

**2012**

**BUDGET &  
ANNUAL PLAN**

## **PUEBLO CITY-COUNTY LIBRARY DISTRICT**

Finance Office  
100 E. Abriendo Avenue  
Pueblo, Colorado 81004

### **2012 ANNUAL PLAN and BUDGET**

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*Distinguished  
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For the Fiscal Year Beginning

**January 1, 2011**

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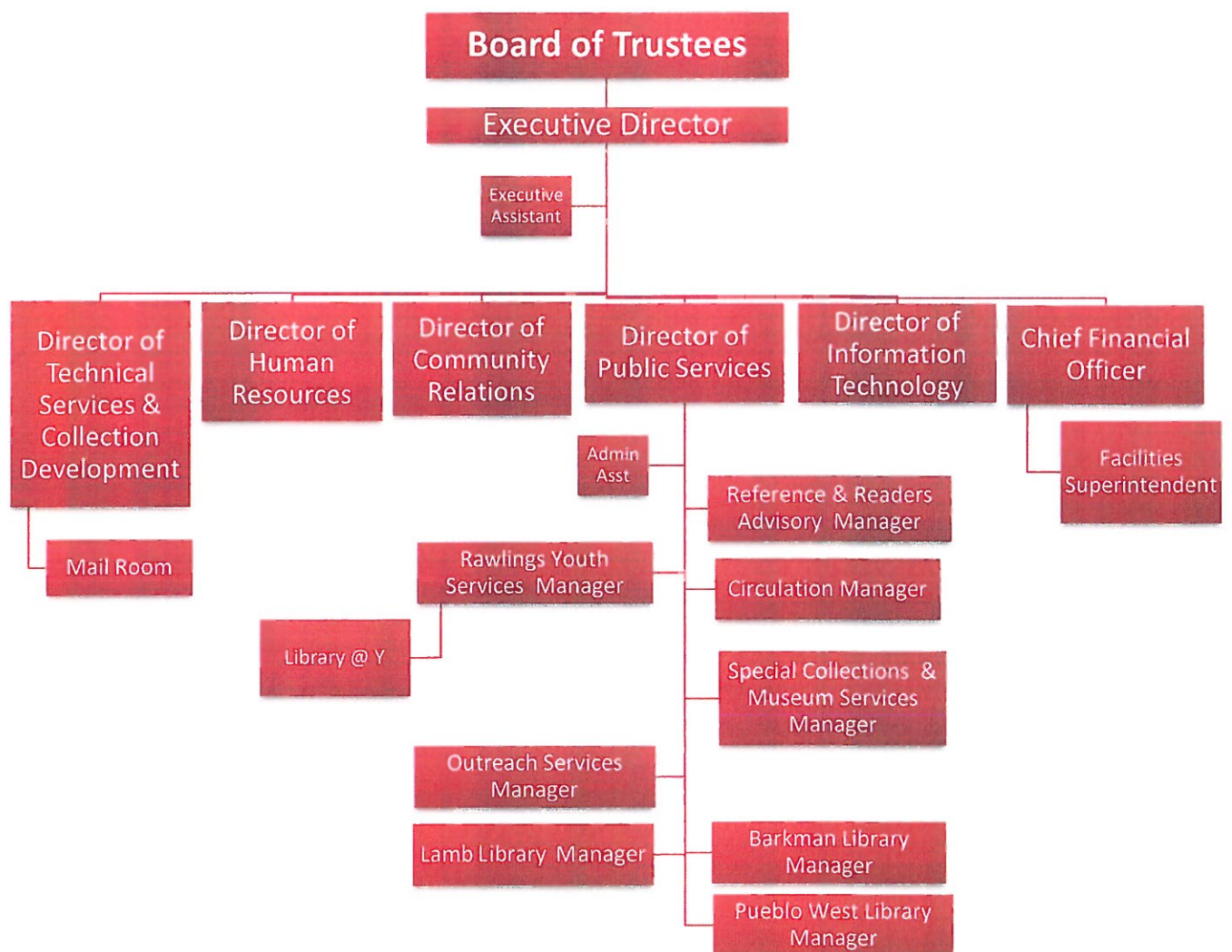
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Pueblo City-County Library District, Colorado** for its annual budget for the fiscal year beginning **January 1, 2011**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# PUEBLO CITY-COUNTY LIBRARY

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**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
2012 ANNUAL PLAN & BUDGET**

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October 15, 2011

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

It is my pleasure to present to you the 2012 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 and prioritize future objectives within the framework of the library's mission and service to the public.

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 2012 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 2012 Budget process, we were very cognizant of the economic condition of our county. Although dramatic improvement is not anticipated in any specific indicators of economic condition, such as unemployment rate, housing starts, or workforce increases, we have held steady and seen small improvements. The library is funded primarily by property tax revenues, with 87% of General Fund revenues received through property tax. With an additional 7% of our revenue coming from Specific Ownership taxes, our local government support for operations is 94%. The remaining six percent is received through gifts, fines, interest earnings, support from the Friends of the Library group, and other miscellaneous income, for a combined income of 6%.

Property tax income in 2012 is projected to grow by 7%, which is a significant increase, due to the new Comanche 3 Xcel energy plant start-up of operations in 2011. In 2012 we will received the 2011 property taxes collected for that utility.

Even without the addition of the Xcel property taxes, the assessed valuation for Pueblo County did not see the drastic decreases that are still being experienced by other counties throughout the state. Property values have remained fairly stable in Pueblo County while they have fluctuated dramatically elsewhere.

Interest rates continue to be at the lowest level in recent history, hovering at about .08 to .1%. This has had a negative impact on our investment earnings, but conversely it provides a very positive environment in which to borrow funds. The library entered into a Certificate of Participation borrowing issue in 2007 with which the Pueblo West Library was financed and built. The first call date for those COPs is December of 2012. We will refinance that debt to realize a significant savings, and we also plan to borrow additional funds to finance the construction of three new small libraries and a major RFID project to replace our current book tracking and security system. Details of these plans can be found in the Capital Project fund narrative in this document.

Our financial projections for the coming decade reflect a strong financial position in being able to repay the debt without extending the term of the current loan, as well as sufficient funds to operate the three new facilities. Although the revenue budget has been forecast very conservatively reflecting minimal increases, we are anticipating another bump in property tax when the new Black Hills energy plant is opened in 2013, resulting in a property tax revenue increase for us in 2014. These two major utilities, Xcel and Black Hills, have enabled us to meet one of our major goals, which is to provide service to the underserved. The 2012 Budget contains a number of initiatives which address that goal.

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.
- ❖ Departmental budgets, achievements, goals, and performance measures
- ❖ 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 4<sup>th</sup> 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. Annual transfers of \$100,000 are scheduled throughout our long range financial plan, beginning with a transfer from the General Fund to the Capital Project Fund in the 2012 Budget.

The major focus in the year 2012 Budget is to implement the RFID material tracking and security system, and to complete the design phase for three new libraries. These libraries were identified in the 2005 and the 2010 Strategic Plan, and have been discussed for a number of years as areas where library service was needed. Those areas are the Pueblo East Side, the St. Charles Mesa, and the Greenhorn Valley in Colorado City. Current economic conditions make this an optimal time to build, as the price per square foot to build is lower than it has been in years, in addition to the low cost of financing.

This 2012 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, electronic subscriptions and e-content is funded at a 10% increase in 2012 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 6% increase in 2012, based primarily on property tax revenues. Specific ownership tax has increased, as it's calculated as a percentage of property tax. Other income line items have decreased somewhat, based on current receipts. As stewards of taxpayer funds, it is incumbent upon Pueblo City-County Library District to carefully evaluate revenue trends and economic conditions that will impact our tax base. We strive to preserve fund balance dollars to maintain as positive a financial position as possible.

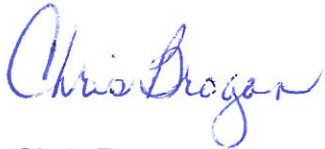
Expenditures are projected at a conservative level, while continuing to provide a quality experience for our patrons. The increase in total expenditures in the 2012 General Fund budget is 15%, due primarily to an increase in debt service anticipated with additional borrowing to finance new libraries. The design and construction of those facilities is included in the Capital Fund, which also increases to reflect those building plans. Employee training and adequate staffing to provide services continues to be a priority as well. Major equipment replacement occurred in 2011, with the purchase of new public and staff photocopiers, which should reduce maintenance and supply costs for that equipment, and increase fees slightly. Implementation of the VOIP system in 2011 was also completed, as well as essential updates to aging equipment such as the UPS backup

system at Rawlings. Libraries are ever-changing in their technology needs, and it is important that we stay current in what we offer to our public. We began offering eBooks and e-content in 2011, and that has proven to be such a popular and well-received service that we have included budgetary consideration to expanding those offerings.

Through the year, we will continue to carefully monitor and evaluate the 2012 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 2012.

Respectfully submitted,

A handwritten signature in blue ink that reads "Chris Brogan". The signature is fluid and cursive, with the first name "Chris" and last name "Brogan" clearly legible.

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 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 15<sup>th</sup> 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 10<sup>th</sup>; the deadline for certification of mill levy is due to county commissioners by December 15<sup>th</sup>. 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.

**SUMMARY OF BUDGET LAW FORMAT & CONTENT REQUIREMENTS**  
(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: *I, \_\_\_\_\_, 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 Library District**

## 2012 Budget Calendar



		Date Target	Time	Date Req - Ref (CRS)
1	Planning retreat: Supervisors, Trustees & Steering Committee	8.11.11	All Day	<b>[Location: Beulah]</b>
2	Assessor furnishes preliminary assessed valuation	8.25.11		<b>8/25/11-CRS39-5-121</b>
3	Distribute Call for Budget data to all supervisors	9.1.11		
4	Budget training for supervisors - Thurston Room	9.8.11	3:00 PM	
5	2012 budget worksheets due to Finance Office	9.22.11	5:00 PM	
6	Presentation of preliminary budget plan to supervisors	10.13.11	2:00 PM	
7	Draft budget sent to Board of Trustees	10.15.11		<b>10/15/11-CRS29-1-105</b>
8	Notice of Budget and Public Hearing published in Pueblo Chieftain	10.15.11		<b>10/15/11-CRS29-1-106(1)</b>
9	Public inspection copy ready for display at all libraries	10.16.11		<b>10/16/11-CRS29-1-106(1)</b>
10	Presentation of the 2012 proposed budget to the Board of Trustees @ Work Session	10.18.11	4:00 PM	<b>[Location: Rawlings]</b>
11	Presentation of the 2012 proposed budget to the regular meeting of the Board of Trustees	10.27.11		
12	Public Hearing for the 2012 proposed budget	11.17.11	5:30 PM	<b>[Location: Barkman]</b>
13	Final assessed valuation due from County Assessor	12.10.11		<b>12/10/11-CRS39-1-111</b>
14	Budget, appropriation and mill levy resolutions approved by the Board of Trustees	12.13.11	5:30 PM	<b>[Location: Rawlings]</b>
15	Certification of mill levy to County Commissioners	12.15.11		<b>12/15/11-CRS39-5-128(1)</b>
16	Approved budget assembled and published	1.15.12		
17	Final budgets returned to Depts. w/approvals noted	1.15.12		
18	Approved budget recorded in accounting system	1.15.12		
19	Certified copy of budget due at DLG	1.31.12		<b>1/31/12-CRS29-1-113(1)</b>
20	Final budget submitted to GFOA for review	3.12.12		

## 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 2,414 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 geographical area on the west side. Several satellite locations in schools serve the St. Charles Mesa, East Side neighborhood, 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.

Estimated 2011 population within the Pueblo City-County Library District taxing area is 161,239. Of these residents, approximately 109,378 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 112,563.

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 2014.

The demographic information in the tables below was pulled from statistical data supplied by the Division of Local Governments and Colorado Department of Local Affairs for the year 2010.

### DEMOGRAPHIC CHART OF INDIVIDUAL LIBRARIES

	Barkman Library	Lamb Library	Pueblo West	Rawlings Library
Population: Census	12,548	12,148	28,500	55,789
Population: Service <sup>1</sup>	13,308	12,246	37,192	59,743
# of Households	5,383	4,604	10,326	23,014
Household Size	2.31	2.63	2.76	2.32
Average income	\$21,259	\$24,470	\$51,425	\$19,702

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

Even though economic development continues to grow in Pueblo, the jobless rate remains among the highest of any of the state's larger cities at 9.6 percent as of November. Although 1,100 jobs were recovered for the year, we remain at 1,200 jobs fewer than 2007 levels. An estimated 7,466 people were unemployed in the county in November, with total employment at 68,972. The unemployment rate in Pueblo is 9.6%, higher than both Colorado (7.9%) and US (8.5%).

Homebuilding slowed to only 114 single-family home permits issued countywide.

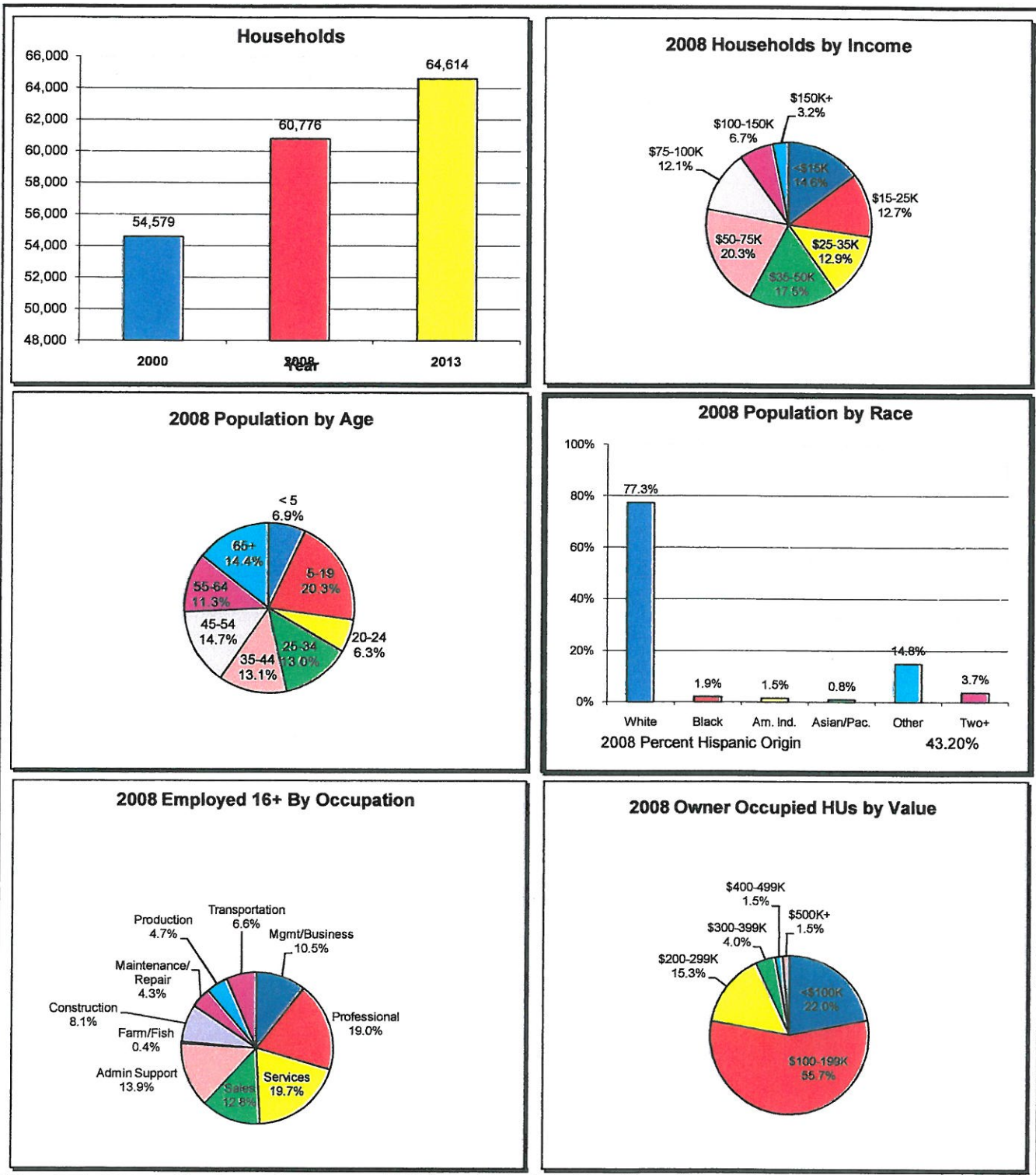
Principal employers in Pueblo County accounted for 14% of the District's property tax revenue:

<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
School District #60	2,400	1	3.48%
Parkview Hospital	1,538	2	2.23%
St. Mary Corwin Hospital	1,228	3	1.78%
Trane	1,100	4	1.60%
Colorado Mental Health Institute	1,041	5	1.51%
Pueblo County	1,020	6	1.48%
Convergys	857	7	1.24%
School District #70	820	8	1.19%
Wal-Mart Stores	755	9	1.10%
Target Distribution Center	747	10	1.08%
Total	<u>\$ 11,506</u>	-	<u>16.69%</u>

## Graphic Profile

Prepared by Pueblo County GIS

### Pueblo County, Colorado



Source: U.S. Bureau of the Census, 2000 Census of Population and Housing. ESRI forecasts for 2008 and 2013.

This graph, produced by the Pueblo County GIS, is somewhat dated, but illustrates a snapshot of demographic activity and projections for Pueblo County.

# Pueblo Library District System Map

**LEGEND**

**Library Locations**

- 1 Rawlings Library
- 2 Barkman Library
- 3 Lamb Library
- 4 Pueblo West Library
- 5 Library @ the Y

**Community Satellite Locations**

- 1 Avondale Elementary
- 2 Beulah School
- 3 Craver Middle
- 4 Cesar Chavez Academy
- 5 North Mesa Elementary
- 6 Risley Middle
- 7 Rye Elementary
- 8 South Mesa Elementary
- 9 Vineland Elementary

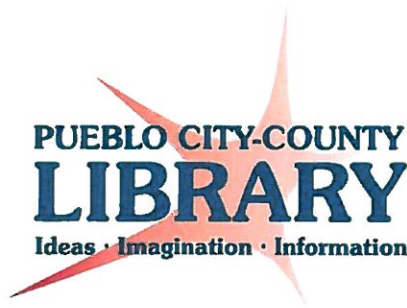
0 1 2 3 MILES

0 250 500 1000 1500 FEET

THIS MAP IS REPRODUCED FROM  
BICYCLE ROUTES AND RECREATIONAL TRAILS IN THE PUEBLO AREA  
PUEBLO AREA COUNCIL OF GOVERNMENTS  
URBAN TRANSPORTATION PLANNING DIVISION  
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## Pueblo City-County Library District (PCCLD) 2012 Annual Plan

The Pueblo City-County Library District has established the following strategic goals for 2012:

- I. Increase use of library materials
- II. Improve Information Technology (IT)
- 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](http://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**

#### Objectives

- A. Utilize retail marketing techniques to highlight library materials in an inviting and delightful manner to attract customers and increase circulation.
  - Action Steps
    1. Engage a qualified consulting firm to provide recommendations to improve the design, layout and signage of the Rawlings Library, the Barkman Library, and the Lamb Library in order to promote use.
    2. Utilize consultant recommendations as an action plan for reducing clutter, improving signage, building brand awareness, learning to offer pleasing

displays, aiding the shopper, “cross selling” and creating a positive “greeting zone” for customers.

3. Train staff in new techniques.
4. Plan and implement physical changes.

B. Float PCCLD collections so materials move 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

1. Configure and test the Integrated Library System (ILS) to support floating collections.
2. Write procedures documents, both for initial and ongoing staff training.
3. Train staff and ensure support when floating begins.
4. Develop statistical analyses for success factors, including influence on holds, impact on staff handling of materials, greater turnover rates at branch libraries, effect on courier, etc.
5. Float collections, notifying District staff and the public that the project is complete.
6. Evaluate and refine processes.

C. Maintain materials budget at 15% of overall operating budget in order to provide funding necessary to procure the current books and other library materials people want.

▪ Action Steps

1. Establish budgetary distributions for respective library service areas representing 15% of total operating budget, allocating according to material use and demand.
2. Continue to monitor use patterns to determine appropriate materials budget allocations, being also mindful of the new e-book initiative.

D. Offer additional e-book and e-audiobook content to PCCLD customers in order to meet the growing number of requests for digital books.

▪ Action Steps

1. Implement offering of e-books from Freading and OverDrive, downloadable e-book vendors selected to meet PCCLD customers’ digital browsing needs.
2. Research new e-audiobook vendor and implement service.
3. Evaluate budgetary demands of e-content and modify overall materials budget to accommodate digital materials.

4. Establish database committee to continuously evaluate database selection and other related e-content as necessary.
  5. Evaluate use of digital materials, including materials available only digitally, ensuring the best possible selection of all materials for the District.
- E. Implement a call center at PCCLD as the first point of contact for customers reaching the library by telephone in order to provide timely, clear, accurate, and consistent information to customers and to direct calls to appropriate departments for assistance, only when necessary, in order to allow walk-up desk attendants to focus on serving in-person customers.
- Action Steps
    1. Study best practices of effective public library call centers.
    2. Develop program plan for PCCLD call center.
    3. Devise procedures to take best advantage of new VoIP telephone system, train staff and complete transition to call center.
- F. Maintain centralized weeding effort throughout the District to insure collections are current, relevant, and interesting to the members of our community.
- Action Steps
    1. Complete retrospective weeding of Pueblo West Library to finish project to thoroughly update collections for the entire District and bring all locations onto the new District-wide centralized de-selection procedures.
    2. Evaluate centralized weeding procedures, altering as necessary to assure effective and efficient de-selection of materials.
    3. Document formal procedures for maintaining weeding program and verify thorough staff training.
- G. Implement use of Radio Frequency Identification (RFID) tagging and related Automated Materials Handling (AMH) equipment in order to reduce materials handling, ease inventory maintenance, reduce staff time to process materials, and improve customer self-service.
- Action Steps
    1. Utilize 2011 consultant assessment of PCCLD's current library material circulation procedures in preparation for RFID/AMH implementation and develop strategy for selecting and implementing an RFID/AMH solution meeting established goals and addressing various needs of PCCLD.
    2. Prepare a Request for Proposal (RFP) for announcement to RFID/AMH vendors and to award a contract to the winning bidder in the first quarter of 2012.

3. Acquire necessary hardware and software, and begin implementation.
  4. Revise procedures to take best advantage of new equipment, train staff and complete transition to new system by fourth quarter 2012.
- H. Establish procedures to facilitate periodic sampling of reference questions asked at all locations in order to more effectively monitor this metric.
- Action Steps
    1. Gather information from the Colorado State Library website and other library sources to provide definitions of reference questions.
    2. Develop procedures and identify timelines which would most effectively and efficiently measure reference questions.
    3. Institute a systematic, consistent process District-wide of gathering these statistics.
- I. Switch the location of the DVDs on the 2<sup>nd</sup> floor of the Rawlings Library to make it easier for customers to request DVD assistance from staff.
- Action Steps
    1. Create a plan and timeline to move these resources.
    2. Publicize the plan to prepare customers for this change.
    3. Implement the plan.
- J. Engage customers and reward staff for performing quality customer service by creating a *Thank You for Extraordinary Service* program.
- Action Steps
    1. Create a project plan and timeline.
    2. Prepare comment sheets for input from customers and distribute throughout the District.
    3. Publicize the project to prepare customers and inform staff of this new opportunity.
    4. Implement throughout the District.
- K. Enhance services at the Library @ the Y.
- Action Steps
    1. Offer public access to the Internet.
    2. Provide New Information Center Technology.
- L. Improve marketing of library services and programs in order to increase the use of the library.
- Action Steps

1. Research, explore and purchase a product to support electronic/new media marketing including e-newsletters, email blasts, videos, etc. in order to reach more people about library services and events.
2. Provide staffing support for electronic and nontraditional media marketing including social media, webcasts of library services and events, email blasts, and more in order to engage repeat customers as well as new customers.
3. Increase employee knowledge of events/programs to actively engage them in the marketing process by working with supervisors to make sure event information is communicated.
4. Create a library-employee speakers bureau to consist of library professionals who are designated and qualified to represent PCCLD on various topics including adult literacy, early literacy, general library issues, etc. in order to market the library's services and programs.

