PUEBLO CITY-COUNTY LIBRARY Ideas Imagination Information

2011

ANNUAL PLAN & BUDGET

PUEBLO CITY-COUNTY LIBRARY DISTRICT

Finance Office 100 E. Abriendo Avenue Pueblo, Colorado 81004

2011 ANNUAL PLAN and BUDGET

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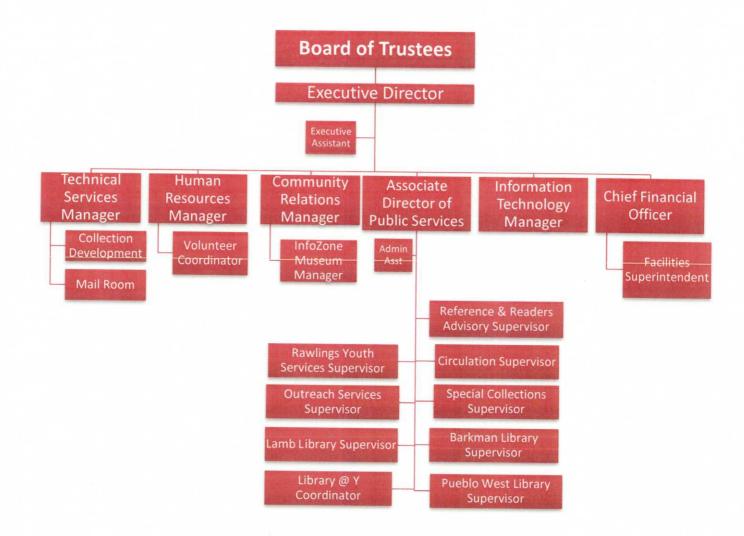
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INTRODUCTION

02.01.06 PCCLD Organization Chart



PUEBLO CITY-COUNTY LIBRARY DISTRICT 2011 ANNUAL PLAN & BUDGET

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October 15, 2010

Board of Trustees, Pueblo City-County Library District taxpayers:

It is my pleasure to present to you the 2011 Budget and Annual Plan of the Pueblo City-County Library District. This budget was prepared by the Finance Office with input and direction from Library Managers, Supervisors, Directors, and Jon Walker, Executive Director. The general guidelines used to formulate this document include the Mission Statement and Annual Plan, information gleaned from the planning process, the Library Replacement Plan forecast for the next twenty years, and the Financial Projection spreadsheet which projects revenues and expenses for the next ten years. Each branch and major department supervisor of the District met at an annual retreat to identify future objectives and ways to save in light of the downturn in economic condition.

The Motto, Vision and Mission of the District serve as guiding principles in daily operations and in formulating the annual plan and budget.

Motto: Ideas, Imagination & Information

Vision: Books and Beyond

Mission statement: We serve as a foundation for our community by offering welcoming, well equipped and maintained facilities, outstanding collections, and well-trained employees who provide expert service encouraging the joy of reading, supporting lifelong learning and presenting access to information from around the world.

The goals established in 2011 to support the Mission statement are:

- Increase use of library materials
- Improve information technology
- Expand services to the underserved
 - Improve funding
 - Maintain District assets

These goals are outlined in Pueblo City-County Library District's current strategic plan entitled Moving Ahead: Building a Community of Readers, which was adopted by the Library Board of Trustees on December 10, 2009. The annual objectives identified to meet these goals comprise the Annual Plan, which is included in this Budget document.

As we began the 2011 Budget process, we faced a number of challenges. First and foremost was the general condition of the economy, and the recession that was dramatically impacting our county. We were anticipating significant decreases in revenue in 2012, and were hoping to just stay steady in the 2011 Budget. The Library is funded primarily by property tax revenues, with 87% of General Fund revenues received through property tax.

Additional challenges we faced in formulating a 2011 Budget included three ballot referenda which were placed on the November state-wide ballot. The passage of any one of these three initiatives would have had a negative impact on revenue – the passage of all three would have resulted in significant reductions in revenue.

In brief, these three referenda included:

- ➤ PROPOSITION 101. Would reduce vehicle, income tax and telecommunication revenues. Since the District receives 8 10% of its annual revenue in specific ownership tax, the near elimination of this revenue stream would have meant a reduction just in the first year 2011 of approximately \$291,000.
- ➤ AMENDMENT 60. Would limit property taxes. Reduction of the mill levy, required through this legislation, would have reduced property tax revenue by about \$1.5 million, in the first year, 2011, with a cumulative impact in subsequent years.
- AMENDMENT 61. Would limit State and Local Government Debt. Although this initiative would not have immediate revenue impact, it would have severely restricted the funding in the future for new libraries or programs.

Because of the November ballot, the District was required to submit a budget before knowing the outcome of the vote. Therefore, two budgets were prepared and submitted for preliminary review – one with no initiatives passing, and one with all three passing. By the date of the November public hearing on the budget, only the budget with no initiatives passing was submitted for official review, as the voters soundly defeated all three initiatives in early November.

Because of an already weak economy, the General Fund was budgeted at a small operational increase over 2010 estimated budget, commensurate with the small increase in property tax of 2%. In fact, the final 2011 expenditure budget was actually 1% less than the 2010 expenditure budget.

Discretionary line items were evaluated very carefully to determine where reductions could be made without negatively impacting the excellent customer service we provide to our constituency. Some of those areas included contract services, office supplies, photocopy expense, and employee benefits.

Included in this budget are the following components:

- A summary budget listing revenues, expenditures, and beginning and ending fund balances for both the General and Capital Project Funds.
- Revenue data: mill levy calculations, certifications and resolutions.
- The Annual Plan, including a cost breakdown for each objective.
- The updated 10-year Financial Projection spread sheet, plus narrative.
- The updated Library Replacement Plan, plus narrative.
- The budget narrative describing budget changes from prior year and areas of major impact in both the General and Capital Project Funds.
- Debt service schedule and related information.
- Financial policies.
- Glossary of terms and acronyms.
- Miscellaneous charts, graphs and additional items of interest.

The two primary funds for which the District compiles budget data are the General Fund and the Capital Project Fund. All regular operating revenue and expense is budgeted in the General Fund, including property tax revenues and fines, fees, contracts, interest on General Fund investments, and miscellaneous income. Expensed through this Fund are all of the personnel costs, materials such as books, AV material, subscriptions, facility operating costs, supplies, and administrative costs.

The Capital Project Fund has three primary purposes. The Library Replacement Plan is included in this fund, established for the replacement or major repair of equipment, technology and buildings. The InfoZone, which is the news museum located on the 4th floor of the Rawlings Library, is also funded here, as major improvements and innovations are supported through grants from the Rawlings Foundation. Finally, any new buildings planned for the District will be budgeted in this category. Revenues are received through grants and contributions, as well as annual transfers from the General Fund when possible and pragmatic.

The major focus in the year 2011 Budget is to continue with the same high level of service and collections we have established in past years, in light of the increasing demands for service and negligible increases in funding. In 2008 the District embarked on an ambitious plan to upgrade and improve technology, and that plan has been completed in several phases. The final phase is budgeted in the Capital Project Fund for completion in 2011 – implementation of a VOIP telephony system. The Technology Plan components were all funded through the Library Replacement Plan, and also included upgrades to the network and replacement of all District computers, which were completed in previous years.

This 2011 budget reflects the fiscal position and operating plan of the Pueblo City-County Library District. The budget includes funding to keep up with the technological advances of our computer systems and services, which requires a substantial financial commitment. The addition of books, AV and electronic subscriptions is funded at a 19% increase in 2011, and 3% annual increases after 2013, in order to maintain a minimum of 15% ratio of materials to operating expense, an industry-wide standard, indicative of our commitment to maintain quality collections.

Revenues are projected at a very conservative level in 2011, based primarily on property tax revenues, which constitute 87% of our revenue. Specific ownership tax has declined significantly, as has interest income on investments. Other fee-based areas remain in a growth pattern. Budgeting for 2011 has also taken into consideration the possible decline in funding anticipated for 2012 and 2013. It is anticipated that assessed valuations will decline from 5-7%, resulting in a corresponding decline in property tax revenues for 2012, and probably 2013 as well. As stewards of taxpayer funds, it is incumbent upon Pueblo City-County Library District to consider future declines in revenue when formulating a current budget so that we strive to preserve fund balance dollars to maintain as positive a financial position as possible.

Expenditures are also projected at a conservative level, while continuing to provide a quality experience for our patrons. We have increased expenditures for both materials and programs, as our circulation and program attendance statistics continue to show remarkably increased usage of our services. Initiatives that have been planned and funded will continue in 2011, such as implementation of the VOIP system, replacement of old, leased copiers with purchased equipment, essential updates to aging equipment such as the UPS backup system at Rawlings, and general improvements and upkeep. Libraries are ever-changing in their technology needs, and it is important that we stay current in what we offer to our public. To that end, we will also be offering eBooks and additional downloadable services in 2011. In 2010 we piloted a downloadable audio book program; in 2011 we plan to expand that service by offering eBooks and downloadable music. This enhanced program is being funded in 2011 through an ARRA federal grant, administered through the State Library. Pueblo City-County Library District is receiving approximately \$95,000 of funding for this project.

Through the year, we will continue to carefully monitor and evaluate the 2011 Budget to ensure that we're expending our funds judiciously and in the best interest of our stakeholders, the patrons and taxpayers.

The following pages highlight the major categories of both the General Fund and the Capital Project Fund budgets for fiscal year 2011.

Respectfully submitted,

Chris Brogan

Chief Financial Officer

POLICY/BUDGET MESSAGE

FINANCIAL REPORTING ENTITY

The Pueblo City-County Library District was formed July 15, 1968, by formal resolution of the Pueblo Board of County Commissioners and the Pueblo City Council, to provide library service to all residents of the City and County of Pueblo. The District is not considered to be a component unit of either the City of Pueblo or of Pueblo County, Colorado, and is financially, managerially and operationally independent, and meets the guidelines of GASB Statement No. 14. Operations of this District are generally governed by the Colorado State Statutes: Library Law, Title 24, Article 90 CRS.

BUDGET PROCESS

The budget calendar is driven by Colorado State Statute (29-1-108 (4), C.R.S.), as well as internal planning for completion of every phase. The process begins in August, when the call for budget goes out to managers and department heads of the Pueblo City-County Library District. Information is distributed via computer disk or e-mail, with a schedule of data to be completed and returned. The completed documents are returned to the Finance Office by the end of August.

Concurrent with preparation of budget documents is the District-wide planning process to set objectives, goals, strategies and budgetary impact for all libraries and departments. This information becomes an intrinsic part of the overall budget process.

After the individual budgets are submitted to the Finance Office, all of the information is compiled into one master budget document for analysis and evaluation during the next two months. Discussions are then held with directors of Public Service, Finance, Community Relations, Technical Services, Information Technology, Human Resources, and the managers of all facilities and major departments, along with the Executive Library Director, to evaluate requests, objectives, projections and impact of the budget document and supporting information. A preliminary summary is given to the Board of Trustees in September in the form of the 10-year financial projection spread sheet, along with related justification for items of notable impact, i.e., compensation studies resulting in substantial budgetary impact, expansion plans for facilities, etc.

On or before October 15th the proposed budget is officially submitted to the Board of Trustees, and a "Notice of Budget" is published to acknowledge receipt of the budget by the Board. Notice of a public hearing to be held at the November meeting of the Board of Trustees is published with the Notice of Budget.

At the November meeting the budget for the coming year is officially presented for public comment. The public is invited to provide budgetary comment until the December board meeting. Final assessed valuation numbers are due from the county assessor by December 10th; the deadline for certification of mill levy is due to county commissioners by December 15th. A meeting of the Board of Trustees is held between those two dates in order to adopt the annual plan and the budget; appropriate funds for expenditures; and, certify the mill levy to Pueblo County.

No later than 30 days following the start of the fiscal year (January 31), a certified copy of the adopted budget must be filed with the Division of Local Government.

<u>SUMMARY OF BUDGET LAW FORMAT & CONTENT REQUIREMENTS</u> (C.R.S. 29-1-101, et seq.)

A budget presents a **complete financial plan** by fund and by spending agency within each fund and sets forth the following:

- Proposed Expenditures must be shown for administration, operations, maintenance, debt service, and capital projects to be undertaken or executed during the year.
- Anticipated Revenue must be set forth.
- Estimated Beginning and Ending Fund Balances must be shown.
 Fund Balances are described as "...the balance of total resources available for subsequent years' budgets...
- Three Years' Comparable Data must be shown in the budget; the prior fiscal year's actual figures (2009); the estimated figures through the end of the current fiscal year (2010); and the budget year's data (2011).
- Written Budget Message must:
 - Describe the important features of the budget;
 - Include a statement of the budgetary basis of accounting used in the budget [cash, modified accrual, or encumbrance]
 - Include a description of the services to be delivered during the budget year.
- Expenditures and Revenues must be described with "...explanatory schedules or statements classifying the expenditures by object and the revenues by source."
- No Deficit Spending. No budget shall provide for expenditures in excess of available revenues and beginning fund balances.
- Lease-purchase agreement supplemental schedule. The adopted budget must separately set forth the total amount to be expended during the budget year for payment obligations under all lease purchase agreements for real property and for all other property. It must also show the total maximum payment liability under the agreement, and all optional renewal terms.

•	Filing the Budget. A certified copy of the budget must be filed with the
	Division of Local Government by January 31. A certified copy means that
	it has on it a signed statement indicating: /
	certify that the attached is a true and accurate copy of the adopted 2011
	budget of the (name of local government)

Following is a copy of the internal calendar used by Pueblo City-County Library in its annual budget process:

	Pueblo City-County Lik	orary Distric	t	
	2011 Budget Cale	endar		LIBRARY Idea, Imigination Information
		Date Target	Time	Date Req - Ref (CRS)
1	Meeting with supervisors to distribute 2011 budget worksheets	8.10.2010	2:00 PM	, (333)
2	2011 budget worksheets due to Finance Office	8.20.2010		
3	Assessor furnishes preliminary assessed valuation	8.25.2010		8/25/10-CRS39-5-121
4.	Planning retreat to discuss budget priorities	8.25.2010	All Day	[Location: Rawlings]
5.	Presentation of final budget plan to supervisors	9.22.2010	2:00 PM	
6	Draft budget sent to Board of Trustees	10.13.2010		10/15/10-CRS29-1-105
7	Notice of Budget and Public Hearing published in Pueblo Chieftain	10.15.2010		10/15/10-CRS29-1-106(1)
8	Public inspection copy ready for display at all libraries	10.16.2010		10/16/10-CRS29-1-106(1)
9	Presentation of the 2010 proposed budget to the Board of Trustees	10.28.2010	5:30 PM	[Location: Rawlings]
10	Public Hearing for the 2010 proposed budget	11.18.2010	5:30 PM	[Location: Barkman]
11	Final assessed valuation due from County Assessor	12.10.2010		12/10/2010-CRS39-1-111
12	Budget, appropriation and mill levy resolutions approved by the Board of Trustees	12.14.2010	5:30 PM	[Location: Rawlings]
13	Certification of mill levy to County Commissioners	12.15.2010		12/15/2010-CRS39-5-128(1)
14	Approved budget assembled and published	1.15.2011		10.2010 01(000-0-120(1)
15	Final budgets returned to Depts. w/approvals noted	1.15.2011		
16	Approved budget recorded in accounting system	1.15.2011		
17	Certified copy of budget due at DLG	1.31.2011		1/31/2011-CRS29-1-113(1)
18	Final budget submitted to GFOA for review	5.2.2011		

PROCESS TO AMEND THE BUDGET

Changes to the budget can be made through a formal resolution process by the Board of Trustees. If, during the fiscal year, the District receives unanticipated revenue or revenues not assured at the time of the adoption of the budget from any source other than the District's property tax mill levy, the Board of Trustees of the District may authorize the expenditure of these unanticipated funds by enacting a supplementary budget and appropriation.

BASIS OF ACCOUNTING

Basis of Accounting refers to the specific time at which revenues and expenditures are recognized in the accounts and reported in the financial statements. The General Fund and Capital Project Fund both utilize the modified accrual basis of accounting.

Under the modified accrual basis of accounting, expenditures are recorded when a liability is incurred. Revenues are recognized when they are received in cash, or become susceptible to accrual. Revenues susceptible to accrual are those that become both measurable and available during the year. Those revenues susceptible to accrual are property taxes, interest revenue and charges for services. Fines are not susceptible to accrual because generally they are not measurable until received in cash.

BUDGETARY BASIS OF ACCOUNTING

There is no appreciable difference in the basis of accounting used for financial statements and the accounting method used for budgeting. The budgetary basis of accounting for budgeting purposes is also modified accrual. The only two funds for which budgets are formulated for Pueblo City-County Library District are the General Fund and the Capital Projects fund - both funds reflect modified accrual basis of accounting for budgetary purposes.

PUEBLO CITY-COUNTY LIBRARY DISTRICT POLICY MANUAL

The District maintains a policy manual which describes the general policies that govern the activities of the District. Included in this policy manual are several policies which set parameters for the financial functions of the District, including a Purchasing Policy, an Investment Policy, a Budget Policy, an Audit Policy, and miscellaneous cash policies. Those financial policies are included in a separate section of this document.

GOVERNING BOARD

The Pueblo City-County Library District is governed by a 7-member Board of Trustees. The members are appointed by the Pueblo County Commissioners and Pueblo City Council to serve one five-year term. Members may request re-appointment for additional five-year terms as their terms expire.

DEMOGRAPHICS

The Pueblo City-County Library District serves all of unincorporated Pueblo County, as well as all residents of the City of Pueblo. The entire county encompasses 2,389 square miles, and our facilities are spread throughout that area. The Rawlings Library is located in Mesa Junction, close to the downtown area. Barkman is on the north side, Lamb on the south, and Pueblo West in the Pueblo West neighborhood on the west side. Several satellite locations in school serve the St. Charles Mesa, east side area, and the mountain communities of Rye, Colorado City and Beulah. Courier service is provided daily to all branches; school satellites use the school courier system.

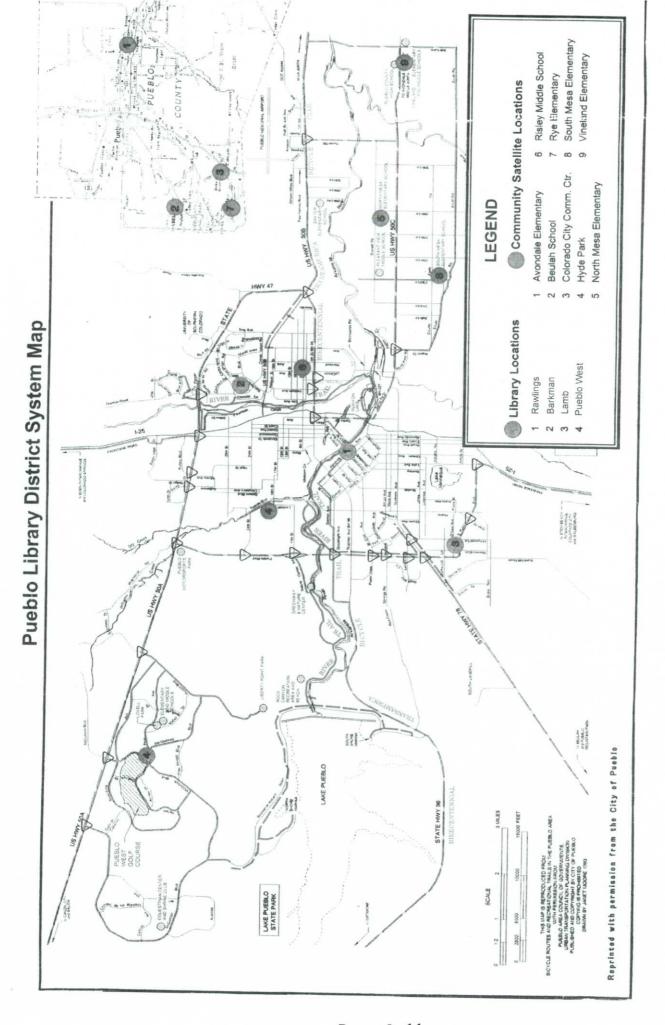
Population within the Pueblo City-County Library District taxing area is 160,630. Of these residents, approximately 106,059 are registered patrons of the library, holding library cards. We also serve patrons outside of our population base, who come to our libraries from surrounding counties. The Colorado Library Card is a state-wide initiative which allows use of our libraries by any resident of the State of Colorado participating in that system. The use of non-resident cards expands our **service** population to approximately 108,795.

Economic development in Pueblo is very proactive, and several expansions of existing and new industries have occurred in recent years. Expansion of an Xcel energy plant will benefit the property tax rolls in 2012; Black Hills Energy is also building a new facility which will go on the tax rolls in 2013.

DEMOGRAPHIC CHART OF INDIVIDUAL LIBRARIES

	Barkman Library	Lamb Library	Pueblo West	Rawlings Library
Population: Census	12,187	11,799	10,361	54,184
Population: Service 1	12,925	11,894	13,522	58,024
# of Households	5,928	5,070	4,275	25,344
Household Size	2.31	2.63	2.76	2.32
Average income	\$20,600	\$ 23,712	\$ 24,651	\$ 19,091

¹ Service populations indicate the patron base, not the actual population. This statistic often results in a higher service population than census population figure.



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Pueblo City-County Library District (PCCLD) 2011 Annual Plan

The Pueblo City-County Library District has established the following strategic goals for 2011:

- I. Increase use of library materials
- II. Improve information technology
- III. Expand services to the underserved
- IV. Improve funding
- V. Maintain District assets.

The goals are derived from PCCLD's current strategic plan entitled Moving Ahead: Building a Community of Readers as adopted by the Library Board of Trustees on December 10, 2009 (www.pueblolibrary.org/pld_docs/2009_Strategic_Plan.pdf). Each goal is supported by specific budgeted initiatives. The goals are delineated below accompanied by the supporting objectives and action steps, listed in priority order, which represent new initiatives for the year.

Strategic Goal I: INCREASE USE OF LIBRARY MATERIALS

- Improve online catalog searching to enhance the customer experience by providing more relevant and meaningful access to items within PCCLD's collections of books and other materials.
 - Action Steps
 - A. Re-index the Machine Readable Catalog (MARC) bibliographic records within the catalog
 - B. Link the bibliographic file with the MARC authority file
 - C. Maintain currency of authority records

- D. Complete major de-selection project, and remove discarded and missing items from the catalog.
- Adopt system-wide procedures for culling unwanted items from PCCLD's circulating collections in order to increase use of library materials and customer satisfaction.
 - Action Steps
 - A. Complete systematic project to de-select outdated and unused materials
 - Visit each location to determine specific needs for de-selecting in certain areas
 - C. Write reports to identify items to be de-selected on an ongoing basis
 - D. Deliver reports to each library location, and collect de-selected materials in Technical Services for evaluation prior to sending to Books Again.
- Continue to allocate 15% of the operating budget to purchase new books and other library materials, and implement procedures to insure this appropriation is spent fully and effectively.
 - Action Steps
 - A. Use the newly implemented Integrated Library System report writing software to determine usage trends, and purchase to meet customer demand
 - B. Allow over-encumbrance of 10% in the materials budget to help insure funds are fully spent each year
 - C. Float collections, allowing for a larger breadth of collection, and reducing duplication at all locations.
- Adopt a communication plan to insure effective publicity for PCCLD in order to attract positive attention, create interest and gain support, and connect with the media.
 - Action Steps
 - A. Study other libraries' communication plans and research best practices
 - B. Write a draft plan for PCCLD
 - C. Share draft communications plan with PCCLD's administrators, supervisors and employees.
 - D. Present the final plan and adopt it to use
 - E. Communicate the plan to PCCLD staff.
- Develop plans and procedures for floating the District's collection in order to move materials to locations based upon customer demand and use, and to extend the materials budget, reduce materials handling, improve the life of

materials, become more customer-centered, increase materials availability, and continuously refresh collections.

Action Steps

- A. Use the successful floating collection pilot program as a model for the entire library collection
- B. Write staff procedures for managing materials in a floating collection
- C. Train staff in the new processes and create marketing materials
- Follow-up with an evaluation of the program to determine benefits and detriments.
- 6. Pilot a program to provide downloadable eBooks for use on portable and wireless eReaders.
 - Action Steps
 - A. Obtain price quotes for downloadable eBooks from vendors
 - B. Provide access to eBooks in the PCCLD online catalog and develop a new PCCLD webpage as a gateway to eBooks with instructions in use
 - C. Train staff in use of eBooks and eBook readers
 - D. Work with Community Relations to publicize the new service.

Strategic Goal II: IMPROVE INFORMATION TECHNOLOGY

- Establish policies and procedures for technology use to address necessary controls to restrict and protect access to sensitive online data, determine email retention, and provide for a coordinated data recovery plan.
 - Action Steps
 - A. Assign task to the Information Technology Manager and the PCCLD technology committee
 - B. Conduct research on similar policies and procedures in place at like organizations
 - C. Present draft policies and procedures to the Employee Steering Committee, Library Supervisors, and the Strategic Advisory Team (START) for comment and refinement
 - Submit final draft policies to the Board of Trustees for discussion and approval.
- 2. Establish an email policy to insure employees are using this tool to communicate effectively and appropriately.
 - Action Steps

- A. Assign task to the Information Technology Manager and the PCCLD technology committee
- B. Conduct research on similar policies and procedures in place at like organizations
- C. Present draft policies and procedures to the Employee Steering Committee, Library Supervisors, and the Strategic Advisory Team (START) for comment and refinement
- Submit final draft policies to the Board of Trustees for discussion and approval.
- Implement an all-new website for the District, incorporating current graphics and web content management system technologies, and reflecting the full breadth of library services.
 - Action Steps
 - A. Build upon 2010 accomplishments, including hiring a Web Administrator, updating current website content and functionality, selecting a preferred content management system, and engaging a graphic design firm to provide site concept and design
 - B. Complete site design and development
 - C. Incorporate current content into design
 - D. Test new site
 - E. Unveil new site to staff
 - F. Prepare press release and make site available to the public.
- Develop a plan to implement Radio Frequency ID tagging and related equipment in order to reduce materials handling, ease inventory maintenance, require fewer staff hours to process materials, and improve customer self-services.
 - Action Steps
 - A. Develop and issue a Request for Information (RFI) to potential vendors
 - B. Use the results of the RFI process to develop a Request for Proposal (RFP)
 - C. Evaluate the results of the RFP process to award a contract to a vendor to implement an RFID solution for PCCLD in 2012.
- 5. Seek grants to assist in digitizing portions of the Rawlings Library Special Collections in order to broaden access.
 - Action Steps
 - A. Assign the Special Collections Librarian to work with the Information Technology Manager to identify prime projects for digitization

- B. Designate the Grant Writer responsibility to identify and apply for appropriate grants.
- 6. Offer Summer Reading online to reach a wider audience.
 - Action Steps:
 - Test ReadingRecord, a free, hosted service offered to Colorado libraries, using 2010 data
 - B. Develop Summer Reading registration procedures to accommodate an online option
 - C. Customize ReadingRecord web forms to fit PCCLD specifications
 - D. Implement ReadingRecord by May 20, 2011.

Strategic Goal III: EXPAND SERVICES TO THE UNDERSERVED

- Unveil Centers for New Information Technology at both the Rawlings and Barkman Libraries in order to expand community access to broadband technologies using proceeds from the recently approved grant from the U.S. Department of Commerce, National Telecommunications and Information Administration (NTIA), Broadband Technology Opportunities Program (BTOP).
 - Action Steps
 - A. Assign a team of employees to oversee implementation of the BTOP grant
 - B. Identify appropriate wireless technologies for lending from libraries
 - C. Write procedures for public use of the selected wireless technologies
 - D. Train staff in use of the technologies and policies for customer use
 - E. Create marketing materials, issue press release, and implement program.
- 2. Launch an Adult Literacy Program in partnership with Project Literacy and AmeriCorps in order to help teach illiterate adults in our community to read.
 - Action Steps
 - A. Form a committee to launch Adult Literacy Program using Project Literacy curriculum based on 2009 pilot program
 - B. Commit to program objectives and timeline
 - C. Recruit AmeriCorps worker for a one-year period and additional volunteer support
 - D. Train the employees and volunteers in the Project Literacy teaching model
 - E. Secure class materials, set course schedules, and prepare marketing materials including a press release announcing the program
 - F. Administer program with each course to run for six weeks, three nights per week, and two hours per night.
 - G. Evaluate results.

- Partner with the Sangre de Cristo Hospice Center to establish a collection of materials on dying, death, and grieving.
 - Action Steps
 - A. Receive a proposal from the Sangre de Cristo Hospice Center for collaborating on a library collection of materials on dying, death, and grieving
 - B. Locate the collection to the Reference and Readers Advisory department at the Rawlings Library
 - C. Catalog materials, and provide appropriate shelving, furniture and signage
 - D. Create marketing materials, train staff, and issue a press release.
- 4. Change the District's status as a participant in the Federal Depository Library Program (FDLP) to "digital repository," which is in line with the significant increase in government information transitioning online and the de-emphasis of government documents in paper format.
 - Action Steps
 - A. Continue de-selecting government documents collection
 - B. Create withdrawal lists for de-selected items to offer to other depositories.
 - C. Confirm de-selection decisions with Regional Depository Coordinator
 - D. Subscribe to the Documents Without Shelves service at a cost of \$1600.00 annually and establish automatic download of government document bibliographic records into the local online catalog with hot links to digital government publications
 - E. Create a page on PCCLD's website providing a government publications link directory.

