115	225,145

01-xxxx-10-00 Centennial Park					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k	1,050	4,560	10,950	7,550	4,100
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	16,207	11,932	18,900	20,200	20,100
6250 · Bib Processing Supplies					
6310 · Postage	10	8	124	1,314	114
6320 · Printing					
6340 · Memberships	175	150	550	500	500
6345 · Public Relations					
6358 · Programs					
6362 · Electric	44,541	18,056	52,000	52,000	53,000
6364 · Water and sewer	3,138	999	5,500	5,500	6,000
6365 · Natural gas	12,675	4,572	15,000	15,000	16,000
6367 · Phones					
6369 · Disposal Services	8,114	3,952	9,000	9,000	10,000
6379 · Professional Contracts	58,963	38,490	68,640	70,720	74,880
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	328	160	621	621	621
6395 · In-House Training					
6396 · Meetings	667	113	300	300	300
6397 · Out-of-House Training & Conferences	25				
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	146,053	82,992	181,585	182,705	185,615

01-xxxx-15-00 Farr					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5K	1,282		1,750	2,000	2,000
6236 · Janitorial supplies					
6249 · Operating supplies	9,660	4,363	11,000	13,000	13,000
6250 · Bib Processing Supplies					
6310 · Postage	5		25	25	100
6320 · Printing					
6340 · Memberships	94		200	200	200
6345 · Public Relations					
6358 · Programs					
6362 · Electric	55,733	15,888	70,000	70,000	71,000
6364 · Water and sewer	15,088	2,996	22,000	22,000	23,000
6365 · Natural gas	16,086	2,555	20,000	20,000	20,000
6367 · Phones					
6369 · Disposal Services	8,765	4,068	10,000	10,000	10,500
6379 · Professional Contracts		173	1,110	1,160	1,160
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment				12,000	11,000
6394 · Travel and Mileage	98		261	201	201
6396 · Meetings	88		200	400	400
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	106,899	30,043	136,546	150,986	152,561

01-xxxx-20-00 Carbon Valley					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k	7,557	402	12,976	16,248	13,300
6221 · E-book Readers					
6224 - CVRL Foundation Purchases					
6236 · Janitorial supplies					
6249 · Operating supplies	13,115	7,864	16,370	16,500	16,500
6250 · Bib Processing Supplies					
6310 · Postage			100	100	100
6320 · Printing					
6340 · Memberships		50	750	1,050	1,050
6345 · Public Relations					
6358 · Programs					
6362 · Electric	41,136	15,829	55,000	55,000	55,500
6364 · Water and sewer	5,609	1,459	15,000	15,000	15,500
6365 · Natural gas	11,691	5,556	20,000	20,000	21,000
6367 · Phones					
6369 · Disposal Services	12,048	5,895	15,000	15,000	16,000
6379 · Professional Contracts			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			5,000	5,000	5,000
6394 · Travel and Mileage	1,094	628	3,275	3,275	3,275
6396 · Meetings	272	102	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				7,500	
6954 · New computers & other technology					
6980 - Capital improvements					
6986 - Opening Day Collection					
Total	92,522	37,785	149,911	161,113	153,665

01-xxxx-30-00 Lincoln Park					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k					
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	2,400				
6250 · Bib Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships					
6345 · Public Relations					
6358 · Programs					
6362 · Electric	9,103	569	9,000		
6364 · Water and sewer	1,646	610	1,000		
6365 · Natural gas	5,631	2,332	4,500		
6367 · Phones					
6369 · Disposal Services	7,742	5,604	2,500		
6379 · Professional Contracts	36,621		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					
6396 · Meetings					
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	63,143	9,115	20,000	-	-

01-xxxx-35-00 LINC - Library INnovation Center					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5K	7,291	9,270	9,224	3,690	-
6236 · Janitorial supplies					
6249 · Operating supplies	42,067	27,863	69,800	69,800	69,800
6250 · Bib Processing Supplies					
6310 · Postage			100	-	-
6320 · Printing					
6340 · Memberships	50		350	300	300
6345 · Public Relations					
6358 · Programs					
6362 · Electric	85,855	27,149	60,000	60,000	61,000
6364 · Water and sewer	6,922	6,024	18,000	18,000	19,000
6365 · Natural gas	40,472	20,327	50,000	50,000	51,000
6367 · Phones					
6369 · Disposal Services	13,379	9,744	20,000	20,000	21,000
6379 · Professional Contracts	59,485	53,496	94,380	113,152	113,152
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				12,000	12,000
6394 · Travel and Mileage			1,740	2,320	2,320
6396 · Meetings	220	247	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	255,741	154,120	323,894	349,262	349,572

01-xxxx-40-00 Outreach					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k	3,620	472	3,500	4,500	3,500
6236 · Janitorial supplies					
6249 · Operating supplies	18,928	5,823	15,000	10,000	11,000
6250 · Bib Processing Supplies					
6310 · Postage			125	125	150
6320 · Printing					
6340 · Memberships	503		1,200	650	650
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	25,115	10,684	46,900	68,761	44,641
6380 · Gasoline, Motor Oil, Lubricants	7,787	3,465	13,500	16,000	20,000
6382 · Repair maint. - building					
6384 · Repair maint. - vehicles	27,748	7,386	26,700	26,400	25,200
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer		464			
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	5,172	846	5,500	5,600	6,000
6396 · Meetings	565	77	1,200	750	750
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					
6954 · New computers & other technology					
6980 - Capital improvements					
Total	89,438	29,217	113,625	132,786	111,891

01-xxxx-45-00 Mead Library					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k					
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies					10,000
6250 · Bib Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships					150
6345 · Public Relations					
6358 · Programs					
6362 · Electric					10,000
6364 · Water and sewer					7,500
6365 · Natural gas					9,000
6367 · Phones					
6369 · Disposal Services					5,000
6379 · Professional Contracts					
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment					
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage					300
6396 · Meetings					100
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	-	-	-	-	42,050

01-xxxx-71-00 Erie					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k	5,827	5,310	11,220	26,750	22,750
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	11,414	5,732	16,750	19,300	19,300
6250 · Bib Processing Supplies					
6310 · Postage	25	13	100	125	125
6320 · Printing					
6340 · Memberships	89		405	405	405
6345 · Public Relations					
6358 · Programs					
6362 · Electric	33,529	11,801	50,000	50,000	51,000
6364 · Water and sewer	9,349	2,500	15,000	15,000	15,500
6365 · Natural gas	7,452	2,992	12,000	12,000	13,000
6367 · Phones					
6369 · Disposal Services	2,005	780	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	1,611	462	1,160	1,740	1,740
6396 · Meetings			300	450	450
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	71,301	29,590	111,935	130,770	129,770

01-xxxx-72-00 Kersey Library					
Expense Account	Actual 2022	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k	1,674	763	10,200	7,500	3,000
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	1,962	267	2,560	3,160	4,360
6250 · Bib Processing Supplies					
6310 · Postage			10	15	
6320 · Printing					
6340 · Memberships		10	150	150	200
6345 · Public Relations					
6358 · Programs					
6362 · Electric	3,354	1,075	5,000	5,000	5,500
6364 · Water and sewer	795	368	4,000	1,500	2,000
6365 · Natural gas	2,023	496	4,000	3,000	3,500
6367 · Phones					
6369 · Disposal Services	2,570	1,447	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	250	250
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage			626	600	500
6396 · Meetings	122		25	100	
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	12,532	4,426	29,771	24,275	22,810