## **Strategic Goal II: IMPROVE INFORMATION TECHNOLOGY (IT)**

### Objectives

- A. Upgrade the District's Integrated Library System (ILS) to the most current general release to utilize enhancements and improve service.
  - Action Steps
    1. Review Release Notes for changes in all module functionalities and thoroughly test all activities in upgrades.
    2. Coordinate implementation of upgrade, provide District-wide training in new functionalities and procedures, and develop training documentation.
    3. Provide ongoing support and training, and evaluation of work processes and procedures.
    4. Schedule upgrade to coincide with catalog re-indexing project to improve functionality of the public catalog.
    5. Upgrade the ILS.
- B. Upgrade the Online Public Access Catalog (OPAC), including enabling authority control, keyword, browse and exact searching, and re-indexing entire catalog, in order to increase access to PCCLD's materials.
  - Action Steps:
    1. Re-index the OPAC during transition to most current version of the ILS.
    2. Evaluate capabilities of latest version of the ILS OPAC.
    3. Train staff and prepare public for new OPAC.
    4. Test and implement.

- C. Plan and implement an initiative to digitize identified portions of the Rawlings Library Special Collections to broaden access to these important resources.

▪ Action Steps

1. Hire a consultant to work with staff to develop a digitization plan that will address policy issues, standards and best practices, technology infrastructure, collection access and digital collection storage.
2. Identify funding sources to support the initiative.
3. Procure necessary equipment and content management software.
4. Train staff and volunteers.
5. Work to make digitize documents and promote availability to the public.

- D. Evaluate systems available for electronic document scanning and retention in order to eliminate paper file storage and improve security and efficiency of maintenance for official District documents.

▪ Action Steps

1. Define requirements and evaluate needs for records management.
2. Investigate systems currently in use by other library and government finance operations.
3. Determine additional staffing time which may be necessary to implement a document scanning system.
4. Evaluate costs to implement.

- E. Increase the amount and type of IT training available to staff in order to better meet this identified need and to improve productivity and service.

▪ Action Steps

1. Define a list of IT topics where training is required.
2. Determine best approach to meet the training requirements and provide additional staff or consulting hours, as needed.
3. Develop training curriculum for each identified topic.
4. Create staff training schedule.
5. Implement training program.

- F. Upgrade old, outdated computer software and hardware to improve productivity, dependability and ensure continuity of business operations.

▪ Action Steps

1. Develop and implement a plan to upgrade the public PC access management software to the most current version.
2. Develop and implement a plan to upgrade the provisioning server, possibly taking advantage of new technologies from vendors.

3. Upgrade all workstations within the Library District to current desktop operating system.
- G. Continue to expand upon release of library website with addition of more self-service features and an internal staff-use website or Intranet.
- Action Steps
    1. Identify and train internal stakeholders in maintenance of individual sections of public website content.
    2. Develop a self-service feature for scheduling public meetings rooms.
    3. Develop an Intranet as a gateway for internal staff communication and collaboration.
- H. Review and update the existing data backup and recovery plan to ensure the District is protected from any data loss and is prepared for full recovery in the event of disaster.
- Action Steps
    4. Review existing backup policies and procedures, and update where needed.
    5. Plan scheduled and random data recovery to test backups and log results.
    6. Replace existing backup server hardware and storage array.
    7. Upgrade existing virtual server hard drive space and memory to handle disaster restore/recovery.

### **Strategic Goal III: EXPAND SERVICES TO THE UNDERSERVED**

#### Objectives

- A. Plan for an Eastside Library in order to improve services to an underserved part of the community.
- Action Steps
    1. Determine library site.
    2. Create a building program for the new library.
    3. Hire an architect for conceptual and building design, and complete project cost estimates.
    4. Establish a construction fund and begin fundraising.
- B. Plan for a Mesa Library in order to improve services to an underserved part of the community.
- Action Steps
    1. Determine library site.

2. Create a building program for the new library.
  3. Hire an architect for conceptual and building design, and complete project cost estimates.
  4. Establish a construction fund and begin fundraising.
- C. Plan for a Greenhorn Valley Library in order to improve services to an underserved part of the community.
- Action Steps
    1. Determine library site.
    2. Create a building program for the new library.
    3. Hire an architect for conceptual and building design, and complete project cost estimates.
    4. Establish a construction fund and begin fundraising.
- D. Review the ability of the current Satellite Library program to meet the needs and interests of customers in the more rural areas of the county.
- Action Steps
    1. Collect information from stakeholders, review statistical information on current use, and consider best practices.
    2. Develop plan to improve the program.
    3. Implement adjustments to the Satellite Library program.
- E. Study the feasibility of additional or expanded library outreach programs to areas of need such as a mobile library technology lab, a bookmobile, automated library kiosks, and/or the expansion of Books a la Cart.
- Action Steps
    1. Explore the merits and feasibility of each idea in the context of customer needs and expectations, best practices, and available library resources.
    2. Evaluate estimated costs and benefits of each.
    3. Adopt changes determined to be in the best interest of the community and the institution.
- F. Enhance the consistency, quality, and attendance for library-sponsored adult programming by centralizing under guidance of Community Relations in order to better serve targeted populations.
- Action Steps
    1. Create a programming committee chaired by the Community Relations Director that is made up of staff representatives of public service departments with the purpose of creating standards and consistency around library District programming aimed at adults.

2. Provide regular opportunities for the adult programming committee to schedule upcoming programs and events hosted by the District.
  3. Communicate information about upcoming programs and events via the committee to respective departments and regular library marketing activities.
  4. Develop regular thematic content in order for all PCCLD libraries to have a similar focus, helping to leverage quality of programming and assisting in a marketing theme.
- G. Evaluate the Centers for New Information Technology pilot project, and modify and expand, as indicated.
- Action Steps
    1. Monitor project as implemented at the Rawlings and Barkman Libraries, and make adjustments, as warranted.
    2. Consider implementation of similar Centers at additional PCCLD locations.

#### **Strategic Goal IV: IMPROVE FUNDING**

##### Objectives

- A. Support the fledgling Pueblo Library Foundation toward its mission of providing resources for the development, maintenance and operation of the Pueblo City-County Library District to the extent not normally met by public funding.
- Action Steps
    1. Complete final steps to establish the Foundation as a Colorado 501 (c) 3 non-profit corporation.
    2. Provide staffing for the Foundation in support of its regular business activities.
    3. Work with the Foundation Board to develop a fundraising plan and provide necessary staff support.

#### **Strategic Goal V: MAINTAIN DISTRICT ASSETS**

##### Objectives

- A. Install security surveillance cameras at the Rawlings Library, Lamb Library and Pueblo West Library to enhance safety and protect the library's resources and facilities.
- Action Steps
    1. Develop district-wide policies and procedures on use of surveillance security cameras.

2. Create a work plan and a budget to add cameras to the Lamb Library.
  3. Install security cameras at the Lamb Library.
  4. Create a work plan and a budget to install additional security cameras at the Pueblo West Library.
  5. Install security cameras at the Pueblo West Library.
  6. Create a work plan and a budget to add cameras to the Rawlings Library.
  7. Train selected staff how to monitor and use visual images from the security cameras effectively.
- B. Review and evaluate circulation service activities to provide improved and consistent customer service and maintain fiscal responsibility.
- Action Steps
    1. Schedule monthly discussions and feedback sessions for the Circulation Task Force to work on circulation practices.
    2. Consult with Finance staff on an ongoing basis to incorporate fiscal integrity in circulation practices, policies and procedures.
    3. Plan, test and incorporate new and effective ways of incorporating use of the the ILS in circulation activities.
    4. Complete the circulation procedures manual to be adopted and followed throughout PCCLD to promote consistency in circulation practices.
    5. Provide ongoing training for staff performing circulation activities under direction of Circulation Services Supervisor.
- C. Insure PCCLD is receiving the best insurance brokerage guidance and service by using a Request for Proposal (RFP) process to seek quotes for this service.
- Action Steps
    1. Develop needs assessment concerning current insurance coverage for health, workers compensation, and property/liability products.
    2. Compile a Request for Proposal using Government Finance Officers' Association recommended practices, sample RFP documents, and PCCLD requirements.
    3. Issue RFP to insurance brokerage companies and publish on the PCCLD website.
    4. Evaluate proposals.
    5. Complete process and select vendor by March 8, 2012, when current contract expires.
- D. Implement cash management solutions as identified in the 2011 audit review by Swanhorst and Company LLC.
- Action Steps
    1. Test upgraded ILS to make sure necessary can be created to compare cash collection per location and type.

2. Evaluate individual audit recommendations to develop changes in internal procedures, including procurement of necessary *Point Of Sale* hardware and software
  3. Train staff to improve cash management at public service locations.
- E. Modify current PCCLD pay plan to adopt a *Pay for Performance* model to tie performance more closely to salary and further excellent work.
- Action Steps
    1. Hire a qualified consulting firm to work with stakeholders on the project.
    2. Utilize consultant assessment of PCCLD's current pay plan and recommendations for adjustments to Pay for Performance.
    3. Work with stakeholders to communicate and train on new program.
    4. Implement program.
- F. Develop a program for career progression program to insure employees understand how to be promoted at PCCLD and make the library a career.
- Action Steps
    1. Identify assessment tools and resources, including self-assessment tools to employees to help them identify strengths, skills, values, and interests
    2. Provide in-depth information about a variety of library careers.
    3. Encourage employees to conduct further research into areas of interest
    4. Assist individuals in developing a career path, including education and experience requirements and a timeline to achieve goals
    5. Monitor the employee's progress.
- G. Evaluate staffing needs and work processes throughout the District.
- Action Steps
    1. Conduct a comparison of other libraries for methods to determine staffing needs.
    2. Analyze impact of staffing needs as a result of the implementation of the RFID system.
    3. Compare department level of activity based on factors such as circulation and gate count.
    4. Evaluate response time and efficiencies of support services departments to determine if staffing needs are being met.
    5. Make changes as determined to be in the best interest of the institution.
- H. Utilize volunteers more effectively.
- Action Steps
    1. Look to using a volunteer, AmeriCorps worker or part-time regular employee to meet staffing need for supporting volunteer services.

2. Train and implement the staffing resource.
3. Improve PCCLD website for advertisement of current volunteer opportunities.
4. Improve volunteer retention by increasing awareness and knowledge of the volunteer program within PCCLD by sharing information at staff meetings with departments and supervisors.
5. Create an annual Volunteer Report to increase awareness of the value of PCCLD volunteers.

The 2012 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.

Respectively submitted,

A handwritten signature in black ink that reads "Jon Walker". The signature is written in a cursive, flowing style.

Jon Walker  
Executive Director  
Pueblo City-County Library District

## Annual Plan Costs

GOALS - 2012 ANNUAL PLAN		Total cost	
<b>I</b>	<b>INCREASE USE OF LIBRARY MATERIALS</b>		
<b>A</b>	Utilize retail marketing techniques to highlight library materials in an inviting and delightful manner to attract customers and increase circulation.	11,250	Consulting dollars included in budget to seek best advice on space planning. Some implementation funding also included.
<b>B</b>	Float PCCLD collections so materials move 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 - budget neutral.
<b>C</b>	Maintain materials budget at 15% of overall operating budget in order to provide funding necessary to procure the current books and other library materials people want.	92,239	
<b>D</b>	Offer additional e-book and e-audiobook content to PCCLD customers in order to meet the growing number of requests for digital books.	27,360	Most of the subscription cost is included above; this amount reflects purchase of additional e-readers for branches.
<b>E</b>	Implement a call center at PCCLD as the first point of contact for customers reaching the library by telephone in order to provide timely, clear, accurate, and consistent information to customers and to direct calls to appropriate departments for assistance, only when necessary, in order to allow walk-up desk attendants to focus on serving in-person customers.	-	No budget dollars allocated - study best practices, develop plan, implement with current staffing.
<b>F</b>	Maintain centralized weeding effort throughout the District to insure collections are current, relevant, and interesting to the members of our community.	-	No additional budgetary costs.
<b>G</b>	Implement use of Radio Frequency Identification (RFID) tagging and related Automated Materials Handling (AMH) equipment in order to reduce materials handling, ease inventory maintenance, reduce staff time to process materials, and improve customer self-service.	1,442,268	All costs for equipment, software, installation, tagging materials, etc. are included.
<b>H</b>	Establish procedures to facilitate periodic sampling of reference questions asked at all locations in order to more effectively monitor this metric.	-	No budget dollars allocated - study best practices, develop plan, implement with current staffing.

## Annual Plan Costs

GOALS - 2012 ANNUAL PLAN			
		Total cost	
I	Switch the location of the DVDs on the 2nd floor of the Rawlings Library to make it easier for customers to request DVD assistance from staff.	2,250	Consulting dollars included in budget to seek best advice on space planning. Some implementation funding also included.
J	Engage customers and reward staff for performing quality customer service by creating a <i>Thank You for Extraordinary Service</i> program.	2,000	Additional costs for supplies.
K	Improve marketing of library services and programs in order to increase the use of the library.	29,400	New media coordinator : \$14,400; Bookletters - software program for electronic marketing - \$15,000.
II	<b>IMPROVE INFORMATION TECHNOLOGY</b>		
A	Upgrade the District's Integrated Library System (ILS) to the most current general release to utilize enhancements and improve service.	6,375	Half done in 2011; half in 2012.
B	Upgrade the Online Public Access Catalog (OPAC), including enabling authority control, keyword, browse and exact searching, and re-indexing entire catalog, in order to increase access to PCCLD's materials.	-	No additional budgetary costs - staff time; upgrade of ILS included above.
C	Plan and implement an initiative to digitize identified portions of the Rawlings Library Special Collections to broaden access to these important resources.	20,500	Includes consulting, equipment and training.
D	Evaluate systems available for electronic document scanning and retention in order to eliminate paper file storage and improve security and efficiency of maintenance for official District documents.	-	No additional budgetary costs - staff time for evaluation only.
E	Increase the amount and type of IT training available to staff in order to better meet this identified need and to improve productivity and service.	-	No additional staffing included.
F	Upgrade old, outdated computer software and hardware to improve productivity, dependability and ensure continuity of business operations.	27,000	Included in Capital Project fund.
G	Continue to expand upon release of library website with addition of more self-service features and an internal staff-use website or Intranet.	-	No budgetary impact

## Annual Plan Costs

GOALS - 2012 ANNUAL PLAN			
		Total cost	
H	Review and update the existing data backup and recovery plan to ensure the District is protected from any data loss and is prepared for full recovery in the event of disaster.	-	No budgetary impact.
III	<b>EXPAND SERVICES TO THE UNDERSERVED</b>		
A	Plan for an Eastside Library in order to improve services to an underserved part of the community.	153,000	Preliminary costs for design, consulting, miscellaneous fees.
B	Plan for a Mesa Library in order to improve services to an underserved part of the community.	126,000	Preliminary costs for design, consulting, miscellaneous fees.
C	Plan for a Greenhorn Valley Library in order to improve services to an underserved part of the community.	144,000	Preliminary costs for design, consulting, miscellaneous fees.
D	Review the ability of the current Satellite Library program to meet the needs and interest of customers in the more rural areas of the county.	-	No budgetary impact.
E	Study the feasibility of additional expanded library outreach programs to areas of need such as a mobile library technology lab, a bookmobile, automated library kiosks, and/or the expansion of Books a la Cart	9,363	Salary costs - add hours to existing staff to implement added programs.
F	Enhance the consistency, quality, and attendance for library-sponsored adult programming by centralizing under guidance of Community Relations in order to better serve targeted populations.	-	No budgetary impact.
G	Evaluate the Centers for New Information Technology pilot project, and modify and expand, as indicated.	-	No budgetary impact.
IV	<b>IMPROVE FUNDING</b>		
A	Support the fledgling Pueblo Library Foundation toward its mission of providing resources for the development, maintenance and operation of the Pueblo City-County Library District to the extent not normally met by public funding.	80,000	Salary & benefits for Foundating staffing; in-kind contribution from PCCLD.

### Annual Plan Costs

GOALS - 2012 ANNUAL PLAN			
		<u>Total cost</u>	
<b>V</b>	<b><i>MAINTAIN DISTRICT ASSETS</i></b>		
<b>A</b>	Install security surveillance cameras at the Rawlings Library, Lamb Library and Pueblo West Library to enhance safety and protect the library's resources and facilities.	<b>5,000</b>	Exterior cameras for Pueblo West; Rawlings and Lamb completed in 2011.
<b>B</b>	Review and evaluate circulation service activities to provide improved and consistent customer service and maintain fiscal responsibility.	-	No budgetary impact.
<b>C</b>	Insure PCCLD is receiving the best insurance brokerage guidance and service by using a Request for Proposal (RFP) process to seek quotes for this service.	-	No budgetary impact.
<b>D</b>	Implement cash management resolutions as identified in the 2011 audit review by Swanhorst and Company LLC.	<b>32,000</b>	POS Software product to integrate with PCCLD ILS system.
<b>E</b>	Modify current PCCLD pay plan to adopt a <i>Pay for Performance</i> model to tie performance more closely to salary and further excellent work.	<b>6,300</b>	Consulting/supplies
<b>F</b>	Develop a program for career progression program to insure employees understand how to be promoted at PCCLD and make the library a career.	<b>2,000</b>	Supplies
<b>G</b>	Evaluate staffing needs and work processes throughout the District.	-	No budgetary impact
<b>H</b>	Utilize volunteers more effectively.	<b>13,842</b>	Salary for part-time HR assistant
	<b>TOTAL</b>	<b>2,232,147</b>	

# LIBRARY REPLACEMENT PLAN

## 2012 Update

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### 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 Purpose of a Replacement Plan, The Replacement Plan, and Plan for 2012.

### 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:

- ❑ Buildings and Improvements Replacement Plan – 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.
- ❑ Furniture, Fixtures, and Equipment Replacement Plan (FF&E) – 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 2012

For the 2012 Budget, several items are scheduled for replacement/purchase:

- Buildings and Improvements: Landscaping and sprinkler system improvements, and interior painting at the Barkman Library.
- Information Technology: Windows Servers and printers for staff and public.
- FFE: Purchase of a new tractor for snow removal and landscaping tasks.

This entire plan is updated and re-evaluated on an annual basis, with attention paid to economic factors and the availability of funding through transfer from the General Fund. In 2012 transfers will again begin in the amount of \$100,000 for five years, then increasing to \$300,000. The fund is still solvent, and we retain the ability to use it for the intended purpose.

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**Pueblo City-County Library District**
**Buildings & Improvements Replacement Plan - 2012**

#	Component	Location	Replacement	Useful	Age at							
			Cost	Life	6/30/2012	2012	2013	2014	2015	2016	2017	2018
1	Controls	Rawlings	942,000	25	8							
2	HVAC	Rawlings	1,140,000	26	8							
3	Plumbing	Rawlings	307,500	26	8		10,000					
4	Roofing	Rawlings	165,000	25	8							
5	Pavement/Concrete	Rawlings	240,000	26	8							
6	Landscaping	Rawlings	180,000	25	8							
7	Electrical Systems	Barkman	10,000	25	7							
8	Electrical Systems	Lamb	10,000	25	13							
9	Electrical Systems	Pueblo West	25,000	26	3							
10	Lighting Systems	Barkman	30,000	25	7							
11	Lighting Systems	Lamb	30,000	25	13							
12	Lighting Systems	Pueblo West	90,000	25	3							
13	Boiler	Lamb	8,000	20	3							
14	HVAC	Barkman	35,000	15	10						35,000	
15	HVAC	Lamb	35,000	15	13		35,000					
16	HVAC	Pueblo West	87,500	15	3							
17	Landscaping-trees	Barkman	10,000	25	7							
18	Landscaping-trees	Lamb	10,000	25	13							
19	Landscaping-trees	Pueblo West	25,000	25	3							
20	Shrubs	Barkman	2,000	20	21	2,000						
21	Shrubs	Lamb	2,000	20	13							
22	Shrubs	Pueblo West	5,000	20	3							
23	Turf/Grass	Barkman	6,000	25	7							
24	Turf/Grass	Lamb	6,000	25	13							
25	Turf/Grass	Pueblo West	15,000	25	3							
26	Sprinkler systems	Barkman	7,000	20	7	7,000						
27	Sprinkler systems	Lamb	7,000	20	12							
28	Sprinkler systems	Pueblo West	17,500	20	3							
29	Painting-Interior	Barkman	6,000	7	7	6,000						
30	Painting-Interior	Lamb	6,000	7	10		6,000					
31	Painting-Interior	Pueblo West	15,000	7	3			15,000				
32	Asphalt - Parking	Barkman	15,000	20	7							
33	Asphalt - Parking	Lamb	29,000	20	13							29,000
34	Asphalt - Parking	Pueblo West	50,000	20	3							
35	Concrete - Walks	Barkman	10,000	20	7							
36	Concrete - Walks	Lamb	7,000	20	13							
37	Concrete - Walks	Pueblo West	18,000	20	3							
38	Plumbing - Piping	Barkman	18,000	32	7							
39	Plumbing - Piping	Lamb	18,000	32	13							
40	Plumbing - Piping	Pueblo West	45,000	32	3							
41	Plumbing - Fixtures	Barkman	3,000	20	7							
42	Plumbing - Fixtures	Lamb	3,000	20	13							3,000
43	Plumbing - Fixtures	Pueblo West	7,500	20	3							
44	Roofing - Tile	Barkman	50,000	30	21							
45	Roofing - Built-up	Lamb	25,000	20	13							25,000
46	Roofing - Metal	Pueblo West	62,500	30	3							
47	Elevator	Lamb	80,000	32	13							
48	Floor Covering	Barkman	30,000	10	7				30,000			
49	Floor Covering	Lamb	30,000	10	13			30,000				
50	Floor Covering	Pueblo West	75,000	10	3							
			4,050,500			15,000	51,000	45,000	30,000	-	35,000	57,000

2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
									471,000				
										285,000			
										76,875			
										41,250			
										60,000			
										45,000			
											10,000		
					10,000								
										30,000			
					30,000								
										8,000			
					87,500								
											10,000		
					10,000								
2,000													
					6,000								
						7,000							
	7,000												
6,000							6,000						
	6,000							6,000					
		15,000							15,000				
					15,000								
										50,000			
						10,000							
7,000										18,000			
											18,000		
					3,000								
									7,500				
	50,000												
											40,000		
						30,000							
75,000					30,000					75,000			
90,000	63,000	15,000	-	-	191,500	47,000	6,000	6,000	493,500	689,125	78,000	-	-

**Pueblo City-County Library District**  
IT Replacement Plan - 2012

#	Category	Replacement Cost	Useful Life	Age at 6.30.12	Estimated Remaining Life	Estimated						
						2012	2013	2014	2015	2016	2017	2018
1	<b>Servers</b>											
	Servers (Windows)	100,000	4	5	-1	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Total Servers	100,000										
2	<b>Desktop PC's</b>											
	Staff	120,000	5	2	3		120,000					120,000
	Public	120,000	5	2	3		120,000					120,000
	Specific	12,000	5	2	3		12,000					12,000
	Total Desktop PC's	252,000										
3	<b>Telecommunications</b>											
	Network	90,000	7	2	5						90,000	
	Telephone	70,000	7	2	5						70,000	
	Total Telecom	160,000										
4	<b>RFID</b>											
	Self-check stations	98,850	7	-2	9							
	Inventory hardware/software	9,767	7	-2	9							
	Staff readers	28,335	7	-2	9							
	Credit/Debit units	35,882	7	-2	9							
	Security Gates	62,703	10	-2	12							
	AMH sorting equipment	471,474	15	-2	17							
	Total RFID	707,011										
7	<b>Printers/Scanners/Copiers</b>											
	Printers (Staff)	19,000	3	3	0	8,000	8,000	8,000	8,000	8,000	8,000	8,000
	Printers (Public)	12,000	3	2	1	4,000	4,000	4,000	4,000	4,000	4,000	4,000
	Copiers	48,079	7	0	7							48,079
	Total Printers/Scanners	79,079										
8	<b>UPS's</b>											
	Rawlings	10,000	5	6	-1				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	<b>Software</b>											
	ILS System	250,000	10	6	4				250,000			
	Accounting/HR System	60,000	10	1	9							
	Total Software	310,000										
	Total IT	1,656,090				37,000	289,000	75,000	297,000	37,000	197,000	337,079

2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
				120,000					120,000				
				120,000					120,000				
				12,000					12,000				
					90,000							90,000	
					70,000							70,000	
	98,851							98,851					
	9,767							9,767					
	28,335							28,335					
	35,882							35,882					
				62,703									
									471,474				
8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
						48,079							48,079
	10,000					10,000					10,000		
23,000					23,000					23,000			
5,000					5,000					5,000			
5,000					5,000					5,000			
5,000					5,000					5,000			
						250,000							
60,000									60,000				
135,000	219,835	37,000	37,000	351,703	235,000	345,079	37,000	209,835	820,474	75,000	47,000	197,000	85,079

Pueblo City-County Library District  
FF&E Replacement Plan - 2012

		Replacement	Useful	Age at	Estimated							
#	Component	Cost	Life	6/30/12	Life	2012	2013	2014	2015	2016	2017	2018
Furniture & Fixtures:												
1	Rawlings	400,000	21	9	12							
2	Barkman	20,000	21	7	14							
3	Lamb	20,000	21	12	9							
4	Pueblo West	267,000	21	3	18							
5	Library @ the Y	7,500	21	1	20							
6	East Side	20,000	21	(2)	23							
7	St. Charles Mesa	20,000	21	(2)	23							
8	Greenhorn Valley	20,000	21	(2)	23							
Shelving:												
5	Rawlings	200,000	35	9	26							
6	Barkman	30,000	35	18	17							
7	Lamb	30,000	35	12	23							
8	Pueblo West	128,000	35	3	32							
5	Library @ the Y	20,000	35	1	34							
6	East Side	30,000	35	(2)	37							
7	St. Charles Mesa	30,000	35	(2)	37							
8	Greenhorn Valley	30,000	35	(2)	37							
Vehicles:												
9	Trailer	5,000	15	13	2			5,000				
10	Tractor	10,000	15	-	15	10,000						
11	Mazda Van	22,000	10	12	(2)			22,000				
12	Ford Pickup	20,000	12	6	6						20,000	
13	Ford Van	22,000	12	3	9							
14	Chevy Van	20,000	10	1	9							
		1,351,500				10,000	-	27,000	-	-	20,000	-



## **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 2012 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 2021, with only two years dropping slightly below our fund balance goal of maintaining 20% of operating revenues in fund balance at the end of the year. The District typically saves over \$200,000 every year in Revenues over Expenditures, due to vacancy savings and careful spending to achieve savings in other areas. Each percentage point in the fund balance calculation equates to approximately \$100,000, so we are confident that we will remain well within the policy limit of 20% as we move forward.