Strategic Goal IV: IMPROVE FUNDING

- Establish a Pueblo Library Foundation in order to provide an alternative source of funding for the Library District.
 - Action Steps
 - A. Assign a committee of community members and employees to create a framework and mission for the foundation
 - B. Work with the District's attorney to establish legal standing for the foundation and insure compliance with Internal Revenue Service regulations
 - C. Recruit a board of directors to oversee all aspects of business operations
 - D. Craft preliminary operating plans and bylaws

E. Begin doing business under the foundation's name upon receiving federal and state tax identification numbers.

Strategic Goal V: MAINTAIN DISTRICT ASSETS

- Write security and disaster recovery policies and procedures to protect "business critical" library functions.
 - Action Steps
 - A. Identify a crisis management team
 - B. Meet with the team to establish roles, define areas of responsibility, and identify key systems procedures
 - C. Establish regular measures to maintain integrity of systems
 - D. Gather information from governmental entities who have established policies for security and disaster recovery.
 - E. Collaborate with local governments to ensure compliance with local ordinances, as well as establish cooperative agreements
 - F. Draft a policy for board approval
 - G. Issue a procedures manual in online and hard copy formats
 - H. Establish an ongoing process to ensure updating, communication and training of staff
- Complete the implementation of a new IP telephony and unified communication system to replace PCCLD's obsolete phone and voice mail service in order to reduce costs, improve operational efficiency, and optimize library services.
 - Action Steps
 - A. Complete the RFP process to solicit and select a qualified and experienced vendor offering the best value which suit the library's requirements to furnish and install an IP telephony and unified communications system
 - B. Work with the selected vendor to develop a specific timeline to replace the existing system with a new product to include considerations such as suitable equipment, configuration, and training.
 - C. Install and configure equipment, train staff, and implement system.
- Procure and install new, updated photocopiers to replace outdated equipment.
 - Action Steps

- A. Use the Request for Proposal developed in 2010 to solicit and select a vendor which can supply photocopiers providing the best value that meet the needs of PCCLD
- B. Procure the photocopiers, train staff, and install the machines.
- Insure solutions provided to PCCLD offer the best value and suit library requirements by using a Request for Proposal process to update contracts for banking services.
 - Action Steps
 - A. Evaluate current banking needs and requirements
 - B. Compile a Request for Proposal using Government Finance Officers' Association recommended practices, sample RFP documents, and PCCLD requirements
 - C. Issue RFP to local banking institutions and publish on the PCCLD web site
 - D. Evaluate proposals
 - E. Selector contractor and identify conversion process.
- Develop plans and procedures for centralized purchasing to insure new purchases are at the best costs.
 - Action Steps
 - A. Identify current departmental procedures for purchasing
 - B. Establish best practices as recommended by the Government Finance Officers' Association and other governmental entities
 - C. Evaluate staff time necessary in Finance to accomplish goal; submit personnel request if indicated
 - Meet the stakeholders throughout the evaluation and transition process to establish and communicate more efficient methods of purchasing
 - E. Update necessary forms and chart of accounts; evaluate and eliminate redundant work
 - F. Implement procurement card process
 - G. Thoroughly train staff in new systems and issue written procedures
 - H. Transition to centralized purchasing.
- 6. Replace damaged copper flashing at the Rawlings Library.
 - Action Steps
 - A. Complete measurements of all damaged areas
 - B. Verify current salvage price per pound of salvageable metal
 - C. Develop Request for Proposal
 - D. Issue RFP to qualified vendors and publish on PCCLD website
 - E. Select vendor based on proposals
 - F. Schedule to complete work in the first quarter of 2011

- G. Coordinate with insurance company to seek additional reimbursement, if necessary.
- 7. Modify the Bret Kelly Room in order to eliminate the problematic support beam columns obstructing effective use of the room.
 - Action Steps
 - A. Develop plans to modify the meeting space into two rooms
 - B. Solicit contractors to complete work at best cost.
- 8. Complete the planned update of the InfoZone Museum exhibits as funded by private donations received from the Rawlings Foundation.
 - Action Steps
 - A. Issue a Request For Proposal for exhibit fabrication for completed exhibit designs
 - B. Award contract for fabrication and installation to best, lowest proposal.
 - C. Develop a project schedule for fabrication and installation of new exhibit areas
 - D. Relocate InfoZone Desk and install new electrical and data ports for new exhibit areas
 - E. Purchase off the shelf items/equipment for new exhibit areas based on completed exhibit designs
 - F. Complete design for the Microsoft Touch table exhibit.
- Continue the merit pay system to tie job performance to the rate of compensation.
 - Action Steps
 - A. Notify supervisors and employees of monthly employee performance evaluations scheduled for completion
 - B. Individual completed performance evaluations are assessed by the Human Resources Manager
 - C. Employee and supervisor discuss evaluation
 - Employees earning meritorious performance evaluations receive a one-step increase on the salary chart and recognition by the Board of Trustees.
- 10. Implement Integrated Digital Media Unlockers (IDMU) to better secure DVDs.
 - Action Steps
 - A. Procure IDMUs for each library self-check machine
 - B. Train staff in their use and install
 - C. Create appropriate marketing materials

- 11. Develop a program for career pathing to insure employees understand how to be promoted at PCCLD and make librarianship a career.
 - Action Steps
 - A. Identify assessment tools and resources, including self-assessment tools to employees to help them identify strengths, skills, values, and interests
 - B. Provide in-depth information about a variety of library careers.
 - C. Encourage employees to conduct further research into areas of interest
 - D. Assist individuals in developing a career path, including education and experience requirements and a timeline to achieve goals
 - E. Monitor the employee's progress.
- Implement a District-wide recycling program by building on the program piloted at the Pueblo West Library beginning in 2009.
 - Action Steps
 - A. Determine parameters of recycling procedures based on Pueblo West Library program
 - B. Complete bid packet for submittal to recycle vendors, indentifying recycling services required and following bid process
 - C. Select recycle vendor and train custodial staff in procedures
 - D. Train staff in recycle procedures and goals.

The 2011 Annual Plan has been developed with the opportunity for input from Library Trustees, supervisors and managers, employees, and customers. It is the outcome of much consideration and effort, and provides a positive direction for the District in moving toward objectives that will better serve the community.

Respectfully submitted,

Jon Walker

Executive Director

Pueblo City-County Library District

	GOALS - 2011 ANNUAL PLAN		
		Total cost	
I	INCREASE USE OF LIBRARY MATERIALS		
1	Improve online catalog searching to enhance the customer experience by providing more relevant and meaningful access to items within PCCLD's collections of books and other materials.	_	No additional budgetary costs - staff time
2	Adopt system-wide procedures for culling unwanted items from PCCLD's circulating collections in order to increase use of library materials and customer satisfaction.	_	No additional budgetary costs - staff time
3	Continue to allocate 15% of the operations budget to purchase new books and other library materials, and implement procedures to insure this appropriation is spent fully and effectively.	100,000	Included in budget
4	Adopt a communication plan to insure effective publicity for PCCLD in order to attract positive attention, create interest and gain support, and connect with the media.	-	No additional budgetary costs - staff time
5	Develop plans and procedures for floating the District's collection in order to move materials to locations based upon customer demand and use, and to extend the materials budget, reduce materials handling, improve the life of materials, become more customer-centered, increase materials availability, and continuously refresh collections.	_	No additional budgetary costs - possible savings
6	Pilot a program to provide downloadable eBooks for use on portable and wireless eReaders.	35,000	

	GOALS - 2011 ANNUAL PLAN		
II	IMPROVE INFORMATION TECHNOLOGY	Total cost	
1	Establish policies and procedures for technology use to address necessary controls to restrict and protect access to sensitive online data, determine email retention, and provide for a coordinated data recovery plan.		No additional budgetary costs - staff time
2	Establish an email policy to insure employees are using this tool to communicate effectively and appropriately.		No additional budgetary costs - staff time
3	Implement an all-new website for the District, incorporating current graphics and web content management system technologies, and reflecting the full breadth of library services.	2,400	Included in Budget - IT Consulting
4	Develop a plan to implement Radio Frequency ID tagging and related equipment in order to reduce materials handling, ease inventory maintenance, require fewer staff hours to process materials, and improve customer self-services.		Included in Budget - IT Consulting
5	Seek grants to assist in digitizing portions of the Rawlings Library Special Collections in order to broaden access.	-	Grant funded
6	Offer Summer Reading online to reach a wider audience.		No additional budgetary costs

	GOALS - 2011 ANNUAL PLAN		
		Total cost	
III	EXPAND SERVICES TO THE UNDERSERVED	0	
1	Unveil Center for New Information Technology at both the Rawlings and Barkman Libraries in order to expand community access to broadband technologies using proceeds from the recently approved grant from the U.S. Department of Commerce, National Telecommunications and Information Administration (NTIA), Broadband Technology Opportunities Program (BTOP).	105,837	BTOP Grant - 95,253; Match from PCCLD \$10,584 Included in Capital Budget
2	Launch an Adult Literacy Program in partnership with Project Literacy and AmeriCorps in order to help teach illiterate adults in our community to read.	5,000	
3	Partner with the Sangre de Cristo Hospice Center to establish a collection of materials on dying, death, and grieving.	_	Staff time to catalog - other costs unknown
4	Change the District's status as a participant in the Federal Depository Library Program (FDLP) to "digital repository," which is in line with the significant increase in government information transitioning online and the deemphasis of government documents in paper format.	_	No cost associated with this goal
IV	IMPROVE FUNDING		
1	Establish a Pueblo Library Foundation in order to provide an alternative source of funding for the Library District.	2,000	Contract Services budget

	GOALS - 2011 ANNUAL PLAN		
٧	MAINTAIN DISTRICT ASSETS	Total cost	
1	Write Security and disaster recovery policies and procedures to protect "business critical" library functions.	200	Existing staff time; small budget for supplies
2	Complete the implementation of a new IP telephone and unified communication system to replace PCCLD's obsolete phone and voice mail service in order to reduce costs, improve operational efficiency, and optimize library services.	120,000	Included in Capital Budget
3	Procure and install new, updated photocopiers to replace outdated equipment.	48,079	Included in Capital Budget
4	Insure solutions provided to PCCLD offer the best value and suit library requirements by using a Request for Proposal process to update contracts for banking services.		Included in budget
5	Develop plans and procedures for centralized purchasing to insure new purchases are at the best costs.	15,000	Hourly - 20 hrs/week @ Grade 3, Step A Contingency
6	Replace damaged copper flashing at the Rawlings Library.	127,924	Already funded by insurance/included in Capital Budget
7	Modify the Brett Kelly Room in order to eliminate the problematic support beam columns obstructing effective use of the room.	30,000	Included in Capital Budget
8	Complete the planned update of the InfoZone Museum exhibits as funded by private donations received from the Rawlings Foundation.		Already funded/included in Capital Budge
9	Continue the merit pay system to tie job performance to the rate of compensation.	139,000	Calculate 1.5% increase - included in budget
10	Implement Integrated Digital Media Unlockers (IDMU) to better secure DVDs.	52,478	Included in capital budget
11	Develop a program for career pathing to insure employees understand how to be promoted at PCCLD and make librarianship a career.		Included in budget
12	Implement a District-wide recycling program by building on the program piloted at the Pueblo West Library beginning in 2009.		Included in budget
	TOTAL	975,964	

LIBRARY REPLACEMENT PLAN

2011 Update

Background

The Board of Trustees of the Pueblo City-County Library District adopted the first Library Replacement Plan by resolution on June 22, 1999. The plan was fully funded by the designation of General Fund Equity in the amount of \$1,400,000 as the Library Replacement Plan. The one-time contribution to the Plan fully funded future replacements of buildings & improvements, information technology equipment, furniture, fixtures and equipment up to the required balances as of June 1999.

The Plan is updated each budget year with additions and anticipated expenditures from the Plan included in the annual budget. If funds are available, the required annual Plan contribution will be made each budget year.

The following is a brief explanation of the <u>Purpose of a Replacement Plan</u>, <u>The Replacement Plan</u>, and <u>Plan for 2011</u>.

Purpose of a Replacement Plan

A potentially major expenditure that cannot be funded in the annual operating budget is the replacement of facilities and equipment. We can reliably estimate useful lives of facilities and equipment but we cannot predict when actual replacement is necessary. Planning for replacement of building improvements and equipment is therefore necessary along with providing adequate funding.

However, replacement of each item included in the plan must be evaluated based upon need rather than its schedule for replacement. The concept of scheduling the replacement is simply a planning tool. Some replacements will be necessary before scheduled; conversely some replacements scheduled may be delayed for a variety of reasons, including remaining usefulness and perhaps other demands for the funds deemed higher in priority.

The purpose of the Library Replacement Plan is to calculate in detail the proper amount that should be maintained as a Reserve for Replacements, or what we call the Library Replacement Plan.

The Replacement Plan

A replacement plan requires detailed information for the major components of library facilities and equipment, including replacement cost, useful life and present age. The funds necessary to replace those components over time can then be determined along with the annual contributions to the plan.

The replacement plan concept was first introduced in the Budget Message dated October 15, 1998 accompanying the 1999 Annual Budget. The overall Library Replacement Plan is the combination of three specific plans, Buildings and Improvements, Information Technology and Furniture, Fixtures & Equipment (FF&E) described as follows:

- <u>Buildings and Improvements Replacement Plan</u> This plan identifies the major components of library buildings, including mechanical systems such as electrical, lighting, fire alarms, heating and air conditioning, plumbing, landscaping, parking, roofing, elevators and carpeting. Almost one hundred major components were identified in the initial Plan by location, estimated replacement cost, expected life and present age.
- Information Technology Replacement Plan Major components of equipment were identified including servers, network, telephone, workstations and check-in-out stations, scanners, security gates and all other IT equipment costing over \$1,000 per item. Estimated replacement cost, expected life and present age were completed by major component.
- <u>Furniture</u>, <u>Fixtures</u>, and <u>Equipment Replacement Plan (FF&E)</u> The major components in the FF&E replacement plan are furniture, shelving, and vehicles. Estimated replacement cost, expected life and present age were completed by these categories.

Plan for 2011

For the 2011 Budget, several items are scheduled for replacement/purchase:

- Buildings and Improvements: Landscaping improvements at the Lamb Library
- > Information Technology: Unicorn Servers, photocopiers, UPS equipment
- FFE: No purchases anticipated

This entire plan was updated and re-evaluated in light of the current economic condition and inability to transfer funds for the next four years. Those items that it was felt could be moved out to future years' replacement have been; those items of a more urgent nature are included in 2012 and subsequent years. The fund is still solvent, and we retain the ability to use it for the intended purpose.

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Bui	Idings & Improvement	s Replaceme	ent Plan - 20	11								
			Replacement	Useful	Age at							
#	Component	Location	Cost	Life	6.30.11	2011	2012	2013	2014	2015	2016	2017
1	Controls	Rawlings	942,000	25	7				11			
2	HVAC	Rawlings	1,140,000	26	7							
3	Plumbing	Rawlings	307,500	26	7							
4	Roofing	Rawlings	165,000	25	7							
5	Pavement/Concrete	Rawlings	240,000	26	7							
6	Landscaping	Rawlings	180,000	25	7							
7	Electrical Systems	Barkman	10,000	25	6							
8	Electrical Systems	Lamb	10,000	25	12							
9	Electrical Systems	Pueblo West	25,000	26	2							
10	Lighting Systems	Barkman	30,000	25	6							
11	Lighting Systems	Lamb	30,000	25	12							
12	Lighting Systems	Pueblo West	90,000	25	2							
13	Boiler	Lamb	8,000	20	2							
14	HVAC	Barkman	35,000	15	9							35,000
15	HVAC	Lamb	35,000	15	12			35,000				50,000
16	HVAC	Pueblo West	87,500	15	2			1				
17	Landscaping-trees	Barkman	10,000	25	6					-		
18	Landscaping-trees	Lamb	10,000	25	12							
19	Landscaping-trees	Pueblo West	25,000	25	2							
	Shrubs	Barkman	2,000	20	20		2,000	-				
21	Shrubs	Lamb	2,000	20	12	2,000	_,000					-
22	Shrubs	Pueblo West	5,000	20	2	-,						
	Turf/Grass	Barkman	6,000	25	6							
	Turf/Grass	Lamb	6,000	25	12							
	Turf/Grass	Pueblo West	15,000	25	2							
	Sprinkler systems	Barkman	7,000	20	6		7,000					
	Sprinkler systems	Lamb	7,000	20	11	,	7,000					
	Sprinkler systems	Pueblo West	17,500	20	2							
	Painting-Interior	Barkman	6,000	7	6		6,000					0.000
	Painting-Interior	Lamb	6,000	7	9		0,000	6,000				6,000
	Painting-Interior	Pueblo West	15,000	7	2			0,000	15,000			
	Asphalt - Parking	Barkman	15,000	20	6				13,000			
	Asphalt - Parking	Lamb	29,000	20	12							
	Asphalt - Parking	Pueblo West	50,000	20	2							
	Concrete - Walks	Barkman	10,000	20	6							
-	Concrete - Walks	Lamb	7,000	20	12							
	Concrete - Walks	Pueblo West	18,000	20	2							
_	Plumbing - Piping	Barkman	18,000	32	6							
	Plumbing - Piping	Lamb	18,000	32	12							-
	Plumbing - Piping	Pueblo West	45,000	32	2							
	Plumbing - Fixtures	Barkman	3,000	20	6							
	Plumbing - Fixtures	Lamb	3,000	20	12			2 000				
	Plumbing - Fixtures	Pueblo West	7,500	20	2			3,000				
	Roofing - Tile	Barkman		30								
	Roofing - Built-up		50,000		20				05.000			
	Roofing - Metal	Lamb	25,000	20	12				25,000			
	Elevator	Pueblo West	62,500	30	2							
		Lamb	80,000	32	12							
	Floor Covering	Barkman	30,000	10	6				00.000	30,000		
	Floor Covering	Lamb	30,000	10	12				30,000			
-211	Floor Covering	Pueblo West	75,000	10	2							

2018	2019	2020	2021	2022	2023	2024	2025	2000			T	
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
											942,000	1,140,00
	-											307,50
											165,000	
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3,000	75,000 131,000	7,000	50,000	6,000	6,000	188,500	65,000		6,000	31,000		

Pueblo City-County Library District

IT Replacement Plan - 2011 Estimated Replacement Useful Age at Remaining # Category Cost Life 6.30.11 2011 2012 2013 2014 2015 2016 Servers Servers (Standard) 105,000 4 5 -1 105,000 Servers (Unicorn) 30,000 6 7 -1 30,000 **Total Servers** 135,000 2 Desktop PC's Staff 120,000 5 2 3 120,000 **Public** 120,000 5 2 3 120,000 Specfific 12,000 5 2 3 12,000 Total Desktop PC's 252,000 **Telecommunications** Network 90,000 7 2 5 Telephone 70,000 7 2 5 **Total Telecom** 160,000 **Self-Checkout Stations** Rawlings 60,000 6 2 4 60,000 Barkman 20,000 6 2 4 20,000 Lamb 20,000 6 2 4 20,000 Pueblo West 20,000 6 2 4 20,000 Total Self-Check 120,000 **Security Gates** Rawlings 22,000 7 8 -1 22,000 Barkman 11,000 7 6 1 11,000 Lamb 11,000 7 13 -6 11,000 Pueblo West 11,000 2 5 11,000 **Total Security Gates** 55,000 **Check-in Stations** Rawlings 22,000 7 10 -3 22,000 Barkman 5,000 7 6 1 5,000 Lamb 5.000 7 6 1 5,000 Pueblo West 5,000 7 2 5 5,000 Total Check-in Stations 37,000 Printers/Scanners/Copiers Scanners 6,000 3 2 1 6,000 6.000 Printers (Staff) 19,000 3 3 0 19,000 Printers (Public) 12,000 3 2 1 12,000 Copiers 48,079 0 48,079 Total Printers/Scanners 85,079 UPSIS 8 Rawlings 10,000 5 6 -1 10,000 10,000 Rawlings (Computer Room) 23,000 5 2 3 23,000 Barkman 5,000 5 6 -1 5,000 Lamb 5,000 5 6 -1 5,000 Pueblo West 5,000 5 6 -1 5,000 Total UPS 48,000 9 Software **ILS System** 250,000 10 6 4 250,000 Accounting/HR System 60,000 10 1 **Total Software** 310,000 Total IT 1,202,079 88,079 417,000 89,000 360,000 44,000

2017	2018	2019	2020	2024	2022	2022	0004						
2017	2010	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	203
105,000				105,000				105,000				105,000	
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			10,000					40.000					
		23,000	10,000				23,000	10,000					
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		5,000					5,000					5,000	
		5,000					5,000					5,000	
								250,000					
		60,000									60,000		
6,000	252,000	104,000	115,000	205,000	6,000	351,000	198,000	371,000	51,000	154,000	318,000	139,000	

Pueblo City-County Library District FF&E Replacement Plan - 2011

					Estimated		•					
		Replacement	Useful	Age at	Remaining							
#	Component	Cost	Life	6/30/11	Life	2011	2012	2013	2014	2015	2016	2017
	Furniture & Fixtures:											
1	Rawlings	400,000	21	8	13							
2	Barkman	20,000	21	6	15							
3	Lamb	20,000	21	11	10							
4	Pueblo West	267,000	21	2	19							
	Shelving:											
5	Rawlings	200,000	35	8	27							
6	Barkman	30,000	35	17	18							
7	Lamb	30,000	35	11	24							
8	Pueblo West	128,000	35	2	33							
	Vehicles:											
9	Trailer	5,000	15	12	3				5,000			
10	Mazda Van	22,000	10	11	(1)				22,000			
11	Ford Pickup	20,000	12	5	7				22,000			20.000
12	Ford Van	22,000	12	2	10							20,000
13	Chevy Van	20,000	10	-	10							
	=	1,164,000			-	-	-	-	27,000	_	-	20,000

2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
					400,000							
							20,000					
		20,000										
											267,000	
										30,000		
		22,000										
						20,000						
		22,000										
		20,000										
-	_	84,000	_	_	400,000	20,000	20,000	_	-	30,000	267,000	_

10-YEAR FINANCIAL PROJECTIONS

This document is a forecast of the total financial picture of Pueblo City-County Library District. It includes revenue and expense for both the General and Capital Project Funds, updated annually when the current year budget is prepared, and updated again at the close of the year when actual current year figures are available. This document is used throughout the year to analyze debt obligations, determine when certain projects might best be implemented, project when our mill levy may have to be adjusted, and generally ascertain how long our current revenue and expense patterns will continue to support our objectives without necessitating additional tax monies.

Several sources of information are used to formulate the assumptions that follow. Internal information such as the Library Replacement Plan, Strategic Plan, and statistics gathered and analyzed to determine growth and usage patterns; external information such as demographic forecasting to determine property tax trends and analysis of economic growth; and determinations by staff of current and future needs and plans.

The spread sheet is divided into three parts: General Fund revenues; General Fund expenditures; and Capital Project Fund summary. There is also a brief section at the end of the spread sheet which shows a summary of revenue, expense and fund balance for the combined funds. The General Fund and the Capital Project Fund are the only funds currently being used by the District for financial accounting of general District operations. The District also maintains a small Trust Fund for an employee committee, as well as one Special Revenue Fund, but these funds are not intrinsic to the fiscal operations of the District.

The following assumptions explain in more detail the methodology used to compile this spread sheet.

General statistical information on the spread sheet structure

- The General Fund expenses have been subdivided into five functional expenditure categories: Personnel, Materials, Facilities, Operating and Information Technology. Past year's figures are audited numbers, current year's figures are estimated, and the numbers for 2011 are the most current budgeted figures. Ensuing years' figures are based on solid figures when known, such as debt service repayment figures, or estimated percentage increase calculated from historical data.
- The percentage increases for each year are shown in the column immediately to the right of each year. An analysis was done of prior years' actual percentage increases in order to project more accurately.
- > The Capital Project fund is funded primarily through transfer of monies from the

General Fund. Those transfers are clearly reflected on the spread sheet in those years that the financial position of the District allows those transfers to be made.

- A combined fund section can be found at the end of Capital Project Fund spread sheet, showing all District funds combined. This section shows the most comprehensive financial picture for the District.
- The Fund Balance shows a positive position through the end of 2020, due to very austere spending patterns, particularly in 2012 2013.

GENERAL FUND EXPENDITURES:

PERSONNEL

- Salaries have been adjusted to reflect a minimal (1.5%) increase in 2011, but no increases for 2012 and 2013, which we anticipate to be revenue reduction years.
 A moderate increase in projected in 2014 and ensuing years, equivalent to 1.5 % per annum. PERA, the District retirement account, follows the same percentage of increase.
- All other line items in the Personnel section remain at 2 3% annual increases with the exception of Employee Benefits. Rising premium costs have resulted in an estimated annual increase of 10%. The net annual increase in this entire section remains constant at 2% increase per year after 2013.

MATERIALS

• In 2009, the Board of Trustees directed that the materials should always be budgeted at a minimum of 15% of the total operating budget, in order to maintain a healthy collection of materials for our public. The annual increases across the years for this line adhere to that philosophy, and reflect a fairly constant increase of 3% after 2013. Other categories in this section, processing supplies and programs, also maintain that incremental increase.

FACILITIES

 Lease/purchase of buildings is taken directly from the debt schedules, and doesn't increase from year to year as the payments have been set equally throughout the 25-year term of the lease. This expense reflects debt service on COPS issued in 2007 to finance the 28,000 sf Pueblo West Library. The first five years of payments were interest-only, but in 2012 we begin to repay the interest, which explains the 58% increase in that year.

- The rent line is for property leased for storage, and additional space which
 the libraries sub leases to the Friends of the Library in which they operate
 a used book store. The lease was renewed in 2011 at a 2% annual
 increase, and projected to go back up to market levels in 2017.
- Friends of the Library expenditures are included in this section, and reflect the expenditure of funds allocated for specific purposes by the Friends. An equal amount is budgeted in revenues as a contribution by the Friends of the Library.
- Other line items in this section, such as building maintenance, utilities, insurance shows increases from 2 – 5%.

OPERATING

• Included here are ongoing expenses for supplies, couriers, contracts, county treasurer's fees, and administrative costs. Other than county treasurer's fees, which are driven by property tax receipts, all of these items are discretionary to the extent that costs can be controlled more readily than some other expenses. Therefore, no increases are planned for 2012 or 2013; 3% increases every year thereafter.

INFORMATION TECHNOLOGY

This category hold all expenses related to technology, including supplies, licensing contracts, hardware repair and telecommunications. Computer software was also included here until 2011, when that expense was more appropriately budgeted in the Capital Project Fund under fixed assets. This section also reflects no increase for 2012 and 2013; 3% subsequent.

TOTAL PROJECTED EXPENDITURES

 Increases in total expenditures are at 3% for the budget year 2011, 2% for 2012, and no increase for 2013. The years 2014 and 2015 show 2% increases, with a stable 3% for the remaining years.

GENERAL FUND REVENUES:

- The assessed valuation figures for 2011 increased by only 1% over prior year. Based on economic forecasting information available, and the anticipated decline in assessments, we anticipate a 2% net decline in property tax revenue in 2012, and zero growth in 2012. Beginning in 2014, we forecast a very conservative 2% increase, followed by 2% in non-assessment years and 4% in assessment years until 2020, when those percentages increase slightly to 5%.
- The mill levy remains at the 5.25 legal limit, as approved by the voters in 1995. The additional mill levy for abatements and refunds is a state-approved method to recoup taxes uncollected in previous years by assessing an additional mill levy. The additional amounts carried forward are very conservative, at .02 mills. Increases for additional commercial ventures in the county are also included where known detail of those additions can be found in the Long Range Plan summary at the end of this narrative.
- Specific ownership tax is figured at the same annual increases/decreases as is property tax. Calculation of our specific ownership tax revenue is done by the Treasurer's Office every January, and is based on a percentage of property tax. Estimates of that percentage have dropped by about 2%, based on recent declines in collections.
- Contracts and grants reflect a steady 3% increase annually.
- Interest income from investments drops off in later years, as the fund balance (investable funds) declines somewhat. This area also includes property tax interest. Until interest rates begin to recover from the recession, projections will be very conservative.
- Other revenues show a steady increase of 4% annually, which actually exceeds historic increases. These items include fines, copier fees, and miscellaneous sales.