01-xxxx-73-00 Riverside Library & Cultural Center					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture<\$5k	2,940	718	5,500	15,000	5,000
6236 · Janitorial supplies					
6249 · Operating supplies	7,876	3,715	12,500	12,650	12,650
6250 · Bib Processing Supplies					
6310 · Postage	126	10	158	159	159
6320 · Printing					
6340 · Memberships	102	102	300	200	200
6345 · Public Relations					
6358 · Programs					
6362 · Electric	22,503	1,195	25,000	25,000	26,000
6364 · Water and sewer	3,333	603	8,000	8,000	8,500
6365 · Natural Gas	9,300	2,102	10,000	10,000	10,500
6367 · Phones					
6369 · Disposal Services	3,050	2,029	4,000	4,000	4,500
6379 · Professional Contracts					
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment			200	200	200
6387 · Repair maint. - computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment					
6394 · Travel and Mileage	180	148	1,000	500	500
6395 - In House Training					
6396 · Meetings	103	82	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	49,513	10,704	66,958	76,009	68,509

01-xxxx-74-00 Grover Library					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k				2,600	1,000
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies			2,500	6,120	5,620
6250 · Bib Processing Supplies					
6310 · Postage					
6320 · Printing					
6340 · Memberships				100	100
6345 · Public Relations					
6358 · Programs					
6362 · Electric			1,500	5,000	5,575
6364 · Water and sewer			300	3,000	3,150
6365 · Natural gas			1,000	5,000	5,050
6367 · Phones					
6369 · Disposal Services			200	2,000	2,100
6379 · Professional Contracts			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				1,200	1,200
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	-	-	22,500	25,020	23,795

01-xxxx-50-51 Administration					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6136 - Workers' Compensation	63,186	51,018	88,000	95,000	100,000
6205 - Bank Service Charges					
6220 · Minor Equipment/Furniture <\$5k					
6236 · Janitorial supplies					
6249 · Operating supplies	8,575	5,102	6,500	6,500	6,500
6250 · Bib Processing Supplies					
6310 · Postage			50	50	50
6320 · Printing					
6340 · Memberships	1,238	2,697			
6345 · Public Relations					
6362 · Electric	29,045	(14,963)	45,000	45,000	46,000
6364 · Water and sewer	7,820	3,145	15,000	15,000	16,000
6365 · Natural gas	11,121	2,961	20,000	15,000	16,000
6367 · Phones					
6369 · Disposal Services	20,357	10,487	25,000	25,000	28,000
6378 - High Plains RLSS Courier					
6379 · Professional Contracts	64,262	41,561	44,400	75,000	425,600
6385 · Repair maint. - office equipment					
6394 · Travel and Mileage					
6395 - In-House Training					
6396 · Meetings	9				
6397 · Out-of-House Training & Conferences					
6398 - Treasurer's fee	774,423	1,031,807	1,113,750	891,000	935,550
6410 - Books					
6425 - Periodicals					
6480 · Software					
6495 · Other expense	170	1,200			
6510 · Insurance	175,972	171,720	200,000	225,000	230,000
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	1,156,178	1,306,735	1,557,700	1,392,550	1,803,700

01-xxxx-50-53 Community Relations and Marketing					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k	3,806	1,828	5,000	8,000	8,000
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	20,976	9,819	32,000	42,500	42,500
6250 · Bib Processing Supplies					
6310 · Postage	87		100	100	100
6320 · Printing	13,044	3,173	23,000	13,500	13,500
6340 · Memberships	7,551	3,466	11,965	16,995	16,995
6345 · Public Relations	59,614	39,463	74,655	83,355	83,355
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	18,725	2,020	28,920	30,120	30,120
6380 · Gasoline, Motor Oil, Lubricants			4,500	5,000	5,000
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile			3,000	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	932	592	1,250	600	600
6396 · Meetings	984	603	1,250	1,500	1,500
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					
Total	125,719	60,964	185,640	204,670	204,670

01-xxxx-50-54 - Information Technology and Innovation					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k	1,365	3,834	5,000	7,600	
6240 - Supplies Resale - Flash Drives					
6249 · Operating supplies	29,263	5,485	5,000	11,124	
6250 · Bib Processing Supplies					
6310 · Postage			100	100	
6320 · Printing					
6340 · Memberships	210	660	10,830	11,342	11,342
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones	160,903	150,406	397,550	492,609	492,609
6369 · Disposal Services		3,362	1,500	5,043	5,100
6379 · Professional Contracts	26,044	26,956	52,075	113,269	115,000
6380 · Gasoline, Motor Oil, Lubricants					
6382 · Repair maint. - building					
6384 · Repair maint. - bookmobile					
6385 · Repair maint. - office equipment	205,053	104,408	216,000	298,320	313,236
6387 · Repair, maint., replacement / computer	530,356	242,567	350,950	462,660	500,000
6388 · Repair maint. - on-line computer	261,878	259,363	327,266	379,556	379,556
6389 · Repair maint. - other equipment	1,410	1,340	132,500	126,263	130,000
6394 · Travel and Mileage	9,115	2,924	21,500	34,320	36,000
6395 - In-House Training					
6396 · Meetings	75	24	250	400	400
6397 · Out-of-House Training & Conferences					
6480 · Software	402,637	335,828	614,535	687,991	690,000
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals				12,000	12,000
6952 · Equip/furniture-over \$5000		37,400			
6954 · New Computers & other technology	130,493	110,548	255,000	2,121,944	80,000
6980 · Capital Improvements					
6985 · Lease					
Total	1,758,802	1,285,105	2,390,056	4,764,541	2,765,243

01-xxxx-50-55 Human Resources					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k	525		1,200	1,000	1,000
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	2,382	1,315	700	3,000	2,400
6250 · Bib Processing Supplies					
6310 · Postage					
6320 · Printing	109				
6340 · Memberships	5,629	4,858	8,014	8,349	8,299
6345 · Public Relations	10,269	8,848	10,950	12,874	7,374
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	103,008	77,291	95,155	227,173	179,873
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	15,362	10,729	25,000	25,000	25,000
6394 · Travel and Mileage	952	863	720	1,200	1,200
6395 - In-House Training	34,206	8,598	39,600	53,000	53,000
6396 · Meetings	470		100	200	200
6397 · Out-of-House Conference & Meetings	39,765	27,172	60,000	90,000	90,000
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
Total	212,677	139,674	241,439	421,796	368,346

01-xxxx-50-56 Finance					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6205 -Bank Service Charges	965	367	1,980	1,980	1,980
6220 · Minor Equipment/Furniture <\$5k					
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	420		750	750	750
6250 · Bib Processing Supplies					
6310 · Postage			990	1,095	1,125
6320 · Printing					
6340 · Memberships	1,312	429	1,200	1,320	1,320
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	75,831	47,921	78,525	130,405	133,155
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	295	115	393	402	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	78,823	48,832	83,838	135,952	138,744