## **GENERAL FUND EXPENDITURES:**

### **PERSONNEL**

- Salaries have been adjusted to reflect a 7% increase in 2012, but that increase is due more to significant vacancy savings in 2011 than to positions added in 2012. We are filling positions that have been vacated, and adding only 3 FTE, which is less than a 4% real increase to salaries over 2011 budget figures. We project an increase of only 1% in 2013, followed by an increase of 4% in 2014 and 2015 when we bring on additional staff to operate three new libraries. Moderate increases are projected in ensuing years. 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 Health & Life Insurance. Rising premium costs have resulted in an estimated annual increase of 5%. The net annual increase in this entire section remains constant at 2% increase per year after 2015.

### **MATERIALS**

- In 2009, the Board of Trustees directed that the materials should be budgeted at a minimum of 15% of the total operating budget, in order to maintain a healthy collection of materials. The annual increases across the years for this line adhere to that philosophy, and reflect a fairly constant increase of 2% after 2015. Other categories in this section, processing supplies and programs, also maintain that incremental increase.
- The significant increase in 2012 reflects a commitment to invest in e-Content, which includes electronic materials as well as electronic devices such as Nooks, iPads and Laptops, which will circulate to the public in the same manner as books, movies and periodicals. Increase of 21% is for opening day collections at new libraries.

## **FACILITIES**

- Lease/purchase of buildings is the debt service payment for the refinancing of the current debt, and new financing for three new library buildings that the District intends to construct in 2013 and 2014. These buildings are scheduled to open in mid 2014, but the debt service will begin in 2012. We plan to keep the term of the debt service consistent with the current COPs, expiring in 2031.
- The rent line is for property leased for storage, and additional space which the library 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 show 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. The only line item within this area that shows a dramatic increase is Contract Services in 2012, which holds some specific consulting expenses driven by the Annual Plan, as well as additional legal fees anticipated as part of the expansion projects. Increases after 2014 reflect a conservative 3% annually.

## **INFORMATION TECHNOLOGY**

- This category hold all expenses related to technology, including supplies, licensing contracts, hardware repair and telecommunications. In 2014 the annual maintenance costs for Radio Frequency Identification(RFID) equipment will begin, following a 2-year implementation of this important project. Minimal 3% increases are projected after 2014.

## **TOTAL PROJECTED EXPENDITURES**

- Increases in total expenditures are at 14% for the budget year 2012, 1% for 2013, 8% for 2014, with a stable 3% for the remaining years.

## **GENERAL FUND REVENUES:**

- The assessed valuation figures for 2012 increased by 10% over prior year, due to the Xcel Comanche 3 plant coming onto the property tax rolls. We will see another very positive increase of 6% in 2014, when the new Black Hills Energy plant will be added. Beginning in 2015, we forecast a very conservative 2% increase, followed by conservative increases 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. These items include fines, copier fees, and miscellaneous sales.

## **TOTAL PROJECTED REVENUES**

- Increases in total revenues are forecast at 1 - 5% annually beginning in 2016, depending upon known taxing factors and the impact of valuation years for property tax.

## **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. Transfers had been suspended from 2010 through 2011, due to the recession and slow anticipated recovery, but they resume in 2012.
- Revenue in 2012 includes anticipated Capital Campaign funding for the building projects. A Pueblo Library Foundation was formed in 2011 for the purpose of soliciting funding for the library. The contributions revenue line reflects anticipated donations from that body. Although subsequent contributions are not reflected in this plan, it is hoped that that support will be ongoing and we’ll be better able to anticipate and budget for those funds in the next annual budget cycle. The Rawlings Foundation has generously supported improvements to the InfoZone News Museum on the 4<sup>th</sup> Floor of the Rawlings Library, which is undergoing major overhaul in 2012. Contributions totaling over \$200,000 were received in recent years to support that renovation, and the long-range plan anticipates additional contributions every other year to support the updating of that Museum. Corresponding expenses are also projected.
- Expenditures in 2012 reflect the first phase of the library expansion plan to build three new libraries – East Side Library, St. Charles Mesa Library, and Greenhorn Valley Library in Colorado City. The design phase is beginning in 2012; construction will begin in 2013, with an anticipated completion date of August 2014.
  - The RFID project is budgeted completely in 2012, but may continue into 2013, depending upon the length of time necessary to tag all of the library materials. This expense in 2012 is included in the Capital Asset Acquisition line item.
  - The Library Replacement Plan detailed listing reflects itemized expenditures which are summarized in the Capital Asset Acquisitions line item.

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**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
10-YEAR FINANCIAL PROJECTIONS**

<b>GENERAL FUND</b>	<b>2010</b>	<b>2011</b>	<b>%</b>	<b>2012</b>	<b>%</b>	<b>2013</b>	<b>%</b>	<b>2014</b>	<b>%</b>
	<b>(Audit)</b>	<b>(Estimated)</b>	<b>inc.</b>	<b>(Budget)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>
<b>COMPUTATION OF PROPERTY TAX</b>									
* Assessed valuation (in 1,000,000's)	1,334	1,353	1%	1,487	10%	1,487	0%	1,582	6%
* Abatements/refunds: mill levy	0.09	0.16		0.02		0.05		0.02	
* Maximum mill levy	5.25	5.25		5.25		5.25		5.25	
* Annual gross tax revenue	7,122,000	7,323,657	3%	7,832,972	7%	7,883,526	1%	8,335,214	6%
(% actually collected)	0.999	0.998		0.995		0.998		0.999	
<b>PROJECTED REVENUE</b>									
Property +++	7,118,422	7,307,351	3%	7,793,807	7%	7,867,759	1%	8,330,484	6%
Specific ownership	626,834	612,037	-2%	662,474	8%	668,760	1%	708,091	6%
Contracts, grants - Misc.	258,022	248,107	-4%	229,075	-8%	235,947	3%	243,025	3%
Interest income	42,176	26,699	-37%	19,115	-28%	15,374	-20%	8,824	-43%
Fines, fees	106,945	153,117	43%	154,724	1%	160,913	4%	167,350	4%
Photocopier & Internet copy fees	46,015	46,160	0%	49,128	6%	51,093	4%	53,137	4%
Miscellaneous	41,180	14,285	-65%	13,702	-4%	14,250	4%	14,820	4%
<b>PROJECTED TOTAL REVENUES</b>	<b>8,239,594</b>	<b>8,407,756</b>	<b>2%</b>	<b>8,922,025</b>	<b>6%</b>	<b>9,014,096</b>	<b>1%</b>	<b>9,525,731</b>	<b>6%</b>
<b>PROJECTED EXPENDITURES</b>									
<b>PERSONNEL</b>									
Salaries	3,514,400	3,430,589	-2%	3,668,983	7%	3,716,680	1%	3,874,997	4%
PERA	525,773	457,637	-13%	495,801	8%	509,185	3%	530,875	4%
Workers compensation	6,457	13,508	109%	24,000	78%	24,000	0%	24,480	2%
Health & Life Insurance	327,569	362,269	11%	421,839	16%	442,931	5%	465,077	5%
Unemployment Compensation	6,984	10,259	47%	11,007	7%	11,007	0%	11,227	2%
Medicare Trust	44,992	46,204	3%	52,475	14%	53,892	3%	56,187	4%
Miscellaneous Personnel	22,061	24,636	12%	59,540	142%	59,540	0%	61,326	3%
Employee training	56,389	53,679	-5%	108,537	102%	109,622	1%	110,719	1%
<b>SUBTOTAL</b>	<b>4,504,625</b>	<b>4,398,781</b>	<b>-2%</b>	<b>4,842,182</b>	<b>10%</b>	<b>4,926,857</b>	<b>2%</b>	<b>5,134,888</b>	<b>4%</b>
<b>MATERIALS</b>									
Books, periodicals, AV, databases	1,007,498	1,114,217	11%	1,244,390	12%	1,269,278	2%	1,550,000	22%
Bindery/processing supplies/services	135,630	100,028	-26%	146,955	47%	149,894	2%	186,000	24%
Library programs	95,513	126,998	33%	101,177	-20%	101,177	0%	104,212	3%
<b>SUBTOTAL</b>	<b>1,238,641</b>	<b>1,341,243</b>	<b>8%</b>	<b>1,492,522</b>	<b>11%</b>	<b>1,520,349</b>	<b>2%</b>	<b>1,840,212</b>	<b>21%</b>
<b>FACILITIES</b>									
Utilities	368,432	414,463	12%	401,533	-3%	401,533	0%	436,610	9%
Vehicle maintenance	5,803	8,974		11,000	23%	11,000		11,550	
Building maintenance	229,876	261,278	14%	257,554	-1%	257,554	0%	292,932	14%
Rent	21,829	22,372	2%	22,888	2%	23,346	2%	23,813	2%
Lease/purchase of buildings: PW +	311,950	311,950	0%	688,579	121%	691,957	0%	689,636	0%
Insurance	55,717	56,617	2%	60,432	7%	66,641	10%	67,973	2%
Friends expenditures	46,518	14,189	-69%	31,300	121%	31,300	0%	32,552	4%
<b>SUBTOTAL</b>	<b>1,040,125</b>	<b>1,089,843</b>	<b>5%</b>	<b>1,473,286</b>	<b>35%</b>	<b>1,483,331</b>	<b>1%</b>	<b>1,555,066</b>	<b>5%</b>

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
10-YEAR FINANCIAL PROJECTIONS**

<b>2015</b>	<b>%</b>	<b>2016</b>	<b>%</b>	<b>2017</b>	<b>%</b>	<b>2018</b>	<b>%</b>	<b>2019</b>	<b>%</b>	<b>2020</b>	<b>%</b>	<b>2021</b>	<b>%</b>
<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>
1,613	2%	1,678	4%	1,711	2%	1,780	4%	1,815	2%	1,906	5%	1,963	3%
0.02		0.02		0.02		0.02		0.02		0.01		0.01	
5.25		5.25		5.25		5.25		5.25		5.25		5.25	
8,501,919	2%	8,841,995	4%	9,018,835	2%	9,379,589	4%	9,567,180	2%	10,026,478	5%	10,327,272	3%
0.998		0.998		1.028		0.998		0.998		0.998		0.998	
8,484,915	2%	8,824,311	4%	9,272,797	5%	9,360,830	1%	9,548,046	2%	10,006,425	5%	10,306,617	3%
721,218	2%	750,066	4%	788,188	5%	795,671	1%	811,584	2%	850,546	5%	876,062	3%
250,316	3%	257,825	3%	265,560	3%	273,527	3%	281,733	3%	290,185	3%	298,891	3%
7,342	-17%	6,491	0%	7,246	0%	9,749	0%	10,464	0%	11,267	0%	14,674	0%
174,044	4%	181,006	4%	188,246	4%	195,776	4%	203,607	4%	211,751	4%	220,221	4%
55,262	4%	57,472	4%	59,771	4%	62,162	4%	64,648	4%	67,234	4%	69,923	4%
15,413	4%	16,030	4%	16,671	4%	17,338	4%	18,032	4%	18,753	4%	19,503	4%
<b>9,708,510</b>	<b>2%</b>	<b>10,093,201</b>	<b>4%</b>	<b>10,598,479</b>	<b>5%</b>	<b>10,715,053</b>	<b>1%</b>	<b>10,938,114</b>	<b>2%</b>	<b>11,456,161</b>	<b>5%</b>	<b>11,805,891</b>	<b>3%</b>
4,035,372	4%	4,087,831	1%	4,140,973	1%	4,194,806	1%	4,249,338	1%	4,304,580	1%	4,360,539	1%
552,846	4%	560,033	1%	567,313	1%	574,688	1%	582,159	1%	589,727	1%	597,394	1%
24,970	2%	25,469	2%	25,978	2%	26,498	2%	27,028	2%	27,568	2%	28,120	2%
488,331	5%	512,748	5%	538,385	5%	565,305	5%	593,570	5%	623,248	5%	654,411	5%
11,452	2%	11,681	2%	11,914	2%	12,153	2%	12,396	2%	12,644	2%	12,896	2%
58,513	4%	59,274	1%	60,044	1%	60,825	1%	61,615	1%	62,416	1%	63,228	1%
63,166	3%	65,061	3%	67,013	3%	69,023	3%	71,094	3%	73,227	3%	75,423	3%
111,826	1%	112,944	1%	114,073	1%	115,214	1%	116,366	1%	117,530	1%	117,530	0%
<b>5,346,475</b>	<b>4%</b>	<b>5,435,041</b>	<b>2%</b>	<b>5,525,695</b>	<b>2%</b>	<b>5,618,512</b>	<b>2%</b>	<b>5,713,567</b>	<b>2%</b>	<b>5,810,941</b>	<b>2%</b>	<b>5,909,542</b>	<b>2%</b>
1,384,742	-11%	1,415,206	2%	1,447,756	2%	1,476,711	2%	1,506,245	2%	1,536,370	2%	1,567,098	2%
166,169	-11%	171,154	3%	176,289	3%	181,577	3%	187,025	3%	192,635	3%	198,415	3%
107,339	3%	110,559	3%	113,876	3%	117,292	3%	120,811	3%	124,435	3%	128,168	3%
<b>1,658,250</b>	<b>-10%</b>	<b>1,696,919</b>	<b>2%</b>	<b>1,737,920</b>	<b>2%</b>	<b>1,775,580</b>	<b>2%</b>	<b>1,814,081</b>	<b>2%</b>	<b>1,853,441</b>	<b>2%</b>	<b>1,893,680</b>	<b>2%</b>
473,440	8%	497,112	5%	521,968	5%	548,066	5%	575,469	5%	604,243	5%	634,455	5%
12,128	5%	12,734	5%	13,371	5%	14,039	5%	14,741	5%	15,478	5%	16,252	5%
307,601	5%	322,981	5%	339,130	5%	356,086	5%	373,891	5%	392,585	5%	412,214	5%
24,289	2%	24,775	2%	25,766	4%	26,797	4%	27,869	4%	28,984	4%	30,143	4%
686,954	0%	689,069	0%	690,642	0%	691,674	0%	687,006	-1%	687,135	0%	691,880	1%
69,332	2%	70,719	2%	72,133	2%	73,576	2%	75,048	2%	76,549	2%	78,080	2%
33,854	4%	35,208	4%	36,617	4%	38,081	4%	39,604	4%	41,189	4%	42,836	4%
<b>1,607,598</b>	<b>3%</b>	<b>1,652,598</b>	<b>3%</b>	<b>1,699,626</b>	<b>3%</b>	<b>1,748,320</b>	<b>3%</b>	<b>1,793,628</b>	<b>3%</b>	<b>1,846,163</b>	<b>3%</b>	<b>1,905,861</b>	<b>3%</b>

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
10-YEAR FINANCIAL PROJECTIONS**

<b>GENERAL FUND</b>	<b>2010 (Audit)</b>	<b>2011 (Estimated)</b>	<b>% inc.</b>	<b>2012 (Budget)</b>	<b>% inc.</b>	<b>2013 (Projected)</b>	<b>% inc.</b>	<b>2014 (Projected)</b>	<b>% inc.</b>
<b>OPERATING</b>									
Contract services	190,143	197,746	4%	290,918	47%	250,918	-14%	258,446	3%
County treasurer's fees	106,729	109,626	3%	116,907	7%	118,253	1%	125,028	6%
Public relations	34,190	35,158	3%	62,200	77%	62,200	0%	64,066	3%
Professional memberships	8,438	9,551	13%	18,708	96%	18,708	0%	19,269	3%
Office supplies, equipment, misc.	44,102	40,388	-8%	72,383	79%	72,383	0%	74,554	3%
Photocopiers	60,692	52,314	-14%	31,068	-41%	31,068	0%	32,000	3%
Courier service	33,593	33,995	1%	36,580	8%	36,580	0%	37,677	3%
Postage & freight	25,511	28,149	10%	30,000	7%	30,000	0%	30,900	3%
<b>SUBTOTAL</b>	<b>503,398</b>	<b>506,927</b>	<b>1%</b>	<b>658,764</b>	<b>30%</b>	<b>620,110</b>	<b>-6%</b>	<b>641,941</b>	<b>4%</b>
<b>INFORMATION TECHNOLOGY</b>									
Telecommunications	184,637	181,496	-2%	171,335	-6%	171,335	0%	174,762	2%
Hardware repair & maintenance	4,156	11,425	175%	5,000	-56%	5,000	0%	5,150	3%
Technology supplies	33,535	30,155	-10%	30,012	0%	30,012	0%	30,912	3%
Technology contract services	124,063	124,356	0%	123,716	-1%	123,716	0%	207,427	68%
<b>SUBTOTAL</b>	<b>346,391</b>	<b>347,432</b>	<b>0%</b>	<b>330,063</b>	<b>-5%</b>	<b>330,063</b>	<b>0%</b>	<b>418,252</b>	<b>27%</b>
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>7,633,180</b>	<b>7,684,226</b>	<b>1%</b>	<b>8,796,817</b>	<b>14%</b>	<b>8,880,710</b>	<b>1%</b>	<b>9,590,358</b>	<b>8%</b>
<b>FUND BALANCE (beginning)</b>	<b>1,108,928</b>	<b>2,098,294</b>		<b>2,821,824</b>		<b>2,847,032</b>		<b>980,417</b>	
<b>TOTAL AVAILABLE</b>	<b>9,348,522</b>	<b>10,506,050</b>		<b>11,743,849</b>		<b>11,861,127</b>		<b>10,506,148</b>	
<b>EXPENDITURES</b>	<b>7,633,180</b>	<b>7,684,226</b>		<b>8,796,817</b>		<b>8,880,710</b>		<b>9,590,358</b>	
Transfers out to Capital Projects	-	-		100,000		2,000,000		100,000	
Transfers in from Capital Projects	382,952								
<b>FUND BALANCE (ending)</b>	<b>2,098,294</b>	<b>2,821,824</b>		<b>2,847,032</b>		<b>980,417</b>		<b>815,790</b>	
Revenue less expenditures	606,414	723,530		125,208		133,386		(64,627)	

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
10-YEAR FINANCIAL PROJECTIONS**

<b>2015</b>	<b>%</b>	<b>2016</b>	<b>%</b>	<b>2017</b>	<b>%</b>	<b>2018</b>	<b>%</b>	<b>2019</b>	<b>%</b>	<b>2020</b>	<b>%</b>	<b>2021</b>	<b>%</b>
<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>	<b>(Projected)</b>	<b>inc.</b>
266,199	3%	274,185	3%	282,410	3%	290,883	3%	299,609	3%	308,597	3%	317,855	3%
127,529	2%	132,630	4%	135,283	2%	140,694	4%	143,508	2%	150,397	5%	154,909	3%
65,988	3%	67,968	3%	70,007	3%	72,107	3%	74,270	3%	76,498	3%	78,793	3%
19,847	3%	20,443	3%	21,056	3%	21,688	3%	22,338	3%	23,008	3%	23,699	3%
76,791	3%	79,095	3%	81,468	3%	83,912	3%	86,429	3%	89,022	3%	91,693	3%
32,960	3%	33,949	3%	34,967	3%	36,016	3%	37,097	3%	38,210	3%	39,356	3%
38,808	3%	39,972	3%	41,171	3%	42,406	3%	43,678	3%	44,989	3%	46,338	3%
31,827	3%	32,782	3%	33,765	3%	34,778	3%	35,822	3%	36,896	3%	38,003	3%
<b>659,949</b>	<b>3%</b>	<b>681,023</b>	<b>3%</b>	<b>700,127</b>	<b>3%</b>	<b>722,484</b>	<b>3%</b>	<b>742,751</b>	<b>3%</b>	<b>767,618</b>	<b>3%</b>	<b>790,647</b>	<b>3%</b>
180,005	3%	185,405	3%	190,967	3%	196,696	3%	202,597	3%	208,675	3%	214,935	3%
5,305	3%	5,464	3%	5,628	3%	5,796	3%	5,970	3%	6,149	3%	6,334	3%
31,840	3%	32,795	3%	33,779	3%	34,792	3%	35,836	3%	36,911	3%	38,018	3%
213,650	3%	220,060	3%	226,662	3%	233,461	3%	240,465	3%	247,679	3%	255,110	3%
<b>430,799</b>	<b>3%</b>	<b>443,723</b>	<b>3%</b>	<b>457,035</b>	<b>3%</b>	<b>470,746</b>	<b>3%</b>	<b>484,868</b>	<b>3%</b>	<b>499,414</b>	<b>3%</b>	<b>514,397</b>	<b>3%</b>
<b>9,703,070</b>	<b>1%</b>	<b>9,909,303</b>	<b>2%</b>	<b>10,120,403</b>	<b>2%</b>	<b>10,335,641</b>	<b>2%</b>	<b>10,548,895</b>	<b>2%</b>	<b>10,777,576</b>	<b>2%</b>	<b>11,014,126</b>	<b>2%</b>
<b>815,790</b>		<b>721,230</b>		<b>805,127</b>		<b>1,083,203</b>		<b>1,162,615</b>		<b>1,251,833</b>		<b>1,630,418</b>	
10,524,300		10,814,431		11,403,606		11,798,256		12,100,729		12,707,995		13,436,310	
9,703,070		9,909,303		10,120,403		10,335,641		10,548,895		10,777,576		11,014,126	
100,000		100,000		200,000		300,000		300,000		300,000		300,000	
<b>721,230</b>		<b>805,127</b>		<b>1,083,203</b>		<b>1,162,615</b>		<b>1,251,833</b>		<b>1,630,418</b>		<b>2,122,184</b>	
5,440		183,898		478,076		379,412		389,219		678,585		791,766	