CAPITAL PROJECT FUND

- The third section of the 10-year financial projection spread sheet reflects activity in the Capital Project Fund. The operating "transfers in" correlate with the operating "transfers out" of the General Fund each year. The transfer shown in 2009 of \$2,001,684, is transfer of the Library Replacement Fund balance from the General Fund to the Capital Project Fund, where it is more properly recognized. Transfers are suspended from 2010 through 2015, due to the recession and slow anticipated recovery, but they resume in 2016.
- Revenue in 2011 includes B-TOP grant funding through the American Recovery and Reinvestment Act, which will be used to provide Technology Centers at the Rawlings and Barkman facilities. Corresponding expenses are budgeted for 2011. Long-term revenues consist of interest earnings and periodic contributions from the Rawlings Foundation for improvements to the InfoZone News Museum on the 4th Floor of the Rawlings Library.
- Expenditures in 2011 reflect the final phase of the Technology Plan implemented in 2008. This phase is installation of a Voice Over Internet Protocol telephony system. As mentioned in the Revenue explanation, BTOP grant expenses are also budgeted for 2011, as well as new photocopiers and a remodel of the Bret Kelly room in the Rawlings Library. Expenses in subsequent years are held to possible InfoZone improvement, corresponding to grant receipts, and Library Replacement plan expenses beginning again in 2016. The Library Replacement Plan detailed listing show some expenses occurring in years that aren't yet added to the 10-year plan. Those will be added as plans to include those items are actually budgeted.
- Any future plans for expansion of facilities will be added back to the 10-Year Financial Projections spread sheet as we become more confident that expansion plans won't adversely impact the sound financial position of the Pueblo City-County Library District. As the economy turns around, hopefully at a more dramatic rate than what we've anticipated in this very conservative projection, we'll re-evaluate our financial position and determine which expansion plans can be added back to this forecast

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	2009	2010	%	2011	%	2012	%	2013	%
GENERAL FUND	(Audit)	(Estimated)	inc.	(Budget)	inc.	(Projected)	inc.	(Projected)	inc
COMPLITATION OF PROPERTY TAY									
COMPUTATION OF PROPERTY TAX	1.040	1.004		4.050	50210	1.0.10			
* Assessed valuation (in 1,000,000's)	1,248	1,334	7%	1,353	1%	1,349	0%	1,354	0
* Abatements/refunds: mill levy	0.01	0.09		0.16		0.05		0.05	
* Maximum mill levy	5.25	5.25		5.25		5.25		5.25	
* Annual gross tax revenue	6,566,348	7,122,000	8%	7,323,657	3%	7,147,299	-2%	7,178,361	0
(% actually collected)	0.990	1.000		0.995		0.998	270	0.998	
PROJECTED REVENUE	0.000	1.000		0.995		0.990		0.996	-
Property +++	6,501,274	7,120,826	10%	7,287,039	2%	7,133,004	-2%	7,164,004	0
Specific ownership	661,851	630,342	-5%	619,398	-2%	606,305	-2%	608,940	-
Contracts, grants - Misc.	145,790	244,791	68%	275,820					0
Interest income	16,699				13%	284,095	3%	292,618	3
Fines, fees	127,553	42,477	154%	28,586	-33%	8,373	-71%	11,993	43
		145,100	14%	137,931	-5%	143,448	4%	149,186	4
Photocopier & Internet copy fees Miscellaneous	39,131	45,820	17%	49,128	7%	51,093	4%	53,137	4
PROJECTED TOTAL REVENUES	5,962	11,563	94%	11,702	1%	12,170	4%	12,657	4
PROJECTED TOTAL REVENUES	7,498,260	8,240,919	10%	8,409,604	2%	8,238,488	-2%	8,292,535	1
PROJECTED EXPENDITURES									
PERSONNEL									
Salaries	3,406,802	3,545,106	4%	3,570,263	1%	3,570,263	0%	3,570,263	0
PERA	420,166	492,777	17%	483,235	-2%	489,126	1%	489,126	0
PERA - 401(k)	22,698	21,549	-5%	-	-270	400,120	1 70	403,120	-
Workers compensation	8,743	7,044	-19%	15,799	124%	15,799	0%	15,799	0
Health & Life Insurance	488,207	395,533	-19%	392,496	-1%	392,496	0%	392,496	0
Unemployment Compensation	6,822	5,867	-14%	10,732	83%	10,732	0%	10,732	0
Medicare Trust	43,095	42,667	-1%	51,145	20%	51,769	1%	51,769	
Miscellaneous Personnel	13,585	23,492	73%	37,526	60%	37,526		37,526	0
Employee training	62,234	57,841		88,786	100000000		0%		0
SUBTOTAL	4,472,352	4,591,876	-7% 3%		54%	88,786	0%	88,786	0
GOBIOTAL	4,412,332	4,551,676	3%	4,649,982	1%	4,656,497	0%	4,656,497	0
MATERIALS									
Books, periodicals, AV, databases	777,816	946,585	22%	1,127,761	19%	1,127,761	0%	1,127,761	0
Bindery/processing supplies/services	139,484	121,010	-13%	145,010	20%	145,010	0%	145,010	0
Library programs	86,457	93,237	8%	99,737	7%	99,737	0%	99,737	0
SUBTOTAL	1,003,757	1,160,832	16%	1,372,508	18%	1,372,508	0%	1,372,508	0
FACILITIES									
Utilities	333 300	363 DEE	007	262.055	001	262.055	201	202.055	
Vehicle maintenance	333,200	363,055	9%	363,055	0%	363,055	0%	363,055	0
	5,403	11,000	104%	11,000		11,000	0%	11,000	
Building maintenance	277,612	215,624	-22%	233,228	8%	233,228	0%	233,228	0
Rent	24,710	21,829	-12%	22,480	3%	22,930	2%	23,389	2
Buildings & improvements	3,657	4,500	23%	4,500	0%	4,500	0%	4,500	0
Lease/purchase of buildings: PW	311,950	311,950	0%	311,950	0%	491,950	58%	492,950	0
Insurance	56,044	56,105	0%	58,914	5%	58,914	0%	58,914	0
Friends expenditures	15,376	57,800	276%	41,300	-29%	41,300	0%	41,300	0
SUBTOTAL	1,027,952	1,041,863	1%	1,046,427	0%	1,226,877	17%	1,228,336	0

2014	%	2015	%	2016	%	2017	%	2018	%	2019	%	2020	%
(Projected)	inc.	(Projected)	inc.	(Projected)	inc.	(Projected)	inc.	(Projected)	inc.	(Projected)	inc.	(Projected)	inc
4.004		4 400		4 405		4 101							
1,381	2%	1,409	2%	1,465	4%	1,494	2%	1,554	4%	1,585	2%	1,664	5
0.02		0.02		0.02		0.02		0.02		0.02		0.01	
5.25		5.25		5.25		5.25		5.25		5.25		5.25	-
7,277,737	1%	7,423,292	2%	7,720,224	4%	7,874,628	2%	8,189,613	4%	8,353,406	2%	8,754,433	5
0.998		0.998		0.998		0.998		0.998		0.998		0.998	
7,263,182	1%	7,408,445	2%	7,704,784	4%	7,858,879	2%	8,173,234	4%	8.336.699	20/	8,736,924	-
617,370	1%	629,718	2%	654,907	4%	668,005	2%	694,725	4%	708,619	2%	742,639	5
301,397	3%	310,439	45000	319,752		329,345					2%		5
21,416	79%	22,639	3% 6%	319,732	3%	329,343	3%	339,225	3%	349,402	3%	359,884	3
155,153				167,813	0%	174 506	0%	101 507	0%	400 707	0%	400.040	0
55,262	4%	161,359	4%		4%	174,526	4%	181,507	4%	188,767	4%	196,318	4
	4%	57,472	4%	59,771	4%	62,162	4%	64,648	4%	67,234	4%	69,923	4
13,163	4%	13,690	4%	14,238	4%	14,808	4%	15,400	4%	16,016	4%	16,657	4
8,426,943	2%	8,603,762	2%	8,921,265	4%	9,107,725	2%	9,468,739	4%	9,666,737	2%	10,122,345	5
2 616 676	400	2 662 602	400	2 744 224		0.750.500		2 202 442		0.057.050		0.000.100	
3,616,676	1%	3,663,693	1%	3,711,321	1%	3,759,568	1%	3,808,443	1%	3,857,953	1%	3,908,106	-
495,485	1%	501,926	1%	508,451	1%	515,061	1%	521,757	1%	528,539	1%	535,411	1
16,115	2%	16,437	2%	16,766	2%	17,101	2%	17,443	2%	17,792	2%	18,148	2
423,896	8%	457,807	8%	503,588	10%	553,947	10%	609,342	10%	670,276	10%	737,303	10
10,947	2%	11,166	2%	11,389	2%	11,617	2%	11,849	2%	12,086	2%	12,328	2
52,442	1%	53,124	1%	53,814	1%	54,514	1%	55,222	1%	55,940	1%	56,668	1
38,652	3%	39,811	3%	41,006	3%	42,236	3%	43,503	3%	44,808	3%	46,152	3
91,450	3%	94,193	3%	97,019	3%	99,929	3%	102,927	3%	106,015	3%	109,196	3
4,745,662	2%	4,838,157	2%	4,943,354	2%	5,053,973	2%	5,170,486	2%	5,293,409	2%	5,423,311	2
1,161,594	3%	1,196,442	3%	1,232,335	3%	1,269,305	3%	1,307,384	3%	1,346,606	3%	1,387,004	3
149,360	3%	153,841	3%	158,456	3%	163,210	3%	168,106	3%	173,150	3%	178,344	3
102,729	3%	105,811	3%	108,985	3%	112,255	3%	115,623	3%	119,091	3%	122,664	3
1,413,683	3%	1,456,094	3%	1,499,777	3%	1,544,770	3%	1,591,113	3%	1,638,846	3%	1,688,012	3
381,208	5%	400,268	5%	420,282	5%	441,296	5%	463,360	5%	486,528	5%	510,855	
11,550		12,128	5%	12,734	5%	13,371	5%	14,039	5%	14,741	5%	15,478	4
219,889	-6%	230,884	5%	242,428	5%	254,549	5%	267,277	5%	280,641	5%	294,673	
23,857	2%	24,334	2%	24,821	2%	25,814	4%	26,847	4%	27,921	4%	29,038	-
4,725	5%	4,961	5%	5,209	5%	5,469	5%	5,742	5%	6,029	5%	6,330	
488,450	-1%	488,700	0%	493,450	1%	492,450	0%	490,950	0%	488,350	-1%	490,225	(
60,092	2%	61,294	2%	62,520	2%	63,770	2%	65,045	2%	66,346	2%	67,673	1
42,952	4%	44,670	4%	46,457	4%	48,315	4%	50,248	4%	52,258	4%	54,348	-
1,232,723	0%	1,267,239	3%	1,307,900	3%	1,345,034	3%	1,383,508	3%	1,422,814	3%	1,468,620	3

	2009	2010	%	2011	%	2012	%	2013	%
GENERAL FUND	(Audit)	(Estimated)	inc.	(Budget)	inc.	(Projected)	inc.	(Projected)	inc.
OPERATING									
Contract services	188,732	209,913	11%	217,913	4%	217,913	0%	217,913	0%
County treasurer's fees	97,202	105,858	9%	109,306	3%	107,209	-2%	107,675	09
Public relations	29,784	47,200	58%	47,200	0%	47,200	0%	47,200	0%
Professional memberships	7,961	10,805	36%	10,805	0%	10,805	0%	10,805	0%
Office supplies, equipment, misc.	47,935	42,842	-11%	43,446	1%	43,446	0%	43,446	0%
Photocopiers	71,960	58,716	-18%	39,934	-32%	39,934	0%	39,934	0%
Courier service	26,667	34,100	28%	36,042	6%	36,042	0%	36,042	0%
Postage & freight	21,386	25,000	17%	25,000	0%	25,000	0%	25,000	0%
SUBTOTAL	491,627	534,434	9%	529,646	-1%	527,549	0%	528,015	0%
INFORMATION TECHNOLOGY									
Telecommunications	126,033	197,019	56%	197,019	0%	197,019	0%	197,019	0%
Hardware repair & maintenance	3,359	1,597	-52%	5,000	213%	5,000	0%	5.000	0%
Computer software	4,362	6,035	38%	-	-100%	5,000	0%	5,000	0%
Technology supplies	38,272	29,112	-24%	29,112	0%	29,112	0%	29,112	0%
Technology contract services	121,679	135,341	11%	117,341	-13%	117,341	0%	117,341	0%
SUBTOTAL	293,705	369,104	26%	348,472	-6%	348,472	0%	348,472	0%
TOTAL PROJECTED EXPENDITURES	7,289,393	7,698,109	6%	7,947,035	3%	8,131,903	2%	8,133,828	0%
FUND BALANCE (beginning)	2,876,000	1,108,928		1,651,738		2,114,307		2,220,892	
TOTAL AVAILABLE	10,374,260	9,349,847		10,061,342		10,352,796		10,513,428	
EXPENDITURES	7,289,393	7,698,109		7,947,035		8,131,903		8,133,828	
Transfers out to Capital Projects	2,001,684	-		-		-		_	
Transfers in from Capital Projects	25,745							250	
FUND BALANCE (ending)	1,108,928	1,651,738		2,114,307		2,220,892		2,379,599	
Revenue less expenditures	208,867	542,810		462,569		106,585		158,707	

2014	%	2015	%	2016	%	2017	%	2018	%	2019	%	2020	%
(Projected)	inc.	(Projected)	inc.	(Projected)	inc.	(Projected)	inc.	(Projected)	inc.	(Projected)	inc.	(Projected)	inc
224,450	3%	231,184	3%	238,119	3%	245,263	3%	252,621	3%	260,200	3%	268,006	3
109,166	1%	111,349	2%	115,803	4%	118,119	2%	122,844	4%	125,301	2%	131,316	
48,616	3%	50,074	3%	51,577	3%	53,124	3%	54,718	3%	56,359	3%	58,050	1
11,129	3%	11,463	3%	11,807	3%	12,161	3%	12,526	3%	12,902	3%	13,289	1
44,749	3%	46,092	3%	47,475	3%	48,899	3%	50,366	3%	51,877	3%	53,433	1
41,132	3%	42,366	. 3%	43,637	3%	44,946	3%	46,294	3%	47,683	3%	49,114	3
37,123	3%	38,237	3%	39,384	3%	40,566	3%	41,783	3%	43,036	3%	44,327	3
25,750	3%	26,523	3%	27,318	3%	28,138	3%	28,982	3%	29,851	3%	30,747	1
542,116	3%	557,288	3%	575,120	3%	591,216	3%	610,133	3%	627,209	3%	648,282	:
200,959	2%	206,988	3%	213,198	3%	219,594	3%	226,182	3%	232,967	3%	239,956	
5,150	3%	5,305	3%	5,464	3%	5,628	3%	5,796	3%	5,970	3%	6,149	1
-	0%	-	0%	(-	0%	-	0%	-	0%	-	0%	-	(
29,985	3%	30,885	3%	31,811	3%	32,766	3%	33,749	3%	34,761	3%	35,804	1
120,861	3%	124,487	3%	128,222	3%	132,068	3%	136,030	3%	140,111	3%	144,315	1
356,956	2%	367,665	3%	378,695	3%	390,055	3%	401,757	3%	413,810	3%	426,224	;
8,291,140	2%	8,486,442	2%	8,704,846	3%	8,925,048	3%	9,156,998	3%	9,396,089	3%	9,654,448	;
2,379,599		2,515,403		2,632,722		2,649,141		2,631,818		2,743,559		2,814,208	
10,806,543		11,119,165		11,553,987		11,756,866		12,100,557		12,410,296		12,936,552	
8,291,140		8,486,442		8,704,846		8,925,048		9,156,998		9,396,089		9,654,448	
-		-		200,000		200,000		200,000		200,000		200,000	
2 545 402		2 622 722		2 640 444		2 624 045		0.740.550		0.044.000		0.000.454	
2,515,403		2,632,722		2,649,141		2,631,818		2,743,559		2,814,208		3,082,104	-
135,803		117,319		216,419		182,677		311,741		270,649		467,896	

	2009	2010	%	2011	%	2012	%	2013	%
GENERAL FUND	(Audit)	(Estimated)	inc.	(Budget)	inc.	(Projected)	inc.	(Projected)	inc
	2009	2010		2011		2012		2013	
CAPITAL PROJECT FUND	(Audit)	(Estimated)		(Budget)		(Projected)		(Projected)	-
ON THE PROJECT FORD	(Addit)	(Latimated)		(budget)		(Flojecteu)		(Flojecteu)	
PROJECTED REVENUE									
New building projects	13,750	-		105,253		-		-	
InfoZone - Newseum	50,000	-		-		-		25,000	
Interest earnings	5,093	4,495		4,500		5,069		5,019	
Miscellaneous revenue	114,248	9,150		29,000					
TOTAL REVENUE	183,091	13,645		138,753		5,069		30,019	
PROJECTED EXPENDITURES									-
Building projects									-
Pueblo West	1,470,119	35							
Building #1	.,.,,,,,,	30							
Building #2	-	-							
Building #3	-	-		-		-			
InfoZone - Newseum expense	19,600	26,619		167,796		25,000		25,000	
Capital Asset Acquisitions	105,530	117,587		470,518				-	
[replacement plan]									
TOTAL EXPENDITURES	1,595,249	144,241		638,314		25,000		25,000	
FUND BALANCE (beginning)	2,068,076	2,657,602		2,527,006		2,027,445		2,007,514	
(_,,,,,,,,	_,,,,,,,		_,0_1,000		2,021,110		2,007,014	
TOTAL AVAILABLE	2,251,167	2,671,247		2,665,759		2,032,514		2,037,532	
EXPENDITURES	1,595,249	144,241		638,314		25,000		25,000	
Other financing									
Other financing sources Proceeds from COP issue		_							-
Transfers out to General Fund		-		-					-
Transfers out to General Fund	2,001,684	-		-		-		_	-
FUND BALANCE (ending)	2,657,602	2,527,006		2,027,445		2,007,514		2,012,532	
COMBINED FUNDS									
Beginning Fund balance	4,944,076	3,766,530		4,178,744		4,141,752		4,228,406	
Revenues	7,681,351	8,254,564		8,548,357		8,243,557		8,322,554	
	0.004.040	7.040.050							
Expenditures	8,884,642	7,842,350		8,585,349		8,156,903		8,158,828	
Transfers in/out	25,745	-		-		-			
Ending Fund balance	3,766,530	4,178,744		4,141,752		4,228,406		4,392,132	
Fund Balance % of total expenditures	52%	54%		52%		52%		54%	
Debt service % of total revenue	4%	4%		4%		6%		6%	

2014	%	2015	%	2016	%	2017	%	2018	%	2019	%	2020	9/
(Projected)	inc.	(Projected)	inc.	(Projected)	in								
2014		2015		2016		2017		2018		2019		2020	
(Projected)		(Projected)		(Projected)		(Projected)		(Projected)		(Projected)		(Projected)	-
-		25,000		-		25,000		-		25 000		-	
5,031		4,981		4,994		4,944		4,956		25,000 4,906		4,918	H
F 004		00.004		4.004									
5,031		29,981		4,994		29,944		4,956		29,906		4,918	
-													
25,000		25,000		25,000		25,000		25,000		25,000		25,000	-
-		-		200,000		200,000		200,000		200,000		200,000	
													-
25,000		25,000		225,000		225,000		225,000		225,000		225,000	
2,012,532		1,992,564		1,997,545		1,977,539		1,982,483		1,962,439	1:	1,967,345	
2,017,564		2,022,545		2,002,539		2,007,483		1,987,439		1,992,345		1,972,264	
25,000		25,000		225,000		225,000		225,000		225,000		225,000	
-		-		200,000		200,000		200,000		200,000		200,000	
1,992,564		1,997,545		1,977,539		1,982,483		1,962,439		1,967,345		1,947,264	
4 202 422		4 507 000		4 620 207		4 600 000		4.04.4.004		4 705 000		17017	
4,392,132		4,507,966		4,630,267		4,626,680		4,614,301		4,705,998		4,781,553	
8,431,975		8,633,743		8,926,259		9,137,669		9,473,695		9,696,644		10,127,263	
8,316,140		8,511,442		8,929,846		9,150,048		9,381,998		9,621,089		9,879,448	
		-		-		-		-		-		-	
4,507,966		4,630,267		4,626,680		4,614,301		4,705,998		4,781,553		5,029,368	
54%		55%		53%		52%		51%		51%		52%	
6%		6%		6%		5%		5%		5%		5%	

Pueblo City-County Library District Long-Range Plan

Part 1

PCCLD GENERAL FUND PROJECTIONS	2009 Audit	2010 Budget	2011 Projected	2012 Projected	2013 Projected	2014 Projected	2015 Projected	2016 Projected
TOTAL REVENUES	7,498,260	8,240,919	8,409,604	8,238,488	8,292,535	8,426,943	8,603,762	8,921,265
TOTAL PERSONNEL	4,472,352	4,591,876	4,649,982	4,656,497	4,656,497	4,745,662	4,838,157	4,943,354
TOTAL MATERIALS	1,003,757	1,160,832	1,372,508	1,372,508	1,372,508	1,413,683	1,456,094	1,499,777
TOTAL FACILITIES	1,027,952	1,041,863	1,046,427	1,226,877	1,228,336	1,232,723	1,267,239	1,307,900
TOTAL OPERATING	491,627	534,434	529,646	527,549	528,015	542,116	557,288	575,120
TOTAL INFO. TECHNOLOGY	293,705	369,104	348,472	348,472	348,472	356,956	367,665	378,695
TOTAL EXPENDITURES	7,289,393	7,698,109	7,947,035	8,131,903	8,133,828	8,291,140	8,486,442	8,704,846
Revenue over(under) expenditures	208,867	542,810	462,569	106,585	158,707	135,803	117,319	216,419
End of Year Fund Balance	3,766,530	4,178,744	4,141,752	4,228,406	4,392,132	4,507,966	4,630,267	4,626,680

MILESTONES/EVENTS:

Pueblo West Expansion in service Cement plant on property tax rolls YMCA Satellite in service Commanche unit 3 on property tax rolls

Black Hills plant on property tax rolls

4.1.2009 1.1.2009 10.1.2009

1.1.2012

1.1.2013

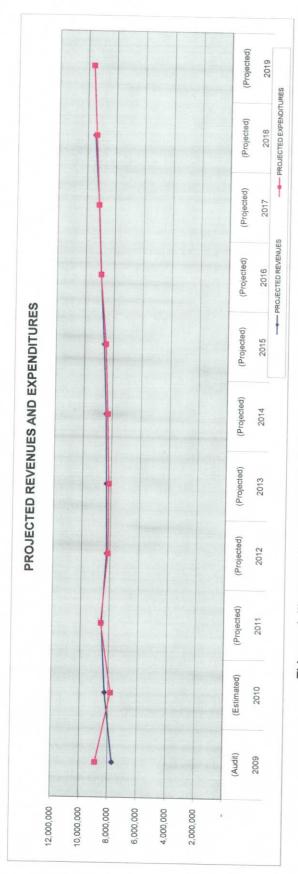
Part 2

PCCLD GENERAL FUND PROJECTIONS	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected
TOTAL REVENUES	9,107,725	9,468,739	9,666,737	10,122,345	10,428,845	10,939,931	11,271,188	11,823,700
TOTAL PERSONNEL	5,053,973	5,170,486	5,293,409	5,423,311	5,560,814	5,706,602	5,861,427	6,026,115
TOTAL MATERIALS	1,544,770	1,591,113	1,638,846	1,688,012	1,738,652	1,790,812	1,844,536	1,899,872
TOTAL FACILITIES	1,345,034	1,383,508	1,422,814	1,468,620	1,515,763	1,564,348	1,614,483	1,666,283
TOTAL OPERATING	591,216	610,133	627,209	648,282	667,730	690,467	711,181	735,442
TOTAL INFO. TECHNOLOGY	390,055	401,757	413,810	426,224	439,011	452,181	465,747	479,719
TOTAL EXPENDITURES	8,925,048	9,156,998	9,396,089	9,654,448	9,921,970	10,204,410	10,497,374	10,807,432
Revenue over(under) expenditures	182,677	311,741	270,649	467,896	506,875	735,521	773,815	1,016,269
End of Year Fund Balance	4,614,301	4,705,998	4,781,553	5,029,368	5,341,111	5,856,512	6,435,156	7,231,267

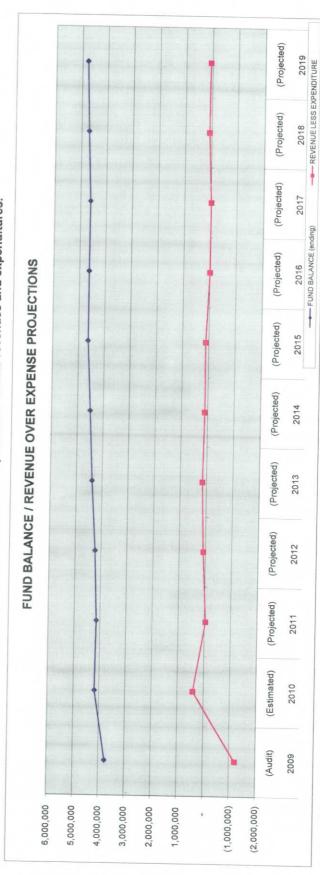
Updated for 2009 audit figures Flat property tax in 2011

Decrease of 5% in 2012; include Excel energy plant

PUEBLO CITY-COUNTY LIBRARY DISTRICT COMBINED GENERAL & CAPITAL PROJECT FUNDS 2011 BUDGET



This graph illustrates the relationship between annual revenues and expenditures.



This graph shows the relationship between the annual excess of revenue over expenditure compared to the cumulative fund balance.

SUMMARY / REVENUES

The following pages include summaries of both the General Fund and the Capital Project Fund, as well as a combined spread sheet showing totals in both funds. These are the only budgeted funds of the Pueblo City-County Library District for budget year 2011. The General Fund holds all of the operating revenue and expense, including capital outlay, debt service, and foundation and gift revenue and expense. The Capital Project Fund reflects Library Replacement plan expenses, as well as InfoZone news museum expenses. No major building projects are reflected in the 2011 budget, although the Capital Project Fund is where those expenses would be budgeted.

No transfers from the General Fund into the Capital Project Fund are anticipated or budgeted for 2011 or the subsequent 4 years, but if the economy improves so that growth is reflected in additional property tax revenues, then any additional available funds may be transferred in future budgets. The revenue budgeted in the Capital Project Fund reflects income from interest earnings, ARRA grant income, and additional revenue pursuant to a hail claim if the repairs exceed initial payment.

Also included in this section are the copies of the resolutions adopting the budget and the annual plan, appropriating funds for the budget, and the resolution to set the mill levy. Certification of the mill levy sent to the county is also included.

Pueblo City-County Library District receives the major amount of its funding from property tax generated in Pueblo County. The boundaries of the County and the Library District are contiguous, so no other property taxes are received. Approximately 87% of the revenues for the District are derived from property tax. The remainder is received through specific ownership tax, interest on investments, fines, photocopy fees, contracts, grants, miscellaneous revenue, and contributions from the Friends of the Library.

The maximum mill levy for Pueblo City-County Library District is 5.25 mills. This mill levy was approved by voters in 1995, and the District has not returned to the voters in the ensuing 16 years to request additional funds. Also on the 1995 ballot, the District requested exemption from the TABOR revenue limits, as well as the 5.5% revenue limit defined in Colorado State Revised Statutes. These exemptions were approved.

In addition to the mill levy of 5.25, the District is authorized by statute to collect additional mill levy equivalent to the amount of taxes that were abated and refunded in the previous year. In 2011, the amount of additional mill levy that was certified was .163 mills, generating \$219,878 in revenue, the amount of taxes abated or refunded in 2010. The total mill levy certified to the county for collection of taxes in 2011 was 5.413.

PUEBLO CITY-COUNTY LIBRARY DISTRICT FUND BALANCE SUMMARY

GENERAL FUND	2009 AUDITED	2010 ESTIMATED	2010 BUDGET	2011 BUDGET
BALANCE, Beginning of Year REVENUES	2,876,000 7,498,260	1,108,928 8,240,919	1,108,928 8,176,043	1,651,738 8,409,604
TOTAL BALANCE EXPENDITURES	10,374,260 7,289,393	9,349,847 7,698,109	9,284,971 8,027,848	10,061,342 7,947,035
TRANSFER IN/OUT-CAPITAL PROJECT	1,975,939	-	-	-
BALANCE, End of Year	1,108,928	1,651,738	1,257,123	2,114,307
CAPITAL PROJECT FUND	2009 AUDITED	2010 ESTIMATED	2010 BUDGET	2011 BUDGET
BALANCE, Beginning of Year REVENUES	2,068,076 176,591	2,657,602 13,645	2,657,602 70,206	2,527,006 138,753
TOTAL BALANCE EXPENDITURES	2,244,667 1,595,249	2,671,247 144,241	2,727,808 635,694	2,665,759 638,314
TRANSFER IN/OUT GENERAL FUND	2,008,184		200,000	-
BALANCE, End of Year	2,657,602	2,527,006	2,292,114	2,027,445
COMBINED FUND BALANCE, End of Year	3,766,530	4,178,744	3,549,237	4,141,752
BALANCE, Restricted *	1,224,948	1,247,228	1,245,281	1,252,288
BALANCE, Available	2,541,582	2,931,516	2,303,956	2,889,464
ANNUAL USE OF RESERVES	1,767,072	(542,810)	(148,195)	(462,569)
* RESTRICTED FUNDS				
Emergency reserve Reserve requirement for COPs	224,948 1,000,000	247,228 1,000,000	245,281 1,000,000	252,288 1,000,000
TOTAL RESTRICTED:	1,224,948	1,247,228	1,245,281	1,252,288

MILL LEVY CALCULATIONS BUDGET 2011

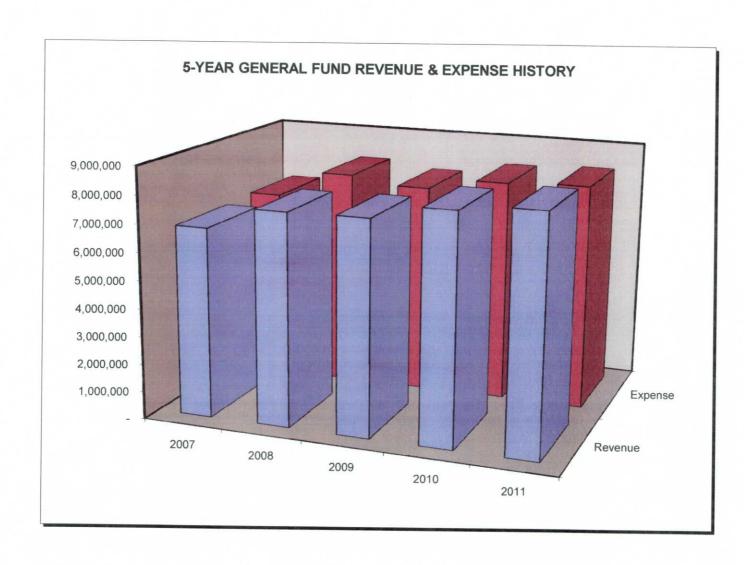
		2011 BUDGET	Formula		2010 BUDGET
A	1,398,822,150	Total Gross Assessed Valuation		1,349,134,630	Total Gross Assessed Valuation
В	45,846,470	TIF reductions		15,426,749	TIF reductions
С	1,352,975,680	Total Net Assessed valuation	A - B	1,333,707,881	Total Net Assessed valuation
D	5.250	Voter approved mill levy limit		5.250	Voter approved mill levy limit
E	7,103,122	Total Revenue	C X D X .001	7.001.966	Total Revenue
F	219,878	Abatements, refunds			Abatements, refunds
G	0.163	Millage for abatements, refunds	F/CX1000		Millage for abatements, refunds
н	5.413	Adjusted mill levy	D+G		Adjusted mill levy
	7,323,657	Adjusted total revenue	H X C X .001		Adjusted total revenue
,	7,287,039	Budgeted revenue @ 99.5%	1 X 99.5%		Budgeted revenue @ 99.8%

This chart shows how the mill levy is calculated based on assessed valuations

for both current and prior years. The voter approved mill levy is 5.25, but an increase to capture abatements and refunds from the prior year is allowable. That increase is reflected here, for a total mill levy in 2011 of 5.413. The total dollar amount increase is \$ 219,878.