01-xxxx-50-57 Foundation					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k	769	298			
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	1,339	170	950	400	400
6250 · Bib Processing Supplies					
6310 · Postage	29		550	550	550
6320 · Printing	178		1,000	1,000	1,000
6340 · Memberships	685	1,008	1,675	1,055	1,055
6345 · Public Relations	124		1,000	1,000	1,000
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	662				
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	142	176	900	900	900
6395 - In-House Training					
6396 · Meetings	17	161	750	750	750
6397 · Out-of-House Training & Conferences					
6480 · Software	2,712	2,735			
6495 · Other Expense	10		4,248	3,650	3,650
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New Computers & other technology					
Total	6,667	4,548	11,073	9,305	9,305

01-xxxx-50-58 Facilities Services					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k			5,000	5,000	5,000
6221 · E-book Readers					
6236 · Janitorial supplies	72,159	27,462	130,000	90,000	90,000
6249 · Operating supplies	2,518	180			
6250 · Bib Processing Supplies					
6310 · Postage	177				
6320 · Printing					
6340 · Memberships			3,000	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	856,145	425,295	932,000	982,000	932,000
6380 · Gasoline, Motor Oil, Lubricants	3,363	1,443	6,000	6,000	6,000
6382 · Repair maint. - building	450,188	222,008	500,000	650,000	650,000
6383 · Repair maint. - grounds	200				
6384 · Repair maint. - vehicles	902	449	5,000	5,000	5,000
6385 · Repair maint. - office equipment	71				
6387 · Repair, maint., replacement / computer					
6388 · Repair maint. - on-line computer					
6389 · Repair maint. - other equipment		1,651			
6394 · Travel and Mileage	3,901	1,192	10,000	10,000	10,000
6396 · Meetings					
6397 · Out-of-House Training & Conferences					
6480 · Software					
6495 · Other Expense					
6510 · Insurance					
6520 · Equipment Rentals			2,000	2,000	2,000
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000			70,000		
6954 · New Computers & other technology					
6980 · Capital Improvements	8,957,101	2,411,197	17,629,510	28,067,000	9,412,000
Total	10,346,725	3,090,877	19,292,510	29,820,000	11,115,000

01-xxxx-50-59 Collection Resources					
Expense Account	Actual 2023	YTD 6/30/2024	Budget 2024	Budget 2025	Planned 2026
6220 · Minor Equipment/Furniture <\$5k	1,019	626	3,300	3,300	3,300
6221 · E-book Readers					
6236 · Janitorial supplies					
6249 · Operating supplies	1,326	772	9,650	9,650	9,650
6250 · Bib Processing Supplies	147,652	61,925	238,769	244,069	244,069
6310 · Postage	30,651	14,679	34,250	34,325	34,325
6320 · Printing					
6340 · Memberships	18,895	60	400	400	400
6345 · Public Relations					
6358 · Programs					
6362 · Electric					
6364 · Water and sewer					
6365 · Natural gas					
6367 · Phones					
6369 · Disposal Services					
6379 · Professional Contracts	353,726	144,884	428,200	427,700	427,700
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	1,925	1,015	2,580	2,580	2,580
6396 · Meetings			100	100	100
6397 · Out-of-House Training & Conferences					
6410 - Books	556,255	274,054	552,000	554,000	554,000
6425 - Newspapers & Periodicals	45,620	23,823	55,500	55,500	55,500
6430 - Ebooks	90,759	91,580	155,000	165,000	165,000
6460 - Compact Discs	36,433	12,825	42,500	47,000	47,000
6480 · Software					
6490 - DVD/BluRay	60,812	22,894	115,000	90,000	90,000
6495 · Other Expense				25,000	15,000
6496 - Electronic resources	430,637	362,763	574,000	630,000	630,000
6500 · Platform Fees	13,305	11,484	15,900	13,250	13,250
6510 · Insurance					
6520 · Equipment Rentals					
6940 · Improvement to Buildings					
6952 · Equip/furniture-over \$5000					
6954 · New Computers & other technology					
6986 - Opening Day Collection	57,934	6,083	35,000	510,000	
Total	1,846,949	1,029,467	2,262,149	2,811,874	2,291,874



2025
Budget String
Coding

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
45	Mead
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	Community Relations & Marketing
54	Information Technology
55	Human Resources
56	Finance
57	Foundation
58	Facility Services
59	Collection Development

Program/Professional Contracts/Project Codes

Programs

1010	Centennial Park
1015	Farr
1020	Carbon Valley
1030	Lincoln Park
1071	Erie
1072	Kersey
1073	Riverside Library & Cultural Center
8001	Outreach

Professional Contracts

5010	Centennial Park
5015	Farr
5020	Carbon Valley
5030	Lincoln Park
5071	Erie
5072	Kersey
5073	Riverside Library & Cultural Ctr.
8002	Outreach

Projects

2012	Riverside Library & Cultural Ctr.
2013	Lincoln Park
2014	Energy Performance
3513	Interlibrary Loan system
8501	Spell Grant

6000 Tax Distribution to Member Libraries

6010 Contingency / An amount budgeted for expenditures that cannot be foreseen and planned for in the budget process because of an occurrence of an unusual or extraordinary event.

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

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

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

6136 Worker's Compensation / Premium paid for worker's compensation insurance policy to provide medical care to employees in the case of a work related accident.

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

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

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

6140 Social Security / Social Security taxes paid by the District on the employees' behalf.

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

6145 Legal Shield / Employee paid Legal Services.

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

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

6149 State Unemployment Taxes / Amounts paid by the District to provide unemployment compensation benefits for employees.

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

6203 Fees — Other / Miscellaneous fees.

6205 Bank Services Charges / Fees paid for bank services.

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

6221 E Readers / Kindle Fires and iPads.

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

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

6249 Operating Supplies / Items such as pens, paper, tape, scissors, desk accessories, binders, paper clips, security cases, seasonal decorations, break room supplies, and craft supplies. Items costing \$100 and less.

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

6310 Postage / Mailing costs for sending letters and packages.

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

6340 Memberships / Payment of membership dues to professional organizations.

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

6358 Programs / Expenditures to promote and conduct programs such as Summer Reading, National Library Week and Children's Read Week. May include prizes, arts and crafts, supplies, decorations and refreshments.

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

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

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

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

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

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

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

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

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

6385 Repair & Maintenance-Office Equipment / Services, supplies and maintenance agreements purchased to repair and maintain office equipment, such as copy machines, microfiche reader/printers and fax machines.

6387 Repair, Maintenance, Replacement-Computer / Services, supplies and maintenance agreements purchased to repair and maintain computer equipment, such as monitors, central processing units and printers. Also includes cost of replacement computers.

6388 Repair & Maintenance-On-line Computer / Cost of upkeep for the Dynix Horizon system.

6389 Repair & Maintenance-Other Equipment / Services, supplies and maintenance agreements purchased to repair and maintain any equipment that is not otherwise classified.