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
10-YEAR FINANCIAL PROJECTIONS**

<b>GENERAL FUND</b>	<b>2010 (Audit)</b>	<b>2011 (Estimated)</b>	<b>% inc.</b>	<b>2012 (Budget)</b>	<b>% inc.</b>	<b>2013 (Projected)</b>	<b>% inc.</b>	<b>2014 (Projected)</b>	<b>% inc.</b>
<b>CAPITAL PROJECT FUND</b>	<b>2010 (Audit)</b>	<b>2011 (Estimated)</b>		<b>2012 (Budget)</b>		<b>2013 (Projected)</b>		<b>2014 (Projected)</b>	
<b>PROJECTED REVENUE</b>									
Contributions, donations, grants	-	98,998		200,000		-		-	
InfoZone - Newseum	-	45,000		-		-		-	
Interest earnings	4,431	1,944		3,000		19,744		30,892	
Miscellaneous revenue	9,150	-		34,000					
<b>TOTAL REVENUE</b>	<b>13,581</b>	<b>145,942</b>		<b>237,000</b>		<b>19,744</b>		<b>30,892</b>	
<b>PROJECTED EXPENDITURES</b>									
Building projects									
East Side Library	-			153,000		688,500		790,500	
St. Charles Mesa Library	-			291,000		567,000		678,000	
Colorado City Library				144,000		648,000		753,000	
Consulting/misc. projects	-	-		113,500		-		-	
InfoZone - Newseum expense	21,619	22,116		175,000		-		-	
Capital Asset Acquisitions [replacement plan]	115,142	442,423		1,437,128		340,000		147,000	
<b>TOTAL EXPENDITURES</b>	<b>136,761</b>	<b>464,539</b>		<b>2,313,628</b>		<b>2,243,500</b>		<b>2,368,500</b>	
<b>FUND BALANCE (beginning)</b>	<b>2,657,602</b>	<b>2,151,470</b>		<b>1,832,873</b>		<b>3,656,245</b>		<b>3,432,489</b>	
<b>TOTAL AVAILABLE</b>	<b>2,671,183</b>	<b>2,297,412</b>		<b>2,069,873</b>		<b>3,675,989</b>		<b>3,463,381</b>	
<b>EXPENDITURES</b>	<b>136,761</b>	<b>464,539</b>		<b>2,313,628</b>		<b>2,243,500</b>		<b>2,368,500</b>	
Other financing sources									
Proceeds from COP issue	-	-		3,800,000					
Transfers out to General Fund	382,952								
Transfers in from General Fund	-	-		100,000		2,000,000		100,000	
<b>FUND BALANCE (ending)</b>	<b>2,151,470</b>	<b>1,832,873</b>		<b>3,656,245</b>		<b>3,432,489</b>		<b>1,194,881</b>	
<b>COMBINED FUNDS</b>									
Beginning Fund balance	3,766,530	4,249,764		4,654,697		6,503,277		4,412,906	
Revenues	8,253,175	8,553,698		9,159,025		9,033,840		9,556,623	
Expenditures	7,769,941	8,148,765		11,110,445		11,124,210		11,958,858	
Transfers in/out - COP financing	-	-		3,800,000		-		-	
<b>Ending Fund balance</b>	<b>4,249,764</b>	<b>4,654,697</b>		<b>6,503,277</b>		<b>4,412,906</b>		<b>2,010,671</b>	
Fund Balance % of total expenditures	56%	61%		74%		50%		21%	
Materials % of total operating	14%	15%		15%		16%		17%	
Debt service % of total revenue	4%	4%		8%		8%		7%	

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
10-YEAR FINANCIAL PROJECTIONS**

2015 (Projected)	% inc.	2016 (Projected)	% inc.	2017 (Projected)	% inc.	2018 (Projected)	% inc.	2019 (Projected)	% inc.	2020 (Projected)	% inc.	2021 (Projected)	% inc.
2015 (Projected)		2016 (Projected)		2017 (Projected)		2018 (Projected)		2019 (Projected)		2020 (Projected)		2021 (Projected)	
-		-		-		-		-		-		-	
25,000		-		25,000		-		25,000		-		25,000	
10,754		8,808		9,454		10,219		9,464		10,224		10,093	
				127,500									
<b>35,754</b>		<b>8,808</b>		<b>161,954</b>		<b>10,219</b>		<b>34,464</b>		<b>10,224</b>		<b>35,093</b>	
-		-		-		-		-		-		-	
25,000		-		25,000		-		25,000		-		25,000	
327,000		37,000		252,000		394,079		225,000		324,835		72,000	
<b>352,000</b>		<b>37,000</b>		<b>277,000</b>		<b>394,079</b>		<b>250,000</b>		<b>324,835</b>		<b>97,000</b>	
<b>1,194,881</b>		<b>978,635</b>		<b>1,050,443</b>		<b>1,135,397</b>		<b>1,051,537</b>		<b>1,136,001</b>		<b>1,121,390</b>	
1,230,635		987,443		1,212,397		1,145,616		1,086,001		1,146,225		1,156,483	
352,000		37,000		277,000		394,079		250,000		324,835		97,000	
100,000		100,000		200,000		300,000		300,000		300,000		300,000	
<b>978,635</b>		<b>1,050,443</b>		<b>1,135,397</b>		<b>1,051,537</b>		<b>1,136,001</b>		<b>1,121,390</b>		<b>1,359,483</b>	
2,010,671		1,699,865		1,855,570		2,218,600		2,214,152		2,387,834		2,751,808	
9,744,264		10,102,009		10,760,433		10,725,272		10,972,578		11,466,385		11,840,984	
10,055,070		9,946,303		10,397,403		10,729,720		10,798,895		11,102,411		11,111,126	
-		-		-		-		-		-		-	
<b>1,699,865</b>		<b>1,855,570</b>		<b>2,218,600</b>		<b>2,214,152</b>		<b>2,387,834</b>		<b>2,751,808</b>		<b>3,481,667</b>	
18%		19%		22%		21%		23%		26%		32%	
15%		15%		15%		15%		15%		15%		15%	
7%		7%		7%		6%		6%		6%		6%	

**Pueblo City-County Library District  
Long-Range Plan**

*Part 1*

<b>PCCLD GENERAL FUND PROJECTIONS</b>	<b>2010 Audit</b>	<b>2011 Budget</b>	<b>2012 Projected</b>	<b>2013 Projected</b>	<b>2014 Projected</b>	<b>2015 Projected</b>	<b>2016 Projected</b>	<b>2017 Projected</b>
TOTAL REVENUES	8,239,594	8,407,756	8,922,025	9,014,096	9,525,731	9,708,510	10,093,201	10,598,479
TOTAL PERSONNEL	4,504,625	4,398,781	4,842,182	4,926,857	5,134,888	5,346,475	5,435,041	5,525,695
TOTAL MATERIALS	1,238,641	1,341,243	1,492,522	1,520,349	1,840,212	1,658,250	1,696,919	1,737,920
TOTAL FACILITIES	1,040,125	1,089,843	1,473,286	1,483,331	1,555,066	1,607,598	1,652,598	1,699,626
TOTAL OPERATING	503,398	506,927	658,764	620,110	641,941	659,949	681,023	700,127
TOTAL INFO. TECHNOLOGY	346,391	347,432	330,063	330,063	418,252	430,799	443,723	457,035
TOTAL EXPENDITURES	7,633,180	7,684,226	8,796,817	8,880,710	9,590,358	9,703,070	9,909,303	10,120,403
Revenue over(under) expenditures	606,414	723,530	125,208	133,386	(64,627)	5,440	183,898	478,076
End of Year Fund Balance	4,249,764	4,654,697	6,503,277	4,412,906	2,010,671	1,699,865	1,855,570	2,218,600

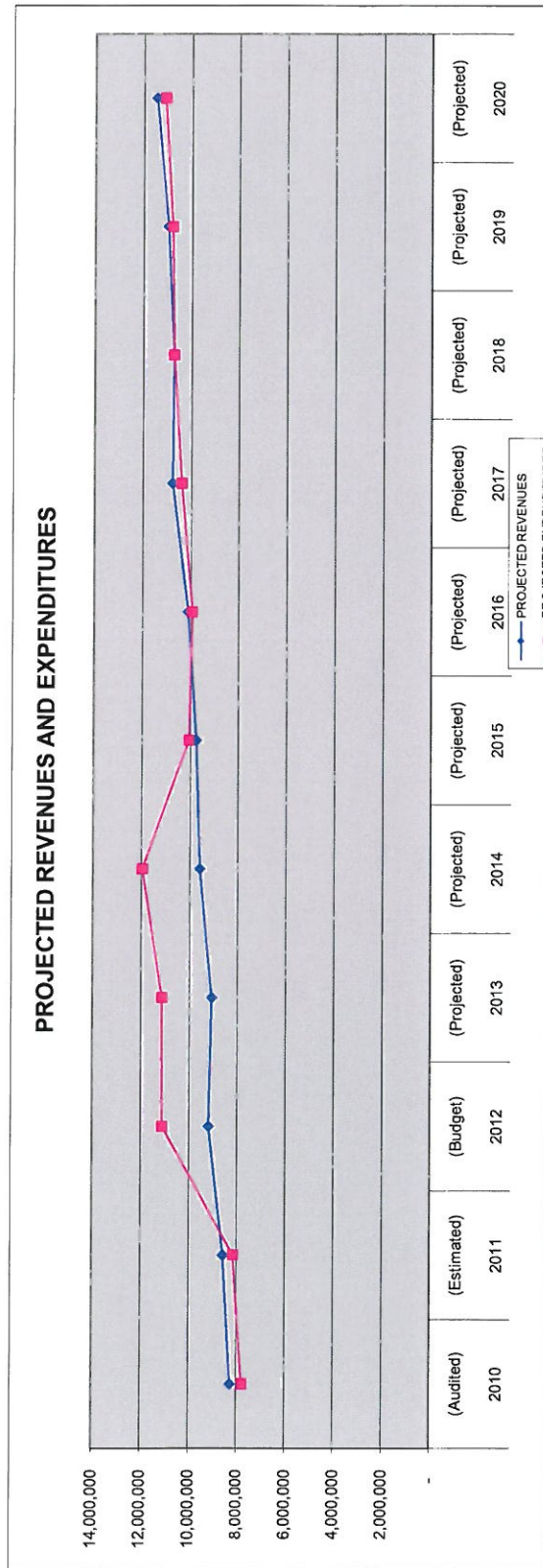
**MILESTONES/EVENTS:**

Commanche unit 3 on property tax rolls	1.1.2012	
Implementation of RFID	6.1.2012	
Black Hills plant on property tax rolls		1.1.2014
Downtown TIF completed		1.1.2014
Opening of East Side Library		8.1.2014
Opening of Mesa Library		8.1.2014
Opening of Greenhorn Valley Library		8.1.2014
Vestas TIF completed		1.1.2017

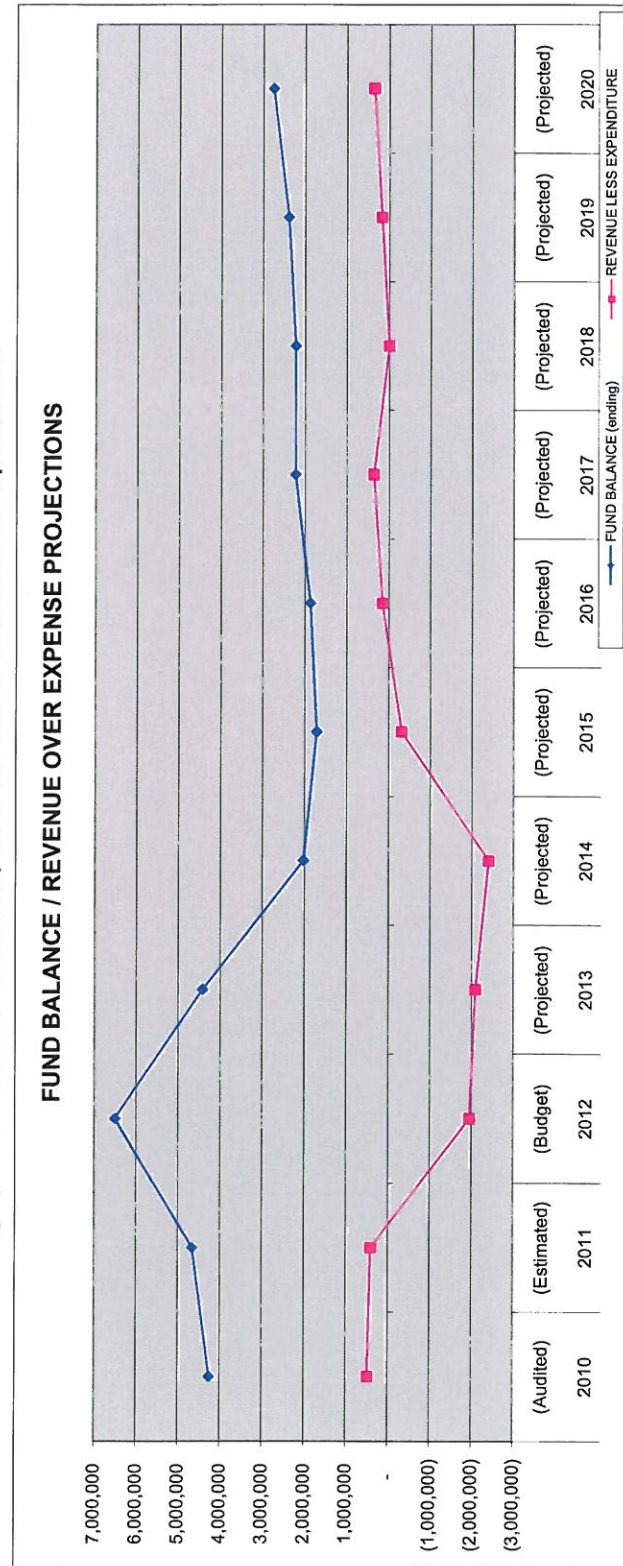
*Part 2*

<b>PCCLD GENERAL FUND PROJECTIONS</b>	<b>2018 Projected</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>	<b>2022 Projected</b>	<b>2023 Projected</b>	<b>2024 Projected</b>	<b>2025 Projected</b>
TOTAL REVENUES	10,715,053	10,938,114	11,456,161	11,805,891	12,390,806	12,772,698	13,405,466	13,820,511
TOTAL PERSONNEL	5,618,512	5,713,567	5,810,941	5,909,542	6,010,620	6,114,268	6,220,579	6,329,655
TOTAL MATERIALS	1,775,580	1,814,081	1,853,441	1,893,680	1,934,820	1,976,880	2,019,882	2,063,848
TOTAL FACILITIES	1,748,320	1,793,628	1,846,163	1,905,861	1,962,354	2,021,110	2,082,268	2,151,130
TOTAL OPERATING	722,484	742,751	767,618	790,647	817,464	841,988	870,598	896,716
TOTAL INFO. TECHNOLOGY	470,746	484,868	499,414	514,397	529,829	545,723	562,095	578,958
TOTAL EXPENDITURES	10,335,641	10,548,895	10,777,576	11,014,126	11,255,086	11,499,969	11,755,422	12,020,307
Revenue over(under) expenditures	379,412	389,219	678,585	791,766	1,135,720	1,272,729	1,650,043	1,800,204
End of Year Fund Balance	2,214,152	2,387,834	2,751,808	3,481,667	4,592,622	5,328,360	6,546,083	7,950,997

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
COMBINED GENERAL & CAPITAL PROJECT FUNDS  
2012 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.

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## 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 2012. 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, InfoZone news museum expenses, and major building projects. For 2012, the major building projects include 3 new library facilities as well as a \$1.4 million RFID (Radio Frequency Identification) project.

Annual transfers from the General Fund into the Capital Project Fund are anticipated at \$100,000 for 2012 and subsequent years, in order to continue funding for the Library Replacement Plan. The revenue budgeted in the Capital Project Fund reflects income from interest earnings and capital campaign contributions pursuant to the construction of 3 library facilities.

The first call date for the current Certificate of Participation issue is December 2012. The District intends to refinance that debt and seek an additional \$3.8 million to finance construction of facilities and implementation of the RFID project. The District will determine the most advantageous financing vehicle to accomplish this borrowing. The debt service will increase within the General Fund expenditure budget, but the term of the current debt will remain the same, culminating in 2031.

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 17 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 2012, the amount of additional mill levy that was certified was .018 mills, generating \$26,762 in revenue, the amount of taxes abated or refunded in 2011. The total mill levy certified to the county for collection of taxes in 2012 is 5.268.

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
FUND BALANCE SUMMARY**

<b>GENERAL FUND</b>	<b>2010 AUDITED</b>	<b>2011 ESTIMATED</b>	<b>2011 BUDGET</b>	<b>2012 BUDGET</b>
<b>BALANCE, Beginning of Year</b>	<b>1,108,928</b>	<b>2,098,294</b>	<b>2,098,294</b>	<b>2,843,963</b>
REVENUES	8,239,594	8,394,705	8,409,604	8,922,025
TOTAL BALANCE	9,348,522	10,492,999	10,507,898	11,765,988
EXPENDITURES	7,633,180	7,649,036	7,947,035	8,796,817
TRANSFER IN/OUT-CAPITAL PROJECT	(382,952)	-	-	100,000
<b>BALANCE, End of Year</b>	<b><u>2,098,294</u></b>	<b><u>2,843,963</u></b>	<b><u>2,560,863</u></b>	<b><u>2,869,171</u></b>
 <b>CAPITAL PROJECT FUND</b>	 <b>2010 AUDITED</b>	 <b>2011 ESTIMATED</b>	 <b>2011 BUDGET</b>	 <b>2012 BUDGET</b>
<b>BALANCE, Beginning of Year</b>	<b>2,657,602</b>	<b>2,151,470</b>	<b>2,151,470</b>	<b>1,885,724</b>
REVENUES	13,581	153,238	138,753	237,000
TOTAL BALANCE	2,671,183	2,304,708	2,290,223	2,122,724
EXPENDITURES	136,761	418,984	638,314	2,313,628
TRANSFER IN/OUT GENERAL FUND	-	-	-	3,900,000
<b>BALANCE, End of Year</b>	<b><u>2,534,422</u></b>	<b><u>1,885,724</u></b>	<b><u>1,651,909</u></b>	<b><u>3,709,096</u></b>
 <b>COMBINED FUND BALANCE, End of Year</b>	 <b><u>4,632,716</u></b>	 <b><u>4,729,687</u></b>	 <b><u>4,212,772</u></b>	 <b><u>6,578,267</u></b>
 BALANCE, Restricted *	 1,247,188	 1,251,841	 1,252,288	 1,267,661
BALANCE, Available	3,385,528	3,477,846	2,960,484	5,310,606
ANNUAL USE OF RESERVES	(989,366)	(745,669)	(462,569)	(25,208)
 * RESTRICTED FUNDS				
Emergency reserve	247,188	251,841	252,288	267,661
Reserve requirement for COPs	1,000,000	1,000,000	1,000,000	1,000,000
 TOTAL RESTRICTED:	 1,247,188	 1,251,841	 1,252,288	 1,267,661

**MILL LEVY CALCULATIONS  
BUDGET 2012**

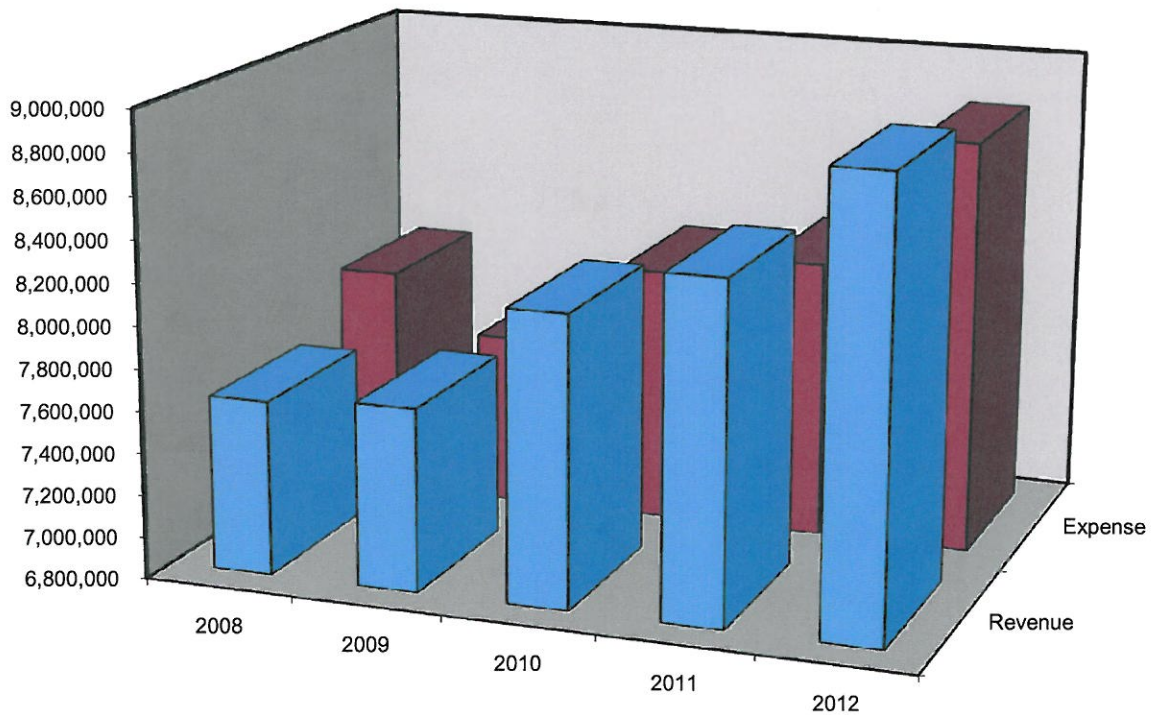
<b>2012 BUDGET</b>		<b>Formula</b>		<b>2011 BUDGET</b>	
<b>A</b>	1,559,121,403	Total Gross Assessed Valuation		1,398,822,150	Total Gross Assessed Valuation
<b>B</b>	72,224,737	TIF reductions		45,846,470	TIF reductions
<b>C</b>	1,486,896,666	Total Net Assessed valuation	A - B	1,352,975,680	Total Net Assessed valuation
<b>D</b>	5.250	Voter approved mill levy limit		5.250	Voter approved mill levy limit
<b>E</b>	7,806,207	Total Revenue	C X D X .001	7,103,122	Total Revenue
<b>F</b>	26,762	Abatements, refunds		219,878	Abatements, refunds
<b>G</b>	0.018	Millage for abatements, refunds	F / C X 1000	0.163	Millage for abatements, refunds
<b>H</b>	5.268	Adjusted mill levy	D + G	5.413	Adjusted mill levy
<b>I</b>	7,832,972	Adjusted total revenue	H X C X .001	7,323,657	Adjusted total revenue
<b>J</b>	<b>7,793,807</b>	Budgeted revenue @ 99.5%	I X 99.5%	7,287,039	Budgeted revenue @ 99.8%
\$ 380,480		Revenue reduction impact of TIF	B X D X .001	\$ 248,167	Revenue reduction impact of TIF

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 2012 of 5.268. The total dollar amount increase is \$ 26,762.

For the last three years, the actual collections have been an average of 99.5%, due to abatements and refunds, as well as delinquencies.