For the last three years, the actual collections have been an average of 99.8%, due to abatements and refunds, as well as delinquencies. In 2011 the property tax budgeted revenue reflects a slightly reduced projection at 99.5%.

PUEBLO CITY-COUNTY LIBRARY DISTRICT 2011 BUDGET



E I	CERTIF	ICATION O	F TAX LEVIE	S for NON-SC	CHOOL	Gove	rnments
1	O: County Commis	ssioners of	Pueblo Count	У		A Principle Annual State of S	, Colorad
(n behalf of the	Pueblo City-	County Library D	istrict			,
	the	Board of Tru		(taxing entity) ^A			
	of the	Pueblo City-	County Library Di	(governing body) ^B Strict			
to ass	ereby officially certiful be levied against the sessed valuation of:	e taxing entity's	GROSS \$	(local government) ^C 1,398,822,150 Darassessed valuation, Line	e 2 of the Certifi	ication of	Valuation Form DLG 57
(A'Inc	(I) different than the GRO rement Financing (TIF) culated using the NET A perty tax revenue will be	OSS AV due to a Area the tax levie. V. The taxing ent	Fax s must be \$ ity's total (NET				
nu	tiplied against the NET	assessed valuation	of:				
Su	tiplied against the NET bmitted: later than Dec. 15)	assessed valuation 12/15/201((mm/dd/y	of:) f	or budget/fiscal ye		011 (уууу)	
Su	bmitted:	assessed valuation 12/15/2010 (mm/dd/y	of:) f yyy)				RRWRNIE ²
Su	omitted: later than Dec. 15)	assessed valuation 12/15/2010 (mm/dd/y otes for definitions and	of:) f yyy)	or budget/fiscal yellow	ear	(уууу)	REVENUE ²
Su not	bmitted: later than Dec. 15) PURPOSE (see end no	assessed valuation 12/15/2010 (mm/dd/y otes for definitions and Expenses ^H ry General Pror	of: (yyy) examples) perty Tay Credit/	or budget/fiscal ye			7,103,122
Su not	PURPOSE (see end not General Operating) Minus> Temporating	assessed valuation 12/15/2010 (mm/dd/y otes for definitions and Expenses H ry General Prop vy Rate Reduct	of: Of: Oyyy) examples) Derty Tax Credit/ ion ^I	or budget/fiscal year LEVY ² 5.250	ear 20	(уууу) \$	7,103,122
Sunot	PURPOSE (see end not General Operating I Camporary Mill Lever Temporary Mill Lever I Camporary I Camporary Mill Lever I Camporary I Ca	assessed valuation 12/15/2010 (mm/dd/y otes for definitions and Expenses ^H ry General Prop vy Rate Reduct R GENERAL C	of: Of: Oyyy) examples) perty Tax Credit/ ion OPERATING:	LEVY ² 5.250	mills mills mills	\$ \$ <	7,103,122
not 1.	PURPOSE (see end not compared against the NET compared against the NET compared to the new purpose (see end not compare	assessed valuation 12/15/2010 (mm/dd/y otes for definitions and Expenses ^H ry General Prop vy Rate Reduct R GENERAL C Bonds and Inte	of: Of: Oyyy) examples) perty Tax Credit/ ion OPERATING:	LEVY ² 5.250	mills mills mills mills	\$ \$ < \$ \$	7,103,122
not	PURPOSE (see end not of the control	assessed valuation 12/15/2010 (mm/dd/y otes for definitions and Expenses ^H ry General Prop vy Rate Reduct R GENERAL C Bonds and Inte	of: Of: Oyyy) examples) perty Tax Credit/ ion OPERATING:	LEVY ² 5.250	mills mills mills mills mills	\$ \$ < \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,103,122
1. 2.	PURPOSE (see end not see than Dec. 15) PURPOSE (see end not see e	assessed valuation 12/15/2010 (mm/dd/y otes for definitions and Expenses ^H ry General Prop vy Rate Reduct R GENERAL C Bonds and Inte ions ^K s ^L	of: Of: Oyyy) examples) perty Tax Credit/ ion OPERATING:	LEVY ² 5.250	mills mills mills mills mills mills	\$ \$ < \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,103,122 7,103,122
11. 2. 33. 4	PURPOSE (see end not see than Dec. 15) PURPOSE (see end not see e	assessed valuation 12/15/2010 (mm/dd/y otes for definitions and Expenses ^H ry General Prop vy Rate Reduct R GENERAL C Bonds and Inte ions ^K s ^L	of: Of: Oyyy) examples) perty Tax Credit/ ion OPERATING:	LEVY ² 5.250	mills mills mills mills mills	\$ \$ < \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,103,122

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

5.413

mills

\$ 7,323,657

Contact person:

(print)

Chris Brogan

Daytime

phone:

(719)562-5652

Signed:

Mis Lhogar

Title:

Chief Financial Officer

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) 866-2156.

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.

Form DLG57 on the County Assessor's *final* certification of valuation).

Form DLG 70 (rev 7/08)

PUEBLO CITY-COUNTY LIBRARY DISTRICT RESOLUTION TO ADOPT ANNUAL PLAN

A resolution adopting an Annual Plan for the Pueblo City-County Library District for the calendar year beginning on the first day of January, 2011, and ending on the last day of December, 2011.

WHEREAS, the Board of Trustees of the Pueblo City-County Library District has appointed the Executive Director of the Pueblo City-County Library District to manage the Pueblo City-County Library District, and;

WHEREAS, the Executive Director has submitted a proposed Pueblo City-County Library District 2011 Annual Plan to the Board of Trustees, and;

WHEREAS, upon due and proper notice, said proposed Annual Plan was open for inspection by the public, a public hearing was held on November 18, 2010, and interested citizens were given the opportunity to make comments or suggestions to the proposed Annual Plan, and ;

WHEREAS, the Board of Trustees voted to adopt the proposed 2011 Annual Plan at a public meeting held on December 14, 2010.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES FOR THE PUEBLO CITY-COUNTY LIBRARY DISTRICT:

Approves and adopts as the 2011 Annual Plan of the Pueblo City-County Library District for the year stated above.

ADOPTED, this 14th day of December 2010.

James H. Stuart, President

ATTEST:

PUEBLO CITY-COUNTY LIBRARY DISTRICT RESOLUTION TO ADOPT ANNUAL BUDGET

A resolution summarizing expenditures and revenues for each fund and adopting an annual budget for the Pueblo City-County Library District for the calendar year beginning on the first day of January, 2011 and ending on the last day of December, 2011.

WHEREAS, the Board of Trustees of the Pueblo City-County Library District has appointed the Executive Director of the Pueblo City-County Library District to prepare and submit a proposed budget to this governing body at the proper time, and;

WHEREAS, the Executive Director has submitted a proposed budget to the Board of Trustees on October 15, 2010, for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, as well as being posted on the PCCLD web site, a public hearing was held on November 18, 2010, and interested taxpayers were given the opportunity to file or register any objections to the proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES FOR THE PUEBLO CITY-COUNTY LIBRARY DISTRICT:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Pueblo City-County Library District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the President and Secretary of the Board of Trustees and made a part of the public records of the Pueblo City-County Library District.

ADOPTED, this 14th day of December 2010.

James H. Stuart, President

ATTEST:

PUEBLO CITY-COUNTY DISTRICT

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A resolution appropriating sums of money to the various funds, in the amounts and for the purposes as set forth below, for the Pueblo City-County District for the 2011 budget year:

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Colorado Local Government Budget Law, on December 14, 2010, and:

WHEREAS, the Board of Trustees has made provisions 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 it is 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 PUEBLO CITY-COUNTY DISTRICT:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the stated purpose:

General Fund	\$ 8,409,604
2009 Property tax	65,000
Capital Project Fund	138,753
Reserve/Fund balance	33,335
TOTAL	\$ 8,646,692

ADOPTED, this 14th day of December 2010.

ATTEST:

James H. Stuart, President

PUEBLO CITY-COUNTY LIBRARY DISTRICT

RESOLUTION TO SET MILL LEVY

A resolution levying general property taxes for the year 2010, to help defray the costs of providing library services to the Pueblo City-County Library District for the 2011 budget year.

WHEREAS, the Board of Trustees of the Pueblo City-County Library District has adopted the annual budget in accordance with the Local Government Budget Law on December 14, 2010, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$7,323,657, and;

WHEREAS, the 2010 net assessed valuation for the Pueblo City-County Library District as certified by the County Assessor on December 1, 2010 is \$1,352,975,680.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE PUEBLO CITY-COUNTY LIBRARY DISTRICT:

Section 1. That for the purpose of meeting all general operating expenses of the Pueblo City-County Library District during the 2011 budget year, there is hereby levied a tax of 5.413 mills upon each dollar of the total valuation for assessment of all taxable property within Pueblo County for the year 2010.

Section 2. That the Chief Financial Officer is hereby authorized and directed to immediately certify to the County Commissioners of Pueblo County, Colorado, the mill levy for the Pueblo City-County Library District as determined above.

ADOPTED, this 14th day of December, 2010.

James H. Stuart, President

ATTEST:

GENERAL FUND

REVENUES

PROPERTY TAX: The net assessed valuation figures for 2011 increased by approximately 1.44%. The amount of abatements and refunds increased by \$177,231, which was nearly quadruple the 2010 amount. The total increase in property tax receipts, which includes an additional mill levy for abatements and refunds, is 4% over the 2010 budget. The county has until December 10, 2010, to provide final assessed valuation figures, and this may change the property tax revenue estimate, but the change is typically minimal. Property tax revenue is budgeted at slightly less than 100% collections, 99.8%, since delinquencies, abatements and refunds will generally reduce the amount received. Property tax revenues are now 87% of the total revenue budget for the District.

SPECIFIC OWNERSHIP TAX: Based on current collections, specific ownership tax revenue from Pueblo County is projected to increase somewhat next year over estimated 2010 collections, but decrease from 2010 Budget. In past years the formula used to calculate the percentage of specific ownership tax to be distributed to taxing entities has been at 10 – 12% of property tax revenue. In 2010 this percentage dropped to about 8.5%, so the 2011 specific ownership tax has been calculated using that percentage. This line item constitutes approximately 7% of the total revenue budget.

CONTRACTS, GRANTS: This category reflects a significant increase from the 2010 budget, based on the anticipated increase in federal funding received through the USAC E-rate reimbursement program. Installation of a new VoIP telephone system in 2011 will result in additional technology costs, and it is hoped that some of those additional costs will be allowable in the E-rate refunding program. Estimated increase over 2010 estimated expense is 13%.

INTEREST: Investment interest revenue is projected at significantly less than was budgeted in 2010, as interest rates aren't expected to improve appreciably in the coming year.

FINES, FEES: An overall decrease of 5% over 2010 Estimated Budget is reflected based on current collections. The proposed budget is actually higher than prior year actual budget, however, because this line item continues to exceed budget expectations. This line item includes overdue fines for materials, as well as fees for miscellaneous services, such as replacement library cards, microfilm fees, meeting room charges, etc.

PHOTOCOPIER & INTERNET COPY FEES: An increase of 7% is projected in this line item, based on current revenue patterns.

MISCELLANEOUS: This is a very low revenue-producing line item, and is based on the sale of small items such as book bags and flash drives. This line item increases 1% over 2010 estimated budget.

MILL LEVY - TAX RATE: The current total mill levy projected for 2011 is 5.413. The law allows an adjustment to the voter-approved mill levy rate in order to collect on amounts withheld in previous years for abatements and refunds of taxes. The mill calculated to recover that amount is .163, which is then added to our voted mill levy of 5.25 for 2011.

The total general fund revenue for 2011 reflects a 3% increase over the 2010 budget, and a 2% increase over 2010 estimated revenues.

EXPENDITURES

PEOPLE TO PROVIDE SERVICES: This section has increased by only 1% overall. All personnel costs are included in this section - salaries, PERA, employee benefits, employee training, etc.

<u>Salaries and wages</u> increases by 1% to allow for continuation of the merit pay program. The total FTE (Full-Time Equivalent) count for the District has increased by approximately 2 FTE, but this increase has not resulting in a corresponding increase to wages. Retirement of a number of employees at the top of their pay range allowed the District to re-hire those positions at a lower rate of pay, closer to current market value, as well as restructure some departments and actually add staff in early 2011.

<u>PERA</u> has decreased by 2% from actual 2010 expense, as some unanticipated correcting charges were expensed in 2010. PERA contributions have been estimated based on the current employee required contribution of 13.7% of total wages.

PERA 401(k) The 401K matching contribution plan has been eliminated for the 2011 Budget, according to the policy change approved in September 2010.

Workers compensation insurance increases by 124% over estimated 2010 expenses, due to significant claims in 2010. PCCLD has enjoyed a remarkably low mod rate of .87%, but this rate will probably rise in 2011. The actual dollar amount increase of \$8,755 is not as alarming as the percentage increase would suggest.

Employee insurance includes premiums paid by the District for employee health, dental and life insurance. A 1% decrease is forecast in 2011, due in part to the elimination of a stipend paid to employees who were eligible for District health insurance but were insured elsewhere. This stipend is discontinued in 2011.

State unemployment compensation has increased by 83%, based on anticipated increases in rates. The actual dollar amount of the difference is \$ 4,865.

Medicare trust remains at the same level as 2010, although a comparison of 2010 estimated expense reflects a 20% increase. The actual increase over 2010 budget is negligible. This item is also tied directly to wages, at 1.45% of that budget.

<u>Miscellaneous personnel</u> includes those items that are employee related, but don't really fall into the benefits or training category. This area includes recruiting expense, volunteer appreciation, tuition reimbursement funding to provide an incentive for staff pursuing a degree, and the employee assistance program. This line increased by \$7,500, reflecting an increased commitment to provide tuition assistance funds to employees. This additional amount is funded through tuition grants from the Friends.

Employee training also remains at the same level as 2010, and includes costs to provide staff and trustee participation in professional conferences, in-house workshops, and numerous workshop and training opportunities. The amount of this training budget is 2.49% of the total salaries budget, which exceeds standards for this category. A training budget which equals 2% of the salaries budget is recommended by the State Library as an acceptable amount.

MATERIALS AND SERVICES: This section of the budget has increased by 18% over estimated budget in order to maintain the materials at 15% of total operating budget. This section includes all of the collections - books, audio visual (AV) materials, periodicals, on-line subscriptions, and digital materials - purchased for public use. It also includes programs, and the costs to order, receive and process the materials.

Books, periodicals, AV and digital material increases by 19%. Another widely accepted standard for library collections is to maintain the collections budget at 15% of the total expenditure budget. This was established as a goal in the 2010 Annual Plan, and again meets that goal in 2011. The increase of the 2011 Budget as compared to the 2010 Budget is a 10% increase. It is anticipated that this area will be underspent at year end, resulting in the significant increase between 2010 estimated and 2011 Budget.

<u>Library programs</u> reflects a 7% increase from prior year, reflecting additional community support through grants anticipated to be received for programs. This will allow the District to continue with the popular programs that are currently presented throughout the District.

<u>Bindery/processing supplies/services</u> reflects the costs to prepare the materials to be used by the public. This area shows a 20% increase over 2010 figures due to the increased costs of outsourcing, cataloging and processing materials.

FACILITIES TO PROVIDE SERVICES: This section shows 0% increase over estimated expense for 2010, with just a small monetary increase of \$ 4,564. It is anticipated that expenses can be held to 2010 levels by carefully monitoring building maintenance and upkeep, seeking lower cost contracts, and implementing economy measures to save on utilities. This budget actually decreased from 2010 budget by about 5%.

<u>Utilities</u> remains at 2010 levels of expenditure based on current expenses and projections. Although the local power companies have indicated that rates will increase, the Library anticipates savings due to the installation of photovoltaic solar panels at the Rawlings Library. This is not anticipated to result in significant savings, but hopefully enough to offset the projected increases in energy costs.

<u>Vehicle expense</u> is budgeted at the same level as 2010 to anticipate expenses for repair of vehicles. Although final budget figures for this line item are often under budget, it's important to include budget funds for expenses such as tires, batteries, and repairs, which can be costly and unpredictable.

<u>Building repair and maintenance</u> holds those items that are needed to properly maintain the buildings in the District - janitorial, trash removal, carpet cleaning, supplies, etc. - as well as minor maintenance projects. In 2010 it is anticipated that this category will be underspent by approximately \$58,000. That savings is reflected in the 2011 budget, which shows an 8% increase from 2010 estimated budget, but a sizable decrease from 2010 budget. This area will be closely evaluated to achieve efficiencies in contract negotiation and elimination of items that aren't cost effective or absolutely necessary.

Rent includes only the lease for the facility occupied by the Friends of PCCLD, and most of this amount is offset by revenue received in Contracts & Grants. The rent will increase by 3% due to contractual agreement.

Buildings & improvements reflects no increase from 2010.

<u>Lease/Purchase of buildings</u>: This account reflects the annual payments for debt service on the Certificates of Participation. These payments are dictated by the bond documents, and any fluctuations are mandated. The 2011 payment is the same as the 2010 payment, so a 0% variance is shown. These payments will begin to increase in 2012, when payments reducing the principal will begin.

Insurance shows an increase of 5% over estimated; 4% over 2010 Budget. Our insurance broker proactively seeks quotes on an annual basis, which helps to keep our premiums low for general property, liability and Directors & Officers coverage. Our low claims history also helps to keep the premium cost down.

the lease payments previously included in this line item. Remaining expenses include lease of the Community Relations photocopy equipment, as well as maintenance agreements.

<u>Courier service</u> shows a 6% increase, based on estimated budget, however, the budget amount remains the same as the 2010 Budget amount.

Postage and freight shows no increase from 2010 levels.

INFORMATION TECHNOLOGY: This section shows a decrease of 6% over estimated budget for prior year. Two significant reductions contribute to this decrease: elimination of computer software purchases from this line item, and elimination of consulting services.

Telecommunications remains consistent with prior year.

<u>Hardware repair & maintenance</u> has not changed from 2010 Budget, but does reflect a \$3,403 increase over 2010 estimated. Since this is a relatively low dollar amount line item, it is being left at the 2010 Budget level to allow for unforeseen repairs.

<u>Computer software</u> is an item that must be recorded as a fixed asset, and as such, will be budgeted in the Capital Project Fund in the future. Hence, a 100% decrease is shown here.

Technology supplies has remained at 2010 estimated budget levels.

<u>Technology maintenance, licenses, support</u> includes all contractual services expense related to Technology – network maintenance, consulting and support agreements, licenses, etc. This line has decreased by 12%, as no consulting services are anticipated in 2011.

The total increase in expenditures in this budget over 2010 estimated expenses is 3%. The increase over 2010 Budget is only 1%.

<u>Friends expenditures</u> shows a 29% decrease over 2010, due primarily to the one-time additional funding provided in 2010 to enable purchase of downloadable audiobooks, which is not anticipated in 2011. For all of the expense listed, corresponding grant revenue has been budgeted to provide funding for this expense. In addition to this line item, Friends contributions are also recorded in other line items. Scholarship funding of \$3,000 has been recorded in Miscellaneous Personnel, \$6,500 has been recorded in Programs to recognize the Friends contribution to Summer Reading, and \$5,500 is included in the Community Relations budget for printing support of the newsletter.

OPERATING: This section reflects expenses for general operations of the District. The 1% decrease is due primarily to the reduction in photocopier lease expense. This section holds a number of discretionary line items which can be adjusted based on ordering or use of services. Those adjustments are reflected in the individual line items.

<u>Contractual library service</u> shows a 4% increase over 2010 estimated, but the 2011 budget is less than 2010 budget levels. One of the main contracts for the District is the annual audit fee, which decreased by \$1,000 in 2010, and will either decrease or remain at 2010 levels for 2011. Other expenses include legal fees, temporary help, and other items that can be controlled through reduced use or renegotiating contracts.

County treasurer's fees are the charges assessed by the County Treasurer to collect our property and specific ownership taxes, and those fees have increased commensurate with property tax increases. These fees are 1.5% of the tax amount.

Community relations remains the same as the 2010 Budget and estimated budget.

Professional memberships remains at 2010 levels.

Office supplies, equipment reflects just a 1% increase over 2010 estimated budget, and an actual decrease from the 2010 Budget of 17%. This is due to careful analysis of needs and estimated expenses in 2010.

<u>Photocopiers</u> is budgeted at a 32% decrease over 2010 estimated budget, due to the anticipated purchase of most of the photocopiers at the end of 2010. That purchase would be expensed out of the Capital Project fund, and would eliminate

FUND BALANCE: The ending fund balance forecast in the 2011 General Fund Budget is \$2,114,307, an increase of \$462,569 over the estimated 2010 General Fund balance. Annual contributions to the Library Replacement Plan are not included in the 2011 budget, nor are corresponding purchases for replacement items included in the Capital Project Fund, so transfers in or out of the General Fund are suspended in this budget year.

The Pueblo City-County Library District established the annual budget with a goal of maintaining a healthy end-of-year fund balance. It is not our policy to spend all of the budget so as not to "lose" funds, as is the case with many governmental entities. As a Library District, any funds remaining at the end of the budget year, calculated by subtracting the expenditures from the revenues, go back to the District's fund balance. Restrictions against the General Fund Balance include an emergency reserve of 3% (required by TABOR legislation) which equals \$256,451 as well as a requirement of the COP financing to maintain at least \$1,000,000 in fund balance. The unrestricted fund balance in Combined Funds is \$2,885.301.

PUEBLO CITY-COUNTY LIBRARY DISTRICT GENERAL FUND

	Actual Prev.year 2009	Estimated Curr.year 2010	Budget 2010	Budget	Increase	%
REVENUES	2000	2010	2010	2011	(Decrease)	
Property tax	6,501,274	7,120,826	7,057,177	7 207 020	400 040	00/
Specific ownership tax	661,851	630,342	705,718	7,287,039	166,213	
Contracts, Grants, Gifts	145,789	244,791	229,398	619,398	(10,944	
Interest	16,699	42,477	20,000	275,820	31,029	
Fines, Fees	94,965	145,100	120,500	28,586	(13,891)	
Photocopier & Internet Copy Fees	56,451	45,820	37,750	137,931	(7,169)	
Miscellaneous	21,231	11,563	5,500	49,128	3,308	7%
TOTAL REVENUES	7,498,260	8,240,919	8,176,043	11,702 8,409,604	139 168,685	1%
EXPENDITURES			0,170,010	0,403,004	100,000	2%
PERSONNEL						
Salaries	3,406,802	3,545,106	3,585,264	3,570,263	25,157	10/
PERA	420,169	492,777	484,331	483,235	(9,542)	1% -2%
PERA 40I(k)	22,698	21,549	26,783	400,200		
Workers compensation	8,743	7,044	10,832	15,799	(21,549) 8,755	
Employee insurance	488,207	395,533	419,958	392,496	(3,037)	124% -1%
Unemployment compensation	6,822	5,867	7,171	10,732	4,865	83%
Medicare trust	43,095	42,667	51,261	51,145	8,478	20%
Miscellaneous personnel	13,585	23,492	30,026	37,526	14,034	60%
Employee training	62,233	57,841	88,786	88,786	30,945	54%
TOTAL PERSONNEL MATERIALS & SERVICES	4,472,354	4,591,876	4,704,412	4,649,982	58,106	1%
Books, periodicals, AV, databases	777,816	946,585	1 051 764	4 407 704		
Bindery/processing supplies/services	139,484	121,010	1,051,761	1,127,761	181,176	19%
Library programs	86,458	93,237	121,010 93,237	145,010	24,000	20%
TOTAL MATERIALS	1,003,758	1,160,832		99,737	6,500	<u>7</u> %
FACILITIES	1,000,100	1,100,032	1,266,008	1,372,508	211,676	18%
Utilities	333,200	363,055	363,055	202 255		
Vehicle maintenance	5,403	11,000	11,000	363,055	-	0%
Building repair & maintenance	277,612	215,624	273,576	11,000	47.004	0%
Rent	24,710	21,829	21,692	233,228	17,604	8%
Buildings & Improvements	3,657	4,500	4,500	22,480	651	3%
Lease/purchase of buildings	311,950	311,950	311,950	4,500	-	0%
Insurance	56,045	56,105	53,739	311,950		0%
Friends expenditures	15,376	57,800	57,800	58,914 41,300	2,809 (16,500)	5%
TOTAL FACILITIES	1,027,953	1,041,863	1,097,312	1,046,427		-29%
<u>OPERATING</u>		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,001,012	1,040,421	4,564	0%
Contract Services	188,731	209,913	224,913	217,913	9.000	40/
County Treasurer's fees	97,202	105,858	105,858	109,306	8,000	4%
Community relations	29,784	47,200	47,200	47,200	3,448	3%
Professional memberships	7,961	10,805	10,805	10,805	-	0% 0%
Office supplies, equipment	47,932	42,842	53,264	43,446	604	1%
Photocopiers	71,960	58,716	57,550	39,934	(18,782)	-32%
Courier service	26,667	34,100	36,042	36,042	1,942	6%
Postage & freight	21,386	25,000	25,000	25,000	1,342	0%
TOTAL OPERATING	491,623	534,434	560,632	529,646	(4,788)	-1%
INFORMATION TECHNOLOGY			,	525,646	(3,700)	-1 /0
Telecommunications	124,196	197,019	173,584	197,019		0%
Hardware repair & maintenance	3,359	1,597	5,000	5,000	3,403	213%
Computer software	4,362	6,035	29,900	-,0,00		-100%
Technology Supplies	40,109	29,112	38,000	29,112	(0,000)	0%
Technology mtce, licenses, support	121,679	135,341	153,000	117,341	(18,000)	<u>-13%</u>
TOTAL INFORMATION TECHNOLOGY	293,705	369,104	399,484	348,472	(20,632)	-13%
TOTAL EXPENDITURES	7,289,393	7,698,109	000,101	J40.41 Z	(ZV-0-3Z)	-17 70

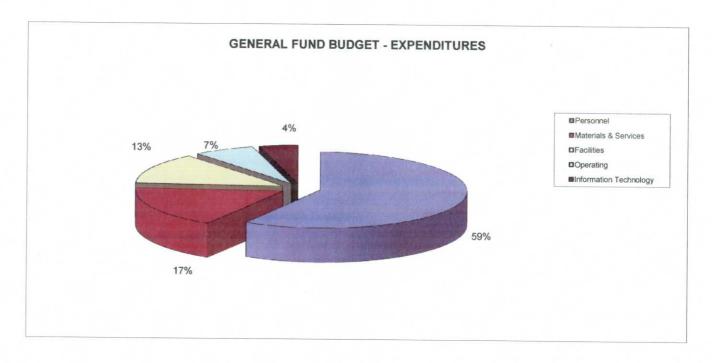
PUEBLO CITY-COUNTY LIBRARY DISTRICT GENERAL FUND

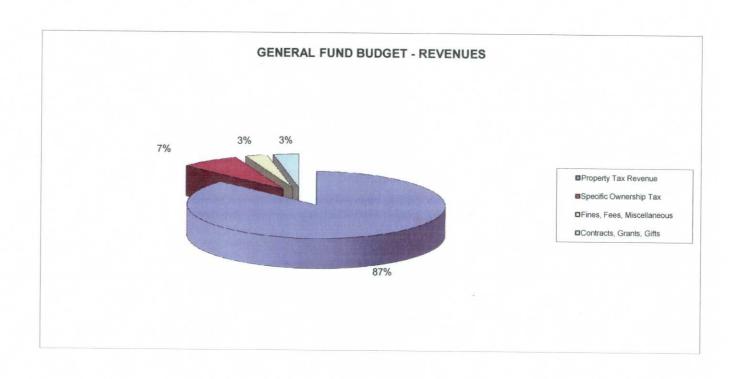
	Actual Prev.year 2009	Estimated Curr.year 2010	Budget 2010	Budget 2011	Increase (Decrease)	%
SUMMARY REVENUES						
Property tax revenue All other sources	6,501,274 996,986	7,120,826 1,120,093	7,057,177 1,118,866	7,287,039 1,122,565	166,213 2,472	2% 0%
TOTAL REVENUES	7,498,260	8,240,919	8,176,043	8,409,604	168,685	2%
EXPENDITURES						
PERSONNEL	4,472,354	4,591,876	4,704,412	4,649,982	58,106	1%
MATERIALS & SERVICES	1,003,758	1,160,832	1,266,008	1,372,508	211,676	18%
FACILITIES	1,027,953	1,041,863	1,097,312	1,046,427	4,564	0%
OPERATIONS	491,623	534,434	560,632	529,646	(4,788)	-1%
INFORMATION TECHNOLOGY	293,705	369,104	399,484	348,472	(20,632)	
TOTAL EXPENDITURES	7,289,393	7,698,109	8,027,848	7,947,035	248,926	3%
Beginning fund balance Transfer out to Capital Project Fund Transfer in from Capital Project Fund	2,876,000 2,001,684 25,745	1,108,928	1,108,928	1,651,738	542,810	49%
EXCESS Revenues - Expenditures (Reserve increase)	208,867	542,810	148,195	462,569	(80,241)	-15%
NET (ending fund balance)	1,108,928	1,651,738	1,257,123	2,114,307	462,569	28%

NET ASSESSED VALUATION - \$1,352,975,680

THE BUDGETARY BASIS OF ACCOUNTING USED IN THIS BUDGET IS MODIFIED ACCRUAL.