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

6394 Travel & Mileage / Reimbursement for mileage, parking, meals, and incidental expenses incurred by a District employee when conducting District business. This does not include expenses incurred for conferences and training.

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

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

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

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

6410 Books / Hardbound or softbound materials purchased, not via a subscription.

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

6430 E Books / Recorded audio materials in cassette type form.

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

6480 Software / Published software programs and site licenses.

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

6495 Other Expense / Expenses not otherwise classified.

6496 Electronic Resources / Subscription costs for online databases.

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

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

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

6953 RFID / Costs for the collection management and inventory control system.

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

6980 Capital Improvements / Permanent repairs, upgrades, remodel or improvements made to enhance the appearance of a District building.

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

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

Budget String Coding - Alpha Sort

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

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

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Schedule of Budget Codes

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45	Mead
50	District Support Services
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Programs/Professional Contracts/Project Codes

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1073	Riverside Library & Cultural Center
8001	Outreach - programming

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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

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2025
Statistical /
Supplemental
Section

**High Plains Library District
Proposed Budget
2025**

	Revenues	Expenditures	Revenue Over / (Under) Expenditures	
Original Proposed Budget	57,017,912.00	72,484,015.00	(15,466,103.00)	
<i>Adjustments to Original Proposed Budget:</i>				
Adjusted property tax revenue	(179,013.00)		(179,013.00)	A
Adjusted distributions to members		(110,247.00)	110,247.00	A
Adjusted grant revenue	2,140.00			B
Adjusted salaries and benefits		119,724.00		C
Adjusted Carbon Valley and Farr remodel projects		603,000.00		D
Adjusted New Computers and Other Technology budget		300,000.00		E
Adjusted professional fees for the facilities master plan update		50,000.00		F
Adjusted professional fees for retreat consultant for SLT (senior leadership team)		50,000.00		G
	<u>56,841,039.00</u>	<u>73,496,492.00</u>	<u>(16,655,453.00)</u>	

A - The proposed budget was prepared based on the preliminary information and estimates.

The final valuations were released by the county assessors in late November.

B - The final allocation of state grant funds for libraries was released after the proposed budget was presented.

C - Added 24 Library Associate hours for Erie and an additional Innovation Technician (Snap On Tools) for LINC

D - Adjusted the Carbon Valley and Farr remodel projects for schedule delays - less work done in 2024 than anticipated

E - Adjusted New Computers and Other Technology budget for Glenn A Jones MD Memorial Library's Milliken project

F - Adjusted professional fees for facilities master plan update

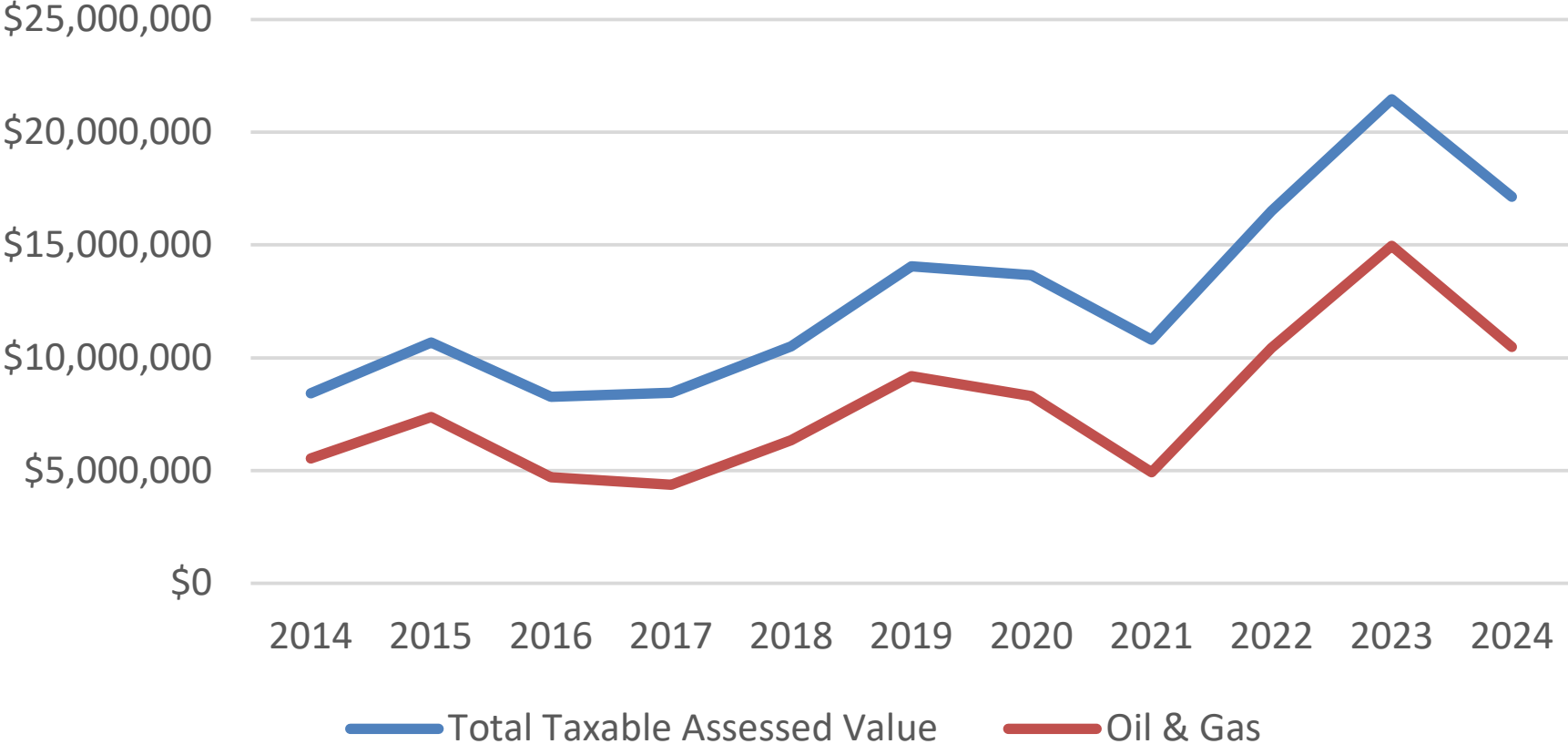
G - Adjusted professional fees for retreat consultant for SLT (senior leadership team)