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
2012 BUDGET**

**5-YEAR GENERAL FUND REVENUE & EXPENSE HISTORY**



**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**TO: County Commissioners<sup>1</sup> of Pueblo County, Colorado.On behalf of the Pueblo City-County Library District,(taxing entity)<sup>A</sup>the Board of Trustees(governing body)<sup>B</sup>of the Pueblo City-County Library District(local government)<sup>C</sup>

Hereby officially certifies the following mills  
to be levied against the taxing entity's GROSS \$ 1,559,121,403  
assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation  
(AV) different than the GROSS AV due to a Tax  
Increment Financing (TIF) Area<sup>F</sup> the tax levies must be \$ 1,486,896,666  
calculated using the NET AV. The taxing entity's total (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
property tax revenue will be derived from the mill levy  
multiplied against the NET assessed valuation of:

Submitted: 12/14/2011 for budget/fiscal year 2012  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>5.250</u> mills	<u>\$ 7,806,208</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	<u>&lt;</u> <u>&gt;</u> mills	<u>\$ &lt;</u> <u>&gt;</u>
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<u>5.250</u> mills	<u>\$ 7,806,208</u>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	<u>.018</u> mills	<u>\$ 26,764</u>
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3 to 7]	<u>5.268</u> mills	<u>\$ 7,832,972</u>

Contact person: \_\_\_\_\_ Daytime  
(print) Chris Brogan phone: (719) 562-5652  
Signed: Chris Brogan Title: CFO

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.

<sup>1</sup> 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.

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

## **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, 2012, and ending on the last day of December, 2012.

**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 2012 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 17, 2011, 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 2012 Annual Plan at a public meeting held on December 13, 2011.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES FOR THE PUEBLO CITY-COUNTY LIBRARY DISTRICT** that the 2012 Annual Plan of the Pueblo City-County Library District is hereby approved and adopted.

**ADOPTED**, this 13<sup>th</sup> day of December 2011.



James H. Stuart, President

**ATTEST:**



Jane Carlsen, Secretary

**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, 2012 and ending on the last day of December, 2012.

**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, 2011, 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 17, 2011, 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 13<sup>th</sup> day of December 2011.

  
\_\_\_\_\_  
James H. Stuart, President

**ATTEST:**

  
\_\_\_\_\_  
Jane Carlsen, Secretary

## 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 2012 budget year:

**WHEREAS**, the Board of Trustees has adopted the annual budget in accordance with the Colorado Local Government Budget Law, on December 13, 2011, 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	\$ 8,922,025
Capital Project Fund	237,000
Reserve/Fund balance	<u>1,951,420</u>
<b>TOTAL</b>	<b>\$ 11,110,445</b>

**ADOPTED**, this 13<sup>th</sup> day of December 2011.

**ATTEST:**

  
James H. Stuart, President

  
Jane Carlsen, Secretary

## **PUEBLO CITY-COUNTY LIBRARY DISTRICT**

### **RESOLUTION TO SET MILL LEVY**

A resolution levying general property taxes for the year 2011, to help defray the costs of providing library services to the Pueblo City-County Library District for the 2012 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 13, 2011, and;

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes is \$7,832,972, and;


**WHEREAS**, the 2011 net assessed valuation for the Pueblo City-County Library District as certified by the County Assessor on December 1, 2011 is \$1,486,896,666.

### **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 2012 budget year, there is hereby levied a tax of 5.268 mills upon each dollar of the total valuation for assessment of all taxable property within Pueblo County for the year 2011.

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 13<sup>th</sup> day of December, 2011.

  
James H. Stuart, President

**ATTEST:**

  
Jane Carlsen, Secretary

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## GENERAL FUND

### REVENUES

*PROPERTY TAX:* The assessed valuation figures for 2012 increased by almost 10%, due to the new Comanche 3 Xcel energy plant coming on the tax rolls in 2012. Abatements and refunds decreased by \$193,116 over prior year. The total increase in property tax revenue, which includes an additional mill levy for abatements and refunds, is 7%. Property tax revenue is budgeted at slightly less than 100% collections, 99.5%, 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 2011 collections. 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 calculation from that time forward for specific ownership tax has been based on that percentage. This line item constitutes approximately 7% of the total revenue budget.

*CONTRACTS, GRANTS:* This category reflects a decrease of 8% from prior year estimated. We had anticipated a greater e-Rate refunding than what we were able to request in 2011, so that revenue stream has been adjusted accordingly in 2012.

*INTEREST:* Interest revenue continued to remain at dismally low levels – hovering around .05 to .10% for most of 2011. This is not expected to improve significantly in 2012, so projections have been adjusted accordingly. The earnings in this category reflect not just earnings on direct investments, but also earnings on property tax held by Pueblo County. We received those earnings as part of our monthly distribution of taxes.

*FINES, FEES:* This line item decreases 1% over prior year estimates, as estimates continue to exceed budget amounts. As we add ways to make it easier for patrons to pay their fines (on-line payments, credit cards) and enhance our internal collection procedures, we will see this line item continue to grow as long as people keep their materials out past the due date. 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. We may also see an increase in 2012 due to the larger fines for laptops, I-Pads and Nooks.

*PHOTOCOPIER & INTERNET COPY FEES:* An increase of 7% is projected in this line item, based on current revenue patterns as well as installation of new copy equipment in 2011 which may enhance use of these machines by the public.

*MISCELLANEOUS:* This is a very low revenue-producing line item, and is based on sale of small items such as book bags, pencils, book marks, etc. The sale of flash drives has been very popular, so early estimates appear to point towards an increase. An increase of 17% over 2011 Budget is calculated, although this amount is still 7% lower than estimated amounts, in order to remain very conservative in this area.

*MILL LEVY - TAX RATE:* The current mill levy projected for 2012 is 5.268. 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; that amount, .018, is included in the total mill levy for 2012.

**The total general fund revenue for 2012 reflects a 6% increase over both the 2011 budget and the 2011 estimated revenues.**

## **EXPENDITURES**

***PEOPLE TO PROVIDE SERVICES:*** This section has increased by 10% over the 2012 estimated figures. All personnel costs are included in this section - salaries, PERA, employee benefits, employee training, etc.

Salaries and wages increases by 7% to allow for continuation of the merit pay program and adjustments in Outreach Services, Lamb, InfoZone, and some other areas. The total FTE (Full-Time Equivalent) count for the District increases by only 1.2 FTE for 2012. The 7% increase is a comparison against *estimated* 2011 budget, which shows reductions primarily from vacancy savings. We anticipate savings of nearly \$150,000 in this category in 2011.

PERA reflects an 8% increase. This line is calculated directly from the salary line, based on the 13.7% that the library pays into the program. There will also be savings in 2011 in this category, of approximately \$26,000. PERA legislation enacted in 2010 keeps the percentage of 13.7% steady for several years out.

PERA 401(k) – there is no budget for this in 2011 or 2012, but budget law requires showing the actual previous year numbers, so the line item is still included here. District contributions to the employee 401(k) plan were discontinued at the end of 2010.

Workers compensation insurance increases by 78% over estimated 2011 expenses, due to significant claims in the 3-year look-back period. PCCLD has enjoyed a remarkably low mod rate of .87%, but this rate will rise in 2012 to 1.57%. Plans for increased employee safety training are included for 2012.

Employee insurance includes premiums paid by the District for employee health, dental and life insurance. A 15% increase is forecast in 2012, due in large part to anticipated additional enrollees on the plan, as well as an inflationary increase.

State unemployment compensation has increased by 12%. Our percentage rate increased from .002 to .003 in 2011, due to a state-wide formula for political subdivisions of the state.

Medicare trust increases at the same rate as salaries, since the rate remains consistent with the past several years – 1.45% of covered salary.

Miscellaneous personnel includes those items that are employee related, but don't 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 budget increases by 136% for 2012, primarily to meet HR objectives and provide enhanced services for staff. Again, this calculation is against **estimated** 2011 Budget, which has been significantly underspent in 2011. The increase over actual 2011 Budget is 59%, reflective of added annual plan initiative spending.

Employee training also increases in 2012, by 123%. Several HR objectives are also being addressed in this line item, as well as increased opportunities for staff and board members to attend educational events and workshops. The amount of this training budget is 4.61% 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. The focus on having well-trained staff to address patron needs is emphasized in the mission statement of PCCLD. As with the Miscellaneous personnel line item, this category was underspent by nearly 50% in 2011.

***MATERIALS AND SERVICES:*** This section of the budget has increased by 9% 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 10%. 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 2012. Purchase of circulating e-book equipment has been added to this line item, moved from the Capital Project budget. Adding those items increased to 16% the ratio of materials to total operating budget.

Library programs reflects a slight 1% increase from prior year, maintaining the ability to continue with the popular programs that are currently presented throughout the District. The Friends of Pueblo Library District contributes \$20,500 on an annual basis for various programs. This generous donation amounts to 20% of the 2012 program budget.

Technical services supplies increases by only 1% over 2011 figures.

**FACILITIES TO PROVIDE SERVICES:** This section shows 40% increase over estimated expense for 2011. This increase is due almost entirely to the increase in projected debt service payments for lease/purchase of buildings.

Utilities is projected at a 3% increase from 2011 levels of expenditure based on current expenses and projections, as well as an increase from Black Hills. We anticipate the solar panels on the roof at Rawlings to have a small mitigating impact on the total cost of electricity in that facility.

Vehicle expense is budgeted at the same level as 2011 to anticipate expenses for repair of vehicles. Even though 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.

Building repair and maintenance 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. A minimal 2% increase is projected in 2012.

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 2% due to contractual agreement. A 5-year lease renewal was negotiated in April of 2011, resulting in an annual reduction in increases from 3% to 2%.

Buildings & improvements reflects no budget for 2012. This line item held supplies for the repair, maintenance and new build of furniture and equipment, so has been moved to the office supplies budget for facilities to more properly classify this expense.

Lease/Purchase of buildings: 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 2012 payment will include a principal amount of \$180,000, in addition to the interest payment, accounting for almost half of the increase. The call date for this issue is in 2012, so with the interest rates at such low levels, we intend to refinance this issue. In addition to the base refinance, this budget calls for an additional borrowing of \$3.8 million in order to finance several capital projects: RFID, an East Side Library, a library on the St. Charles Mesa, and a Greenhorn Valley Library in Colorado City. An increase in debt service payments of just over \$200,000 annually has been factored in to this line item. The total amount borrowed, and the project costs, are budgeted in the Capital Project Fund.

Insurance shows an increase of 8% over estimated. 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.

Friends expenditures are increased by 321% over estimated, reflecting significant underspending of budget in 2011. 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 for Summer Reading, \$4,000 for Youth Services' Reading Enrichment, as well as \$10,000 for the All Pueblo Reads Program, 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 37% increase is due primarily to a number of district-wide objectives containing contractual needs for consulting services.

Contractual library service increases dramatically, by 59%. Most of the increase is due to consulting and contractual services for the digitization project in Special Collections, as well as services to provide an off-site call center, budgeted in Public Services. Legal fees have also increased somewhat, anticipating additional legal services that might be needed for the debt reissue and project work.

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 by 7%, commensurate with property tax increases. These fees are 1.5% of the tax amount.

Community relations has increased by 105% to provide a software/support contract for an electronic solution to generate e-newsletters, e-blasts about events, etc. This product would enhance communication and information throughout the District, and is addressed as an objective in the Annual Plan.

Professional memberships increase by 73% to include CAL and ALA institutional memberships, as well as the new Special Districts Association membership required for our liability/casualty insurance coverage, and a new membership with Urban Libraries Council.

Office supplies, equipment shows an 88% increase in 2012. For the past two years this budget has been held to the 2009 budget level, because this is a more discretionary area of the budget. In 2012, a number of requests have come in to catch up with what has gone "undone" in the past two years. Also, the line for building improvements has been transferred here in the amount of \$5,000, because it contains items more correctly classified as supplies. Finally, as in other categories, there are a number of supply items included in this line that relate directly to objectives in the Annual Plan.

Photocopiers is budgeted at a 37% decrease over 2011 Budget, reflecting the elimination of all photocopier leases except for the special equipment in Community Relations. Maintenance contracts have also been eliminated from the 2012 Budget.

Courier service increases by 16%, due primarily to adding another courier stop at the Library @ the Y. This line item also includes the armored car service.

Postage and freight shows a 9% increase from 2011 levels.

***INFORMATION TECHNOLOGY:*** This section shows an overall decrease of 4% from estimated budget for prior year. Most of the reduction comes from the elimination of T-1 lines due to the new VOIP system installed in 2011.

Telecommunications has been reduced by 11% in 2012. The T-1 communication lines were eliminated due to the installation of the VOIP telephony system.

Hardware repair & maintenance has not changed from 2011 Budget. It's felt that this budget will be sufficient for 2012.

Computer software is now budgeted in the Capital Project Fund, as it has to be recognized as a capital asset. This line still remains in the 2012 budget for comparative purposes, even though the budget amount is zero. This line will go away in the 2013 budget.

Technology supplies has increased by only 3%.

Technology maintenance, licenses, support includes all contractual services expense related to Technology – network maintenance, consulting and support agreements, licenses, etc. This line has increased by a minimal 5% for 2012.

**The total increase in expenditures in this budget over 2011 estimated expenses is 15%. The total projected amount for expenditures in 2012 is 11% more than the budget amount in 2011.**

## **FUND BALANCE**

The ending fund balance forecast in the 2012 budget is \$2,869,171, an increase of \$25,208 over the estimated 2011 General Fund balance. Annual contributions to the Library Replacement Plan resume in the 2012 budget, and corresponding transfers are recorded in the Capital Project Fund. These transfers are for \$100,000, and continue into future years.

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 \$267,661 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 \$5,310,606.

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
GENERAL FUND**

	Actual Prev.year 2010	Estimated Curr.year 2011	Budget 2011	Budget 2012	Increase (Decrease)	%
<b>REVENUES</b>						
Property tax	7,118,422	7,287,039	7,287,039	7,793,807	506,768	7%
Specific ownership tax	626,834	619,398	619,398	662,474	43,076	7%
Contracts, Grants, Gifts	258,022	248,820	275,820	229,075	(19,745)	-8%
Interest	42,176	22,820	28,586	19,115	(3,705)	-16%
Fines, Fees	106,945	155,954	137,931	154,724	(1,230)	-1%
Photocopier & Internet Copy Fees	46,015	45,902	49,128	49,128	3,226	7%
Miscellaneous	41,180	14,772	11,702	13,702	(1,070)	-7%
<b>TOTAL REVENUES</b>	<b>8,239,594</b>	<b>8,394,705</b>	<b>8,409,604</b>	<b>8,922,025</b>	<b>527,320</b>	<b>6%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
Salaries	3,514,400	3,429,950	3,570,263	3,668,983	239,033	7%
PERA	504,218	457,940	483,235	495,801	37,861	8%
PERA 401(k)	21,555	-	-	-	-	#DIV/0!
Workers compensation	6,457	13,508	15,799	24,000	10,492	78%
Employee insurance	327,569	366,610	392,496	421,839	55,229	15%
Unemployment compensation	6,984	9,838	10,732	11,007	1,169	12%
Medicare trust	44,992	46,550	51,145	52,475	5,925	13%
Miscellaneous personnel	22,061	25,220	37,526	59,540	34,320	136%
Employee training	56,389	48,627	88,786	108,537	59,910	123%
<b>TOTAL PERSONNEL</b>	<b>4,504,625</b>	<b>4,398,243</b>	<b>4,649,982</b>	<b>4,842,182</b>	<b>443,939</b>	<b>10%</b>
<b>MATERIALS &amp; SERVICES</b>						
Books, periodicals, AV, databases	1,007,498	1,127,761	1,127,761	1,244,390	116,629	10%
Bindery/processing supplies/services	135,630	145,010	145,010	146,955	1,945	1%
Library programs	95,513	99,737	99,737	101,430	1,693	2%
<b>TOTAL MATERIALS</b>	<b>1,238,641</b>	<b>1,372,508</b>	<b>1,372,508</b>	<b>1,492,775</b>	<b>120,267</b>	<b>9%</b>
<b>FACILITIES</b>						
Utilities	368,432	390,219	363,055	396,515	6,296	2%
Vehicle maintenance	5,803	9,550	11,000	11,000	1,450	15%
Building repair & maintenance	229,876	251,744	233,228	262,572	10,828	4%
Rent	21,829	22,372	22,480	22,888	516	2%
Buildings & Improvements	-	4,500	4,500	-	(4,500)	-100%
Lease/purchase of buildings	311,950	311,950	311,950	688,579	376,629	121%
Insurance	55,717	55,972	58,914	60,432	4,460	8%
Friends expenditures	46,518	7,443	41,300	31,300	23,857	321%
<b>TOTAL FACILITIES</b>	<b>1,040,125</b>	<b>1,053,750</b>	<b>1,046,427</b>	<b>1,473,286</b>	<b>419,536</b>	<b>40%</b>
<b>OPERATING</b>						
Contract Services	190,143	182,974	217,913	277,418	94,444	52%
County Treasurer's fees	106,729	109,306	109,306	116,907	7,601	7%
Community relations	34,190	30,383	47,200	62,200	31,817	105%
Professional memberships	8,438	10,805	10,805	18,708	7,903	73%
Office supplies, equipment	44,102	38,405	43,446	72,130	33,725	88%
Photocopiers	60,692	49,520	39,934	31,068	(18,452)	-37%
Courier service	33,593	31,480	36,042	36,580	5,100	16%
Postage & freight	25,511	27,427	25,000	30,000	2,573	9%
<b>TOTAL OPERATING</b>	<b>503,398</b>	<b>480,300</b>	<b>529,646</b>	<b>645,011</b>	<b>164,711</b>	<b>34%</b>
<b>INFORMATION TECHNOLOGY</b>						
Telecommunications	184,637	192,782	197,019	184,835	(7,947)	-4%
Hardware repair & maintenance	4,156	5,000	5,000	5,000	-	0%
Computer software	4,035	-	-	-	-	0%
Technology Supplies	29,500	29,112	29,112	30,012	900	3%
Technology mtce, licenses, support	124,063	117,341	117,341	123,716	6,375	5%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>346,391</b>	<b>344,235</b>	<b>348,472</b>	<b>343,563</b>	<b>(672)</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>7,633,180</b>	<b>7,649,036</b>	<b>7,947,035</b>	<b>8,796,817</b>	<b>1,147,781</b>	<b>15%</b>

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
GENERAL FUND**

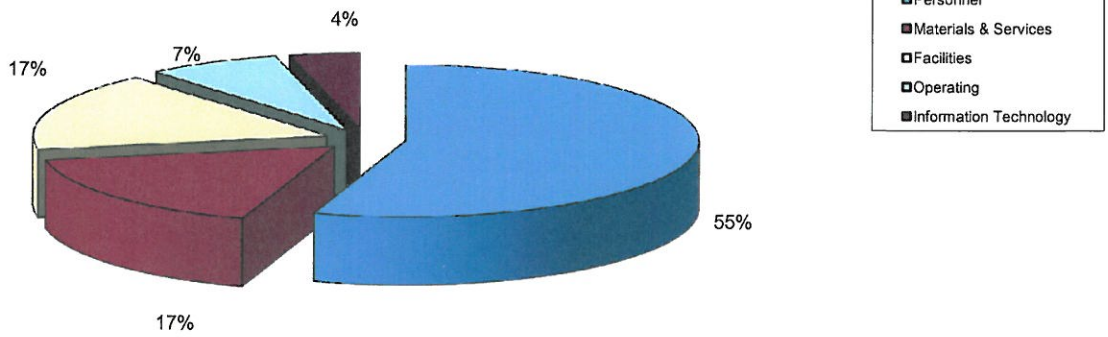
	<b>Actual Prev. year 2010</b>	<b>Estimated Curr. year 2011</b>	<b>Budget 2011</b>	<b>Budget 2012</b>	<b>Increase (Decrease)</b>	<b>%</b>
<b>SUMMARY</b>						
<b>REVENUES</b>						
Property tax revenue	7,118,422	7,287,039	7,287,039	7,793,807	506,768	7%
All other sources	1,121,172	1,107,666	1,122,565	1,128,218	20,552	2%
<b>TOTAL REVENUES</b>	<b>8,239,594</b>	<b>8,394,705</b>	<b>8,409,604</b>	<b>8,922,025</b>	<b>527,320</b>	<b>6%</b>
<b>EXPENDITURES</b>						
PERSONNEL	4,504,625	4,398,243	4,649,982	4,842,182	443,939	10%
MATERIALS & SERVICES	1,238,641	1,372,508	1,372,508	1,492,775	120,267	9%
FACILITIES	1,040,125	1,053,750	1,046,427	1,473,286	419,536	40%
OPERATIONS	503,398	480,300	529,646	645,011	164,711	34%
INFORMATION TECHNOLOGY	346,391	344,235	348,472	343,563	(672)	
<b>TOTAL EXPENDITURES</b>	<b>7,633,180</b>	<b>7,649,036</b>	<b>7,947,035</b>	<b>8,796,817</b>	<b>1,147,781</b>	<b>15%</b>
<b>Beginning fund balance</b>	<b>1,108,928</b>	<b>2,098,294</b>	<b>2,098,294</b>	<b>2,843,963</b>	<b>745,669</b>	<b>36%</b>
Transfer out to Capital Project Fund	-	-	-	100,000	100,000	
Transfer in from Capital Project Fund	382,952	-	-	-	-	
EXCESS Revenues - Expenditures (Reserve increase)	606,414	745,669	462,569	125,208	(620,461)	-83%
<b>NET (ending fund balance)</b>	<b>2,098,294</b>	<b>2,843,963</b>	<b>2,560,863</b>	<b>2,869,171</b>	<b>25,208</b>	<b>1%</b>

**NET ASSESSED VALUATION - \$1,486,896,666**

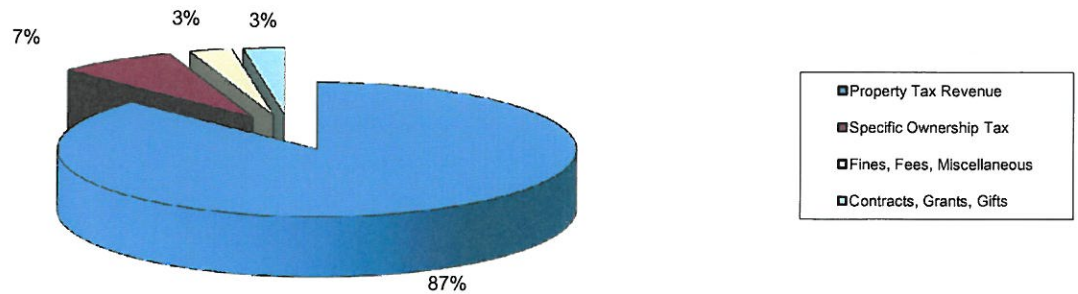
**THE BUDGETARY BASIS OF ACCOUNTING USED IN THIS BUDGET IS MODIFIED ACCRUAL.**

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
2012 BUDGET**

**GENERAL FUND BUDGET - EXPENDITURES**



**GENERAL FUND BUDGET - REVENUES**



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## **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 4<sup>th</sup> floor of the Robert Hoag Rawlings Library.

### **REVENUES**

*CONTRIBUTIONS, GIFTS, GRANTS:* This account increases by \$83,747 in the 2012 budget. Most of the budget in 2011 was for the B-TOP grant funding administered through the state library. In the 2012 budget, the amount indicated represents anticipated capital campaign fundraising in the amount of \$200,000 for the three new libraries planned in this budget, as well as a Friends' contribution of \$10,000, and an additional contribution of \$24,000 to provide audio-visual equipment in the Bret Kelly room.

*PROCEEDS FROM REFUNDING DEBT:* Revenues in this category are for refunding the current COP debt and issuing additional debt in the amount of \$3,800,000 to fund the construction of three new neighborhood libraries – Mesa, East Side and Greenhorn Valley (Colorado City) – and to fund the major RFID project scheduled for 2012. Remaining funds may be used for renovation projects resulting from consulting for space planning at three facilities – Rawlings, Barkman and Lamb Libraries.

*MISCELLANEOUS REVENUE:* There is nothing budgeted in this category for 2012.

*INTEREST EARNINGS:* This category reflects a slight increase from the estimated 2011 budget, based on investment of bond proceeds.