PUEBLO CITY-COUNTY LIBRARY DISTRICT 2011 BUDGET





CAPITAL PROJECT FUND

The Capital Project fund encompasses three primary functions:

- Library Replacement Plan, established to provide funding for replacement of library infrastructure and capital assets,
- Building Project account, to record revenues (including donations and outside financing sources) and expenditures for new building projects, and
- InfoZone account, to record contributions (primarily from the Rawlings Foundation) and expenses to maintain the InfoZone Museum located on the 4th floor of the Robert Hoag Rawlings Library.

REVENUES

CONTRIBUTIONS, GIFTS, GRANTS: Contributions in prior years had been directed to building projects. In 2011 the District will receive funding through the American Recovery and Reinvestment Act (ARRA) – Bridging Colorado's Great Digital Divide, to improve and enhance technology. The state program administering this grant is the Broadband Technology Opportunities Program (BTOP). The amount of the award to Pueblo City-County Library District is \$95,253. The District is required to provide a match of \$10,584. An amount of \$10,000 is projected in contributions to raise part of this amount; the remainder is provided through the District's operating budget.

INFOZONE: Revenues in this category are for contributions from the Rawlings Foundation, which provides upgrade and maintenance support for the InfoZone. No contributions have been budgeted for 2011 in the preliminary budget.

MISCELLANEOUS REVENUE: The \$29,000 budgeted here is for the anticipated receipt of additional money from the insurance company when hail damage repairs are completed at Rawlings. The bulk of the claim has been received, but repairs have been delayed until early 2011, at which time we will apply for the additional funding if needed.

INTEREST EARNINGS: This category reflects a significant decrease from the 2010 budget, based on lower rate of return.

REPLACEMENT PLAN: This line item is for transfers from the General Fund to provide funds for replacement of library equipment and special projects. No receipts or expenditures are anticipated in 2011.

EXPENDITURES

Expenditures in this fund reflect the same categories as revenues.

New building project:

No new building projects are anticipated in 2011.

InfoZone expenses: A remodel and renovation project in the InfoZone was begun in 2010, with design work being commissioned and substantially completed. Construction and installation will continue in 2011, with funding carried over to the 2011 budget for this purpose.

Capital Asset Acquisitions. All capital asset expenditures are now budgeted in the Capital Project Fund. A Library Replacement Plan was implemented several years ago to begin setting funds aside for replacement of important infrastructure, equipment and technology needs in the future. This plan is now recognized in the Capital Project Plan, and is funded through annual transfers from the General Fund. A transfer was budgeted for 2010, but will not be made due to the current economic condition, nor will a transfer be budgeted or made in the 2011 budget. There are currently sufficient funds in the Library Replacement Plan to accommodate planned expenditures and emergencies, so for the next few years there are no transfers planned to grow this fund.

Total capital asset needs in 2011 are projected at \$470,518. Some of these expenditures are carried forward from the 2010 budget, including the VOIP telephony project for \$100,000, and hail damage repair at Rawlings for \$127,624. The BTOP grant expenditures for computers and technology upgrades are included in Information Technology, and two 2011 annual plan expense items are included here as well: purchase of copiers, and implementation of Integrated Digital Media Unlockers to better secure DVDs. A small amount of \$6,200 is also included for completion of a mural at Rawlings.

FUND BALANCE

The fund balance forecast in the 2011 Capital Project Budget is \$2,027,445, a decrease of \$264,669 over the 2010 budgeted fund balance. Because several items did not get expended in 2010, the decrease from estimated 2010 fund balance and budgeted 2011 fund balance is greater - \$499,561. The total combined fund balance, comprised of both the General Fund and the Capital Project Fund, is projected to be \$4,141,752 at the end of 2011. This is \$1,204,921 greater than we had anticipated one year ago, in the 2010 Budget process.

PUEBLO CITY-COUNTY LIBRARY DISTRICT CAPITAL PROJECT FUND

	Actual Prev.year 2009	Estimated Curr.year 2010	Budget 2010	Budget 2011	Increase (Decrease)
REVENUES					
Contributions, gifts	63,750	_	10,000	10,000	10,000
Grants		_	-	95,253	95,253
Friends of PCCLD contributions	-	_	-	-	-
InfoZone	-	-	-	-	_
Miscellaneous revenue	107,748	-	-	29,000	29,000
Interest earnings	5,093	4,495	15,000	4,500	5
Replacement Plan	-	9,150	45,206	-	19,850
TOTAL REVENUES	176,591	13,645	70,206	138,753	125,108
EXPENDITURES					
New Building Project: Pueblo West					
Architect	4,880	35	-		(35)
Construction	825,029	_	_	_	(00)
Land acquisition		_			
Professional Services	35,494			-	-
Miscellaneous Expenses; FFE	604,716	_	-	-	-
TOTAL BUILDING COSTS	1,470,119	35			(35)
InfoZone expenses	19,600	26,619	190,000	167,796	141,177
TOTAL INFOZONE EXPENSE	19,600	26,619	190,000	167,796	141,177
Capital Asset Acquisitions [Replacement	Plan]				
Information Technology	84,483	114,587	283,740	258,315	143,728
Furniture, Fixtures, Equipment	21,047	3,000	6,000	54,279	51,279
Building Improvements			155,954	157,924	157,924
TOTAL CAPITAL ASSET EXPENSE	105,530	117,587	445,694	470,518	352,931
TOTAL EXPENDITURES	1,595,249	144,241	635,694	638,314	494,073

PUEBLO CITY-COUNTY LIBRARY DISTRICT CAPITAL PROJECT FUND

SUMMARY	Actual Prev.year 2009	Estimated Curr.year 2010	Budget 2010	Budget 2011	Increase (Decrease)
REVENUES					
Contributions, grants, gifts InfoZone	63,750	-	10,000	105,253	105,253
Miscellaneous revenue Interest earnings Replacement plan	107,748 5,093	- 4,495 9,150	15,000 45,206	29,000 4,500	29,000 5 (9,150)
TOTAL REVENUES	176,591	13,645	70,206	138,753	125,108
EXPENDITURES New Building Project					
New Building Project InfoZone Expenditures Capital Asset Expenditures	1,470,119 19,600 105,530	35 26,619 117,587	190,000 445,694	- 167,796 470,518	(35)
TOTAL EXPENDITURES	1,595,249	144,241	635,694	638,314	352,931 494,073
Beginning fund balance	2,068,076	2,657,602	2,657,602	2,527,006	(130,596)
Other Financing Sources					
Transfer in from General Fund [Replac.Pln] Transfer out to General Fund	2,008,184	-	200,000	-	-
EXCESS Revenues - Expenditures (Reserve increase)	(1,418,658)	(130,596)	(565,488)	(499,561)	(368,965)
NET (ending fund balance)	2,657,602	2,527,006	2,292,114	2,027,445	(499,561)

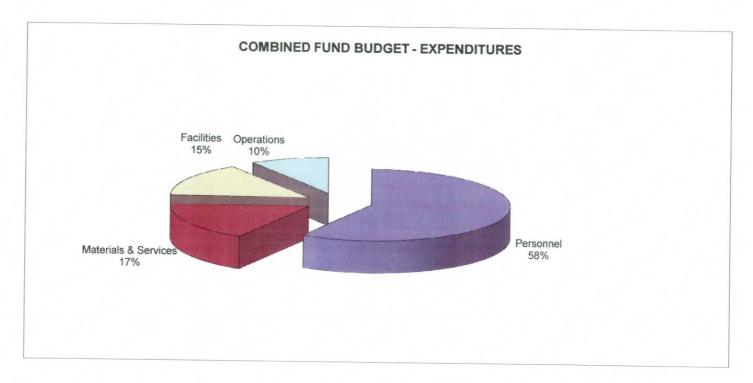
THE BUDGETARY BASIS OF ACCOUNTING USED IN THIS BUDGET IS MODIFIED ACCRUAL.

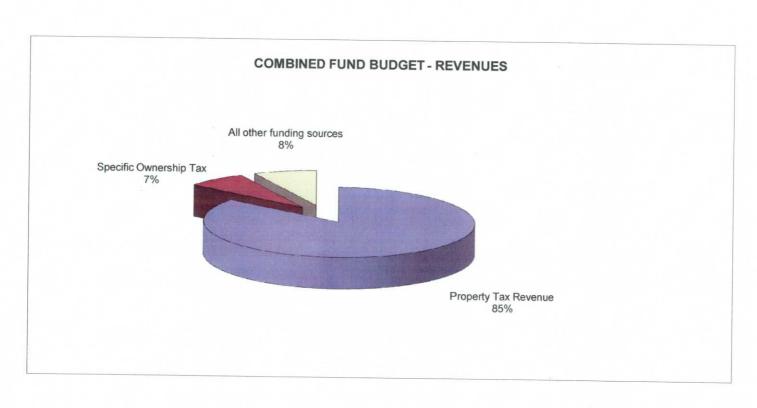
PUEBLO CITY-COUNTY LIBRARY DISTRICT PERCENTAGE COMPARISON ANALYSIS GENERAL FUND/CAPITAL PROJECT FUND

REVENUES	General Fund	General Fund Budget Percentages	Capital Project Fund	Total Combined Funds	% of Total PCCLD budget
	7 007 000				
Property tax All other	7,287,039	86.65%		7,287,039	85.24%
All other	1,122,565	13.35%	138,753	1,261,318	14.76%
TOTAL REVENUES	8,409,604	100.00%	138,753	8,548,357	100.00%
EXPENDITURES					
Personnel	4,649,982	58.51%	-	4,649,982	54.16%
Materials & Services	1,372,508	17.27%	-	1,372,508	15.99%
Facilities	1,046,427	13.17%	167,796	1,214,223	14.14%
Operations	529,646	6.66%	212,203	741,849	8.64%
Information Technology	348,472	4.38%	258,315	606,787	7.07%
TOTAL EXPENDITURES	7,947,035	100.00%	638,314	8,585,349	100.00%
Beginning Fund Balance Excess: Revenues over Expenditures Transfers In/Out	1,651,738 462,569		2,527,006 (499,561)	4,178,744 (36,992)	
Ending Fund Balance	2,114,307		2,027,445	4,141,752	
Fund balance as a % of operating exp	ense			48%	
Fund balance projected in prior year long Variance from long-range plan			2,936,831 1,204,921		
BREAKDOWN OF ENDING FUND BA	LANCE ***				
*** Reserves and unrestricted funds 3% emergency reserve Reserve requirement for COPs				252,288 1,000,000	
Unrestricted fund balance				2,889,464	

This spread sheet shows the two funds - General Fund & Capital Project
Fund - combined for revenues, expenditures and fund balance.

PUEBLO CITY-COUNTY LIBRARY DISTRICT 2011 BUDGET





DEBT AND LEASE OBLIGATIONS

2007 Certificates of Participation

On October 10, 2007, \$6,000,000 in Certificates of Participation were issued, with American National Bank serving as Trustee. The debt service will be paid for twenty-five years, culminating on November 15, 2031. The average coupon rate is 5.18%.

This issue was used to renovate and expand the Pueblo West Library from 5,000 square feet to 28,000 square feet. The building opened to the public in the spring of 2009. The architect for the project was Humphries Poli, and the construction firm was H.W. Houston.

Lease Obligations

The District currently has one operating lease for rental space which is used for District storage of furniture, and a portion of which is leased back to the Friends of Pueblo City-County Library District for use as a used book store.

Most of the equipment utilized in the District is purchased, with the exception of public and staff copiers. Annual leases for this equipment expired in 2009 and they are currently leased on a month-to-month basis, subject to terms and conditions of Colorado Law.

Debt Limits

The District currently has no general obligation debt. Schedules and information included herein apply to Certificates of Participation, which are not voted debt, but rather lease-purchase obligations includable within the general operation mill levy. There are no statutory regulations concerning COP debt, nor does the District currently have a debt policy. One of the goals for the coming year is to generate and implement a debt policy.

The District has no immediate or projected plans to issue general obligation debt, nor any projected plans to issue additional Certificates of Participation.

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BOND DEBT SERVICE [LEASE PURCHASE PAYMENTS]

Pueblo City-Co	unty Library District		2007 ISSUE: PU	JEBLO WEST PUBL	IC LIBRARY
Bank Qualified	Certificates of Partic	of Participation Insured			io Elbroatti
Date	Principal	Rate	Interest	Debt Service	Debt Service
11/15/2007	0.00		0.00	0.00	
5/15/2008	0.00		200,167.92	0.00	0.0
11/15/2008	0.00		The second secon	200,167.92	
5/15/2009	0.00		155,975.00	155,975.00	356,142.9
11/15/2009	0.00		155,975.00	155,975.00	
5/15/2010	0.00		155,975.00	155,975.00	311,950.0
11/15/2010	0.00		155,975.00	155,975.00	
5/15/2011	0.00		155,975.00	155,975.00	311,950.0
11/15/2011	0.00		155,975.00	155,975.00	
5/15/2012	0.00		155,975.00	155,975.00	311,950.0
11/15/2012	180,000.00	5.00%	155,975.00	155,975.00	
5/15/2013	100,000.00	5.00%	155,975.00	335,975.00	491,950.0
11/15/2013	190,000.00	E 000/	151,475.00	151,475.00	
5/15/2014	190,000.00	5.00%	151,475.00	341,475.00	492,950.0
11/15/2014	105 000 00	E 000/	146,725.00	146,725.00	
5/15/2015	195,000.00	5.00%	146,725.00	341,725.00	488,450.0
11/15/2015	205 000 00	F 000/	141,850.00	141,850.00	Р.
5/15/2016	205,000.00	5.00%	141,850.00	346,850.00	488,700.0
11/15/2016	220,000,00	F 000/	136,725.00	136,725.00	
	220,000.00	5.00%	136,725.00	356,725.00	493,450.0
5/15/2017	000 000 00		131,225.00	131,225.00	
11/15/2017	230,000.00	5.00%	131,225.00	361,225.00	492,450.0
5/15/2018			125,475.00	125,475.00	
11/15/2018	240,000.00	5.25%	125,475.00	365,475.00	490,950.0
5/15/2019			119,175.00	119,175.00	
11/15/2019	250,000.00	5.25%	119,175.00	369,175.00	488,350.00
5/15/2020			112,612.50	112,612.50	,
11/15/2020	265,000.00	5.25%	112,612.50	377,612.50	490,225.00
5/15/2021			105,656.25	105,656.25	
11/15/2021	280,000.00	5.25%	105,656.25	385,656.25	491,312.50
5/15/2022			98,306.25	98,306.25	101,012.00
11/15/2022	295,000.00	5.25%	98,306.25	393,306.25	491,612.50
5/15/2023			90,562.50	90,562.50	101,012.00
11/15/2023	310,000.00	5.25%	90,562.50	400,562.50	491,125.00
5/15/2024			82,425.00	82,425.00	101,120.00
11/15/2024	325,000.00	5.25%	82,425.00	407,425.00	489,850.00
5/15/2025			73,893.75	73,893.75	100,000.00
11/15/2025	345,000.00	5.25%	73,893.75	418,893.75	492,787.50
5/15/2026			64,837.50	64,837.50	102,101.00
11/15/2026	360,000.00	5.25%	64,837.50	424,837.50	489,675.00
5/15/2027			55,387.50	55,387.50	100,010.00
11/15/2027	380,000.00	5.25%	55,387.50	435,387.50	490,775.00
5/15/2028			45,412.50	45,412.50	430,173.00
11/15/2028	400,000.00	5.25%	45,412.50	445,412.50	490,825.00
5/15/2029			34,912.50	34,912.50	430,023.00
11/15/2029	420,000.00	5.25%	34,912.50	454,912.50	489,825.00
5/15/2030			23,887.50	23,887.50	409,020.00
11/15/2030	445,000.00	5.25%	23,887.50	468,887.50	102 775 00
5/15/2031			12,206.25	12,206.25	492,775.00
11/15/2031	465,000.00	5.25%	12,206.25	477,206.25	490 440 50
Total	6,000,000.00		5,109,442.92	11,109,442.92	489,412.50 11,109,442.92
verage Coupon		5.18%	, , , , , , , ,	,,	11,100,442.92

LIBRARIES IN PUEBLO COUNTY

Public library service is provided to Pueblo City and County residents through one system, the Pueblo City-County Library District. All towns and unincorporated geographical areas within this 2,389 square mile area are served by the main library, three stand-alone branches, one library located within the YMCA facility, nine satellite libraries located within schools, and an outreach program.

Support departments are housed in the main facility, Robert Hoag Rawlings Library, and include the Offices of the Executive Director and the Director of Public Service, Finance, Human Resources, Community Relations, Information Technology, Technical Services, and Facilities.

The Community Relations department provides the "public face" of the District, acts as a liaison to newspaper and media outlets, and facilitates or assists in District-wide program events.

The Facilities department oversees facility maintenance for all of the buildings and vehicles in the District.

The Finance Department is responsible for accounts payable and receivable, cash management, deposits, investments, annual budget and audit, fixed assets and inventory, as well as processing of bi-weekly, inhouse payroll.

Human Resources is responsible for recruiting, hiring and managing the employee work experience, as well as overseeing the process of procuring employee benefits and maintaining the employee policy handbook. The volunteer program also falls under the purview of the HR Director, in addition to employee safety protocols.

Information Technology does all of the ordering, maintaining and upgrading of public and staff computer, phone and network systems throughout the District.

Technical Services is responsible for the selection, ordering, receiving, withdrawing, cataloging, processing and distribution of all of the collection materials purchased for the libraries, in addition to maintaining the library catalog.

Public locations for provision of library service include:

- Robert Hoag Rawlings Library. This is our main facility, occupying nearly 109,000 square feet in the epicenter of the City of Pueblo. This building underwent a major renovation and addition in 2002-2003.
- The InfoZone News Museum is located on the 4th floor of the Rawlings Library, and serves to promote the joy of reading and writing, to preserve and interpret the archives and artifacts of The Pueblo Chieftain and provide educational programs and exhibitions that enhance the Pueblo City-County Library District.
- Barkman Library. At 7,500 square feet, this is the smallest of the stand-alone branches of Pueblo City-County Library District.
- Lamb Library. Located on the south side of Pueblo, this library is 10,000 square feet.
- Pueblo West Library is our newest facility, located in the burgeoning community of Pueblo West. Finished in 2009, this 28,000 square foot facility replaced a much smaller 5,000 square foot building which was bursting at the seams. The original building was included as a meeting room complex in the design of the expansion. This building received LEEDS Gold certification for environmental design and sustainability.
- Library @ the Y. This small, 1000 square foot library outlet is located in the new YMCA facility which opened in 2009.
- Outreach Services. This public service department provides "satellite" library service through contractual arrangement at nine public school buildings, collaborating with the school library function to increase hours, programs and materials for public use in the local communities. Outreach services also meets community library needs by delivering services to parks, nursing facilities, emergency shelters, day care centers, senior and assisted living centers, and even to those who are homebound.

The following pages include budgets, budgetary data and general information about the Individual libraries and departments of Pueblo City-County Library District. Goals, accomplishments and performance measures are also included.

Performance information has also been provided for all of the libraries. Metrics include: the value of volunteer hours, average turn-over rate of materials (how many times each item is checked out in a year), cost to provide patron service, cost to circulate materials (check-out an item), cost to present a program (per participant), total staff per 1,000 served, program attendance per 1,000 services, and per capita statistics for library visits, circulation and operating expenditures. Job-specific metrics are included for support departments.

The library has a wealth of historical statistics for the public service functions, going back a number of years. Detailed information about how the public uses the library in terms of visits to the libraries, programs attended, items checked out, turn-over rates for materials, reference questions, etc., are readily available and have been used to provide the work output statistics and efficiency measures included in this document.

Statistics for the support departments were not as easy to gather, particularly for past years. Those departments include Human Resources, Finance, Community Relations, Technical Services, Facilities, and Information Technology. The current budget yet, 2011, is the first year that this document has been compiled to include performance measurement data, and we found that we had incomplete information on which to build.

Our first step was to make a determination of exactly what sort of information would be most helpful and relative to our goals and objectives to gather and retain. Once this was established, information for 2010 was not too difficult to collect. However, going back to previous years proved to be daunting in some cases. For example, in several departments there had been a change in management, so a lack of defined procedures to retain and submit information resulted in minimal or no records available. One of the big advantages of preparing this budget document is that we now have established what measures are important for us to track, and we will move forward in a more cohesive and planned fashion to record those measures.

It's also anticipated that this will be a very fluid process, as we continue to evaluate the measures to see what is helpful and what we really don't need to track. This part of the budget document will prove invaluable as we plan for the future, particularly in the areas of staffing and planning for growth.

Finally, just a note of clarification: for the public service departments, individual annual work output statistics are noted, and for comparative purposes the column to the far right shows the total District average or calculated amount of the services identified. Those numbers reflect the most current year -2010.

COMMUNITY RELATIONS

The Community Relations Department promotes the library in a positive way through a variety of programming and marketing opportunities. Staffed by three full-time employees, this department produces a monthly newsletter, facilitates a wide variety of community contests and programs, manages fundraising efforts, promotes the library by partnering with community businesses and groups, and manages over one dozen programs, including the All Pueblo Reads and Chautauqua programs to encourage and enhance literary events.

2011 GOALS & OBJECTIVES

- Adopt a communication plan to ensure effective publicity for PCCLD
- Expand All Pueblo Reads.
- Continue Chautauqua Voices of the Valley.

2010 ACCOMPLISHMENTS

All Pueblo Reads

Cost per participant in All Pueblo Reads

- Restructured department hired Marketing & Event Planning professionals.
- Collaborated with CSU-P to provide first Chautauqua Festival.

Work output statistics	2008	2009	2010
Community outreach/presentations	12	12	14
Published monthly newsletters	24,000	25,800	25,000
Participants in All Pueblo Reads program	9,502	17,926	28,337
Efficiency measures			
Cost of publication for newsletters	\$1.42	\$1.35	\$1.41

\$2.97

\$1.63

\$1.88

COMMUNITY RELATIONS 2011 BUDGET

	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET VARIANCE	% INC/-DEC
REVENUE	ACTUAL	ACTUAL	BODGET	BODGET	VARIANCE	INCI-DEC
Miscellaneous sales	_	247	_	251	251	0.00%
Participant fees	7,367	7,624	2,300	4,868	2,568	111.65%
7						
TOTAL REVENUES	7,367	7,871	2,300	5,119	2,819	122.57%
EXPENDITURES						
PERSONNEL						
Salaries and wages	97,694	101,724	100,295	126,674	26,379	26.30%
PERA	12,048	14,815	13,740	17,354	3,614	26.30%
Medicare trust	1,415	1,221	1,454	1,837	383	26.34%
PERA 401K	821	770	957	911	(46)	-4.76%
Workers compensation insurance	312	231	387	565	177	45.85%
Unemployment compensation	244	250	256	384	127	49.66%
Employee benefits	16,634	11,269	14,267	13,877	(390)	-2.73%
Employee training	3,497	1,262	3,000	3,000	_	0.00%
Employee relations - misc.	485	788	1,073	1,341	268	24.98%
TOTAL PERSONNEL	133,151	132,330	135,429	165,943	30,513	22.53%
MATERIALS						
Library programs	36,198	45,625	34,100	39,600	5,500	16.13%
TOTAL MATERIALS	36,198	45,625	34,100	39,600	5,500	16.13%
OPERATIONS						
Contract services	9,613	168	600	600	_	0.00%
Community relations	29,784	34,190	47,200	47,200	_	0.00%
Professional memberships	_	1,515	1,135	1,135	_	0.00%
Postage and freight	575	686	_	672	672	0.00%
Office supplies & photocopiers	6,330	4,766	15,118	30,796	15,678	103.70%
TOTAL OPERATIONS	46,302	41,325	64,053	80,403	16,350	25.53%
TOTAL EXPENDITURES	215,650	219,279	233,582	285,946	52,363	22.42%
PERCENTAGE OF TOTAL BUDGET: 1	2.96%	2.88%	2.93%	3.61%		

¹ This line on all of the library budgets on the following pages reflects the percentage of the branch listed as compared to the total Pueblo City-County Library District budget.

FACILITIES

The Facilities Department is responsible for the maintenance and upkeep of all buildings and grounds within the District. Contractual agreements with outside vendors provide basic services for janitorial, trash removal, systems maintenance, and regular operational functions. This department is responsible for the oversight and management of those functions, as well as immediate response to requests for individual, specific facility-related assistance. Meeting room set-up, equipment removal or replacement, minor assembly of equipment, painting, furniture construction, and repairs are a small sampling of these duties.

2011 GOALS AND OBJECTIVES

- Oversee installation of the photovoltaic panels at Rawlings Library; measure efficiency throughout the year.
- Replace damaged copper flashing at the Rawlings Library.
- Implement a District-wide recycling program.
- Modify the Bret Kelly Room.

2010 ACCOMPLISHMENTS

- Began clean-up project of 622 S. Union storage space.
- Wrote Friends' Grant for new van approved; facilitated sale of old van.
- Worked with vendor to replace defective carpet squares on 2nd floor at Rawlings Library.
- Worked with CFO to ensure smooth transition of oversight of Facilities department from Information Technology to Finance.
- Issued RFP for janitorial services; selected new vendor.

PERFORMANCE MEASURES

Work output statistics	2008 ₁	2009	2010	
Number of general building work orders	1234	1517	1241	
Number of meeting room setups	1	1117	1242	
Number of custodial work orders	159	335	534	
Number of miscellaneous work orders	392	952	802	
Efficiency measures				
Number of annual work orders per employee	357	788	764	
Total cost per work order	\$135.90	\$53.34	\$56.93	

In 2008, the data was only tracked from June – December. Meeting room set-ups were included in general work orders, but separated in ensuing years.

FACILITIES BUDGET 2011

EXPENDITURES	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET VARIANCE	% INC/-DEC
PERSONNEL				DODOLI	VARIANCE	INCI-DEC
Salaries and wages	208,186	208,989	211,215	215,905	4,690	2.22%
PERA	25,386	32,087	28,936	29,579	643	2.22%
Medicare trust	2,924	2,979	3,063	3,131	68	2.22%
PERA 401K	1,399	1,313	1,631	1,553	(78)	-4.78%
Workers compensation insurance	533	393	660	962	303	45.85%
Unemployment compensation	416	425	437	654	217	49.66%
Employee benefits	45,471	30,324	33,085	39,237	6,152	18.59%
Employee training	1,612	2,619	3,000	3,000	_	0.00%
Employee relations - misc.	827	1,344	1,829	2,286	457	24.98%
TOTAL PERSONNEL	286,754	280,474	283,856	296,307	12,451	4.39%
FACILITIES						
Building maintenance		5				
Vehicle expense	5,403	5,803	11,000	11,000		0.00%
TOTAL FACILITIES	5,403	5,808	11,000	11,000	-	0.00%
OPERATIONS						
Office supplies & photocopiers	103	157	113	92	(21)	-18.58%
TOTAL OPERATIONS	103	157	113	92	(21)	-18.58%
TOTAL EXPENDITURES					()	
TOTAL EXPENDITURES	292,260	286,439	294,969	307,399	12,430	4.21%
PERCENTAGE OF TOTAL BUDGET:	4.01%	3.76%	3.70%	3.88%		

FINANCE

All of the District's financial operations, including payroll, accounts payable and receivable, auditing, budgeting, banking, cash management, fixed asset control, investing and internal auditing, are managed through this office.

2011 GOALS & OBJECTIVES

- Develop plans and procedures for centralized purchasing.
- Issue Request for Proposal for banking services.
- Coordinate efforts to establish a comprehensive disaster recovery plan.
- Compile Government Finance Officers Association (GFOA) compliant Annual Budget document for 2011; submit to GFOA for review.
- Establish a Pueblo Library Foundation in order to provide an alternative source of funding for the Library District.

2010 ACCOMPLISHMENTS

- Completed the first Comprehensive Annual Financial Report for the District; received recognition for Excellence in Financial Reporting from the GFOA.
- > Issued a RFP, selected and implemented Accounting/HR software package.
- Received a clean, unqualified audit opinion for the 2009 Financial Statements with no adjusting journal entries.
- Established an accounting intern program with CSU-Pueblo
- Added Facilities department to Finance oversight.
- Added fiscal policy for Records Retention.
- Worked pro-actively to project budget scenarios for various ballot issues.