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

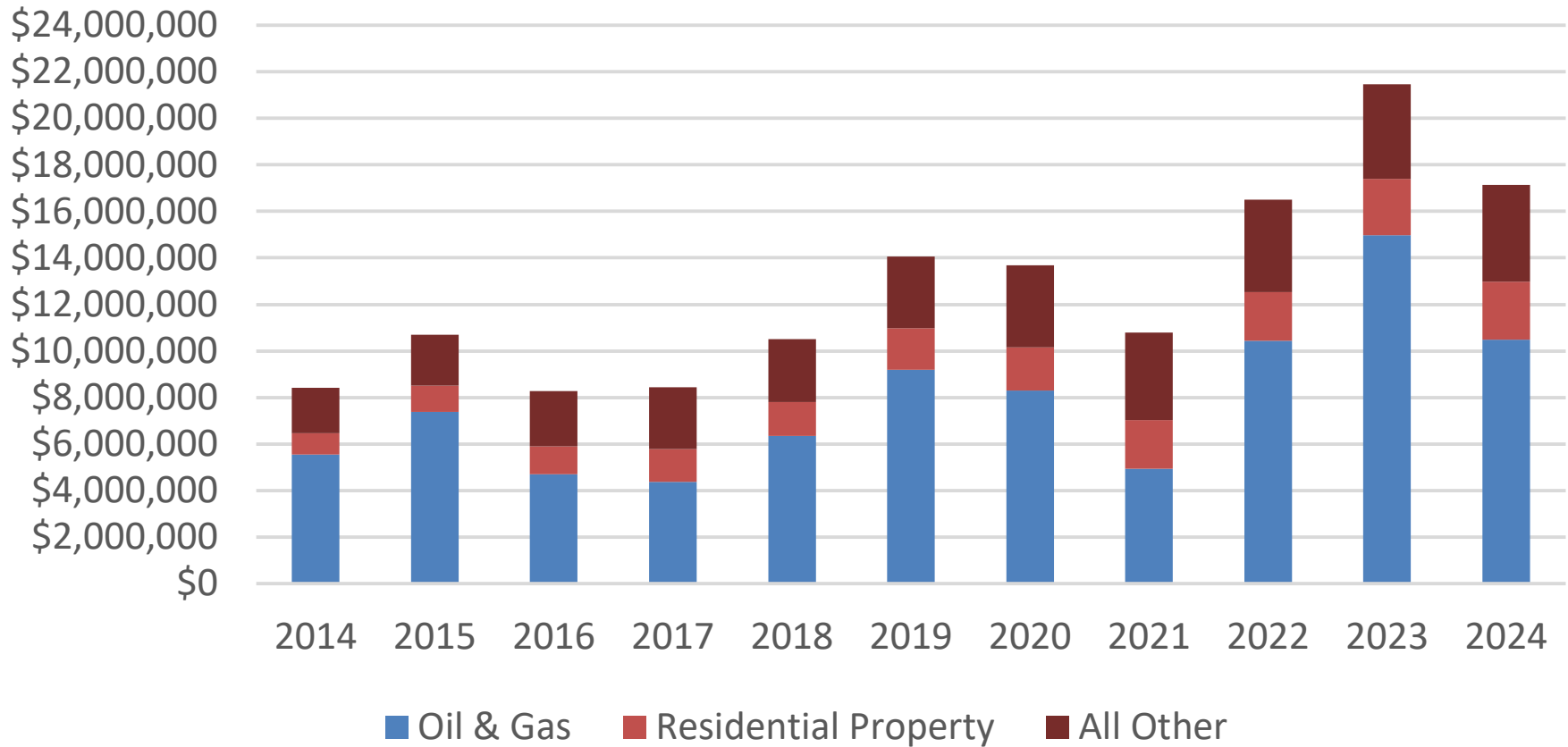
Levy Year	Vacant Land	Residential Property	Commercial Property	Industrial Property	Agricultural Resources	Natural Resources	Oil & Gas	State Assessed	Total Taxable Assessed Value	Estimated Actual Taxable Value	Total Direct Tax Rate	Assessed Value as a % of Actual Value	All Other
2014	46,605	915,284	620,508	430,782	138,769	14,625	5,544,193	710,011	8,420,777	25,523,496	3.249	32.992%	1,961,300
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%	2,163,868
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%	2,368,779
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%	2,654,473
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%	2,700,761
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%	3,084,343
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%	3,530,243
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%	3,774,663
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%	3,978,005
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%	4,065,752
2024	102,252	2,506,104	1,420,229	1,364,066	212,805	49,501	10,479,847	1,002,358	17,137,162	67,854,483	3.177	25.256%	4,151,211

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%
2023	2024	68,940	68,736	99.7%		68,736	99.7%

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, 2023**

	2023			2014		
	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	3,066,233,530	1	14.29%	1,781,268,250	2	19.51%
PDC Energy Inc.	2,885,278,780	2	13.44%			
Noble Energy Inc.	2,627,218,810	3	12.24%	1,973,801,920	1	21.62%
Extraction Oil & Gas LLC	834,498,710	4	3.89%			
Civitas Resources Inc.	704,112,510	5	3.28%			
Crestone Peak Resources LLC	664,396,360	6	3.10%			
Bayswater Exploration and Production LLC	624,072,140	7	2.91%			
Verdad Resources LLC	578,888,910	8	2.70%			
Highpoint Operating Corporation	535,460,370	9	2.49%			
Kerr Mcgee Gathering LLC	510,511,950	10	2.38%	127,427,700	8	1.40%
Encana Oil & Gas (USA) Inc.				389,820,220	3	4.27%
Petroleum Development Corp.				309,929,470	4	3.39%
Bonanza Creek Energy Inc.				285,524,130	5	3.13%
Public Service Company of Colorado (Xcel)				235,758,770	6	2.58%
DCP Midstream LP				179,351,570	7	1.96%
Carrizo Oil & Gas				107,845,270	9	1.18%
Leprino Foods				99,121,120	10	1.09%
	<u>\$ 13,030,672,070</u>		<u>60.71%</u>	<u>\$5,489,848,420</u>		<u>60.13%</u>
Total Gross Taxable Assessed Valuation	\$ 21,463,563,070					

Source: Weld County Assessor

**High Plains Library District
Principal Employers - Weld County
December 31, 2023**

	2023			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
JBS Swift Beef Company	6,000	1	3.52%	4,654	1	3.64%
Banner Health: Northern Colorado Medical Center	3,560	2	2.09%	2,885	3	2.26%
Vestas	2,710	3	1.59%	2,150	5	1.68%
Greeley Evans School District 6	2,258	4	1.32%	2,400	4	1.88%
Weld County Government	1,823	5	1.07%	1,447	7	1.13%
University of Northern Colorado	1,488	6	0.87%			
City of Greeley	1,145	7	0.67%	850	9	0.67%
UC Health	1,060	8	0.62%			
State Farm Insurance	950	9	0.56%	1,790	6	1.40%
Aims Community College	934	10	0.55%			0.00%
State of Colorado (includes UNC)				3,811	2	2.98%
Haliburton Energy Services Inc.				1,030	8	0.81%
Select Energy Services			0.00%	752	10	0.59%
Total Principal Employers	21,928		12.85%	21,769		17.04%
Other Employers	148,725		87.15%	105,962		82.96%
Total County Employment	170,653		100.00%	127,731		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
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%
2023	310,855	358,111	17.30	58,860	3.30%