## **EXPENDITURES**

New building project: Expenses for planning and design for three new libraries are included here: St. Charles Mesa, East Side and Greenhorn Valley (Colorado City) libraries. Construction costs aren't anticipated for expenditure until 2013/2014, with opening of all three branches anticipated for August 1, 2014. An amount of \$113,500 is also included here for renovation projects in existing libraries. Rawlings, Barkman and Lamb will be evaluated for optimum patron access and work flow functionality, pursuant to the increased amount of computer activities and e-content offerings.

InfoZone expenses: Funding is carried over to the 2012 Budget year for completion of the remodel and renovation project in the InfoZone.

Capital Asset Acquisitions. Several Library Replacement Plan items are included here, including replacement printers, updates to software, and servers. New acquisition of Point of Sale software and hardware is also included, which will enable more efficient and accurate handling of cash at all locations. AV equipment for the Bret Kelly room is included, offset by a like amount in revenues under contributions. Finally, all expenses to implement RFID are budgeted in this category.

Total capital asset needs in 2012 are projected at \$2,313,628.

## **OTHER FINANCING SOURCES/USES**

A bond issue of \$3,800,000 is included in the Capital Project fund, projecting the amount that would be needed to accomplish the building goals identified, as well as implementation of RFID. This amount would be added to our current debt of \$6,000,000 through a refinancing process. In addition, the transfer in of \$100,000 is projected to begin rebuilding the Library Replacement Plan after two years of no transfers.

## **FUND BALANCE**

The fund balance forecast in the 2012 Capital Project Budget is \$3,709,096, an increase of \$1,823,372 over the 2011 budgeted ending fund balance. Most of this increase is due to the additional influx of proceeds from the refinancing. The total combined fund balance, comprised of both the General Fund and the Capital Project Fund, is projected to be \$5,301,606 at the end of 2012. This is \$2,349,861 greater than we had anticipated one year ago, in the 2011 Budget process.

## **BUDGETARY IMPACT OF CAPITAL EXPENDITURES**

Several projects planned for 2012 will have an impact on the operating, or General Fund, in the coming years.

The three new buildings that are planned are projected to be completed in August of 2014. At that time, the following General Fund line items will be increased:

- **Salaries & wages** will increase by \$220,000 in 2014/2015, and related payroll items will also show increases (PERA, Medicare, Workers Compensation, health insurance). When the new buildings open, some staffing will be provided due to elimination of most of the satellite library sites; some re-assignment of staff may also be possible due to efficiencies gained through the implementation of the new book tagging and materials handling system (RFID).
- **Collection materials** will increase by \$300,000 in 2014 to provide opening-day collections at all three facilities; ongoing annual increases of \$50,000 are included.
- **Utilities, building maintenance, insurance, supplies** all are budgeted to increase to provide general operating funds for the new locations. Impact of
- **Lease/purchase** payments will increase pursuant to finalizing additional funding for the new facilities. A 2007 COP issue will be refinanced for a significant savings. That \$6 million issue will be combined with \$3.8 million in new funding for a new total of just under \$10 million in debt. Because of the savings in lower interest rates, the new issue is not anticipated to exceed the current maturity date of 2031.

The RFID project identified as a capital expenditure for 2012 will have some ongoing general fund costs for updates, maintenance and subscription services.

- **Information Technology support** costs of \$80,000 are added in 2014, and will increase incrementally in succeeding years at an annual percentage projection.

Total annual budgetary impact is expected to be approximately \$900,000. The additional property tax revenue provided by the Xcel Energy and Black Hill Energy facilities is slightly in excess of \$1 million, offsetting these additional expenses.

The revenue included in 2012 for contributions is expected to come from the newly formed Pueblo Library Foundation, a non-profit formed exclusively as a fund-raising vehicle for the Pueblo City-County Library District. Although we feel the Foundation will have a positive impact on the ongoing revenue for the Capital Projects Fund, no specific numbers have been projected for years beyond 2012. As the Foundation moves forward with a capital campaign for fundraising in 2012, we anticipate having much better information at the end of the year with which to adjust this revenue line item in future years.

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
CAPITAL PROJECT FUND**

	<b>Actual Prev. year 2010</b>	<b>Estimated Curr. year 2011</b>	<b>Budget 2011</b>	<b>Budget 2012</b>	<b>Increase (Decrease)</b>
<b>REVENUES</b>					
Contributions, gifts	-	45,000	10,000	24,000	(21,000)
Grants	-	95,253	95,253	200,000	104,747
Friends of PCCLD contributions	-	10,000	-	10,000	-
Miscellaneous revenue	9,150	-	29,000	-	-
Interest earnings	4,431	2,985	4,500	3,000	15
<b>TOTAL REVENUES</b>	<b>13,581</b>	<b>153,238</b>	<b>138,753</b>	<b>237,000</b>	<b>83,762</b>
<b>EXPENDITURES</b>					
New Building Projects					
East Side	-	-	-	153,000	153,000
St. Charles Mesa	-	-	-	126,000	126,000
Greenhorn Valley - Colorado City				144,000	
Renovation projects - existing libraries	-	-	-	113,500	113,500
Contractual expense	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL BUILDING COSTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>536,500</b>	<b>536,500</b>
InfoZone expenses	21,619	27,951	167,796	175,000	147,049
<b>TOTAL INFOZONE EXPENSE</b>	<b>21,619</b>	<b>27,951</b>	<b>167,796</b>	<b>175,000</b>	<b>147,049</b>
Capital Asset Acquisitions [Replacement Plan]					
Information Technology	99,226	178,830	258,315	1,572,858	1,394,028
Furniture, Fixtures, Equipment	1,308	54,279	54,279	14,270	(40,009)
Building Improvements	14,608	157,924	157,924	15,000	(142,924)
<b>TOTAL CAPITAL ASSET EXPENSE</b>	<b>115,142</b>	<b>391,033</b>	<b>470,518</b>	<b>1,602,128</b>	<b>1,211,095</b>
<b>TOTAL EXPENDITURES</b>	<b>136,761</b>	<b>418,984</b>	<b>638,314</b>	<b>2,313,628</b>	<b>1,894,644</b>

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
CAPITAL PROJECT FUND**

	Actual Prev.year 2010	Estimated Curr.year 2011	Budget 2011	Budget 2012	Increase (Decrease)
<b>SUMMARY</b>					
<b>REVENUES</b>					
Contributions, grants, gifts	-	150,253	105,253	234,000	83,747
Miscellaneous revenue	9,150	-	29,000	-	-
Interest earnings	4,431	2,985	4,500	3,000	15
<b>TOTAL REVENUES</b>	<b>13,581</b>	<b>153,238</b>	<b>138,753</b>	<b>237,000</b>	<b>83,762</b>
<b>EXPENDITURES</b>					
New Building Project	-	-	-	536,500	536,500
InfoZone Expenditures	21,619	27,951	167,796	175,000	-
Capital Asset Expenditures	<u>115,142</u>	<u>391,033</u>	<u>470,518</u>	<u>1,602,128</u>	<u>1,211,095</u>
<b>TOTAL EXPENDITURES</b>	<b>136,761</b>	<b>418,984</b>	<b>638,314</b>	<b>2,313,628</b>	<b>1,894,644</b>
 <b>Beginning fund balance</b>					
	<b>2,657,602</b>	<b>2,151,470</b>	<b>2,151,470</b>	<b>1,885,724</b>	<b>(265,746)</b>
 Other Financing Sources					
Proceeds from bond issue				3,800,000	3,800,000
Transfer in from General Fund [Replac.Pln]		-	-	100,000	100,000
Transfer out to General Fund	382,952	-	-	-	-
 EXCESS Revenues - Expenditures (Reserve increase)	 (123,180)	 (265,746)	 (499,561)	 (2,076,628)	 (1,810,882)
 <b>NET (ending fund balance)</b>	 <u><b>2,151,470</b></u>	 <u><b>1,885,724</b></u>	 <u><b>1,651,909</b></u>	 <u><b>3,709,096</b></u>	 <u><b>1,823,372</b></u>

**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**

	General Fund	General Fund Budget Percentages	Capital Project Fund	Total Combined Funds	% of Total PCCLD budget
<b>REVENUES</b>					
Property tax	7,793,807	87.35%	-	7,793,807	85.09%
All other	1,128,218	12.65%	237,000	1,365,218	14.91%
<b>TOTAL REVENUES</b>	<b>8,922,025</b>	<b>100.00%</b>	<b>237,000</b>	<b>9,159,025</b>	<b>100.00%</b>

<b>EXPENDITURES</b>					
Personnel	4,842,182	55.04%	-	4,842,182	43.58%
Materials & Services	1,492,775	16.97%	-	1,492,775	13.44%
Facilities	1,473,286	16.75%	711,500	2,184,786	19.66%
Operations	645,011	7.33%	29,270	674,281	6.07%
Information Technology	343,563	3.91%	1,572,858	1,916,421	17.25%
<b>TOTAL EXPENDITURES</b>	<b>8,796,817</b>	<b>100.00%</b>	<b>2,313,628</b>	<b>11,110,445</b>	<b>100.00%</b>

Beginning Fund Balance	2,843,963		1,885,724	4,729,687
Excess: Revenues over Expenditures	125,208		(2,076,628)	(1,951,420)
Transfers In/Out	(100,000)		3,900,000	3,800,000

<b>Ending Fund Balance</b>	<b>2,869,171</b>		<b>3,709,096</b>	<b>6,578,267</b>
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<b>Fund balance as a % of operating expense</b>	<b>75%</b>
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Fund balance projected in prior year long-range plan	<b>4,228,406</b>
Variance from long-range plan	<b>2,349,861</b>

**BREAKDOWN OF ENDING FUND BALANCE \*\*\***

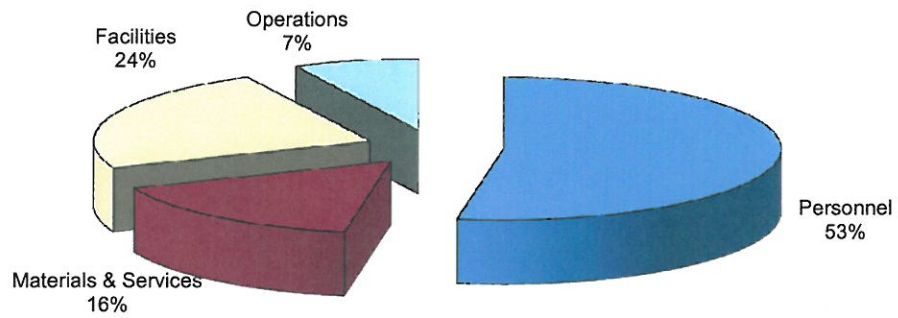
*** Reserves and unrestricted funds	
3% emergency reserve	267,661
Reserve requirement for COPs	1,000,000
<b>Unrestricted fund balance</b>	<b>5,310,606</b>

**This spread sheet shows the two funds - General Fund & Capital Project**

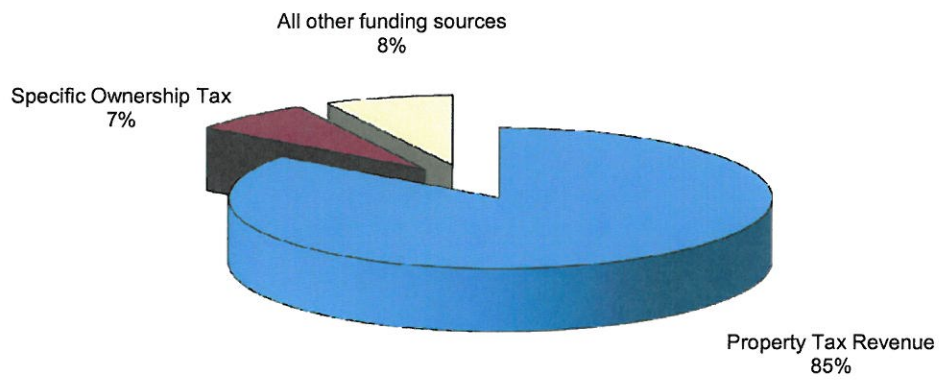
**Fund - combined for revenues, expenditures and fund balance.**

**PUEBLO CITY-COUNTY LIBRARY DISTRICT  
2012 BUDGET**

**COMBINED FUND BUDGET - EXPENDITURES**



**COMBINED FUND BUDGET - REVENUES**



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## 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 photocopy equipment leases expired in 2011; equipment was purchased to replace the leased items. Two small leases remain for photocopy equipment used in the Community Relations Department. Those leases will expire in 2012.

### 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 operating mill levy. There are no statutory regulations concerning COP debt. The Board of Trustees of the District approved a Debt Management policy in 2012, which is included in the policy section of this document.

The District has no immediate or projected plans to issue general obligation debt, but plans to refund the current debt at a lower interest rate and seek additional funds in the amount of \$3.8 million to finance the design and construction of three new facilities, either through a COP issue or a similar funding vehicle. Only the current debt schedule is included herein.

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**BOND DEBT SERVICE**  
**[LEASE PURCHASE PAYMENTS]**

Pueblo City-County Library District			2007 ISSUE: PUEBLO WEST PUBLIC LIBRARY		
Bank Qualified Certificates of Participation -- Insured					
Date	Principal	Rate	Interest	Debt Service	Debt Service
11/15/2007	0.00		0.00	0.00	0.00
5/15/2008			200,167.92	200,167.92	
11/15/2008	0.00		155,975.00	155,975.00	356,142.92
5/15/2009			155,975.00	155,975.00	
11/15/2009	0.00		155,975.00	155,975.00	311,950.00
5/15/2010			155,975.00	155,975.00	
11/15/2010	0.00		155,975.00	155,975.00	311,950.00
5/15/2011			155,975.00	155,975.00	
11/15/2011	0.00		155,975.00	155,975.00	311,950.00
5/15/2012			155,975.00	155,975.00	
11/15/2012	180,000.00	5.00%	155,975.00	335,975.00	491,950.00
5/15/2013			151,475.00	151,475.00	
11/15/2013	190,000.00	5.00%	151,475.00	341,475.00	492,950.00
5/15/2014			146,725.00	146,725.00	
11/15/2014	195,000.00	5.00%	146,725.00	341,725.00	488,450.00
5/15/2015			141,850.00	141,850.00	
11/15/2015	205,000.00	5.00%	141,850.00	346,850.00	488,700.00
5/15/2016			136,725.00	136,725.00	
11/15/2016	220,000.00	5.00%	136,725.00	356,725.00	493,450.00
5/15/2017			131,225.00	131,225.00	
11/15/2017	230,000.00	5.00%	131,225.00	361,225.00	492,450.00
5/15/2018			125,475.00	125,475.00	
11/15/2018	240,000.00	5.25%	125,475.00	365,475.00	490,950.00
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	
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	
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	
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	
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	
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	
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	
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	
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	
11/15/2030	445,000.00	5.25%	23,887.50	468,887.50	492,775.00
5/15/2031			12,206.25	12,206.25	
11/15/2031	465,000.00	5.25%	12,206.25	477,206.25	489,412.50
Total	6,000,000.00		5,109,442.92	11,109,442.92	11,109,442.92
Average Coupon		5.18%			

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## **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 2,414 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, purchasing, cash management, deposits, investments, annual budget and audit, fixed assets and inventory, as well as processing of bi-weekly, in-house 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. Interlibrary loan and the collection selection functions also come under the purview of Technical Services.

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 Special Collections and Museum Services department is located within the Rawlings Library. This 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. Special collections is located on the 3<sup>rd</sup> floor, and includes a vault containing artifacts of historical significance, including a Western History collection. This area also contains the Doris Kester Nonprofit Resource Center; a robust Genealogical collection; and an on-line local obituary resource. The News Museum (InfoZone) is located on the 4<sup>th</sup> floor, and is undergoing an extensive renovation which will be completed in early 2012.
- 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 – 2011.

## **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.

### **2012 GOALS & OBJECTIVES**

- Improve marketing of library services and programs in order to increase library use. More electronic methods of marketing will be used to achieve this. Methods include email, social media websites and video.
- Increase consistency, quality and attendance of adult programming by centralizing this function under the community relations department.

### **2011 ACCOMPLISHMENTS**

- The 7<sup>th</sup> Annual All Pueblo Reads and 2<sup>nd</sup> Annual Voices of the Valley Chautauqua Festival took place.
- A communications plan was created.

### **PERFORMANCE MEASURES**

<b>Work output statistics</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Community outreach/presentations	12	14	9
Published monthly newsletters	25,800	25,000	25,000
Participants in All Pueblo Reads program	17,926	28,337	27,357

### **Efficiency measures**

Cost of publication for newsletters	\$1.35	\$1.41	\$1.58
Cost per participant in All Pueblo Reads	\$1.63	\$1.88	\$2.15

**COMMUNITY RELATIONS  
2012 BUDGET**

	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2011 BUDGET</b>	<b>2012 BUDGET</b>	<b>BUDGET VARIANCE</b>	<b>% INC-/DEC</b>
<b>REVENUE</b>						
Miscellaneous sales	-	334	251	321	70	0.00%
Participant fees	<u>7,624</u>	<u>11,041</u>	<u>4,868</u>	<u>4,824</u>	<u>(44)</u>	<u>-0.90%</u>
<b>TOTAL REVENUES</b>	<b><u>7,624</u></b>	<b><u>11,375</u></b>	<b><u>5,119</u></b>	<b><u>5,145</u></b>	<b><u>26</u></b>	<b><u>0.51%</u></b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
Salaries and wages	101,724	127,614	126,674	152,530	25,856	20.41%
PERA	14,815	17,467	17,354	20,897	3,543	20.42%
Medicare trust	1,221	1,784	1,837	2,212	375	20.41%
PERA 401K	769	77	910	-	(910)	-100.00%
Workers compensation insurance	230	562	564	998	435	77.12%
Unemployment compensation	249	351	383	458	75	19.58%
Employee benefits	11,269	16,470	13,877	14,916	1,039	7.49%
Employee training	1,262	3,092	3,000	3,545	545	18.17%
Employee relations - misc.	<u>787</u>	<u>1,025</u>	<u>1,339</u>	<u>2,477</u>	<u>1,138</u>	<u>84.99%</u>
<b>TOTAL PERSONNEL</b>	<b><u>132,326</u></b>	<b><u>168,441</u></b>	<b><u>165,938</u></b>	<b><u>198,033</u></b>	<b><u>32,096</u></b>	<b><u>19.34%</u></b>
<b>MATERIALS</b>						
Library programs	<u>45,625</u>	<u>49,407</u>	<u>39,600</u>	<u>39,600</u>	<u>-</u>	<u>0.00%</u>
<b>TOTAL MATERIALS</b>	<b><u>45,625</u></b>	<b><u>49,407</u></b>	<b><u>39,600</u></b>	<b><u>39,600</u></b>	<b><u>-</u></b>	<b><u>0.00%</u></b>

## **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.

### **2012 GOALS AND OBJECTIVES**

- Work with Architect selection committee to select architect for new libraries.
- Complete and revise building key plan.
- Purchase new snow removal equipment with grant from Friends of Library.
- Work with Manager of Special Collections and Museum Services to complete renovation of the InfoZone.
- Work with contractor to complete roof drainage upgrade at Pueblo West.

### **2011 ACCOMPLISHMENTS**

- Completed remodel project of the Brett Kelly Room.
- Completed carpet replacement in Ryals Event Room at Rawlings Library.
- Implemented a District-wide recycling program.
- Worked on UPS update, building security systems and facilities updates to accommodate additional electrical and data wiring needs for projects Began clean-up project of 622 S. Union storage space.

### **PERFORMANCE MEASURES**

<b>Work output statistics</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Number of general building work orders	1,517	1,514	1,314
Number of meeting room setups	1,117	1,242	1,230
Number of custodial work orders	335	534	364
Number of miscellaneous work orders	952	802	958
<b>Efficiency measures</b>			
Number of annual work orders per employee	788	764	859
Total cost per work order	\$53.34	\$53.34	\$48.84

**FACILITIES  
2012 BUDGET**

<b>EXPENDITURES</b>	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2011 BUDGET</b>	<b>2012 BUDGET</b>	<b>BUDGET VARIANCE</b>	<b>% INC-/DEC</b>
<b>PERSONNEL</b>						
Salaries and wages	208,989	183,464	215,905	219,980	4,075	1.89%
PERA	32,087	26,315	29,579	30,137	558	1.89%
Medicare trust	2,979	2,567	3,131	3,190	59	1.88%
PERA 401K	1,311	98	1,551	-	(1,551)	-100.00%
Workers compensation insurance	393	811	961	1,440	479	49.88%
Unemployment compensation	425	561	653	660	8	1.19%
Employee benefits	30,324	39,032	39,237	42,167	2,930	7.47%
Employee training	2,613	-	3,000	3,500	500	16.67%
Employee relations - misc.	1,342	1,478	2,282	3,572	1,290	56.54%
<b>TOTAL PERSONNEL</b>	<b>280,462</b>	<b>254,326</b>	<b>296,299</b>	<b>304,647</b>	<b>8,348</b>	<b>2.82%</b>
<b>FACILITIES</b>						
Insurance	-	828	-	1,739	1,739	100.00%
Vehicle expense	5,803	8,974	11,000	11,000	-	0.00%
<b>TOTAL FACILITIES</b>	<b>5,803</b>	<b>9,801</b>	<b>11,000</b>	<b>12,739</b>	<b>1,739</b>	<b>15.81%</b>
<b>OPERATIONS</b>						
Contract Services	-	3,347	-	-	-	0.00%
Postage & freight	1	-	1	100	99	100.00%
Office supplies & photocopiers	156	19	91	5,300	5,209	5724.18%
<b>TOTAL OPERATIONS</b>	<b>157</b>	<b>3,366</b>	<b>92</b>	<b>5,400</b>	<b>5,308</b>	<b>5746.97%</b>
<b>INFORMATION TECHNOLOGY</b>						
Telecommunications	-	238	-	3,000	3,000	100.00%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>-</b>	<b>238</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>286,423</b>	<b>267,731</b>	<b>307,391</b>	<b>325,786</b>	<b>18,395</b>	<b>5.98%</b>
<b>PERCENTAGE OF TOTAL BUDGET:</b>	<b>3.73%</b>	<b>3.48%</b>	<b>3.87%</b>	<b>3.70%</b>		

## **FINANCE**

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

### **2012 GOALS & OBJECTIVES**

- Work with Financial Advisor to secure funding for new libraries.
- Establish Foundation accounting system and implement process to handle monetary transactions, including donations and investments.
- Issue a Request for Proposal for insurance management services.
- Implement on-line purchasing system and procurement-card process.
- Issue an RFP for Point of Sale software and implement District-wide.
- Devise a method to measure reference statistics District-wide.

### **2011 ACCOMPLISHMENTS**

- Received recognition from the Government Finance Officers Association for the 2010 CAFR and the 2011 Budget documents.
- Issued an RFP, selected and transitioned to a new bank.
- Received a clean, unqualified audit opinion for the 2010 Financial Statements.
- Added fiscal policy for Debt Management.
- Added a purchasing specialist position and laid the groundwork for full implementation of centralized purchasing in 2012.
- Issued in issuing 13 RFPs for various projects District-wide.