PERFORMANCE MEASURES

Work output statistics	2008	2009	2010
Number of invoices/total payments	2,382	2,379	3,783
Number of electronic fund transfers (payroll)	2,906	3,077	1,707
Number of employees	140	142	143
Number of fixed assets maintained	490	601	619
Efficiency measures			
Cost to process an invoice	\$11.49	\$11.78	\$8.16
Cost to maintain payroll per employee	\$242.14	\$243.32	\$247.69
Cost to maintain fixed assets	\$2.31	\$1.92	\$1.91

FINANCE 2011 BUDGET

EXPENDITURES	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET	%
PERSONNEL	710712	AOTOAL	DODGET	BODGET	VARIANCE	INC/-DEC
Salaries and wages	187,553	191,352	191,406	201,262	9,856	5.15%
PERA	23,549	31,811	26,223	27,573	1,350	
Medicare trust	2.077	2,496	2,775	2,918	1,330	5.15%
PERA 401K	1,304	1,224	1,521	1,448		5.15%
Workers compensation insurance	496	367	615	897	(73)	-4.80%
Unemployment compensation	387	397	407	609	282	45.85%
Employee benefits	6,447	4.684	5,607		202	49.66%
Employee training	3,458	3,403	3,500	5,810	203	3.62%
Employee relations - misc.	771	1,253	1,705	3,500	-	0.00%
TOTAL PERSONNEL	12.00		238.002.000	2,131	426	24.98%
THE PERSONNEL	226,043	236,986	233,759	246,148	12,389	5.30%
OPERATIONS						
Contract services	45,755	45,274	46,500	46,500		0.000/
Professional memberships	-	320	390	390	-	0.00%
Postage and freight	43	51	29	50	- 24	0.00%
Office supplies & photocopiers	4,115	3,476	6,219		21	72.41%
TOTAL OPERATIONS				6,575	356	5.72%
TO THE OF EIGHNORD	49,913	49,121	53,138	53,515	377	0.71%
TOTAL EXPENDITURES	275,957	286,107	286,897	299,663	12,766	4.45%
PERCENTAGE OF TOTAL BUDGET:	3.79%	3.75%	3.60%	3.78%		

HUMAN RESOURCES

Human Resources is responsible for recruiting, hiring and managing the employee work experience, as well as overseeing the process of procuring employee benefits and maintaining the employee policy handbook.

2011 GOALS & OBJECTIVES

- Continue the merit pay system to tie job performance to the rate of compensation.
- Develop a program for career pathing to insure employees understand how to be promoted at PCCLD and make librarianship a career.
- Recruit and fill vacancies resulting from retirement and restructuring.

20010 ACCOMPLISHMENTS

- Re-certified DOL cost containment program for 2 years
- Facilitated updates to several HR policies
- Implemented ABRA, new comprehensive HR program.
- Designed retirement program contingent passing of 2010 ballot issues.
- Assisted in significant restructuring of organization.

PERFORMANCE MEASURES

Work output statistics	2008	2009	2010
Number of Jobs Filled	24	24	10
Number of attendees at training classes	810	619	1259
Number of employees enrolled in benefits	48 48		50
Efficiency measures			
Training costs per participant	\$79.37	\$113.41	\$44.79
Cost of hiring – per hired employee	\$1,404	\$1,047	\$2,704
Benefits administration per employee	\$300.84	\$224.40	\$231.76

HUMAN RESOURCES 2011 BUDGET

EXPENDITURES	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET VARIANCE	% INC/-DEC
PERSONNEL						
Salaries and wages	61,244	67,124	94,035	65,445	(28,590)	-30.40%
PERA	10,563	10,129	12,883	8,966	(3,917)	-30.40%
Medicare trust	1,189	881	1,364	949	(415)	-30.43%
Workers compensation insurance	161	119	200	292	92	45.85%
Unemployment compensation	126	129	132	198	66	49.66%
Employee benefits	6,447	4,318	64,825	5,354	(59,471)	-91.74%
Employee training	4,907	2,263	18,036	18,036	-	0.00%
PERA 401K	424	398	494	471	(23)	-4.75%
Employee relations - misc.	251	407	554	693	138	24.98%
TOTAL PERSONNEL	85,313	85,768	192,524	100,404	(92,120)	-47.85%
MATERIALS						
Programs	2,111	-	-	-	_	0.00%
TOTAL MATERIALS	2,111	-	-	-	-	0.00%
OPERATIONS						
Contract services	11,381	3,182	4,850	4,850		0.00%
Professional memberships	-	3,375	4,930	4,930		0.00%
Postage and freight	37	44	50	43	(7)	-14.00%
Office supplies & photocopiers	1,442	535	3,540	2,888	(652)	-18.42%
TOTAL OPERATIONS	12,860	7,136	13,370	12,711	(659)	-4.93%
	, , , , ,	-,100	.3,0.0	,	(003)	7.33 /0
TOTAL EXPENDITURES	100,283	92,904	205,894	113,115	(92,779)	-45.06%
PERCENTAGE OF TOTAL BUDGET	1.38%	1.22%	2.58%	1.43%		

INFORMATION TECHNOLOGY

The Information Technology department provides computer support to all libraries and departments in the District, as well as maintaining and updating the District web site.

2011 GOALS AND OBJECTIVES

- Establish policies and procedures for technology use to address necessary controls.
- Establish an e-mail policy to insure employees are using this tool to communicate effectively and appropriately.
- Implement an all-new website for the District.
- Complete the implementation of a new IP telephony and unified communication system.
- Procure and install new, updated photocopiers to replace outdated equipment.
- Unveil Center for New Information Technology at both the Rawlings and Barkman Libraries using proceeds from the BTOP grant.
- Develop a plan to implement Radio Frequency ID tagging.

2010 ACCOMPLISHMENTS

- Implemented e-mail retention policy.
- Backup and restore procedures implemented.
- Web administrator hired and preliminary website refresh completed.
- Password management policy adopted

PERFORMANCE MEASURES

Work output statistics	2008	2009	2010	
New computers purchased & installed	240	16	11	
Total computers in District	245	252	260	
Patron computer usage, number of sessions	46,544	282,776	318,495	
Number of web site page views per month	350,449	394,349	454,827	
Efficiency measures				
Average cost of computers	\$1,101	\$890	\$850	
Average cost to install & maintain a unit	\$338.41	\$330.70	\$358.14	
Cost per user for computers	\$11.13	\$1.68	\$1.57	

INFORMATION TECHNOLOGY 2011 BUDGET

EXPENDITURES	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET VARIANCE	% INC/-DEC
PERSONNEL						
Salaries and wages	222,695	244,003	249,474	240,815	(8,659)	-3.47%
PERA	26,724	33,961	34,178	32,992	(1,186)	
Medicare trust	3,055	3,430	3,617	3,492	(125)	
PERA 401K	1,560	1,464	1,820	1,733	(87)	-4.78%
Workers compensation insurance	594	439	736	1,073	337	45.85%
Unemployment compensation	463	474	487	729	242	49.66%
Employee benefits	53,315	35,921	45,704	32,712	(12,992)	-28.43%
Employee training	10,850	8,047	11,250	11,250	-	0.00%
Employee relations - misc.	923	1,499	2,040	2,549	510	24.98%
TOTAL PERSONNEL	320,179	329,239	349,305	327,345	(21,960)	-6.29%
OPERATIONS						
Contract services	-	437	34,000	10,000	(24,000)	-70.59%
Postage and freight	380	454	43	445	402	934.88%
Office supplies & photocopiers	802	2,109	18,557	1,271	(17,286)	-93.15%
TOTAL OPERATIONS	1,182	3,000	52,600	11,716	(40,884)	-77.73%
INFORMATION TECHNOLOGY						
Telecommunications	124,196	184,127	144,611	170,495	25,884	17.90%
Hardware repair & maintenance	3,359	1,097	5,000	5,000	-	0.00%
Computer software	4,362	4,035	29,900	-	(29,900)	-100.00%
Technology supplies	40,109	29,499	38,000	29,112	(8,888)	-23.39%
Technology contract services (fiber)	121,679	124,063	86,178	117,341	31,163	36.16%
TOTAL INFORMATION TECHNOLOGY	293,705	342,821	303,689	321,948	18,259	6.01%
TOTAL EXPENDITURES	615,067	675,060	705,594	661,009	(44,585)	-6.32%
PERCENTAGE OF TOTAL BUDGET	8.44%	8.85%	8.85%	8.33%		

TECHNICAL SERVICES

Technical Services is responsible for the selection, ordering, receiving, cataloging, processing and distribution of all of the collection materials purchased for the libraries, in addition to maintaining the library catalog. In 2009, the Collection Development process was added to this department, so that the selection of books is now integrated with all of the cataloging, receiving, processing, etc. The mail room function is also a part of Technical Services.

2011 GOALS & OBJECTIVES

- Improve online catalog searching to enhance the customer experience by providing more relevant and meaningful access to items.
- Adopt system-wide procedures for culling unwanted items.
- Continue to allocate 15% of the operating budget to purchase materials.
- Develop plans and procedures for floating the District's collection.
- Pilot a program to provide downloadable e-Books.

2010 ACCOMPLISHMENTS

- Implemented downloadable audio-book service.
- Comprehensive program to weed collection was established.
- Purchase and implementation of Director Station ILS data reporting system.

PERFORMANCE MEASURES

Work output statistics	2008	2009	2010
Books ordered, received & processed	38,463	38,293	35,644
AV ordered, received & processed	28,060	28,950	17,448
Total materials budget	\$813,536	\$791,404	\$976,798
Efficiency measures			
Average cost per item	\$12.23	\$11.77	\$18.40
Cost to order, receive & process an item	\$15.21	\$15.28	\$22.12

TECHNICAL SERVICES 2011 BUDGET

EXPENDITURES	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET	% INC/ DEC
PERSONNEL	AOTOAL	AOTOAL	BODGET	BUDGET	VARIANCE	INC/-DEC
Salaries and wages	320,503	335,256	322,566	345.373	22,807	7.07%
PERA	39,244	47,440	44,192	47,316	3,124	7.07%
Medicare trust	3,692	3,873	4,677	5,008	331	7.08%
PERA 401K	2,238	2,100	2,610	2,485	(125)	-4.78%
Workers compensation insurance	852	629	1,055	1,539	484	45.85%
Unemployment compensation	665	680	699	1,046	347	
Employee benefits	68,729	46,097	30,892	56,936	26,044	49.66%
Employee training	2,095	2,623	5,000	5,000	20,044	84.30%
Employee relations - misc.	1,324	2,149	2,925	3,656	731	0.00%
TOTAL PERSONNEL	439,341	440,849	414,617	468,359	53,742	24.98% 12.96%
OPERATIONS						
Contract services	5,546	7,948	13,940	13:940		0.000/
Postage and freight	31	37	445	,	(400)	0.00%
Library supplies	1,160	1,519	6,731	36	(408)	-91.81%
TOTAL OPERATIONS				3,416	(3,315)	<u>-49.25%</u>
TOTAL OF LIGHTONS	6,737	9,504	21,116	17,392	(3,723)	-17.63%
TOTAL EXPENDITURES	446,078	450,353	435,732	485,752	50,019	11.48%
PERCENTAGE OF TOTAL BUDGET	6.12%	5.90%	5.46%	6.12%		

ROBERT HOAG RAWLINGS LIBRARY

Rawlings Library is the main library, located in Mesa Junction, overlooking the City of Pueblo. It underwent a major renovation from 2002 – 2003, expanding to its current size of nearly 109,000 square feet. Rawlings is a full-service library, with all of the support departments located within. The InfoZone Museum is located on the 4th floor, along with a beautiful public meeting room which is used extensively by staff and public. Two other meeting rooms are located on the 1st floor, with a staff computer training room and executive conference room on the 3rd floor.

The departments at Rawlings operate as separately identified public service outlets, and include Circulation, Library at the Y, Outreach Services, Reference & Readers Advisory, Special Collections & Museum Services, and Youth Services. Statistics for those departments are all combined here in the Rawlings performance measures in order to gain a perspective of activities occurring in this one location. They are also presented within the individual department profile.

2011 GOALS & OBJECTIVES

- Partner with Sangre de Cristo Hospice Center to establish a collection of materials on dying, death and grieving.
- Change the District's status as a participant in the Federal Depository Library Program (FDLP) to "digital repository".

2010 ACCOMPLISHMENTS

Collaborated with Senior Resource Development Agency (SRDA) to update the 211 directory for Pueblo County.

PERFORMANCE MEASURES				
Work output statistics	2008	2009	2010	DISTRICT
Turn-over rate1	3.31	3.47	3.65	3.55
Total staff per 1,000 served	0.68	0.58	0.57	0.37
Total operating expenditures per capita	\$31.15	\$42.44	\$39.45	\$24.45
Library visits per capita	8.42	8.43	8.22	6.89
Circulation per capita	13.69	14.44	14.97	10.56
Program attendance per 1,000 served	842	981	1,168	614
Cost per patron to use the library	\$3.70	\$5.03	\$4.58	\$3.55
Cost to circulate (check out) an item	\$0.55	\$0.59	\$0.52	\$0.58
Cost per person for a program	\$3.03	\$4.96	\$4.27	\$6.54
Value of Volunteer Hours	\$105,670	\$107,361	\$128,709	\$172,716

^{1.} Turn-over rate: number of times that every item in the collection is checked out in a year.

ROBERT HOAG RAWLINGS LIBRARY 2011 BUDGET

	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET VARIANCE	%
REVENUE					THU WATER	IIIO/-DEC
Fines	52,582	52,849	48,676	51,212	2,536	5.21%
Replacement materials	12,673	12,301	13,020	11,942	(1,078)	-8.28%
Library card fees	-	914	-	937	937	#DIV/0!
Photocopier fees	306	818	294	682	388	131.97%
Miscellaneous sales	1,925	4,861	1,727	4,948	3,221	186.51%
Internet use fees	-	7	66	-	(66)	-100.00%
Meeting room fees	7,743	4,046	5,000	4,000	(1,000)	-20.00%
TOTAL REVENUES	75,230	75,796	68,783	73,721	4,938	7.18%
EXPENDITURES PERSONNEL						
Salaries and wages	189,430	182,853	199,313	132,442	(66,871)	-33.55%
PERA	23,761	24,466	28,265	22,596	(5,669)	-20.06%
Medicare trust	2,632	2,303	2,992	2,392	(600)	-20.05%
PERA 401K	858	805	1,001	952	(49)	-4.86%
Workers compensation insurance	327	241	405	590	186	45.85%
Unemployment compensation	255	261	268	401	133	49.66%
Employee benefits	12,443	8,364	9,383	10,203	820	8.74%
Employee training	1,946	1,442	2,324	2,198	(126)	-5.41%
Employee relations - misc.	508	824	1,122	1,402	280	24.98%
TOTAL PERSONNEL	232,160	221,560	245,072	173,177	(71,895)	-29.34%
FACILITIES						
Utilities	285,783	255,237	251,258	251,258	-	0.00%
Building maintenance	204,017	139,370	158,116	143,816	(14,300)	-9.04%
Buildings and improvements	3,202	-	4,500	4,500	-	0.00%
Insurance	25,528	25,704	27,994	27,994	-	0.00%
TOTAL FACILITIES	518,530	420,311	441,868	427,568	(14,300)	-3.24%
OPERATIONS						
Contract services	33,085	35,091	43,000	40,000	(3,000)	-6.98%
Professional memberships	-	=	50	50	_	0.00%
Courier services	6,452	8,127	8,720	8,720		0.00%
Postage and freight	1,856	2,213	2,169	2,169	_	0.00%
Library supplies	943	1,057	2,200	1,795	(405)	-18.41%
TOTAL OPERATIONS	42,337	46,489	56,139	52,734	(3,405)	-6.07%
INFORMATION TECHNOLOGY						
Technology contract services (fiber)	-	-	15,000	-	(15,000)	-100.00%
Telecommunications			12,551	10,177	(2,374)	-18.91%
TOTAL INFORMATION TECHNOLOGY	-	-	27,551	10,177	(17,374)	-63.06%
TOTAL EXPENDITURES	793,027	688,359	770,630	663,656	(106,974)	-13.88%
PERCENTAGE OF TOTAL BUDGET	10.88%	9.03%	9.66%	8.37%		

CIRCULATION

The Circulation Department is located on the first floor of the Rawlings Library. It consists of a full-service accounts desk, as well as four self-check units where customers can check out their own materials and unlock media cases. Staff checks out materials, handles overdue fines collections, issues library cards, accepts payments for meeting rooms and other fees, and manages accounts for customers. All of the returned materials are also received, sorted and re-shelved by staff in this department.

2011 GOALS & OBJECTIVES

- Participate in district-wide de-selection project by providing staff hours and by weeding at check-in based on item condition.
- Provide on-going SIRSI Workflows training & Circulation Procedures Manual.
- Implement Integrated Digital Media Unlockers (IDMU) to secure DVDs.
- Create a circulation newsletter to be distributed weekly, district-wide.
- Strive for 100% customer satisfaction; reduce customer complaints.

2010 ACCOMPLISHMENTS

- > Successfully implemented library card requirement.
- Assisted with implementing online user registration and online payments.
- Used customer service assistant (CSA) to increase self-check circulations from 46% to 53% of all transactions.
- Provided SIRSI training at All staff development day.

THIS DEPARTMENT IS LOCATED IN THE RAWLINGS LIBRARY, AND PERFORMANCE MEASUREMENT INFORMATION IS PRESENTED IN AGGREGATE IN THE RAWLINGS SECTION. HOWEVER, IT'S IMPORTANT THAT WE RECOGNIZE CURRENT YEAR ACCOMPLISHMENTS AS WELL AS GOALS & OBJECTIVES FOR THE COMING YEAR FOR EACH DEPARTMENT, SO THAT INFORMATION IS INCLUDED HERE.

CIRCULATION 2011 BUDGET

	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET VARIANCE	% INC/-DEC
EXPENDITURES PERSONNEL						
Salaries and wages	227,612	219,626	233,741	219,556	(14,185)	-6.07%
PERA	28,304	32,797	32,023	30,079	(1,944)	-6.07%
Medicare trust	3,239	3,151	3,389	3,184	(205)	-6.05%
PERA 401K	1,423	1,335	1,659	1,580	(79)	-4.79%
Workers compensation insurance	542	400	671	979	308	45.85%
Unemployment compensation	423	433	444	665	221	49.66%
Employee benefits	35,555	24,013	26,528	28,298	1,770	6.67%
Employee training	3,227	2,391	3,852	3,644	(208)	-5.41%
Employee relations - misc.	841	1,366	1,860	2,324	465	24.98%
TOTAL PERSONNEL	301,165	285,512	304,167	290,308	(13,859)	-4.56%
OPERATIONS						
Contract services	-	480	480	480	-	0.00%
Postage and freight	46	55	54	54	-	0.00%
Library supplies	3,719	4,265	8,689	3,642	(5,047)	-58.08%
TOTAL OPERATIONS	3,765	4,800	9,223	4,176	(5,047)	-54.72%
TOTAL EXPENDITURES	304,930	290,312	313,390	294,485	(18,905)	-6.03%
PERCENTAGE OF TOTAL BUDGET	4.18%	3.81%	3.93%	3.71%		

REFERENCE AND READERS ADVISORY

This department occupies most of the second floor of the Rawlings Library and includes adult fiction, adult non-fiction, reference, media (DVDs, CDs, books on tape, etc.), periodicals, and the Nuestra Biblioteca Hispanic literature collection.

2011 GOALS & OBJECTIVES

- Launch an Adult Literacy Program in partnership with Project Literacy and AmeriCorps.
- Design and implement a floor plan solution to eliminate theft of DVDs and CDs.

2010 ACCOMPLISHMENTS

- Implemented concepts of "roving reference" to enhance customer service experience for customers.
- Piloted an Adult Literacy Program
- Improved signage
- Received grant from Colorado Humanities to commission mural for Nuestra Biblioteca.

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REFERENCE/ READER'S ADVISORY 2011 BUDGET

EXPENDITURES	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET VARIANCE	% INC/-DEC
REVENUE	HOTOAL	AOTOAL	DODOLI	BODGET	VARIANCE	INC/-DEC
Photocopier fees	12,085	15,583	4,689	4,549	(140)	-2.99%
Internet use fees	-	-	6,978	11,860	4,882	69.96%
TOTAL REVENUES	12,085	15,583	11,667	16,409	4,742	40.64%
EXPENDITURES						
PERSONNEL						
Salaries and wages	391,299	371,851	381,808	372,100	(9,708)	-2.54%
PERA	47,631	54,506	52,308	50,978	(1,330)	-2.54% -2.54%
Medicare trust	4,895	5,063	5,536	5,395	(1,330)	-2.54% -2.55%
PERA 401K	2,411	2,263	2,811	2,677	(134)	-4.78%
Workers compensation insurance	918	678	1,137	1,658	521	45.85%
Unemployment compensation	716	733	753	1,127	374	49.66%
Employee benefits	46,627	31,083	43,524	26,302	(17,222)	-39.57%
Employee training	5,469	4,052	6,529	6,176	(353)	-5.41%
Employee relations - misc.	1,426	2,316	3,152	3,939	787	24.98%
TOTAL PERSONNEL	501,392	472,544	497,558	470,352	(27,205)	-5.47%
MATERIALS						
Books	140,635	159,289	164,698	188,681	23,982	14.56%
A.V. and digital materials	127,946	197,571	203,980	261,707	57,728	28.30%
Periodicals	16,044	14,838	16,448	22,498	6,050	36.78%
Processing	47,421	46,111	34,975	49,300	14,325	40.96%
Library programs	2,830	5,395	4,500	4,500	-	0.00%
TOTAL MATERIALS	334,876	423,203	424,601	526,686	102,085	24.04%
OPERATIONS						
Contract services	5,218	_	_	_	_	0.00%
Postage and freight	6,775	8,082	7,920	7,920	_	0.00%
Library supplies	6,808	5,395	10,925	7,816	(3,109)	-28.46%
TOTAL OPERATIONS	18,802	13,477	18,845	15,736	(3,109)	-16.50%
TOTAL EXPENDITURES	855,070	909,224	941,004	1,012,774	71,770	7.63%
PERCENTAGE OF TOTAL BUDGET	11.73%	11.92%	11.80%	12.77%		

SPECIAL COLLECTIONS AND MUSEUM SERVICES

The Special Collections Department and the InfoZone News Museum were merged into one department in 2010. Special Collections, located on the 3rd floor, includes research materials and programs for Western History and local archival data, Genealogy, Non-Profit Center, Obituaries, and assistive technology.

The mission of the InfoZone is to provide broader knowledge of news and information. The museum focuses on journalism, the First Amendment, historic news and current events that affect our world. The museum serves to promote the joy of reading and writing, to preserve and interpret the archives and artifacts of The Pueblo Chieftain and provide educational programs and exhibitions that enhance the Pueblo City-County Library District.

2011 GOALS & OBJECTIVES

- > Seek grants to assist in digitizing specific collections to broaden access.
- Draft an RFP for fabrication and installation of new exhibitions. Begin fabrication and installation of new exhibitions.
- Increase attendance to the museum by continuing to provide high-quality programming and exhibitions.
- Work to merge the InfoZone News Museum into the newly created department of Special Collections and Museum Services.

2010 ACCOMPLISHMENTS

- Completed input of 2008 entries to the On-line obituary database.
- Workshops were held on Genealogy and Nonprofit Resources.
- Completed the InfoZone exhibit design with Wondercabinet Interpretive Design.
- Successfully installed and hosted several traveling exhibits. Peanuts: the Life and Art of Charles Schulz and Wild Weather attracted new audiences.
- Worked with other PCCLD departments to collaborate on educational programs and promote items for circulation.

PERFORMANCE MEASURES

Work output statistics	2008	2009	2010
Number of exhibitions	4	5	7
Cost of exhibitions	\$2,676	\$11,361	\$11,524
Number of participants/attendees	19,387	22,296	20,887
Efficiency measures			
Cost per participant	\$0.14	\$0.51	\$0.55
Cost per capita	\$0.03	\$0.14	\$0.15

SPECIAL COLLECTIONS & MUSEUM SERVICES 2011 BUDGET

	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET VARIANCE	%
REVENUE				DODGE	VAINANOL	INO/-DEC
Photocopier fees	3,035	2,338	1,341	1,509	168	12.53%
Miscellaneous sales	200	587	-	581	581	0.00%
Internet use fees	-	-	1,587	619	(968)	-61.00%
TOTAL REVENUES	3,235	2,925	2,928	2,709	(219)	-7.48%
EXPENDITURES						
PERSONNEL						
Salaries and wages	218,419	220,834	219,850	258,311	38,461	17.49%
PERA	27,461	31,230	30,120	35,389	5,269	17.49%
Medicare trust	1,572	1,624	3,188	3,745	557	17.47%
PERA 401K	1,674	1,570	1,952	1,858	(94)	-4.82%
Workers compensation insurance	637	471	790	1,152	362	45.81%
Unemployment compensation	497	509	522	782	260	49.73%
Employee benefits	35,719	23,925	28,745	29,613	868	3.02%
Employee training	3,796	4,495	4,532	6,287	1,755	38.71%
Employee relations - misc.	990	1,607	2,188	2,726	538	24.60%
TOTAL PERSONNEL	290,765	286,265	291,887	339,862	47,975	16.44%
MATERIALS						
Books	10,575	11,978	12,385	14,188	1,803	14.56%
A.V. and digital materials	3,219	4,252	4,346	4,678	332	7.65%
Periodicals	3,244	3,000	-	-	-	0.00%
Processing	3,566	3,467	3,252	3,707	455	13.99%
Library programs	7,768	8,850	10,455	10,455	_	0.00%
TOTAL MATERIALS	28,372	31,548	30,438	33,029	2,591	8.51%
OPERATIONS						
Contract services	31,155	46,162	43,831	43,831	-	0.00%
Professional memberships	-	529	465	465	-	0.00%
Postage and freight	476	568	556	556	_	0.00%
Library supplies	1,234	1,940	7,511	4,528	(2,983)	-39.72%
TOTAL OPERATIONS	32,865	49,199	52,363	49,380	(2,983)	-5.70%
TOTAL EXPENDITURES	352,002	367,012	374,688	422,271	47,583	12.70%
PERCENTAGE OF TOTAL BUDGET	4.83%	4.81%	4.70%	5.32%		

YOUTH SERVICES

The Youth Services department is located on the first floor of the Rawlings Library, and provides materials and programming for children and young adults. In addition to the regular book collection, this department also carries a full range of media including DVDs, talking books, CDs, video games, and even puppets available for check out. A cozy story-telling room holds a multitude of events and programs throughout the year. Although the Teen Central area is located on the 2nd floor, programs and activities are all coordinated through the Youth Services department.

2011 GOALS & OBJECTIVES

- Institute online registration and participation for the Summer Reading Club.
- Grow current circulating video game collection to housing browsable collections at each branch location.
- Create an area that promotes quiet reading for our school-aged customers not yet ready for Teen Central.

2010 ACCOMPLISHMENTS

- Increased participation in the Summer Reading club by 26%.
- Increased circulation of Youth Services materials by 22.5%.
- > Piloted a circulating video game collection which increased circulations.
- Created a new quiet "Rainbow Reading Area" for our youngest customers.
- Instituted a new series of story times for school-aged customers, the After School Book Break.
- Presented the 1st Annual Read Out Loud children's author program; secured funding to ensure future of the program.

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YOUTH SERVICES 2011 BUDGET

	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET VARIANCE	% INC/-DEC
REVENUE		71010712	DODOLI	DODGET	VARIANCE	INC/-DEC
Photocopier fees	3,658	3,939	1,570	1,399	(171)	-10.89%
Internet use fees	-	-	1,961	2,649	688	35.08%
TOTAL REVENUES	3,658	3,939	3,531	4,048	517	14.64%
EXPENDITURES						
PERSONNEL						
Salaries and wages	265,276	270,736	288,225	276,072	(12,153)	-4.22%
PERA	33,094	38,663	39,487	37,822	(12,153)	-4.22%
Medicare trust	3,170	3,257	4,179	4,003	(176)	-4.22%
PERA 401K	1,789	1,679	2,086	1,986	(170)	-4.21%
Workers compensation insurance	681	503	844	1,230	387	45.85%
Unemployment compensation	531	544	558	836	277	49.66%
Employee benefits	44,031	29,339	29,174	39,637	10,463	35.86%
Employee training	4,057	3,007	4,844	4,582	(262)	-5.41%
Employee relations - misc.	1,058	1,718	2,338	2,923	584	24.98%
TOTAL PERSONNEL	353,687	349,446	371,736	369,091	(2,644)	-0.71%
MATERIALS						
Books	58,072	65,775	68,009	77,912	9,903	14.56%
A.V. and digital materials	46,196	70,590	63,493	25,690	(37,803)	-59.54%
Periodicals	2,129	1,969	3,982	1,342	(2,640)	-66.30%
Processing	19,581	19,040	10,865	20,357	9,492	87.36%
Library programs	13,827	15,602	16,459	16,446	(13)	-0.08%
TOTAL MATERIALS	139,806	172,977	162,808	141,747	(21,061)	-12.94%
OPERATIONS						
Postage and freight	1,819	2,170	2,126	2,126	_	
Library supplies	1,407	1,445	3,686	1,522	(2,164)	-58.71%
TOTAL OPERATIONS	3,226	3,615	5,812	3,648	(2,164)	-37.23%
TOTAL EXPENDITURES	496,718	526,037	540,356	514,487	(25,869)	-4.79%
PERCENTAGE OF TOTAL BUDGET	6.81%	6.90%	6.77%	6.49%		

BARKMAN LIBRARY

Located adjacent to a lovely park in the Belmont area, the Barkman Library is the smallest of the Pueblo City-County Library District stand-alone facilities, at approximately 7,500 square feet. Within that relatively small footprint, however, is a full-service library facility including a meeting room, computer workstations, a full complement of library materials, and study/learning areas for customers of all ages and interests. Barkman was opened in 1990, remodeled in 2004, and celebrated 20 years of successful public service in 2010.

2011 GOALS & OBJECTIVES

- Complete the implementation of the Friends grant received in 2010, in concert with the BTOP grant to provide a Center for New Information Technology.
- Increase participation in story time programs.
- Increase circulation, library visits and off the shelf rate for materials use.

2010 ACCOMPLISHMENTS

- Completed weeding the entire collection.
- > Presented a 20th Birthday party celebration.
- > Increased programming by 80%; library visits by 5.7%, circulation by 13%.
- Received 2 Friends grants for a total of \$12,000; received a federal BTOP grant for \$35,000 in capital improvements.