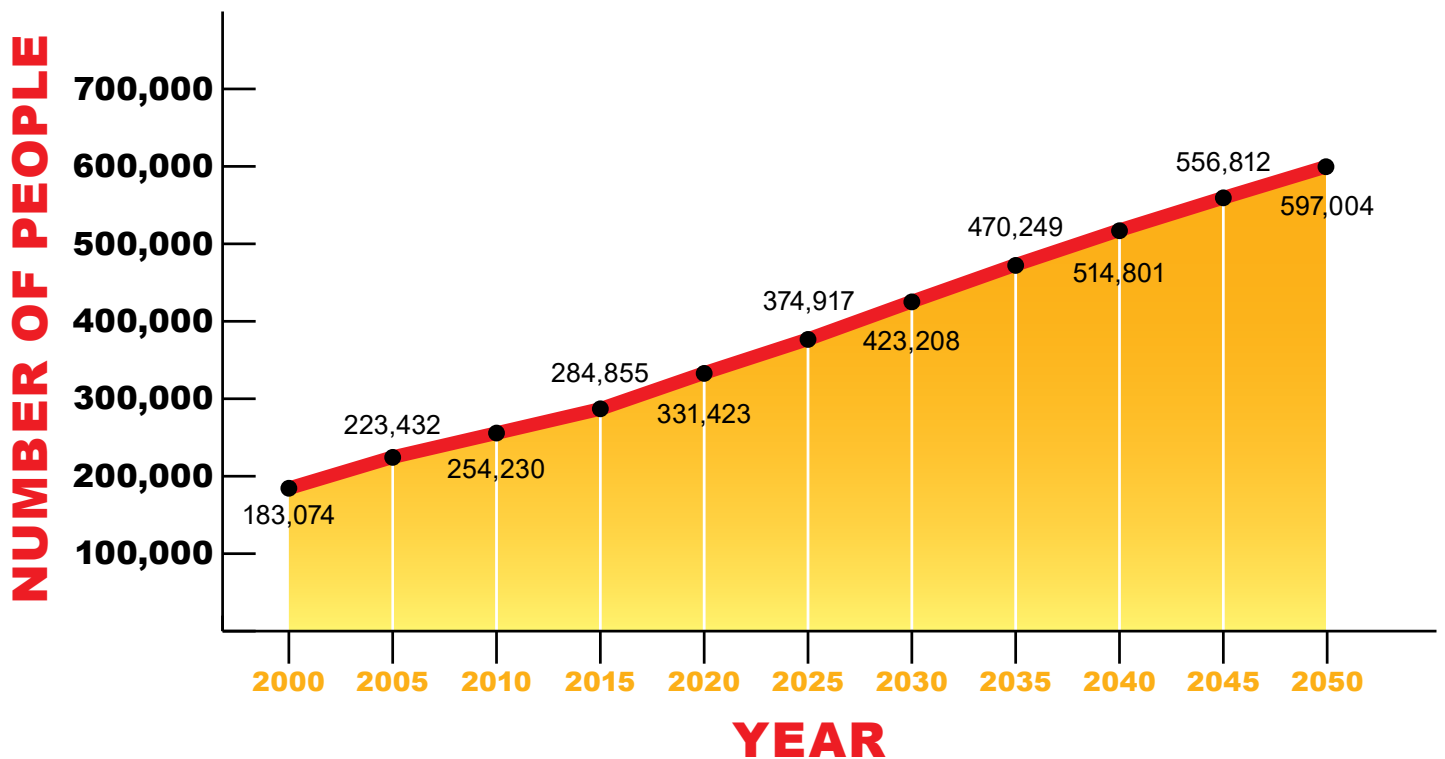
Source: Upstate Colorado in cooperation with the University of Northern Colorado and the State of Colorado demographer.

Library Research Service State of Colorado for HPLD population.

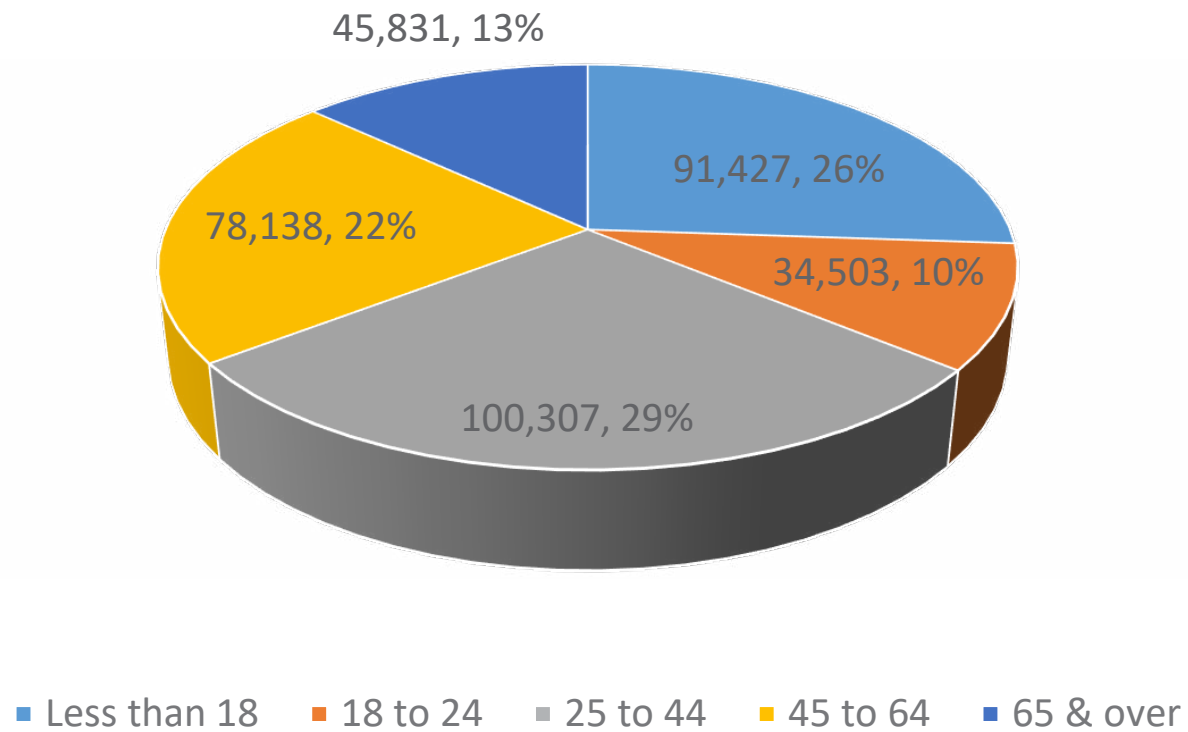
Weld County Annual Comprehensive Financial Report