### **PERFORMANCE MEASURES**

<b>Work output statistics</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Number of invoices/total payments	2,379	3,783	6,641
Number of electronic fund transfers (payroll)	3,077	3,052	3,172
Number of employees	142	143	154
Number of fixed assets maintained	901	619	665
<b>Efficiency measures</b>			
Cost to process an invoice	\$17.07	\$11.85	\$4.75
Cost to maintain payroll per employee	\$243.32	\$247.69	\$237.08
Cost to maintain fixed assets	\$1.92	\$1.91	\$4.58

**FINANCE  
2012 BUDGET**

<b>EXPENDITURES</b>	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2011 BUDGET</b>	<b>2012 BUDGET</b>	<b>BUDGET VARIANCE</b>	<b>% INC/-DEC</b>
<b>PERSONNEL</b>						
Salaries and wages	191,352	183,827	201,262	202,846	1,584	0.79%
PERA	31,811	25,779	27,573	27,790	217	0.79%
Medicare trust	2,496	2,629	2,918	2,941	23	0.79%
PERA 401K	1,222	115	1,446	-	(1,446)	-100.00%
Workers compensation insurance	366	747	896	1,327	432	48.19%
Unemployment compensation	396	508	608	609	0	0.05%
Employee benefits	4,684	5,924	5,810	6,249	439	7.56%
Employee training	3,403	3,239	3,500	5,475	1,975	56.43%
Employee relations - misc.	1,251	1,362	2,127	3,293	1,165	54.78%
<b>TOTAL PERSONNEL</b>	<b>236,981</b>	<b>224,130</b>	<b>246,140</b>	<b>250,529</b>	<b>4,389</b>	<b>1.78%</b>
<b>OPERATIONS</b>						
Contract services	45,274	38,241	46,500	47,741	1,241	2.67%
Professional memberships	320	202	390	600	210	53.85%
Postage and freight	51	59	50	1,500	1,450	2879.22%
Office supplies & photocopiers	3,476	6,324	6,575	5,829	(746)	-11.35%
<b>TOTAL OPERATIONS</b>	<b>49,121</b>	<b>44,827</b>	<b>53,515</b>	<b>55,670</b>	<b>2,155</b>	<b>4.03%</b>
<b>TOTAL EXPENDITURES</b>	<b>286,102</b>	<b>268,957</b>	<b>299,655</b>	<b>306,199</b>	<b>6,544</b>	<b>2.18%</b>
<b>PERCENTAGE OF TOTAL BUDGET:</b>	<b>3.73%</b>	<b>3.50%</b>	<b>3.78%</b>	<b>3.48%</b>		

## **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.

### **2012 GOALS & OBJECTIVES**

- Modify current PCCLD pay plan to adopt a Pay for Performance model.
- Develop a program for career progression.
- Evaluate staffing needs and work processes throughout the District.
- Utilize volunteers more effectively.

### **2011 ACCOMPLISHMENTS**

- The Wellness Program concluded with a "Corporate Cup Training Challenge" with 11 participants and 5 receiving recognition
- Held two Flu Shot Clinics, providing free flu shots to all employees and discounted rates for family members, sponsored by Kaiser.
- Held two All Staff Development Days, and adopted a new format for providing numerous short information programs presented by staff.
- Year-end activities included an audit of the pay changes throughout the year, audit of I-9 files, audit of insurance enrollment/change records and correction to any discrepancies. Personnel records past retention date requirements were pulled.
- All 2011 performance evaluations to be processed by year end were completed on time

### **PERFORMANCE MEASURES**

#### **Work output statistics**

	<b>2009</b>	<b>2010</b>	<b>2011</b>
Number of Jobs Filled	24	10	54
Number of attendees at training classes	619	1,259	1,530
Number of employees enrolled in benefits	48	50	55

#### **Efficiency measures**

Training costs per participant	\$98.68	\$50.92	\$39.92
Cost of hiring – per hired employee	\$1,080	\$2,704	\$480
Benefits administration per employee	\$231.33	\$231.76	\$201.89

# HUMAN RESOURCES 2012 BUDGET

EXPENDITURES	2010 ACTUAL	2011 ACTUAL	2011 BUDGET	2012 BUDGET	BUDGET VARIANCE	% INC/-DEC
<b>PERSONNEL</b>						
Salaries and wages	67,124	65,303	65,445	80,066	14,621	22.34%
PERA	10,129	8,722	8,966	10,969	2,003	22.34%
Medicare trust	881	915	949	1,161	212	22.34%
Workers compensation insurance	119	294	291	523	232	79.65%
Unemployment compensation	129	216	198	240	42	21.29%
Employee benefits	4,318	17,530	5,354	5,755	401	7.49%
Employee training	2,263	1,734	18,036	19,350	1,314	7.29%
PERA 401K	397	1	470	-	(470)	-100.00%
Employee relations - misc.	407	537	692	1,298	606	87.64%
<b>TOTAL PERSONNEL</b>	<b>85,767</b>	<b>95,253</b>	<b>100,401</b>	<b>119,362</b>	<b>18,961</b>	<b>18.89%</b>
<b>OPERATIONS</b>						
Contract services	3,182	8,018	4,850	16,988	12,138	250.27%
Professional memberships	3,375	4,892	4,930	4,935	5	0.10%
Postage and freight	44	48	43	500	457	1062.25%
Office supplies & photocopiers	535	1,997	2,888	7,550	4,662	161.43%
<b>TOTAL OPERATIONS</b>	<b>7,136</b>	<b>14,956</b>	<b>12,711</b>	<b>29,973</b>	<b>17,262</b>	<b>135.80%</b>
<b>TOTAL EXPENDITURES</b>	<b>#REF!</b>	<b>110,209</b>	<b>113,112</b>	<b>149,335</b>	<b>36,223</b>	<b>32.02%</b>
<b>PERCENTAGE OF TOTAL BUDGET: 1</b>	<b>#REF!</b>	<b>1.43%</b>	<b>1.43%</b>	<b>1.70%</b>		

## **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.

### **2012 GOALS AND OBJECTIVES**

- Increase available IT Training to staff for new and updated systems.
- Upgrade old outdated server hardware & software to improve performance.
- Release an all-new website for the District with new patron self-service features.
- Re-evaluate the data back-up procedures and policy and update where needed.
- Deploy new firewall system to improve network security and Internet usage.

### **2011 ACCOMPLISHMENTS**

- Implemented new VOIP telephone system.
- Replaced out-dated photocopiers with new multi-function systems.
- Installed new camera security system to protect patron safety and library property.
- Implemented e-mail retention policy.

### **PERFORMANCE MEASURES**

<b>Work output statistics</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
New computers purchased & installed	16	11	53
Total computers in District	252	260	290
Patron computer usage, number of sessions	282,776	318,495	405,359
Number of web site hits per month	394,349	454,827	468,666
<b>Efficiency measures</b>			
Average cost of computers	\$890	\$850	\$850
Average cost to install & maintain a unit	\$330.70	\$358.14	\$319.37
Cost per user for computers	\$1.68	\$1.57	\$129
Cost per capita for Internet Access	\$ 0.90	\$ 0.89	\$ 0.89

**INFORMATION TECHNOLOGY  
2012 BUDGET**

<b>EXPENDITURES</b>	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2011 BUDGET</b>	<b>2012 BUDGET</b>	<b>BUDGET VARIANCE</b>	<b>% INC/-DEC</b>
<b>PERSONNEL</b>						
Salaries and wages	244,003	244,604	240,815	248,816	8,001	3.32%
PERA	33,961	32,588	32,992	34,088	1,096	3.32%
Medicare trust	3,430	3,396	3,492	3,608	116	3.32%
PERA 401K	1,462	100	1,730	-	(1,730)	-100.00%
Workers compensation insurance	438	916	1,072	1,627	556	51.84%
Unemployment compensation	474	715	728	746	18	2.52%
Employee benefits	35,921	33,765	32,712	35,157	2,445	7.47%
Employee training	8,047	7,772	11,250	15,000	3,750	33.33%
Employee relations - misc.	1,496	1,670	2,545	4,037	1,491	58.60%
<b>TOTAL PERSONNEL</b>	<b>329,233</b>	<b>325,527</b>	<b>327,336</b>	<b>343,079</b>	<b>15,743</b>	<b>4.81%</b>
<b>OPERATIONS</b>						
Contract services	437	3,592	10,000	10,000	-	0.00%
Postage and freight	454	501	445	500	55	12.44%
Office supplies & photocopiers	2,109	362	1,271	1,740	469	36.90%
<b>TOTAL OPERATIONS</b>	<b>3,000</b>	<b>4,455</b>	<b>11,716</b>	<b>12,240</b>	<b>524</b>	<b>4.48%</b>
<b>INFORMATION TECHNOLOGY</b>						
Telecommunications	184,127	162,275	170,495	158,735	(11,760)	-6.90%
Hardware repair & maintenance	1,097	11,425	5,000	5,000	-	0.00%
Computer software	4,035	-	-	-	-	#DIV/0!
Technology supplies	29,499	30,155	29,112	30,012	900	3.09%
Technology contract services (fiber)	124,063	124,356	117,341	123,716	6,375	5.43%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>342,821</b>	<b>328,212</b>	<b>321,948</b>	<b>317,463</b>	<b>(4,485)</b>	<b>-1.39%</b>
<b>TOTAL EXPENDITURES</b>	<b>675,054</b>	<b>658,193</b>	<b>661,000</b>	<b>672,782</b>	<b>11,783</b>	<b>1.78%</b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b>8.79%</b>	<b>8.57%</b>	<b>8.33%</b>	<b>7.65%</b>		

## **TECHNICAL SERVICES**

Technical Services includes the following departments: Cataloging and Processing, Collection Development, interlibrary Loan, and the Mailroom. Its primary responsibility is to ensure customer information needs are met by selecting, ordering, receiving, and distributing all physical and electronic collections materials, in addition to maintaining the library catalog and ILS. In 2011, the Interlibrary Loan Department was added to further refine decisions about purchasing vs. borrowing, thus enhancing the customer experience.

### **2012 GOALS & OBJECTIVES**

- Upgrade ILS (Integrated Library System) to current version and implement e-Library, with improved catalog searching.
- Evaluate effectiveness of decision to float materials, and impact on Collection Development.
- Evaluate use of more robust e-content service.
- Complete aggressive district-wide weeding of materials.
- Evaluate department work flow to develop more effective division of labor to meet changing needs, especially regarding collecting e-content.

### **2011 ACCOMPLISHMENTS**

- Adopted centralized de-selection (weeding) procedures.
- Floated District's material collections.
- Added Interlibrary Loan Department to Technical Services.
- Entered contract with OverDrive to provide e-content.
- Created FT ILS Administrator to manage systems.

### **PERFORMANCE MEASURES**

<b>Work output statistics</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Books ordered, received & processed	38,293	35,644	43,076
AV ordered, received & processed	28,950	17,448	31,682
Total materials budget	\$886,801	\$1,026,057	\$1,113,408
<b>Efficiency measures</b>			
Average cost per item	\$13.19	\$19.33	\$14.89
Cost to order, receive & process an item	\$7.59	\$9.98	\$8.35

**TECHNICAL SERVICES  
2012 BUDGET**

<b>EXPENDITURES</b>	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2011 BUDGET</b>	<b>2012 BUDGET</b>	<b>BUDGET VARIANCE</b>	<b>% INC-/DEC</b>
<b>PERSONNEL</b>						
Salaries and wages	335,256	363,013	345,373	408,453	63,080	18.26%
PERA	47,440	47,133	47,316	55,958	8,642	18.26%
Medicare trust	3,873	4,723	5,008	5,923	915	18.27%
PERA 401K	2,097	150	2,481	-	(2,481)	-100.00%
Workers compensation insurance	628	1,504	1,537	2,673	1,136	73.93%
Unemployment compensation	679	1,063	1,044	1,226	182	17.44%
Employee benefits	46,097	52,979	56,936	61,191	4,255	7.47%
Employee training	2,617	6,291	5,000	8,425	3,425	68.50%
Employee relations - misc.	2,146	2,744	3,650	6,633	2,982	81.70%
<b>TOTAL PERSONNEL</b>	<b>440,834</b>	<b>479,601</b>	<b>468,346</b>	<b>550,482</b>	<b>82,137</b>	<b>17.54%</b>
<b>OPERATIONS</b>						
Contract services	7,948	8,754	13,940	15,140	1,200	8.61%
Postage and freight	37	41	36	2,000	1,964	5404.86%
Library supplies	1,519	3,717	3,416	7,175	3,759	110.04%
<b>TOTAL OPERATIONS</b>	<b>9,504</b>	<b>12,511</b>	<b>17,392</b>	<b>24,315</b>	<b>6,923</b>	<b>39.80%</b>
<b>TOTAL EXPENDITURES</b>	<b>450,339</b>	<b>492,112</b>	<b>485,738</b>	<b>574,797</b>	<b>89,059</b>	<b>18.33%</b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b>5.87%</b>	<b>6.40%</b>	<b>6.12%</b>	<b>6.53%</b>		

## **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 4<sup>th</sup> floor, along with a beautiful public meeting room which is used extensively by staff and public. Three other meeting rooms are located on the 1<sup>st</sup> floor, with a staff computer training room and executive conference room on the 3<sup>rd</sup> 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.

### **2012 GOALS & OBJECTIVES**

- Implement a call center as first point of contact for customers.
- Implement the use of RFID tagging and automated materials handling.
- Increase circulation through retail marketing techniques.

### **2011 ACCOMPLISHMENTS**

- Center for New Information Technology opened on October 1, circulating Nooks, iPads and laptops to the public.
- Video surveillance cameras added to provide extra security.
- Person-in-Charge training provided at Rawlings.
- RFID project team worked with a consultant to begin planning for implementation District-wide.

### **PERFORMANCE MEASURES**

<b>Work output statistics</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>DISTRICT</b>
Turn-over rate <sup>1</sup>	3.47	3.65	3.25	3.52
Total staff per 1,000 served	0.58	0.57	0.56	0.36
Total operating expenditures per capita	\$42.44	\$39.45	\$37.70	\$27.32
Library visits per capita	8.43	8.22	7.75	6.43
Circulation per capita	14.44	14.97	15.00	10.57
Program attendance per 1,000 served	981	1,168	1,057	580
Cost per patron to use the library	\$5.03	\$4.58	\$4.61	\$4.25
Cost to circulate (check out) an item	\$0.59	\$0.52	\$0.50	\$0.57
Cost per person for a program	\$4.96	\$4.27	\$4.78	\$6.82
Value of Volunteer Hours	\$107,361	\$128,709	\$175,466	\$218,700

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

**ROBERT HOAG RAWLINGS LIBRARY  
2012 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2011 BUDGET	2012 BUDGET	BUDGET VARIANCE	% INC/-DEC
<b>REVENUE</b>						
Photocopier fees	818	799	682	-	(682)	-100.00%
Meeting room fees	4,046	5,328	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>4,864</b>	<b>6,127</b>	<b>682</b>	<b>-</b>	<b>(682)</b>	<b>-100.00%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
Salaries and wages	182,853	143,202	132,442	169,211	36,769	27.76%
PERA	24,466	15,852	22,596	23,183	587	2.60%
Medicare trust	2,303	1,783	2,392	2,454	62	2.59%
PERA 401K	804	77	951	-	(951)	-100.00%
Workers compensation insurance	241	623	589	1,106	517	87.73%
Unemployment compensation	261	402	400	507	107	26.75%
Employee benefits	8,364	8,081	10,203	10,965	762	7.47%
Employee training	1,439	1,188	2,192	2,760	568	25.89%
Employee relations - misc.	823	1,136	1,400	2,745	1,345	96.07%
<b>TOTAL PERSONNEL</b>	<b>221,553</b>	<b>172,343</b>	<b>173,166</b>	<b>212,932</b>	<b>39,765</b>	<b>22.96%</b>
<b>FACILITIES</b>						
Utilities	255,237	287,176	251,258	276,293	25,035	9.96%
Building maintenance	139,370	145,308	143,816	151,363	7,547	5.25%
Buildings and improvements	-	-	4,500	-	(4,500)	-100.00%
Insurance	25,704	27,595	27,994	25,731	(2,263)	-8.08%
<b>TOTAL FACILITIES</b>	<b>420,311</b>	<b>460,078</b>	<b>427,568</b>	<b>453,387</b>	<b>25,819</b>	<b>6.04%</b>
<b>OPERATIONS</b>						
Contract services	35,091	33,502	40,000	74,000	34,000	85.00%
Professional memberships	-	-	50	50	-	0.00%
Courier services	8,127	8,224	8,720	7,620	(1,100)	-12.62%
Postage and freight	2,213	2,442	2,169	1,624	(545)	-25.14%
Library supplies	1,057	2,489	1,795	1,500	(295)	-16.43%
<b>TOTAL OPERATIONS</b>	<b>46,489</b>	<b>46,657</b>	<b>52,734</b>	<b>84,793</b>	<b>32,060</b>	<b>60.79%</b>
<b>INFORMATION TECHNOLOGY</b>						
Telecommunications	-	8,346	10,177	9,000	(1,177)	-11.57%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>-</b>	<b>8,346</b>	<b>10,177</b>	<b>9,000</b>	<b>(1,177)</b>	<b>-11.57%</b>
<b>TOTAL EXPENDITURES</b>	<b>688,353</b>	<b>687,425</b>	<b>663,645</b>	<b>760,112</b>	<b>96,467</b>	<b>14.54%</b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b>8.97%</b>	<b>8.95%</b>	<b>383.42%</b>	<b>8.64%</b>		

## **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.

### **2012 GOALS & OBJECTIVES**

- Implement RFID.
- Complete the Circulation Procedures Manual.
- Assist in remodeling/rearrangement of facility to improve security.
- Provide ongoing training and support for branches, satellites, and other departments.
- Provide guidelines to Pawn Shops regarding library merchandise.

### **2011 ACCOMPLISHMENTS**

- Completed initiative to require library cards/photo IDs.
- Established Circulation Task Force.
- Developed and implemented Police Report Procedures .
- Participated in floating the District collections.
- Implemented the Circulation Newsletter.

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**CIRCULATION  
2012 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2011 BUDGET	2012 BUDGET	BUDGET VARIANCE	% INC/-DEC
<b>REVENUE</b>						
Fines	52,849	61,930	51,212	67,584	16,372	31.97%
Replacement materials	12,301	10,853	11,942	12,258	316	2.65%
Library card fees	914	3,058	937	2,523	1,586	169.26%
Photocopier fees	-	-	-	760	760	#DIV/0!
Miscellaneous sales	4,861	6,050	4,948	5,804	856	17.30%
Participant fees	-	100	-	44	44	#DIV/0!
Meeting room fees	-	-	4,000	-	(4,000)	-100.00%
<b>TOTAL REVENUES</b>	<b>70,925</b>	<b>81,990</b>	<b>73,039</b>	<b>88,973</b>	<b>15,934</b>	<b>21.82%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
Salaries and wages	219,626	224,623	219,556	191,773	(27,783)	-12.65%
PERA	32,797	31,016	30,079	26,273	(3,806)	-12.65%
Medicare trust	3,151	3,226	3,184	2,781	(403)	-12.66%
PERA 401K	1,333	102	1,577	-	(1,577)	-100.00%
Workers compensation insurance	399	706	977	1,255	278	28.47%
Unemployment compensation	432	661	664	576	(88)	-13.26%
Employee benefits	24,013	24,822	28,298	30,417	2,119	7.49%
Employee training	2,386	1,346	3,634	3,126	(508)	-13.99%
Employee relations - misc.	1,364	1,288	2,321	3,114	793	34.18%
<b>TOTAL PERSONNEL</b>	<b>285,501</b>	<b>287,791</b>	<b>290,290</b>	<b>259,315</b>	<b>(30,975)</b>	<b>-10.67%</b>
<b>OPERATIONS</b>						
Contract services	480	-	480	-	(480.00)	-100.00%
Postage and freight	55	61	54	1,839	1,784.88	3290.01%
Library supplies	4,265	3,648	3,642	3,642	-	0.00%
<b>TOTAL OPERATIONS</b>	<b>4,800</b>	<b>3,709</b>	<b>4,176</b>	<b>5,481</b>	<b>1,305</b>	<b>31.25%</b>
<b>TOTAL EXPENDITURES</b>	<b>290,302</b>	<b>291,500</b>	<b>294,466</b>	<b>264,796</b>	<b>(29,670)</b>	<b>-10.08%</b>
<b>PERCENTAGE OF TOTAL BUDGET: 1</b>	<b>3.78%</b>	<b>3.79%</b>	<b>170.13%</b>	<b>3.01%</b>		

## **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.

### **2012 GOALS & OBJECTIVES**

- Work with other library branches and programs to expand the reach of the Hispanic Resource Center and Adult Literacy Programs.
- Continue to offer technology training to library users.
- Utilize retail marketing techniques to highlight library materials.
- Work with Community Relations to develop a library-wide Summer Reading Program for adults.

### **2011 ACCOMPLISHMENTS**

- Began circulating e-readers, laptops and iPads to the general public.
- Moved DVDs, LargePrint books, CDs, periodicals and Spanish materials to a different area for customer convenience and safekeeping.
- Commissioned the painting of a large mural depicting the Hispanic history of Pueblo.
- Collaborated with Catholic Charities to offer ESL and Citizenship classes.
- Interlibrary Loan and Online Databases were transitioned to the Technical Services department for management and oversight.
- Developed an Adult Literacy Program with the help of AmeriCorps volunteers.

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**REFERENCE/ READER'S ADVISORY  
2012 BUDGET**

<b>EXPENDITURES</b>	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2011 BUDGET</b>	<b>2012 BUDGET</b>	<b>BUDGET VARIANCE</b>	<b>% INC/-DEC</b>
<b>REVENUE</b>						
Photocopier fees	15,583	5,581	4,549	5,302	753	16.55%
Internet use fees	-	9,679	11,860	11,860	-	0.00%
<b>TOTAL REVENUES</b>	<b>15,583</b>	<b>15,260</b>	<b>16,409</b>	<b>17,162</b>	<b>753</b>	<b>4.59%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
Salaries and wages	371,851	322,562	372,100	323,700	(48,400)	-13.01%
PERA	54,506	44,472	50,978	44,345	(6,633)	-13.01%
Medicare trust	5,063	4,560	5,395	4,692	(703)	-13.03%
PERA 401K	2,259	109	2,673	-	(2,673)	-100.00%
Workers compensation insurance	677	1,191	1,656	2,117	461	27.84%
Unemployment compensation	732	1,010	1,125	971	(154)	-13.69%
Employee benefits	31,083	17,075	26,302	28,267	1,965	7.47%
Employee training	4,043	2,271	6,160	5,277	(883)	-14.33%
Employee relations - misc.	2,312	2,173	3,933	5,251	1,318	33.52%
<b>TOTAL PERSONNEL</b>	<b>472,526</b>	<b>395,423</b>	<b>470,321</b>	<b>414,620</b>	<b>(55,701)</b>	<b>-11.84%</b>
<b>MATERIALS</b>						
Books	159,289	167,777	188,681	192,729	4,048	2.15%
Audio Visual materials	163,221	139,063	155,604	163,222	7,618	4.90%
Digital	56,548	123,116	62,215	85,054	22,839	36.71%
Periodicals	21,107	15,431	22,498	21,107	(1,391)	-6.18%
Processing	46,111	43,492	49,300	50,009	709	1.44%
Library programs	5,395	2,925	4,500	5,500	1,000	22.22%
<b>TOTAL MATERIALS</b>	<b>451,671</b>	<b>491,804</b>	<b>482,797</b>	<b>517,621</b>	<b>34,824</b>	<b>7.21%</b>
<b>OPERATIONS</b>						
Contract services	-	112	-	-	-	0.00%
Postage and freight	7,415	8,182	7,267	3,105	-	0.00%
Library supplies	5,395	9,198	7,816	8,500	684	8.75%
<b>TOTAL OPERATIONS</b>	<b>12,810</b>	<b>17,492</b>	<b>15,083</b>	<b>11,605</b>	<b>684</b>	<b>4.54%</b>
<b>TOTAL EXPENDITURES</b>	<b>937,006</b>	<b>904,719</b>	<b>968,201</b>	<b>943,846</b>	<b>(20,194)</b>	<b>-2.09%</b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b>12.21%</b>	<b>11.77%</b>	<b>559.38%</b>	<b>10.73%</b>		

## **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 3<sup>rd</sup> 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.

### **2012 GOALS & OBJECTIVES**

- Hire a consultant to provide a digital plan for electronic storage of holdings.
- Complete installation of new InfoZone News Museum exhibits and acknowledge the Rawlings Foundation for their generous support.
- Create high-quality temporary exhibitions in the museum utilizing and highlighting the special collections.
- Increase attendance in the museum through exhibits and programs.
- Hire a consultant to complete the development of a Microsoft Surface exhibit.

### **2011 ACCOMPLISHMENTS**

- Completed an RFP for fabrication and installation of new InfoZone Museum exhibitions; selected Heartland Scenic Studios.
- Trained and developed new staff for merger of departments – Info Zone Museum and Special Collections.
- Received a grant to fund a general preservation assessment of the collections; completed in December 2011.
- Provided greater accessibility of Special Collections resources to the public through museum exhibits.