PERFORMANCE MEASURES				
Work output statistics	2008	2009	2010	DISTRICT
Turn-over rate	2.47	2.75	3.03	3.55
Total staff per 1,000 served	0.53	0.52	0.51	0.37
Total operating expenditures per capita	\$25.22	\$27.44	\$27.88	\$24.54
Library visits per capita	13.24	13.10	13.71	6.89
Circulation per capita	14.54	15.77	16.61	10.56
Program attendance per 1,000 served	390	274	459	614
Cost per patron to use the library	\$1.90	\$2.09	\$2.03	\$3.55
Cost to circulate (check out) an item	\$0.65	\$0.61	\$0.63	\$0.58
Cost per person for a program	\$0.78	\$0.93	\$2.08	\$6.54
Value of Volunteer Hours	\$10,649	\$13,594	\$16,298	\$172,716

BARKMAN LIBRARY 2011 BUDGET

	2009	2010	2010	2011	BUDGET	%
REVENUE	ACTUAL	ACTUAL	BUDGET	BUDGET	VARIANCE	INC/-DEC
Fines	12 206	12.460	11 170	42.000	0.000	00 500/
Replacement materials	12,396 2,102	13,468 1,176	11,476 2,159	13,836	2,360	20.56%
Library card fees	2,102	1,170	2,109	1,238 145	(921) 145	-42.66% 0.00%
Photocopier fees	9,273	8,828	4,897	3,632	(1,265)	
Miscellaneous Sales	1,403	1,923	1,259	1,957	698	55.44%
Internet use fees	-	-	4,043	5,030	987	24.41%
TOTAL REVENUES	25,174	25,537	23,834	25,838	2,004	8.41%
EXPENDITURES PERSONNEL						
Salaries and wages	211,182	227,622	216,236	219,264	3,028	1.40%
PERA	26,459	32,957	29,624	30,039	415	1.40%
Medicare trust	2,532	2,797	3,135	3,179	44	1.39%
PERA 401K	1,421	1,333	1,657	1,578	(79)	
Workers compensation insurance	541	399	670	977	307	45.85%
Unemployment compensation	422	432	444	664	220	49.66%
Employee benefits	24,701	16,501	15,709	26,305	10,596	67.45%
Employee training	3,222	2,388	3,847	3,639	(208)	
Employee relations - misc.	840	1,365	1,857	2,321	464	24.98%
TOTAL PERSONNEL	271,320	285,794	273,180	287,966	14,786	5.41%
MATERIALS						
Books	46,870	53,087	54,889	62,882	7,993	14.56%
A.V. and digital materials	38,177	58,451	69,021	60,834	(8,187)	-11.86%
Periodicals	2,219	2,052	1,826	2,120	294	16.10%
Processing	15,804	15,367	10,509	16,430	5,921	56.34%
Library programs	2,129	2,916	5,084	5,202	117	2.31%
TOTAL MATERIALS	105,198	131,873	141,329	147,467	6,138	4.34%
FACILITIES						
Utilities	15,248	12,083	12,620	12,620	-	0.00%
Building maintenance	15,835	15,339	25,657	18,452	(7,205)	-28.08%
Insurance	1,436	1,493	1,628	1,628	-	0.00%
TOTAL FACILITIES	32,519	28,915	39,905	32,700	(7,205)	-18.06%
OPERATIONS						
Contract services	20,370	16,832	17,472	15,000	(2,472)	-14.15%
Courier service	6,452	8,127	8,720	8,720	-	0.00%
Postage and freight	2,143	2,556	2,505	2,505	-	0.00%
Library supplies	3,104	1,927	5,221	2,774	(2,447)	-46.87%
TOTAL OPERATIONS	32,069	29,442	33,918	28,999	(4,919)	-14.50%
INFORMATION TECHNOLOGY						
Technology contract services (fiber)	-	-	17,274	_	(17,274)	-100.00%
Telecommunications		240	2,928	2,867	(61)	-2.08%
TOTAL INFORMATION TECHNOLOGY		240	20,202	2,867	(17,335)	-85.81%
TOTAL EXPENDITURES	441,106	476,265	508,534	499,999	(8,535)	-1.68%
PERCENTAGE OF TOTAL BUDGET	6.05%	6.24%	6.38%	6.30%		

LAMB LIBRARY

The Lamb Library serves the south side of Pueblo from its location in a residential neighborhood on Pueblo Boulevard and O'Neil Street. At 10,000 square feet, it provides a community meeting room in a basement level, and a full range of library services on the main ground floor. This facility was redecorated in 2000, and provides a comprehensive children's area, computer workstations, DVDs, CDs, books, periodicals, and a full range of programs with wide appeal to all age groups.

2011 GOALS & OBJECTIVES

- Continue to explore ways to increase circulation.
- Explore funding options for new shelving.
- Replace current outdoor signage and evaluate landscaping needs.
- Paint children's alcove and tables and chairs; office and staff area; touch up other areas as needed.

2010 ACCOMPLISHMENTS

- Increased circulation by 14%.
- Added four new computer stations.
- Received two Friends Grants: indoor signage and loungers for teen programs were purchased.
- Completed Bistro style table along west side of adult area with electrical outlets for each workstation.
- Installed new magazine wall rack in the previous reference area.

PERFORMANCE MEASURES				
Work output statistics	2008	2009	2010	DISTRICT
Turn-over rate	3.13	3.40	3.91	3.55
Total staff per 1,000 served	0.53	0.53	0.52	0.37
Total operating expenditures per capita	\$24.49	\$27.28	\$26.98	\$24.45
Library visits per capita	11.55	11.79	13.02	6.89
Circulation per capita	15.78	18.89	20.35	10.56
Program attendance per 1,000 served	579	585	724	614
Cost per patron to use the library	\$2.12	\$2.31	\$2.10	\$3.55
Cost to circulate (check out) an item	\$0.35	\$0.36	\$0.30	\$0.58
Cost per person for a program	\$3.07	\$3.71	\$4.95	\$6.54
Value of Volunteer Hours	\$3,473	\$4,531	\$5,433	\$172,716

LAMB LIBRARY 2011 BUDGET

	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET VARIANCE	% INC/-DEC
REVENUE						
Fines	13,885	14,487	-	14,883	14,883	
Replacement materials	851	950	12,853	1,000	(11,853)	-92.22%
Library card fees	-	259	874	266	(608)	-69.57%
Photocopier fees	5,913	6,419	2,934	5,028	2,094	71.37%
Miscellaneous sales	1,019	1,431	915	1,456	541	59.13%
Internet use fees	-		2,768	3,934	1,166	42.12%
TOTAL REVENUES	21,668	23,547	20,344	26,567	6,223	30.59%
PERSONNEL						
Salaries and wages	200,298	204,586	186,047	189,495	3,448	1.85%
PERA	23,743	31,831	25,488	25,961	473	1.86%
Medicare trust	2,880	2,977	2,698	2,748	50	1.85%
PERA 401K	1,228	1,152	1,432	1,363	(68)	-4.77%
Workers compensation insurance	467	345	579	845	266	45.85%
Unemployment compensation	365	373	383	574	190	49.66%
Employee benefits	18,891	12,649	14,355	15,557	1,202	8.37%
Employee training	2,785	2,064	3,325	3,145	(180)	-5.41%
Employee relations - misc.	726	1,179	1,605	2,006	401	24.98%
TOTAL PERSONNEL	251,383	257,157	235,912	241,694	5,782	2.45%
MATERIALS						
Books	47,401	53,689	55,512	63,595	8,083	14.56%
A.V. and digital materials	41,422	63,772	69,372	66,390	(2,982)	-4.30%
Periodicals	2,594	2,399	1,844	2,479	635	34.44%
Processing	15,983	15,542	10,615	16,616	6,001	56.53%
Library programs	5,494	4,327	5,626	5,842	216	3.84%
TOTAL MATERIALS	112,894	139,728	142,969	154,922	11,953	8.36%
FACILITIES						
Utilities	24,363	19,533	20,127	20,127	1-	0.00%
Vehicle maintenance	-	-	-	30,335	30,335	0.00%
Building & improvements	455				-	0.00%
Building maintenance	27,581	27,501	41,801	-8	(41,801)	-100.00%
Insurance	1,966	2,043	2,229	2,229		0.00%
TOTAL FACILITIES	54,365	49,077	64,157	52,691	(11,466)	-17.87%
OPERATIONS						
Contract services	-	34	_	-	-	
Courier service	6,452	8,127	8,720	8,720	-	0.00%
Postage and freight	2,389	2,850	2,793	2,793	-	0.00%
Library supplies	5,236	3,575	5,409	2,777	(2,632)	-48.66%
TOTAL OPERATIONS	14,077	14,586	16,922	14,290	(2,632)	-15.55%
INFORMATION TECHNOLOGY						
Technology contract services (Fiber)	-	-	17,274	-	(17,274)	-100.00%
Telecommunications			7,063	5,890	(1,173)	-16.61%
TOTAL INFORMATION TECHNOLOGY	-	-	24,337	5,890	(18,447)	-75.80%
TOTAL EXPENDITURES	432,718	460,549	484,297	469,487	(14,810)	-3.06%
PERCENTAGE OF TOTAL BUDGET	5.94%	6.04%	6.07%	5.92%		

OUTREACH SERVICES

The Library District operates an Outreach Services department to take library services to residents of the District who cannot conveniently visit a library because of age, illness, disability or location. There are 4 parts to PCCLD Outreach Services:

- 1. Books a la Cart services 11 community agencies with monthly visits providing used books, story times, etc.
- 2. Books in the Park provides services to two low income parks during June & July by rolling out 4 carts of books for 4 hours/day, Monday Friday.
- 3. The nine satellite libraries are a partnership with the school districts that provide library services to their communities where there are no branch libraries.
- 4. Volunteer-staffed homebound delivery service.

2011 GOALS

- Research new program that could include providing used books to 10-15 new places in the community.
- Move the current Eastside location of books in the Park to El Pueblo del Quinto Sol.
- Update satellite library agreements with school districts.
- Provide large roadside signage for Rye Elementary Satellite Library.

2010 ACCOMPLISHMENTS

- As a result of a successful pilot program, finalized Books a la Cart.
- Provided large roadside signage for Beulah School for the Sciences.
- Reprocessed hundreds of weeded or donated books for use in the Books a la Cart and Books in the Park programs.
- Nine satellite libraries & BIP provided 88 Summer Reading programs.

PERFORMANCE MEASURES				
Work output statistics	2008	2009	2010	DISTRICT
Total staff per 1,000 served	1.17	1.18	1.20	0.37
Total operating expenditures per capita	\$36.00	\$45.46	\$46.09	\$24.45
Circulation per capita	8.21	8.27	12.63	10.56
Program attendance per 1,000 served	2,025	1,129	2,323	614
Cost per person for a program	\$0.81	\$3.46	\$1.04	\$6.54
Total number of Homebound Patrons	559	236	238	238
Value of volunteer hours (@ 21.36/hr)	\$5,518	\$11,886	\$4,726	\$172,716

OUTREACH SERVICES 2011 BUDGET

	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET VARIANCE	% INC/-DEC
REVENUE	ACTORE	AOTOAL	BODGET	BODGET	VARIANCE	INC/-DEC
Fines		1,253	1,000	1,287	287	28.70%
Replacement materials	-	205	60	216	156	260.00%
Library card fees	-	35	-	36	36	0.00%
TOTAL REVENUES	-	1,492	1,060	1,539	479	45.19%
EXPENDITURES						
PERSONNEL						
Salaries and wages	110,092	116,756	112,142	113,474	1,332	1.19%
PERA	14,129	16,454	15,363	15,546	183	1.19%
Medicare trust	1,603	1,726	1,626	1,645	19	1.17%
PERA 401K	735	690	857	816	(41)	-4.78%
Workers compensation insurance	280	207	347	506	159	45.85%
Unemployment compensation	218	224	230	344	114	49.66%
Employee benefits	6,447	4,299	5,043	5,354	311	6.18%
Employee training	1,668	1,236	1,991	1,883	(108)	-5.41%
Employee relations - misc.	435	706	961	1,201	240	24.98%
TOTAL PERSONNEL	135,608	142,297	138,559	140,769	2,210	1.59%
MATERIALS						
Books	38,081	43,132	44,596	51,090	6,494	14.56%
A.V. and digital materials	11,590	15,312	15,650	16,846	1,196	7.64%
Processing	12,840	12,486	4,941	13,349	8,408	170.17%
Library programs	9,960	6,460	8,183	8,553	370	4.52%
TOTAL MATERIALS	72,471	77,390	73,370	89,839	16,468	22.45%
FACILITIES						
Insurance	280	291	319	319	-	0.00%
TOTAL FACILITIES	280	291	319	319	-	0.00%
OPERATIONS						
Postage & freight	1,153	1,376	1,348	1,348	-	0.00%
Library supplies	726	941	800	653	(147)	-18.38%
TOTAL OPERATIONS	1,879	2,317	2,148	2,001	(147)	-6.84%
TOTAL EXPENDITURES	210,238	222,295	214,396	232,928	18,531	8.64%
PERCENTAGE OF TOTAL BUDGET	2.88%	2.91%	2.69%	2.94%		

PUEBLO WEST LIBRARY

Pueblo West Library was formerly the White Library, located in the fast-growing Pueblo West community, and at 5,000 sq. ft., its circulation and programming had outgrown its limited space. A major renovation was financed through Certificates of Participating funding, and the new 28,000 square foot building opened to the public in 2009. The original building footprint now functions as the meeting room complex. This building received LEEDS Gold certification for environmental design and sustainability.

2011 GOALS & OBJECTIVES

- Improve and expand programs of general interest for adults.
- Participate in the Reduce & Spruce project by proactively weeding the collection.
- Continue connecting with the business community through the Business Center by offering programming, reference and networking opportunities.

2010 ACCOMPLISHMENTS

- Kickoff event for All Pueblo Reads drew over 100 attendees to the gallery/café area. Artwork by Ed Posa, local artist, was showcased at the event.
- Programming was provided for homeschooling families.
- Volunteer tutors helped with computer use, Piano Marvel, and homework help.
- Established the Pueblo West History Collection in collaboration with the Pueblo West History Association.

PERFORMANCE MEASURES					
Work output statistics	2008	2009	2010	DIS	TRICT
Turn-over rate	2.69	3.62	4.83		3.55
Total staff per 1,000 served	0.65	0.88	0.87		0.37
Total operating expenditures per capita1	\$25.95	\$77.86	\$79.62	\$2	24.45
Library visits per capita	11.05	15.63	18.21	(3.89
Circulation per capita	14.21	22.55	33.18	1	0.56
Program attendance per 1,000 served	697	723	972		614
Cost per patron to use the library	\$2.35	\$4.98	\$3.42	\$	3.55
Cost to circulate (check out) an item	\$0.71	\$1.29	\$0.82	\$	0.58
Cost per person for a program₁	\$1.31	\$9.26	\$10.26	\$	6.54
Value of Volunteer Hours	\$6,126	\$14,640	\$17,551	\$17	72,716

In 2009 the expanded facility opened, and indirect costs for the COP debt service were calculated, resulting in significantly higher cost figures.

PUEBLO WEST LIBRARY 2011 BUDGET

	2009 ACTUAL	2010 ACTUAL	2010 BUDGET	2011 BUDGET	BUDGET VARIANCE	%
REVENUE				20202.	PARTITIOE	IIIO/-DEC
Gifts, donations	-	300	-	-	-	
Fines	16,101	24,148	19,995	22,753	2,758	13.79%
Replacement materials	1,661	1,774	1,707	1,868	161	9.43%
Library card fees	-	211	-	216	216	0.00%
Photocopier fees	4,792	8,084	2,275	3,043	768	33.76%
Miscellaneous sales	1,615	2,423	1,449	2,466	1,017	70.19%
Meeting room fees	-	2-	_	499	499	0.00%
Internet use fees			2,347	5,194	2,847	121.30%
TOTAL REVENUES	24,170	36,940	27,773	36,039	8,266	29.76%
EXPENDITURES						
PERSONNEL Salaries and wages	272 020	200 400	200 400	001.000		
PERA	273,826	289,122	290,426	294,233	3,807	1.31%
Medicare trust	34,052	37,373	39,788	40,310	522	1.31%
PERA 401K	3,896 1,906	4,116	4,211	4,266	55	1.31%
Workers compensation insurance	726	1,789 536	2,223	2,117	(106)	-4.77%
Unemployment compensation	566	580	899 595	1,311	412	45.85%
Employee benefits	33,479	22,322	24,685	891	296	49.66%
Employee training	4,324	3,204	5,163	29,579	4,894	19.82%
Employee relations - misc.	1,128	1,831	2,492	4,883 3,115	(279)	-5.41%
TOTAL PERSONNEL	353,904	360,873	370,482	380,706	10,223	24.98% 2.76%
MATERIALS			,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	211 0 70
Books	66 393	75 400	77.740	00.000	44.000	
A.V. and digital materials	66,383 63,833	75,189	77,742	89,062	11,320	14.56%
Periodicals	3,822	98,954	106,088	102,039	(4,049)	-3.82%
Processing	22,384	3,535	2,946	3,652	706	23.96%
Library programs	5,893	21,765 6,109	16,954	23,271	6,317	37.26%
TOTAL MATERIALS	162,315	205,552	<u>8,572</u> 212,302	8,863 226,887	291 14,585	3.39% 6.87%
	102,010	200,002	212,002	220,007	14,505	0.07%
FACILITIES						
Utilities	76,109	81,579	77,050	77,050	-	0.00%
Building maintenance	33,836	45,398	46,802	39,125	(7,677)	-16.40%
Lease/purchase/rental,equip	311,950	311,950	311,950	311,950	-	0.00%
Insurance	7,978	6,261	6,827	6,827		0.00%
TOTAL FACILITIES	429,873	445,188	442,629	434,952	(7,677)	-1.73%
OPERATIONS						
Contract services	7,630	11,711	5,040	20,512	15,472	306.98%
Courier service	7,312	9,211	9,882	9,882	-	0.00%
Postage and freight	3,451	4,117	4,035	4,035	-	0.00%
Library supplies TOTAL OPERATIONS	7,315	5,400	8,476	5,380	(3,096)	- <u>36.53</u> %
TOTAL OPERATIONS	25,708	30,439	27,433	39,809	12,376	45.11%
INFORMATION TECHNOLOGY						
Technology fontract services (fiber)	-	-	17,274	-	(17,274)	-100.00%
Telecommunications		-	6,431	7,590	1,159	18.02%
TOTAL INFORMATION TECHNOLOGY	-	-	23,705	7,590	(16,115)	-67.98%
TOTAL EXPENDITURES	971,801	1,042,052	1,076,552	1,089,944	13,392	1.24%
					10,002	1.47/0
PERCENTAGE OF TOTAL BUDGET	13.33%	13.66%	13.50%	13.74%		
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LIBRARY @ the Y

This small outreach operation is located within the new YMCA building located on Pueblo Boulevard. A commitment to provide a library presence within this building has been part of the original plan, so an agreement was drawn up between PCCLD and the YMCA to provide 1,000 square feet of space in which to house a small library. Beginning in 2011, this library will come under the purview of the Youth Services department, since the focus of operations is primarily youth use and materials. The facility will maintain a collection of popular materials for adults.

2011 GOALS & OBJECTIVES

- > Transition focus and operations to management by the Youth Services department.
- Expand upon programs for children.
- Investigate marketing opportunities to advertise the presence of the Library @ the Y.

2010 ACCOMPLISHMENTS

- Celebrated opening in April 2010
- Provided highly successful Dr. Seuss birthday program.

PERFORMANCE MEASURES				
Work output statistics	2008 1	2009	2010	DISTRICT
Turn-over rate	-	0.64	3.62	3.55
Total staff per 1,000 served	-	9.80	1.42	0.37
Total operating expenditures per capita	-	\$66.47	\$55.54	\$24.45
Library visits per capita	-	12.31	107.87	6.89
Circulation per capita	-	44.38	10.56	10.56
Program attendance per 1,000 served	-	529	858	613
Cost per patron to use the library	-	\$5.40	\$2.23	\$3.55
Cost to circulate (check out) an item	-	\$2.43	\$1.83	\$0.58
Cost per person for a program	-	\$5.34	\$5.01	\$6.54

Notes:

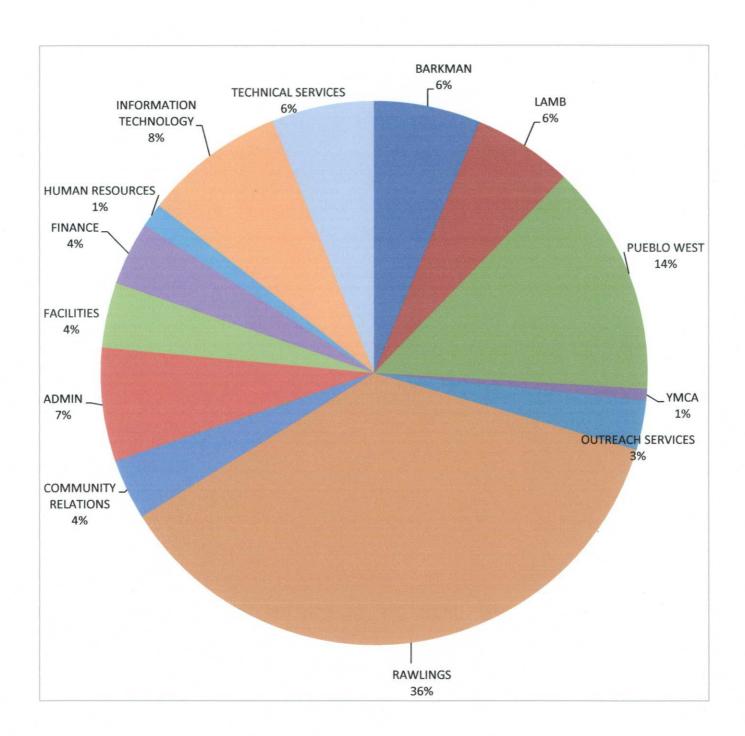
^{1.} The Library @ the Y was opened in 2009, so there were no statistics available for 2008.

YMCA LIBRARY 2011 BUDGET

	2009 ACTUAL	2010 ACTUAL	2010	2011	BUDGET	%
REVENUE	ACTUAL	ACTUAL	BUDGET	BUDGET	VARIANCE	INC/-DEC
Fines	_	486	1,000	400		
Replacement materials	-	38	180	499	(501)	0.0000000000000000000000000000000000000
Miscellaneous sales	-	42	150	40	(140)	
TOTAL REVENUES	-	566	1,330	43 582	<u>(107)</u> (748)	- <u>71.33</u> % -56.24%
EXPENDITURES PERSONNEL					(740)	-50.24%
Salaries and wages	4,681	30,397	34,113	33,837	(070)	
PERA	603	4,298	4,673	4,636	(276)	-0.81%
Medicare trust	69	435	495	4,030	(37)	-0.79%
PERA 401K	219	206	256	243	(4)	-0.81%
Workers compensation insurance	83	62	103	151	(13)	-4.95%
Unemployment compensation	65	67	68	102	47 34	45.85%
Employee training	497	368	594	562		49.66%
Employee relations - misc.	130	211	287	358	(32)	-5.41%
TOTAL PERSONNEL	6,348	36,043	40,589	40,380	<u>72</u> (209)	<u>24.98</u> % -0.51%
MATERIALS					()	0.0170
Books	5,647	6,396	6,613	7 576	200	
A.V. and digital materials	1,719	2,271	5,321	7,576 2,498	963	14.56%
Periodicals	-	_,	3,000	2,490	(2,822)	-53.05%
Processing	1,904	1,852	2,072	1,980		-100.00%
Library programs	248	228	258	277	(92)	-4.44%
TOTAL MATERIALS	9,518	10,746	17,264	12,331	18 (4,933)	7.14% -28.57%
FACILITIES					(1,000)	20.0776
Utilities	_		2,000	2.000		
Vehicle maintenance	_	_	2,000	2,000	-	0.00%
Building maintenance		2,263	1,700	1,500	1,500	0.00%
TOTAL FACILITIES	-	2,263	3,700	3,500	(1,700) (200)	- <u>100.00</u> % - 5.41%
INFORMATION TECHNOLOGY				-,	(200)	-0.4170
Telecommunications	_	270				
TOTAL INFORMATION TECHNOLOGY		270				0.00% 0.00%
OPERATIONS						
Postage and freight						
Library supplies	185	220	216	216	_	0.00%
		345	800	653	(147)	-18.38%
TOTAL OPERATIONS	185	565	1,016	869	(147)	-14.47%
TOTAL EXPENDITURES	16,050	49,887	62,569	57,080	(5,489)	-8.77%
PERCENTAGE OF TOTAL BUDGET	0.22%	0.65%	0.78%	0.72%		

PUEBLO CITY-COUNTY LIBRARY DISTRICT

2011 BUDGET EXPENDITURE PERCENTAGES



LOCATIONS

ADMINISTRATION

Executive Director: Jon Walker 100 E. Abriendo Avenue Pueblo, CO 81008 (719) 562-5625

COMMUNITY RELATIONS, Director: Midori Clark
FINANCE, CFO: Chris Brogan
HUMAN RESOURCES, Director: Sara Rose
INFORMATION TECHNOLOGY, Director: Charles Hutchins
PUBLIC SERVICES, Director: Jane Palmer
TECHNICAL SERVICES, Director: Teresa Valenti

Robert Hoag Rawlings Library

100 E. Abriendo Avenue Pueblo, CO 81008 (719) 562-5627

Lamb

Manager: Diann Logie 2525 S. Pueblo Blvd. Pueblo, CO 81005 (719) 562-5600

Barkman

Manager: Steve Antonuccio 1300 Jerry Murphy Road Pueblo, CO 81001 (719) 562-5680

Pueblo West

Manager: Cindy Shimizu 298 S. Joe Martinez Blvd. Pueblo, CO 81007 (719) 562-5660

Outreach Services

Manager: Barbara Brown 100 E. Abriendo Avenue Pueblo, CO 81008 (719) 562-5631

PERSONNEL/STAFFING STATISTICS

Support Services: ACTUAL ACTUAL ACTUAL BUDGET	LOCATION	CLASSIFICATION		F.	T.E.		
Support Services:			2008	2009	2010	2011	
Director Managerial 1.000 1.00			ACTUAL	ACTUAL	ACTUAL		
Director Managerial 1.000 1.00	Support Soniose						
Professional 0.500 0.500 0.375 0.000 0.375 0.000 0.375 0.000 0.375 0.000 0.375 0.000 0.375 0.000 0.375 0.000	support services:						
Professional 1.000	Director	Managerial	1 000	1 000	1 000	1.000	
Para-professional 1.000							
Public Services					-		
Public Services	Total	presentati					
Clerical 1.000 1			2.300	2.500	2.500	2.375	
Clerical 1.000 1	Public Services	Managorial	4.000				
Clerical, substitutes	i dano corvidos						
Total							
Community Relations	Total	Cierical, substitutes					
Para-professional 1.000 1.000 2.000 2.000 3.000	rotai		3.000	3.000	3.000	3.000	
Para-professional 1.000 1.000 2.000 2.000 3.750 3.000 3.000 3.000 3.750 3.000	Community Polations						
Total	Community Relations						
Facilities	Total	raia-professional				2.000	Added Coordinators; eliminated cleric
Para-professional 3.000 1.000	Total		2.000	2.000	2.000	3.000	
Para-professional 3.000 3.750 3.000	Facilities	M					
Clerical 1.000 1.000 1.000 1.000	raciilles			1.000		1.000	
Solution				A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3.000	3.000	
Finance Managerial 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.750 Added purchasing specialist, interm 3.000 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.750 3.000 3.000 3.750 3.000		Clerical		1.000	1.000	1.000	
Professional 1.000			5.000	5.000	5.000	5.000	
Professional 1.000	Finance	Managorial	4.000	4.000			
Para-professional 1.000 1.000 1.000 1.750 Added purchasing specialist, interm	T III di Too						
Total 3.000 3.000 3.000 3.750							
Human Resources Managerial 1.000	Total	- ara-professional					Added purchasing specialist, intern
Clerical 1.000 1.000 1.000 0.200	· otal		3.000	3.000	3.000	3.750	
Clerical 1.000 1.000 1.000 0.200	Luman Pagauras	M					
Total	numan Resources					1.000	
TOTAL	Total	Clerical	1.000		1.000	0.200	
Professional 2.000 2.000 3.000 3.000 Para-professional 1.000 1.000 0.500 0.500 TOTAL 4.000 4.000 1.000 1.000 1.000 Professional - 2.400 2.100 2.000 Clerical 4.500 4.500 4.500 5.500 TOTAL 5.500 7.900 7.600 8.500	Total		2.000	2.000	2.000	1.200	
Professional 2.000 2.000 3.000 3.000 Para-professional 1.000 1.000 0.500 0.500 TOTAL 4.000 4.000 1.000 1.000 1.000 Professional - 2.400 2.100 2.000 Clerical 4.500 4.500 4.500 5.500 TOTAL 5.500 7.900 7.600 8.500							
Professional 2.000 2.000 3.000 3.000 Para-professional 1.000 1.000 0.500 0.500 TOTAL 4.000 4.000 4.500 4.500 Professional - 2.400 2.100 2.000 Clerical 4.500 4.500 4.500 5.500 TOTAL 5.500 7.900 7.600 8.500	rormation Technology			1.000	1.000	1.000	
TOTAL Para-professional 1.000 1.000 0.500 0.500							
A.000 A.000 A.500 A.50	TOTAL	Para-professional	1.000	1.000			
Professional - 2.400 2.100 2.000 Clerical 4.500 4.500 5.500 TOTAL 5.500 7.900 7.600 8.500	IOTAL		4.000	4.000	4.500		
Professional - 2.400 2.100 2.000 Clerical 4.500 4.500 5.500 TOTAL 5.500 7.900 7.600 8.500	adminal Comit						
Professional - 2.400 2.100 2.000 Clerical 4.500 4.500 5.500 TOTAL 5.500 7.900 7.600 8.500	ecillical Services		1.000			1.000	
TOTAL SUPPORT 07.000 07			-				
07.500 7.500 8.500	TOTAL	Cierical		4.500	4.500		
DTAL SUPPORT 27.000 29.400 29.600 31.325 Restructuring resulted in 1.725 incress	IUIAL		5.500	7.900	7.600	8.500	
25.400 25.000 31.325 Restructuring resulted in 1.725 incre	OTAL SUPPORT		27 000	29,400	20 600	21 225	Destruct
				= =	29.000	31.325	Restructuring resulted in 1.725 increase

PERSONNEL/STAFFING STATISTICS

LOCATION	CLASSIFICATION		F.1	Г.Е.		
		2008	2009	2010	2011	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	
Public Services:						
Rawlings Library						
Circulation	Managerial	1.000	1.000	1.000	1.000	
	Clerical	6.400	6.400	6.400	6.300	
TOTAL		7.400	7.400	7.400	7.300	
InfoZone	Managerial	1.000	1.000	1.000	0.500	M
	Para-professional	1.000	1.000	1.000	0.500 1.000	Manager also oversees Spec. Coll. Added Coordinator
TOTAL		2.000	2.000	2.000	1.500	Added Coordinator
Reference, RA	Managerial	1.000	4.000	4.000		
, 1010101100, 101	Professional	1.000 3.500	1.000	1.000	1.000	
	Para-professional	5.000	5.000	1.700 5.000	3.000	Added Librarians: Literacy, Technology
	Clerical	3.900	3.900	4.100	3.850	Reclassed position
TOTAL		13.400	11.800	11.800	11.200	
Special Collections	Managerial	1.000	4.000			
Special Collections	Professional	1.000	1.000	1.000	0.500	Manaager also oversees InfoZone
	Para-professional	0.300	0.300	0.300	1.000	Add to F
	Clerical	0.500	0.500	0.500	1.500	Added Coordinator Added Secretary
TOTAL		2.800	2.800	2.800	4.000	Added Secretary
Youth Services	Managerial	1.000	1.000	1.000	1.000	
	Professional	2.000	1.200	1.200	1.000	
	Para-professional	3.600	3.600	3.600	3.600	
	Clerical	2.000	2.000	2.000	2.000	
TOTAL		8.600	7.800	7.800	7.600	
otal Rawlings		34.200	31.800	31.800	31.600	Restructing resulted in .2 FTE reduction

PERSONNEL/STAFFING STATISTICS

LOCATION	CLASSIFICATION		F.1	Г.Е.		
		2008	2009	2010	2011	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	
			11010111	71010712	BODGET	
Barkman Library	Managerial	1.000	1.000	1.000	1.000	
	Professional	1.000	1.000	1.000	1.000	
	Para-professional	0.500	0.500	0.500	0.500	
	Clerical	3.900	3.900	3.900	3.900	
		6.400	6.400	6.400	6.400	
TOTAL					-,,,,,,,	
Lamb Library	Managerial	1.000	1.000	1.000	1.000	
	Professional	1.000	1.000	1.000	1.000	
	Para-professional	1.000	1.000	1.000	1.000	
	Clerical	3.300	3.300	3.300	3.300	
TOTAL		6.300	6.300	6.300	6.300	
		0.000	0.000	0.300	0.300	
Outreach Services	Managerial	1.000	1.000	1.000	1.000	
(includes Satellites)	Clerical	2.750	2.850	2.930	3.675	Additional hourly staff
TOTAL		3.750	3.850	3.930	4.675	Additional flourly staff
		0.700	0.000	3.930	4.073	
Pueblo West	Managerial	1.000	1.000	1.000	1.000	
	Professional	1.000	2.000	2.000	1.500	
	Para-professional	0.700	0.700	0.700	1.000	
	Clerical	4.000	5.500	5.500	5.500	
TOTAL		6.700	9.200	9.200	9.000	
					0.000	
YMCA	Para-professional	-	0.500	0.500	0.500	
	Clerical	-	0.500	0.500	0.500	
TOTAL		-	1.000	1.000	1.000	
Total Public Service		57.350	58.550	58.630	_58.975	
						A. C.
						As a result of the resignation of several
						long-time employees at the top of their
						pay scale, the District was able to add
GRAND TOTAL		04.0=0	07 070	00		2.07 FTE without increasing the salary
SIGNO TOTAL		84.350	87.950	88.230	90.300	budget.