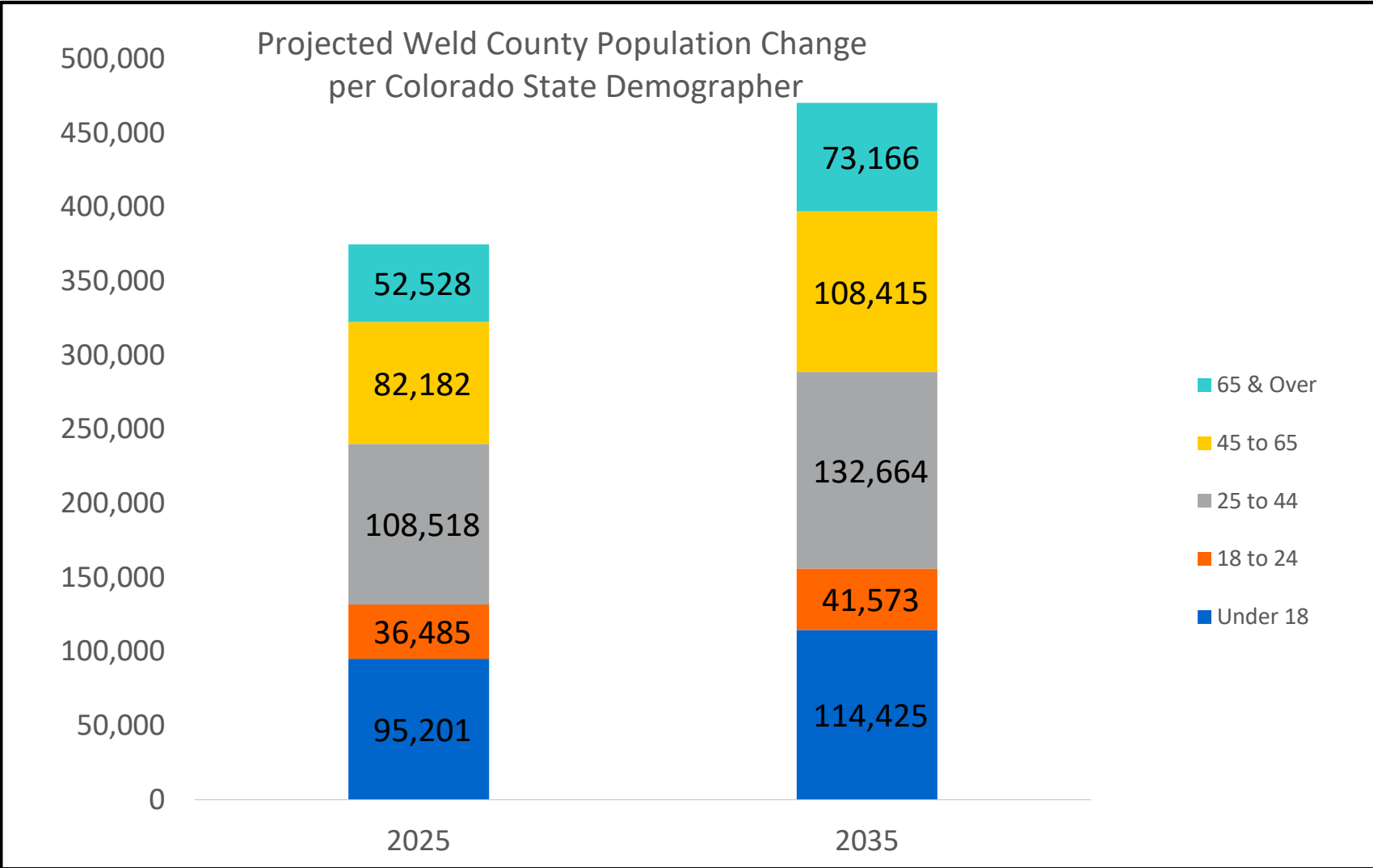
Note: The HPLD Patron population is shown as a comparative to the Weld County population as the District's service area approximates the boundary of Weld County.

Preliminary **Population** Forecast for Weld County



Population by Age Group Weld County per Colorado State Demographer





High Plains Library District
 Revenue and expenditure projection through 2033
 General Fund

Revenues												
Property tax percentages	0.77	1.53	1.32	0.78	0.80	0.90	1.02	1.02	1.02	1.02	1.02	1.02
All other revenue (except investments)												
Earnings on investments												

Revenues	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Actual	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
TAXES												
Property taxes - Weld Co. (1)	\$ 33,626,426	\$ 51,570,599	\$ 68,032,591	\$ 53,255,026	\$ 42,604,021	\$ 38,343,619	\$ 39,110,491	\$ 39,892,701	\$ 40,690,555	\$ 41,504,366	\$ 42,334,454	\$ 43,181,143
Property taxes - Boulder Co.	669,340	646,204	907,398	833,072	666,458	599,812	611,808	624,045	636,526	649,256	662,241	675,486
* Specific Ownership taxes	2,071,809	2,263,182	1,440,000	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
TOTAL TAXES	36,367,575	54,479,985	70,379,989	55,528,098	44,770,479	40,458,431	41,252,450	42,062,197	42,887,987	43,730,137	44,588,975	45,464,832
OTHER REVENUE												
Charges for services (Copier usage)	-	-	-	-	-	-	-	-	-	-	-	-
Fines, & fees	29,177	36,526	25,000	25,000	55,000	55,550	56,106	56,667	57,233	57,806	58,384	58,967
Earnings on investments	1,145,248	4,164,410	100,000	1,200,000	1,000,000	1,700,000	1,360,000	1,088,000	870,400	696,320	557,056	445,645
Grants	457,525	246,337	77,801	79,941	75,000	75,750	76,508	77,273	78,045	78,826	79,614	80,410
Contributions - In kind	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	47,673	39,236	8,000	8,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721
TOTAL OTHER REVENUE	1,679,623	4,486,509	210,801	1,312,941	1,140,000	1,841,400	1,502,814	1,232,242	1,016,085	843,461	705,669	595,744
TOTAL REVENUE	\$ 38,047,198	\$ 58,966,494	\$ 70,590,790	\$ 56,841,039	\$ 45,910,479	\$ 42,299,831	\$ 42,755,264	\$ 43,294,439	\$ 43,904,071	\$ 44,573,599	\$ 45,294,644	\$ 46,060,575

Expenditures	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Actual	Budget	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Salaries					1.04	1.02	1.02	1.02	1.02	1.02	1.02	1.02
Benefits					1.05	1.02	1.02	1.02	1.02	1.02	1.02	1.02
Administrative services					1.03	1.01	1.01	1.01	1.01	1.01	1.01	1.01
Library materials					1.02	1.01	1.01	1.01	1.01	1.01	1.01	1.01
Facilities/operations					1.04	1.01	1.01	1.01	1.01	1.01	1.01	1.01
Tax Dist - Member Libraries					0.8	0.9	1.02	1.02	1.02	1.02	1.02	1.02
Capital outlay												
Benefits % of Salaries	32.7%	29.9%	38.7%	38.0%	37.0%	37.0%	37.0%	37.0%	37.0%	37.0%	37.0%	37.0%
Salaries	\$ 8,772,256	\$ 10,481,461	\$ 12,840,559	\$ 14,928,727	\$ 15,675,166	\$ 15,988,669	\$ 16,308,443	\$ 16,634,612	\$ 16,967,304	\$ 17,306,650	\$ 17,652,783	\$ 18,005,839
Benefits	2,866,324	3,138,795	4,967,413	5,670,369	5,798,029	5,913,990	6,032,269	6,152,915	6,275,973	6,401,493	6,529,522	6,660,113
Administrative services	3,600,349	3,799,136	5,510,500	6,198,442	6,523,240	6,588,472	6,654,357	6,720,901	6,788,110	6,855,991	6,924,551	6,993,796
Library materials	1,403,241	1,432,000	1,509,900	1,554,750	1,554,750	1,570,298	1,586,000	1,601,860	1,617,879	1,634,058	1,650,398	1,666,902
Facilities/operations	2,018,257	2,152,535	2,238,125	2,696,043	2,709,975	2,737,075	2,764,445	2,792,090	2,820,011	2,848,211	2,876,693	2,905,460
Operating Expenditures	18,660,427	21,003,927	27,066,497	31,048,331	32,261,160	32,798,504	33,345,515	33,902,377	34,469,276	35,046,402	35,633,947	36,232,110
Tax Dist - Member Libraries	7,459,980	11,513,234	14,536,465	11,741,717	10,567,547	9,510,792	9,701,008	9,895,028	10,092,929	10,294,787	10,500,683	10,710,697
Capital outlay	24,325,762	9,145,528	17,989,510	30,706,444	9,492,000	1,254,000	2,941,898	12,250,000	2,000,000	1,500,000	1,200,000	1,200,000
Debt service (transfers out)	-	-	-	-	-	-	-	-	-	-	-	-
Capital projects (transfers out)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 50,446,169	\$ 41,662,689	\$ 59,592,472	\$ 73,496,492	\$ 52,320,707	\$ 43,563,296	\$ 45,988,421	\$ 56,047,406	\$ 46,562,205	\$ 46,841,189	\$ 47,334,631	\$ 48,142,807
Excess of Revenues over Expenditures	(12,398,971)	17,303,805	10,998,318	(16,655,453)	(6,410,228)	(1,263,465)	(3,233,158)	(12,752,966)	(2,658,134)	(2,267,591)	(2,039,987)	(2,082,231)
Fund Balance beginning	77,011,262	64,612,291	81,916,096	92,914,414	76,258,961	69,848,733	68,585,268	65,352,111	52,599,144	49,941,010	47,673,419	45,633,432
Fund Balance ending	64,612,291	81,916,096	92,914,414	76,258,961	69,848,733	68,585,268	65,352,111	52,599,144	49,941,010	47,673,419	45,633,432	43,551,201

Assumptions:
 No mill levy increase for HPLD.
 No additional debt after COPs were paid off in December 2019.

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



Comparison: Non-School Local Governments, SB24-233 to HB24B-1001

Dianne Criswell, SDA Chief Legal Counsel

September 5, 2024

1. Residential Assessment Rates (RAR)

	SB24-233	Changes in HB24B-1001	HB24B-1001 – as passed
PTY 2024	<ul style="list-style-type: none"> • 6.7% • \$55,000 exemption from actual value 	Same	<ul style="list-style-type: none"> • 6.7% • \$55,000 exemption from actual value
PTY 2025	Schools are de-coupled hereafter RAR = 6.4%	Same de-coupling <ul style="list-style-type: none"> • If statewide actual value change is more than 5%, RAR = 6.15% • If statewide actual value change is less than or equal to 5%, RAR = 6.25% 	Schools are de-coupled this year and thereafter <ul style="list-style-type: none"> • If statewide actual value change is more than 5%, RAR = 6.15% • If statewide actual value change is less than or equal to 5%, RAR = 6.25%
PTY 2026	<ul style="list-style-type: none"> • 6.95% • Non-school homestead exemption, 10% of actual value up to \$700,000, indexed to inflation 	<ul style="list-style-type: none"> • If statewide actual value change is more than 5%, RAR = 6.7% • If statewide actual value change is less than or equal to 5%, RAR = 6.8% • Same homestead exemption 	<ul style="list-style-type: none"> • If statewide actual value change is more than 5%, RAR = 6.7% • If statewide actual value change is less than or equal to 5%, RAR = 6.8% • Non-school homestead exemption, 10% of actual value up to \$700,000, indexed to inflation

2. Non-Residential Assessment Rates (AR)

Oil and gas are not included in the below

	SB24-233	Changes in HB24B-1001	HB24B-1001 – as passed
PTY 2024	<ul style="list-style-type: none">• 27.9%• \$30,000 exemption from actual value	Same, but also extends reduction to lodging properties in PTY 2024	<ul style="list-style-type: none">• 27.9% (including lodging properties)• \$30,000 exemption from actual value
PTY 2025	27%	Same	<ul style="list-style-type: none">• 27%
PTY 2026	25%	<ul style="list-style-type: none">• 25% for improved commercial and ag• 26% for most other nonresidential	<ul style="list-style-type: none">• 25% for improved commercial and ag• 26% for most other nonresidential
PTY 2027	25%	Same	<ul style="list-style-type: none">• 25%

3. Property Tax Limit – applies to non-school, non-home rule, local governments

SB24-233	Changes in HB24B-1001	HB24B-1001 – as passed
Starts in Property Tax Year (PTY) 2025	Same	Starts in Property Tax Year (PTY) 2025
5.5% annual	10.5% over 2-year assessment cycle	10.5% over 2-year assessment cycle
Base year = PTY2023 tax revenue plus state reimbursement (backfill); limit changes by 5.5%+ annually, compounding	Growth is from: <ul style="list-style-type: none"> The “qualified property tax revenue” collected and retained from <u>whichever property tax year in a previous assessment cycle for which the local government collected the most revenue</u>, plus Any “carry over amount” (which is any amount that was under the 10.5% that was not collected in the last assessment cycle as tax revenue) 	Growth from the Property Tax Limit is from: <ul style="list-style-type: none"> The “qualified property tax revenue” collected and retained from <u>whichever property tax year in a previous assessment cycle for which the local government collected the most revenue</u>, plus Any “carry over amount” (which is any amount that was under the 10.5% that was not collected in the last assessment cycle as tax revenue)
<u>Exclusions from revenue:</u> <ul style="list-style-type: none"> New construction Changes in law for property tax classification Annexation/inclusion Revenue from a TIF expiration Previously omitted property Abated or refunded revenue Revenue from previously exempt property Revenue from oil and gas Bond or other contractual payments Revenue from new mills approved by voters after SB24-233 takes effect (upon Governor’s Proclamation) 	<u>Exclusions from revenue – same, but for:</u> <ul style="list-style-type: none"> Revenue from new mills is amended to be local ballot measures approved by voters on or after November 5, 2024 (if HB24B-1001 takes effect) Clarification that revenue from a TIF expiration also applies to Part 8 of Article 25 of Title 31 and Article 31 of Title 30. Adds that revenue attributable to Specific Ownership Tax is excluded. In a separate section (not in list of exclusions), adds that revenue expended for declared disasters are exempt. 	<u>Exclusions from revenue:</u> <ul style="list-style-type: none"> New construction Changes in law for property tax classification Annexation/inclusion Revenue from a TIF expiration (including clarification in HB24B-1001) Previously omitted property Abated or refunded revenue Revenue from previously exempt property Revenue from oil and gas Bond or other contractual payments Revenue attributable to Specific Ownership Tax Revenue expended for declared disasters Revenue from new mills approved by voters on or after November 5, 2024

The background features a series of overlapping, curved, abstract shapes in shades of blue and green, creating a dynamic and modern aesthetic. The colors range from light sky blue to a vibrant green, with some darker blue accents. The shapes are layered, giving a sense of depth and movement.

2025

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