FINANCIAL POLICIES

Pueblo City-County Library District maintains a comprehensive list of policies and procedures, ratified by the Board of Trustees, which govern the operations of the District. These policies are reviewed periodically to ensure applicability and accuracy of content. The policies cover all aspects of the operations of the District, including Governance, Employee Guidelines, Customer Service, Finance, and Information Technology.

The following policies, included in the Finance section of our policy manual, are included herein.

- > Audit
- Budget
- Cash Management and Banking
- Credit Card Use
- Expense Reimbursement
- Fixed Asset
- Fund Balance
- Investment
- Petty Cash
- Purchasing
- Retention Schedule



FINANCIAL MANAGEMENT

04.01.18 Audits

As required by the Colorado Revised Statutes, Local Government Audit Law, 29-1-601 through 29-1-608, and Library Law, 24-90-109, the Board of Trustees of the Pueblo City-County Library District shall ensure that an annual audit of the financial affairs and transactions of all funds and activities of the District be conducted for each fiscal year, and that the results of the audit be distributed as described in these statutes.

Audit shall be completed and the audit report submitted by the auditor to the Pueblo City-County Library District Board of Trustees no later than the June board meeting.

An ad-hoc audit committee of the board, comprised of three members of the Board of Trustees, working with the Chief Financial Officer (CFO), will initiate a formal Request for Proposal (RFP) process every proposals, conduct interviews if necessary, and select a certified public accountant or partnership of certified public accountants based upon the lowest and best bid.

The Board of Trustees shall annually approve the selection of a certified public accountant or partnership of certified public accounts, based on the recommendation of the Audit Committee.



FINANCIAL MANAGEMENT

04.01.02 Annual Budget

The annual budget is the financial plan for the operation of the library. It provides the framework for both expenditures and revenues for the year and translates into financial terms the priorities of the library. The annual budget will follow all statutory requirements as stipulated in the Colorado Local Government Budget Law, Section 29-1-101 et seq., C.R.S. It will be compiled to include recommended GAAP (Generally Accepted Accounting Principles) and GASB (Governmental Accounting Standards Board) standards for budget preparation and presentation.

The budget will be an integral part of the annual planning process and will be included in the annual plan. The annual plan and budget are approved by the Board of Trustees.

The budget shall be presented in a summary format which is intended to be understandable by a general audience. The budget format shall itemize expenditures of the library by fund. It shall describe the expenditure and show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year.

The development, presentation, and administration of the annual budget is the responsibility of the Executive Director who is assisted by the Chief Financial Officer.

The Board of Trustees may make budget transfers by resolution, following statutory guidelines, after proper notice of public hearing to amend the annual budget.

The fiscal year for PCCLD is January 1 through December 31.

FINANCIAL MANAGEMENT Annual Budget Adopted: 09-24-2009

04.01.02



FINANCIAL MANAGEMENT

04.01.08 Cash Management and Banking

It is the policy of PCCLD to ensure safe and secure handling of monies through an efficient cash management program. Funds will be held only by banks which insure funds through the Federal Deposit Insurance Corporation (FDIC) or are organized as a Government Investment Pool as defined in the Colorado State Statutes (C.R.S. 24-75-701).

The Executive Director and Chief Financial Officer are designated as authorized signers for bank accounts. One signature is required for check signing and related operational transactional responsibilities. Two signatures are required for the opening and closing of accounts. Facsimile signature for signing of checks is acceptable.

Electronic funds transfer, direct deposit, wire transfers and automated clearing house transactions will be used whenever feasible and available. These transactions can be initiated by one individual with an authorized password and/or PIN number to insure appropriate authorization.

All bank statements will be reconciled monthly by the Chief Financial Officer and approved by the Executive Director. All checks written that have not cleared the bank for six months after the date of issuance shall be investigated. Upon completion of the investigation, remaining outstanding checks shall be submitted through the Colorado Unclaimed Property Act.

Cash receipts will be accounted for using procedures and documentation developed by the Finance Office. It is the Library's policy insofar as possible to deposit all cash receipts daily after reconciliation. Transmittal of cash to the banking institution will be contracted to an armored car service.

The District accepts payments in cash, checks, electronic transfer and credit/debit cards. Individuals issuing checks which are returned for insufficient funds or any other reason may be submitted to collections and assessed a charge of \$20.

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Cash and salary advances to employees and cashing of employee personal checks are not allowed.

04.01.08



FINANCIAL MANAGEMENT

04.01.15 Credit Card Use

PCCLD credit cards will be provided to the Executive Director and Chief Financial Officer for use in purchasing small items (less than \$5,000) and for travel-related expenses. The Executive Director or CFO will authorize issuance of credit cards to other staff members, and determine credit limits on those cards based on the needs of the Library District.

Credit cards may only be used for official library business. Credit cards are not to be used for personal use. Credit cards must be surrendered upon termination of employment or at the request of the Executive Director or CFO. Loss of a corporate credit card must be reported immediately to the credit card bank and to the Finance Office.

All credit card holders are responsible for reconciling the monthly credit card statement and submitting the statement, a summary sheet of expenses, and receipts for every purchase to the Finance Office. Any late charges or finance charges which accrue on a card holder's account, due to the card holder's failure to submit the documentation to the Finance Office in a timely manner, will be the sole responsibility of the card holder. All credit card statements must be approved by the Executive Director; Trustees.

Use of the PCCLD credit card entitles the purchaser to seek tax-exemption on normally taxable purchases, when accompanied by a tax exempt form. Card holder may be responsible for sales taxes charges on the billing statement.

Personal credit cards can be used to purchase authorized goods or services, for which reimbursement will be processed with proper documentation. When using personal credit cards, any benefits or risks to the employee must not result in any additional cost to the library.



FINANCIAL MANAGEMENT

04.01.04 Expense Reimbursement

It is the policy of PCCLD to reimburse expenses incurred by employees while performing their assigned duties. Expenses that will be reimbursed include approved travel during business hours and approved travel out-of-town. Approved travel out of the county may include lodging and meals and incidental expenses.

The PCCLD Board has adopted an "Accountable Plan" for the reimbursement of approved business related travel in order to minimize and simplify record keeping for both the district and its employees. An accountable plan is defined in the Internal Revenue Code, and requires that certain conditions be met, including: (1) the expense must be business related; (2) the employee must substantiate the expense; and (3) the employee must return any amounts received in excess of substantiated amounts.

A significant benefit of using an accountable plan for expense reimbursement is the elimination of all reporting to the IRS. However, records must still be kept by the employee and submitted along with reimbursement requests to the Finance Department pursuant to the IRS guideline to substantiate the expense.

It is the Library's intent to follow IRS travel guidelines; however, the Library reserves the right to adjust or reduce reimbursement amounts based on funding availability.

APPROVED IN-DISTRICT TRAVEL

Business related approved travel is reimbursed on a per-mile rate established during the budget approval cycle. Mileage is reimbursed on a monthly basis upon submitting the Reimbursement Form. Mileage distances as calculated by the Google web-based mapping and direction program may be used as verification of distance.

Additional mileage claimed for reimbursement must be documented by the employee. Odometer readings are considered substantiation by the IRS. Approved in-district travel is reimbursed monthly upon submittal of the Reimbursement Form and approved by each employee's department supervisor. Documentation must include the business purpose of the travel.

Under no circumstance is travel from home to work a reimbursable expense.

APPROVED OUT-OF-DISTRICT TRAVEL

Mileage is reimbursed using a fixed mileage rate approved annually along with the operating budget. Arrangements for airfare required for meeting and conference attendance should be coordinated with the office of the Executive Director, Associate Director, or Chief Financial Officer.

APPROVED OUT-OF-DISTRICT EXPENSES - not overnight

Meals and incidental expenses for approved travel out-of-district but not overnight are reimbursable.

APPROVED OUT-OF-DISTRICT EXPENSES - overnight

Out-of-district expenses are reimbursed or prepaid using the per diem method in order to standardize record keeping by both employee and the District. The per diem rates used are prepared by the General Services Administration and are published in the Federal Travel Regulations and by the Internal Revenue Service.

Per diem reimbursement for overnight out-of-district approved travel includes two amounts: (1) an amount intended to cover accommodations; and (2) an amount to cover meals and incidental expenses (M&IE). Per diem allowances can cover hotel and meals and incidental expenses combined, or can cover meals and incidental expenses only.

The amount reimbursed for overnight out-of-district M&IE will follow IRS guidelines in calculating travel days (75% of standard per diem) and deductions for meals which are included in the registration fees. Incidental expenses include laundry, dry cleaning, and tips. Telephone calls, cab fares, parking, luggage handling fees, and tolls are not included in incidental expenses and must be accounted for separately.

PER DIEM METHOD FOR MEALS AND INCIDENTAL EXPENSES ONLY

It is the policy of PCCLD to reimburse business-related approved travel using a combination of methods: Hotel and related costs will be reimbursed based upon actual costs incurred and substantiated; meals and incidentals will be reimbursed or prepaid based on the per diem method.

Whether per diem is prepaid or reimbursed, an accounting of expenses incurred must be submitted. This can either be individual receipts, or a daily record of the meals/expenses including date, purpose, meal, and amount paid. (Example: Monday, August 10 — CAL Conference - Breakfast - \$7.50) Reimbursement will not exceed receipts or recorded amount. If per diem was prepaid, expenses must be submitted detailing charges and any excess returned to Finance. Per IRS regulation, any amounts not substantiated and not returned will be considered compensation and added to the employee's W-2.

No expenses exceeding the published per diem rate for M&IE will be reimbursed.

OTHER MISCELLANEOUS EXPENSES

Petty cash is available at Rawlings and each branch to cover small expenses required in the conduct of daily business. Petty cash reimbursement procedures are addressed in a separate policy. Expenses that are not covered as travel or petty cash expenses are reimbursable on a case-by-case basis upon request to an employee's supervisor with proper documentation. Reimbursement in these cases is expected to be infrequent, and only upon approval prior to expenditure except in the case of emergency.

APPROVALS

Reimbursement claims for expenses require the following approvals:

In-district Department supervisor
Out-of-district travel/expenses Department supervisor

Out-of-district travel/expenses Department supervisor and Associate or Executive Director

Other miscellaneous expenses Department supervisor

See Also: 04.01.07 Petty Cash

Adopted: 09-24-2009

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FINANCIAL MANAGEMENT

04.01.05 Management of Fixed Assets

Fixed Assets represent land, buildings, vehicles, materials, and equipment owned by the District and acquired by purchase or donation. Individual items costing more than \$1,000.00 are accounted for in the General Fixed Asset Group of Accounts in the financial records of the District. Materials such as books and audio-visual materials of lasting value will be recorded in aggregate at year-end for inclusion in the General Fixed Asset Group. In accordance with Section 29-1-506 of the Colorado Revised Statutes entitled, Local Government Accounting Law, an annual inventory of such assets is required each year.

29-1-506. Continuing inventory. (1) The governing body of each local government shall make or cause to be made an annual inventory of property, both real and personal, belonging to such political subdivision; except that an inventory shall be required only with respect to items of property having an original cost that equals or exceeds an amount established by the governing body of each local government, unless such items having a value of less than the amount established by such governing body are required to be inventoried by directive of the state auditor. In no event shall the amount established by the governing body of any local government pursuant to this subsection (1) exceed the amount specified in rules promulgated by the state controller pursuant to section 24-30-202, C.R.S., regarding inventory accounts for items of state property. (Currently \$5,000.00)

Inventory tags will be assigned and accounted for by the Finance Office upon the purchase of any asset costing more than \$1,000.00 which is expected to last more than one year. The tags will identify the location of each asset. Movement of a tagged fixed asset item must be reported to Finance immediately upon relocation. The Finance Office will maintain a Continuing Property Record of all fixed assets which will include description, location, cost, vendor, and property tag number. The listing of fixed assets will be reconciled annually to the general ledger, and any differences reconciled and adjusted.

Estimated useful lives of each asset for the purposes of depreciation are as follows: Buildings – 40 years; Furniture and Fixtures – 10 years; Vehicles – 4 years; Computer Equipment – 4 years; Other Equipment – 5 years; Materials – 5 years. Depreciation of fixed assets will occur annually based on this schedule, and adjustments will be made to the General Fixed Asset Group.

APPROVALS

Purchases of fixed assets must be approved according to the procurement policy of the District. The following table summarizes the approvals required for individual items. The following table summarizes the approvals required for individual items costing more than \$1,000.00 and expected to last more than one year.

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CATEGORY OF PURCHASE	APPROVAL REQUIRED
Facilities related, including buildings and building components, equipment, and furniture	Facilities Superintendent
Copiers, computers, software, and audio-visual and communication equipment	Information Technology Manager
Office equipment not included above	Chief Financial Officer
Any of the above items costing over \$5,000	Executive Director



FINANCIAL MANAGEMENT

04.01.06 Disposal of Fixed Assets

A disposition of fixed assets represents the physical removal of an asset from custody or accountability. In accordance with Colorado State Statutes (CRS 24-90-109), any asset with a value of over \$1,000 can be disposed of in one of four different ways: donated, scrapped, sold, or traded. If the asset is conveyed to a state agency or political subdivision of the state, the determination can be made by the Executive Director or the Chief Financial Officer. The conveyance of an asset to any outside business or commercial entity must be approved by the Board of Trustees. Unless offered to the public at large, a fixed asset cannot be sold or donated to a private party or employee.

In January of every year, a disposal of property request form will be submitted to the Board of Trustees so that a broad determination can be made to donate or discard weeded collection materials, which are considered to be fixed assets in the aggregate, as well as to dispose of miscellaneous surplus furniture and equipment.

Computer equipment, when obsolete and not subject to donation or sale, will be sent to a computer recycling firm for disposal, according to legislation prohibiting the wholesale dumping of such equipment. Upon disposal of fixed assets, adjustments will be made to record the reduction of assets and accumulated depreciation in the financial records.



FINANCIAL MANAGEMENT

04.01.01 Fund Balance

The fund balance is the amount of monetary funds, or net assets, available when calculated in accordance with generally accepted accounting principles (GAAP). At the end of every fiscal year, the net amount of revenues less expenditures is added to or subtracted from the beginning fund balance. The fund balance is the amount of cash and investments available to the District.

The fund balance can be segregated into amounts that are reserved for specific purposes, designated for anticipated events, or unreserved and available for general operating uses. It is the practice and intent of the Pueblo City-County Library District to ensure a minimum unreserved fund balance of slightly more than two months of regular general fund operating expenditures at the end of every fiscal year. This is equivalent to 20% of the annual general fund operating expenditures.

During the course of the fiscal year, the fund balance may be used to pay immediate operating costs; however, fund balances used for such purpose should be replenished as soon as possible.

Adopted: 02-26-2009

04.01.01

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FINANCIAL MANAGEMENT

04.01.10 Investments

It is the policy of PCCLD that whenever there is a cash balance in any fund eligible for investment, those monies shall be invested temporarily by the library's Chief Financial Officer to the best advantage of the library in such securities and/or depositories as are permitted by law, as defined in C.R.S. 24-75-601.

The Chief Financial Officer is designated as investment officer for the library and is responsible for all investment decisions and investment activities. Two signatures will be required to establish and/or close accounts: the investment officer and the Executive Director.

The investment officer will be guided by the "Prudent Investor Rule" which states that investments shall be made with judgment and care under circumstances then prevailing, not for speculation but for investment, considering the probable safety of their capital as well as the probable income to be derived. The guiding principles for investments are safety, liquidity and yield, in that order.

The investment officer, acting within the guidelines of library policy and state law and exercising due diligence, shall not be held personally responsible for specific investment transactions. The investment of investment so that library operations can be maintained consistently.

All deposit-type securities (e.g., certificates of deposit) shall be collateralized as required by Public Deposit Protection Act for any amount exceeding FDIC or FSLIC coverage. Money market instruments such as SEC registered money market mutual funds qualified under C.R.S. 24-75-601 and state pools under C.R.S. 24-75-701 shall be collateralized as required by law.

Short-term investment maturities for all funds shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures (payroll, bond payments) as well as considering sizeable blocks of anticipated revenue (property taxes, state and federal transfer payments).

No long-term investments shall exceed 5 years without approval by the PCCLD Board of Trustees.

See Also: 04.01.08 Cash Management and Banking

Adopted: 09-24-2009

04.01.10



USE OF MATERIALS

04.01.07 Petty Cash

The purpose of petty cash is to provide money for making small purchases which are needed immediately. It may also be used to purchase small items from a business that does not maintain a charge account for the library. All purchases should be authorized by a department supervisor. Petty cash purchases/reimbursements may not **exceed the sum of \$20.00**. Receipts are required, along with a signed petty cash receipt form, to obtain reimbursement. Petty cash funds will be maintained at the Rawlings Public Library and the branch libraries. Department supervisors are responsible for the oversight of petty cash funds at their facilities, and must authorize the request for reimbursement of petty cash.

See Also: 04.01.03 Purchases



FINANCIAL MANAGEMENT

04.01.03 Purchases

It is the policy of PCCLD to ensure a responsible method of procurement accountability, maintain budgetary control, and secure quality goods and services at the best possible cost.

Responsibilities and approvals for standard purchases are highlighted in the chart below. Purchases can not be split in order to avoid the approval process.

Limits	Documentation required	Approval level
Under \$200	Petty cash request (\$20 maximum) Telephone orders Credit card/Procurement card purchase Bids not required	Department Supervisor
\$200 - \$999	Purchase requisition only Bids not required	Department Supervisor
\$1,000 - \$4,999	Purchase order 3 telephone, fax, catalog or written bids	Department Supervisor
\$5,000 - \$24,999	Purchase order 3 written bids	Executive Director
\$25,000 and above	Purchase order Formal Request for Proposal	Board of Trustees
Travel out of Colorado	Travel Expense request	Department Supervisor and Associate or Executive Director
Travel out of Pueblo County, but within Colorado	Travel Expense request	Department Supervisor and Associate or Executive Director

Exceptions:

<u>Cooperative Purchase Programs</u> – PCCLD is eligible to purchase various commodities under the Colorado State Purchasing Program, US Communities, and other collaborative purchasing agreements which have already bid for the best prices. These can be used without acquiring bids.

<u>Sole Source Purchases</u> – When only one vendor is capable of meeting all specifications and purchase requirements, purchases may be made on the basis of prices established by negotiations. All sole source purchases must be approved by the Executive Director and brought to the attention of the full Board of Trustees.

<u>Selection by Vendor</u> – Books and other library materials, supplies, and services may be bid by vendor rather than item by item. The Executive Director will approve vendor selection based on written proposals that include terms and discounts. This method may also be used to select professional/personal services for legal and consulting services, architectural, engineering, etc, negotiated on the basis of demonstrated competence and qualifications at fees not in excess of market rates.

<u>Emergency Purchases</u> – In the event of an unforeseen emergency which necessitates purchases be made immediately, portions of this policy can be foregone as long as the policy is adhered to as closely as conditions permit.

Code of Ethics

No employee of the district, or member of the employee's immediate family, or firm owned by same, will be allowed to sell to the district goods or services of any kind without the prior written consent of the Board of Trustees for expenditures of over \$500.00. It is the responsibility of the Executive Director to bring these matters to the attention of the full Board of Trustees. Goods or services costing \$500.00 or less can be approved by the Executive Director or designee.

No member of the Board of Trustees, or member of the Board of Trustees' immediate family, or firm owned by same, will be allowed to sell to the district goods or services of any kind, at any cost, without the prior written consent of the Board of Trustees. Members of the Board of Trustees will follow all rules of conduct as outlined in C.R.S. (Colorado Revised Statutes) Title 24; Article 18.

[Excerpt: Subsection C.R.S. 24-18-108.5: "Rules of conduct for members of boards and commissions. (1) Proof beyond a reasonable doubt of commission of any act enumerated in this section is proof that the actor has breached his fiduciary duty. (2) A member of a board, commission, council or committee who receives no compensation other than a per diem allowance or necessary and reasonable expenses shall not perform an official act which may have a direct economic benefit on a business or other undertaking in which such member has a direct or substantial financial interest."]

No employee or trustee of the district shall accept a fee, gift, or other valuable item or service for personal use from any person or group of persons when such gift or other valuable item or service is given in the hope or expectation of receiving preferential treatment over others wishing to do business with PCCLD.



FINANCIAL MANAGEMENT

04.01.19 Resolution Adopting the Colorado Statewide Records Retention Schedule for the Pueblo City-County Library District

WHEREAS, The Pueblo City-County Library District Board of Trustees recognizes a need for a comprehensive records retention schedule for the District's non-permanent records and the retention of those records that have long-term administrative, fiscal and historical value; and

WHEREAS, The Colorado State Archives has developed a state-wide record retention schedule in cooperation with the Colorado Attorney General's Office and the State Auditor's Office for agencies to use and follow;

NOW, THEREFORE, BE IT RESOLVED That the Pueblo City-County Library District Board of Trustees hereby adopts the 2010 Statewide Retention Schedule and all subsequent revisions, and authorizes the Chief Financial Officer to submit the request form to be used as legal authority for the destruction and preservation of District records to the Colorado State Archives on behalf of the District.

Passed and Adopted by the Board of Trustees of the Pueblo City-County Library District this 22nd day of July 2010.

Adopted: 07-22-2010 04.01.19

GLOSSARY

Acronyms

ADA

Americans with Disabilities Act

ALA

American Library Association

ALTA

American Library Trustee Association

CAL

Colorado Association of Libraries

CGFOA

Colorado Government Finance Officers Association

CLiC

Colorado Library Consortium

COPs

Certificate of Participation

CRS

Colorado Revised Statutes

DLG

Division of Local Government

ESL

English as a Second Language

FDIC

Federal Deposit Insurance Corporation

GFOA

Government Finance Officers Association

ILL/ILO

Interlibrary Loan Office

IRS

Internal Revenue Service

M&IE

Meals and Incidental Expenses

MLIS

Masters of Library and Information Science

MLS

Master of Library Science Degree

MPLA

Mountain States Employers Council

MSEC

Mountain States Employers Council

OCLC

On-Line Computer Library Center

OPAC

Online Public access catalog

PACOG

Pueblo Area Council of Governments

PCCLD

Pueblo City-County Library District

PEDCO

Pueblo Economic Development Corporation

PDPA

Public Deposit Protection Act

PLA

Public Library Association

RFID

Radio Frequency Identifier

RFP

Request for Proposal

SDA

Special District Association

TDD

Telephone Device for the Deaf

Definitions

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.

Administrative Services – Expense incurred for the general administration of the Arapahoe Library District. This includes operating expenses for Finance, Human Resources, Community Relations, and the office of the Director.

Amortization – The reduction of debt by regular payment of principal and interest sufficient to retire the debt by maturity.

Amortization Schedule – A schedule of debt service payments separating the portions of payment attributable to principal and interest.

Annualize – Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

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 Assessor as a basis for levying property taxes.

Asset - Resources owned or held by a government which have monetary value.

Attrition – A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

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.

Authorized Positions – Employee positions, which are authorized in the adopted budget, to be filled during the year.

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).

Base Budget - Cost of continuing the existing levels of service in the current budget year.

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.

Basis Point – Equal to 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75, the difference is referred to as an increase of 25 basis points.

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.

General Obligation (G.O.) Bond – This type of bond is backed by the full faith, credit and taxing power of the government.

Revenue Bond – This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Refinancing – The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

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 legislative 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 \$500 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 – Major 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.

Component Units – Legally separate organizations for which the elected officials of the primary government are financially accountable.

Comprehensive Annual Financial Report (CAFR) – 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.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation)

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA) – An increase in salaries to offset the adverse effect of inflation on compensation.

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 account period.

Department – The basic organizational unit of government which is functionally unique in its delivery of services.

Disbursement – The expenditure of monies from an account.

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.

Enterprise Fund – Proprietary fund type used to report an activity for which a fee is charged or contributions are received from external users for goods or services.

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.

Facilities to Provide Service – Building, vehicle and equipment operating costs, including facility maintenance & repair, insurance, utilities, leases, and capital outlay expenses.

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 full-time 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.

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.

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.

Hourly - Employees who are paid on a per-hour basis, and receive limited benefits.

Infrastructure – The physical assets of a government (e.g., streets, water, sewer, public building, and parks).

Inter-fund Transfers – The movement of monies between funds of the same government entity.

Levy – To impose taxes for the support of government activities.

Line-item Budget – A budget prepared along departmental lines that focuses on what is to be bought.

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

Lump-sum Appropriation – An appropriation made for a stated purpose, or for a named department without specifying further the amounts that may be spent for a specific activities or for particular objects of expenditure.

Materials and Services – Books, non-print materials, subscriptions and digital materials which compose the library collections, program supplies and expense necessary to provide services to the public; and, operating supplies necessary to conduct departmental operations.

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 \$1000 assessed property valuation.

Millage – Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value.

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." "Avaliable" 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 – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Output Indicator – A unit of work accomplished, without reference to the resources required to do the work (e.g. number of permits issued, number of refuse collections made, or number of books checked out). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go Basis – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

People to Provide Service (Personnel) – Expenditures for salaries, wages, and fringe benefits of a government's employees.

Performance Budget – A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

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.

Program Budget – A budget which allocates money to the functions or activities of a government rather than to specific items or cost or to specific departments.

Program Performance Budget – A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) – Revenue earned by a program, including fees for services, license and permit fees, and fines.

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.

Resolution – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

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 fro the recipient fund.

Turnover Rate - how many times each item is checked out in a year.

Unreserved Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Governmental Accounting, Auditing and Financial Reporting, Government Finance Officers Association, Chicago, IL, 2001.

The Best of Governmental Budgeting; A guide to Preparing Budget Documents, Government Finance Officers Association, Chicago, IL, 1994.