### **PERFORMANCE MEASURES**

#### **Work output statistics**

	<b>2009</b>	<b>2010</b>	<b>2011</b>
Number of exhibitions	5	7	7
Cost of exhibitions	\$11,361	\$11,524	\$5,000
Number of participants/attendees	22,296	20,887	27,729

#### **Efficiency measures**

Cost per participant	\$0.51	\$0.55	\$0.18
Cost per capita	\$0.14	\$0.15	\$0.05

**SPECIAL COLLECTIONS and MUSEUM SERVICES  
2012 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2011 BUDGET	2012 BUDGET	BUDGET VARIANCE	% INC-/DEC
<b>REVENUE</b>						
Photocopier fees	2,338	3,137	1,509	2,980	1,471	97.48%
Miscellaneous sales	587	2,775	581	2,662	2,081	0.00%
Internet use fees	-	386	619	619	-	0.00%
<b>TOTAL REVENUES</b>	<b>2,925</b>	<b>6,298</b>	<b>2,709</b>	<b>6,261</b>	<b>3,552</b>	<b>131.12%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
Salaries and wages	220,834	248,970	258,311	223,619	(34,692)	-13.43%
PERA	31,230	30,005	35,389	30,636	(4,753)	-13.43%
Medicare trust	1,624	2,834	3,745	3,242	(503)	-13.43%
PERA 401K	1,568	254	1,856	-	(1,856)	-100.00%
Workers compensation insurance	470	823	1,149	1,462	312	27.15%
Unemployment compensation	508	774	781	670	(111)	-14.15%
Employee benefits	23,925	22,498	29,613	31,826	2,213	7.47%
Employee training	4,490	1,867	6,276	2,000	(4,276)	-68.13%
Employee relations - misc.	1,605	1,500	2,730	3,626	896	32.81%
<b>TOTAL PERSONNEL</b>	<b>286,255</b>	<b>309,524</b>	<b>339,850</b>	<b>297,081</b>	<b>(42,769)</b>	<b>-12.58%</b>
<b>MATERIALS</b>						
Books	11,978	10,199	14,188	11,385	(2,803)	-19.76%
Digital	4,252	6,453	4,678	5,024	346	7.39%
Periodicals	3,100	2,266	-	3,100	3,100	0.00%
Processing	3,467	2,569	3,707	2,954	(753)	-20.32%
Library programs	8,850	7,995	10,455	10,455	-	0.00%
<b>TOTAL MATERIALS</b>	<b>31,648</b>	<b>29,482</b>	<b>33,029</b>	<b>32,918</b>	<b>(111)</b>	<b>-0.34%</b>
<b>OPERATIONS</b>						
Contract services	46,162	24,087	43,831	57,599	13,768	31.41%
Professional memberships	529	464	465	430	(35)	0.00%
Postage and freight	568	627	556	688	132	23.63%
Library supplies	2,337	6,155	4,860	10,400	5,540	113.99%
<b>TOTAL OPERATIONS</b>	<b>49,596</b>	<b>31,332</b>	<b>49,712</b>	<b>69,117</b>	<b>19,405</b>	<b>39.03%</b>
<b>TOTAL EXPENDITURES</b>	<b>367,499</b>	<b>370,338</b>	<b>422,591</b>	<b>399,116</b>	<b>(23,475)</b>	<b>-5.56%</b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b>4.79%</b>	<b>4.82%</b>	<b>4.80%</b>	<b>4.54%</b>		

## **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 2<sup>nd</sup> floor, programs and activities are all coordinated through the Youth Services department.

### **2012 GOALS & OBJECTIVES**

- Provide set hours and staffing at the Teen Central desk for a minimum of 32 hours per week.
- Create a plan to implement a Learning Lab in Teen Central and apply for grant opportunities for funding.
- Further develop early literacy programming by hiring a Youth Librarian with Early Literacy Emphasis and initiating a child care center visit program.
- Move registration for the Summer Reading program to the first point of contact.

### **2011 ACCOMPLISHMENTS**

- Initiated online registration for the Summer Reading Club.
- Created a quiet reading area for our school-aged customers near our J-Fiction collection.
- Grew circulating video game collection to include all locations.

*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*

# **YOUTH SERVICES 2012 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2011 BUDGET	2012 BUDGET	BUDGET VARIANCE	% INC/-DEC
<b>REVENUE</b>						
Photocopier fees	3,939	1,294	1,399	1,230	(169)	-12.08%
Internet use fees	-	1,833	2,649	2,649	-	0.00%
<b>TOTAL REVENUES</b>	<b>3,939</b>	<b>3,127</b>	<b>4,048</b>	<b>3,879</b>	<b>(169)</b>	<b>-4.17%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
Salaries and wages	270,736	256,018	276,072	256,276	(19,796)	-7.17%
PERA	38,663	35,177	37,822	35,110	(2,712)	-7.17%
Medicare trust	3,257	3,056	4,003	3,716	(287)	-7.17%
PERA 401K	1,676	136	1,983	-	(1,983)	-100.00%
Workers compensation insurance	502	943	1,229	1,675	447	36.36%
Unemployment compensation	543	780	835	768	(66)	-7.94%
Employee benefits	29,339	39,550	39,637	42,599	2,962	7.47%
Employee training	3,000	1,799	4,570	4,179	(391)	-8.56%
Employee relations - misc.	1,715	1,720	2,918	4,156	1,238	42.42%
<b>TOTAL PERSONNEL</b>	<b>349,432</b>	<b>339,179</b>	<b>369,068</b>	<b>348,479</b>	<b>(20,589)</b>	<b>-5.58%</b>
<b>MATERIALS</b>						
Books	65,775	70,492	77,912	96,051	18,139	23.28%
Audio Visual materials	46,999	28,424	43,888	47,000	3,112	7.09%
Digital	23,350	58,443	25,690	42,388	16,698	65.00%
Periodicals	1,342	981	1,342	1,342	-	0.00%
Processing	19,040	21,676	20,357	24,923	4,566	22.43%
Library programs	15,602	31,214	16,446	31,190	14,744	89.65%
<b>TOTAL MATERIALS</b>	<b>172,109</b>	<b>211,230</b>	<b>185,636</b>	<b>242,894</b>	<b>57,258</b>	<b>30.84%</b>
<b>OPERATIONS</b>						
Postage and freight	2,837	3,130	2,780	2,459	-	
Library supplies	1,445	4,424	1,522	1,491	(31)	-2.04%
<b>TOTAL OPERATIONS</b>	<b>4,282</b>	<b>7,554</b>	<b>4,302</b>	<b>3,950</b>	<b>(352)</b>	<b>-8.19%</b>
<b>TOTAL EXPENDITURES</b>	<b>525,823</b>	<b>557,963</b>	<b>559,006</b>	<b>595,323</b>	<b>36,317</b>	<b>6.50%</b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b>6.85%</b>	<b>7.26%</b>	<b>322.96%</b>	<b>6.77%</b>		

## **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.

### **2012 GOALS & OBJECTIVES**

- Start offering eBook services and nooks for check out for patrons.
- Begin the effort to look at a redesign at Barkman to accommodate the equipment needed for RFID.
- Continue the next phase of weeding to get the collection RFID ready.
- Transition to the floating collection concept successfully.

### **2011 ACCOMPLISHMENTS**

- Completed the first phase of the weeding project, reducing collection size by 30% - from 70,000 items in 2010 to 50,000 items in 2011.
- Successfully completed the BTOP (Broadband Technology Opportunity Program) grant installation.
- Completed the reading and laptop area for adults through a grant from The Friends of the Library.

### **PERFORMANCE MEASURES**

<b>Work output statistics</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>DISTRICT</b>
Turn-over rate	2.75	3.03	3.59	3.52
Total staff per 1,000 served	0.52	0.51	0.51	0.36
Total operating expenditures per capita	\$27.44	\$27.88	\$39.79	\$27.32
Library visits per capita	13.10	13.71	13.34	6.43
Circulation per capita	15.77	16.61	16.32	10.57
Program attendance per 1,000 served	274	459	377	580
Cost per patron to use the library	\$2.09	\$2.03	\$2.98	\$4.25
Cost to circulate (check out) an item	\$0.61	\$0.63	\$.57	\$.57
Cost per person for a program	\$0.93	\$2.08	\$2.08	\$6.82
Value of Volunteer Hours	\$13,594	\$16,298	\$15,208	\$218,700

**BARKMAN LIBRARY  
2012 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2011 BUDGET	2012 BUDGET	BUDGET VARIANCE	% INC/-DEC
<b>REVENUE</b>						
Fines	13,468	13,468	13,468	14,694	1,226	9.10%
Replacement materials	1,176	904	904	1,021	117	12.94%
Library card fees	141	193	193	200	7	0.00%
Photocopier fees	8,828	4,038	4,038	3,837	(201)	-4.98%
Miscellaneous Sales	1,923	1,827	1,827	1,752	(75)	-4.11%
Internet use fees	-	4,788	4,788	5,030	242	5.05%
<b>TOTAL REVENUES</b>	<b>25,537</b>	<b>25,218</b>	<b>25,218</b>	<b>26,534</b>	<b>1,316</b>	<b>5.22%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
Salaries and wages	227,622	224,833	224,833	221,836	(2,997)	-1.33%
PERA	32,957	30,970	31,012	30,392	(620)	-2.00%
Medicare trust	2,797	2,807	2,807	3,217	410	14.61%
PERA 401K	1,365	42	1,615	-	(1,615)	-100.00%
Workers compensation insurance	409	817	1,001	1,452	451	45.13%
Unemployment compensation	442	661	680	666	(14)	-2.02%
Employee benefits	16,501	25,138	26,305	28,271	1,966	7.47%
Employee training	2,443	1,556	3,722	3,615	(107)	-2.87%
Employee relations - misc.	1,397	1,490	2,376	3,602	1,226	51.58%
<b>TOTAL PERSONNEL</b>	<b>285,933</b>	<b>288,315</b>	<b>294,351</b>	<b>293,051</b>	<b>(1,299)</b>	<b>-0.44%</b>
<b>MATERIALS</b>						
Books	53,087	56,452	62,882	62,298	(584)	-0.93%
Audio-Visual materials	40,918	66,665	40,099	40,919	820	2.04%
Digital materials	18,846	52,850	20,735	27,493	6,758	32.60%
Periodicals	2,120	1,550	2,120	2,120	-	0.00%
Processing	15,367	14,059	16,430	16,165	(265)	-1.61%
Library programs	2,916	1,206	5,202	3,442	(1,760)	-33.83%
<b>TOTAL MATERIALS</b>	<b>133,254</b>	<b>192,782</b>	<b>147,467</b>	<b>152,437</b>	<b>4,970</b>	<b>3.37%</b>
<b>FACILITIES</b>						
Utilities	12,083	18,233	12,620	16,039	3,419	27.09%
Building maintenance	15,339	20,894	18,452	20,858	2,406	13.04%
Insurance	1,493	1,215	1,628	1,785	157	9.64%
<b>TOTAL FACILITIES</b>	<b>28,915</b>	<b>40,342</b>	<b>32,700</b>	<b>38,682</b>	<b>5,982</b>	<b>18.29%</b>
<b>OPERATIONS</b>						
Contract services	16,832	17,269	15,000	15,000	-	0.00%
Courier service	8,127	8,224	8,720	7,620	(1,100)	-12.62%
Postage and freight	2,556	2,820	2,505	2,127	(378)	-15.10%
Library supplies	1,927	4,988	2,774	3,243	469	16.91%
<b>TOTAL OPERATIONS</b>	<b>29,442</b>	<b>33,302</b>	<b>28,999</b>	<b>27,989</b>	<b>(1,009)</b>	<b>-3.48%</b>
<b>INFORMATION TECHNOLOGY</b>						
Telecommunications	240	1,636	2,867	2,000	(867)	-30.24%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>240</b>	<b>1,636</b>	<b>2,867</b>	<b>2,000</b>	<b>(867)</b>	<b>-30.24%</b>
<b>TOTAL EXPENDITURES</b>	<b>477,786</b>	<b>556,377</b>	<b>506,384</b>	<b>514,160</b>	<b>7,776</b>	<b>1.54%</b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b>6.22%</b>	<b>7.24%</b>	<b>292.56%</b>	<b>5.84%</b>		

## **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.

### **2012 GOALS & OBJECTIVES**

- Replace adult shelving with lower shelves.
- Completely redesign children's alcove.
- Replace or modify shelving for books on CD.
- Complete signage for DVDs and books on CD.
- Renovate the customer service area to accommodate RFID addition.

### **2011 ACCOMPLISHMENTS**

- Completed landscaping make-over: removed dead shrubs, added mulch and gravel and trimmed all trees.
- Added indoor signage for restrooms and adult material.
- Added six internal security cameras.

### **PERFORMANCE MEASURES**

<b>Work output statistics</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>DISTRICT</b>
Turn-over rate	3.40	3.91	4.36	3.52
Total staff per 1,000 served	0.53	0.52	0.51	0.36
Total operating expenditures per capita	\$27.28	\$26.98	\$38.64	\$27.32
Library visits per capita	11.79	13.02	11.41	6.43
Circulation per capita	18.89	20.35	19.97	10.57
Program attendance per 1,000 served	585	724	976	580
Cost per patron to use the library	\$2.31	\$2.10	\$3.42	\$4.25
Cost to circulate (check out) an item	\$0.36	\$0.30	\$0.35	\$0.57
Cost per person for a program	\$3.71	\$4.95	\$2.18	\$6.82
Value of Volunteer Hours	\$4,531	\$5,433	\$7,229	\$218,700

**LAMB LIBRARY  
2012 BUDGET**

	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2011 BUDGET</b>	<b>2012 BUDGET</b>	<b>BUDGET VARIANCE</b>	<b>% INC-/DEC</b>
<b>REVENUE</b>						
Fines	14,487	15,113	14,883	16,499	1,616	
Replacement materials	950	1,296	1,000	1,463	463	3.11%
Library card fees	259	345	266	359	93	9.30%
Photocopier fees	6,419	2,800	5,028	2,661	(2,367)	-47.08%
Miscellaneous sales	1,431	1,421	1,456	1,363	(93)	-6.39%
Internet use fees	-	4,017	3,934	3,934	-	0.00%
<b>TOTAL REVENUES</b>	<b>23,547</b>	<b>24,992</b>	<b>26,567</b>	<b>26,279</b>	<b>(288)</b>	<b>-1.08%</b>
<b>PERSONNEL</b>						
Salaries and wages	204,586	202,279	189,495	208,854	19,359	10.22%
PERA	31,831	27,922	25,961	28,613	2,652	10.22%
Medicare trust	2,977	2,903	2,748	3,028	280	10.19%
PERA 401K	1,150	136	1,361	-	(1,361)	-100.00%
Workers compensation insurance	345	769	843	1,366	522	61.94%
Unemployment compensation	373	591	573	626	53	9.34%
Employee benefits	12,649	15,942	15,557	16,719	1,162	7.47%
Employee training	2,059	1,466	3,137	3,405	268	8.55%
Employee relations - misc.	1,177	1,402	2,003	3,388	1,385	69.15%
<b>TOTAL PERSONNEL</b>	<b>257,148</b>	<b>253,411</b>	<b>241,678</b>	<b>265,999</b>	<b>24,321</b>	<b>10.06%</b>
<b>MATERIALS</b>						
Books	53,689	57,987	63,595	62,298	(1,297)	-2.04%
Audio Visual materials	55,421	31,793	45,420	55,420	10,000	22.02%
Digital	19,060	40,023	20,970	27,493	6,523	31.11%
Periodicals	2,479	1,812	2,479	2,479	-	0.00%
Processing	15,542	14,059	16,616	16,165	(451)	-2.72%
Library programs	4,327	2,871	5,842	2,500	(3,342)	-57.21%
<b>TOTAL MATERIALS</b>	<b>150,517</b>	<b>148,545</b>	<b>154,923</b>	<b>166,355</b>	<b>11,432</b>	<b>7.38%</b>
<b>FACILITIES</b>						
Utilities	19,533	25,237	20,127	25,645	5,518	27.42%
Vehicle maintenance	-	-	-	30,014	30,014	0.00%
Building maintenance	27,501	24,867	30,335	-	(30,335)	-100.00%
Insurance	2,043	1,651	2,229	1,483	(746)	-33.47%
<b>TOTAL FACILITIES</b>	<b>49,077</b>	<b>51,755</b>	<b>52,691</b>	<b>57,142</b>	<b>4,451</b>	<b>8.45%</b>
<b>OPERATIONS</b>						
Contract services	34	-	-	-	-	
Courier service	8,127	8,224	8,720	7,620	-	0.00%
Postage and freight	2,850	3,145	2,793	2,003	(790)	-28.28%
Library supplies	3,575	4,365	2,777	3,100	323	11.63%
<b>TOTAL OPERATIONS</b>	<b>14,586</b>	<b>15,734</b>	<b>14,290</b>	<b>12,723</b>	<b>(1,567)</b>	<b>-10.97%</b>
<b>INFORMATION TECHNOLOGY</b>						
Telecommunications	-	3,983	5,890	4,500	(1,390)	-23.60%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>-</b>	<b>3,983</b>	<b>5,890</b>	<b>4,500</b>	<b>(1,390)</b>	<b>-23.60%</b>
<b>TOTAL EXPENDITURES</b>	<b>471,328</b>	<b>473,429</b>	<b>469,472</b>	<b>506,719</b>	<b>37,247</b>	<b>7.93%</b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b>6.14%</b>	<b>6.16%</b>	<b>271.24%</b>	<b>5.76%</b>		

## **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 for the new YMCA facility, 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 came under the purview of the Youth Services department, since the focus of operations is primarily youth use and materials. The facility will also maintain a collection of popular materials for adults.

### **2012 GOALS & OBJECTIVES**

- Expand hours of operation to a minimum of 44 hours per week.
- Increase footprint to include a computer lab, install computers, print release station, and photocopier, and implement IT infrastructure managed by PCCLD for Internet and Wireless access.
- Grow programming to include weekly story times and tech tutoring.

### **2011 ACCOMPLISHMENTS**

- Initiated weekly programs during Summer Reading, and monthly programs throughout the year.
- Developed a partnership with the YMCA day care to provide periodic story time programs.
- Coordinated a marketing campaign to increase awareness about this new location within the surrounding community.
- Incorporated DVDs into the collection.

### **PERFORMANCE MEASURES**

<b>Work output statistics</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>DISTRICT</b>
Turn-over rate	.64	3.62	3.42	3.52
Total staff per 1,000 served	9.80	1.42	1.26	0.36
Total operating expenditures per capita	\$66.47	\$55.54	\$69.26	\$27.32
Library visits per capita	12.31	107.87	108.14	6.43
Circulation per capita	44.38	10.56	10.38	10.57
Program attendance per 1,000 served	529	858	2,925	580
Cost per patron to use the library	\$5.40	\$2.23	\$2.74	\$4.25
Cost to circulate (check out) an item	2.43	\$1.83	\$1.71	\$0.57
Cost per person for a program	5.34	\$5.01	\$1.68	\$6.82

**LIBRARY @ the Y**  
**2012 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2011 BUDGET	2012 BUDGET	BUDGET VARIANCE	% INC/-DEC
<b>REVENUE</b>						
Fines	486	417	499	461	(38)	-7.62%
Replacement materials	38	27	40	31	(9)	-22.50%
Library card fees	-	3	-	3	3	100.00%
Miscellaneous sales	42	32	43	30	(13)	-30.23%
<b>TOTAL REVENUES</b>	<b>566</b>	<b>479</b>	<b>582</b>	<b>525</b>	<b>(57)</b>	<b>-9.79%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
Salaries and wages	30,397	31,904	33,837	45,623	11,786	34.83%
PERA	4,298	4,337	4,636	6,250	1,614	34.81%
Medicare trust	435	448	491	662	171	34.83%
PERA 401K	205	21	243	-	(243)	-100.00%
Workers compensation insurance	62	168	151	298	147	97.64%
Unemployment compensation	67	99	102	136	34	33.44%
Employee training	368	320	560	744	184	32.83%
Employee relations - misc.	210	305	358	738	381	106.43%
<b>TOTAL PERSONNEL</b>	<b>36,041</b>	<b>37,602</b>	<b>40,378</b>	<b>54,451</b>	<b>14,074</b>	<b>34.86%</b>
<b>MATERIALS</b>						
Books	6,396	4,551	7,576	11,327	3,751	49.50%
Audio Visual materials	-	-	-	6,210	6,210	100.00%
Digital	2,271	6,948	2,498	4,999	2,501	100.10%
Processing	1,852	2,556	1,980	2,939	959	48.46%
Library programs	228	573	277	650	373	134.87%
<b>TOTAL MATERIALS</b>	<b>10,746</b>	<b>14,628</b>	<b>12,331</b>	<b>26,125</b>	<b>13,794</b>	<b>111.86%</b>
<b>FACILITIES</b>						
Utilities	-	-	2,000	-	(2,000)	-100.00%
Vehicle maintenance	-	-	-	4,017	4,017	100.00%
Building maintenance	2,263	2,925	1,500	-	(1,500)	-100.00%
Insurance	55	40	-	168	168	100.00%
<b>TOTAL FACILITIES</b>	<b>2,318</b>	<b>2,965</b>	<b>3,500</b>	<b>4,185</b>	<b>685</b>	<b>-</b>
<b>OPERATIONS</b>						
Courier service	-	-	-	5,081	5,081	100.00%
Postage and freight	220	243	216	150	(66)	-30.48%
Library supplies	345	396	653	1,550	897	137.37%
<b>TOTAL OPERATIONS</b>	<b>565</b>	<b>639</b>	<b>869</b>	<b>6,781</b>	<b>5,912</b>	<b>680.54%</b>
<b>INFORMATION TECHNOLOGY</b>						
Telecommunications	270	-	-	840	840	100.00%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>270</b>	<b>-</b>	<b>-</b>	<b>840</b>	<b>840</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>49,941</b>	<b>55,835</b>	<b>57,077</b>	<b>92,382</b>	<b>35,305</b>	<b>61.85%</b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b>0.65%</b>	<b>0.73%</b>	<b>32.98%</b>	<b>1.05%</b>		

## **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.

### **2012 GOALS**

- Review the ability of the current Satellite Library program to meet the needs and interest of customers in the rural areas of the county.
- Study the feasibility of expanded library outreach programs to areas of need, such as a mobile library technology lab, a bookmobile, automated library kiosks, and/or the expansion of Books a la Cart.
- Increase community participation in the Books in the Park program.
- Recycle more weeded books into the community.

### **2011 ACCOMPLISHMENTS**

- Increased services to the developmentally disabled adult population through Books in the Park (BIP) and Books a la Cart .
- Strengthened partnership with African American community through Books a la Cart visits and BIP Juneteenth celebrations.
- Increased network of early childhood providers and saw increased participation in BIP from this group.
- Satellite summer reading program well attended.

### **PERFORMANCE MEASURES**

<b>Work output statistics</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>DISTRICT</b>
Total staff per 1,000 served	1.18	1.20	1.40	.36
Total operating expenditures per capita	\$45.46	\$46.09	\$65.83	\$27.32
Circulation per capita	8.27	12.63	13.52	10.57
Program attendance per 1,000 served	1,129	2,323	1,875	580
Cost per person for a program	\$3.46	\$1.04	\$.61	\$6.82
Total number of Homebound Patrons	236	238	156	156
Value of volunteer hours (@ 20.25/hr)	\$11,886	\$4,726	\$5,711	\$218,700

**OUTREACH SERVICES  
2012 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2011 BUDGET	2012 BUDGET	BUDGET VARIANCE	% INC/-DEC
<b>REVENUE</b>						
Fines	1,253	1,198	1,287	1,306	19	1.48%
Replacement materials	205	318	216	359	143	66.20%
Library card fees	35	27	36	28	(8)	0.00%
<b>TOTAL REVENUES</b>	<b>1,492</b>	<b>1,543</b>	<b>1,539</b>	<b>1,693</b>	<b>154</b>	<b>10.01%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
Salaries and wages	116,756	126,399	113,474	132,155	18,681	16.46%
PERA	16,454	16,365	15,546	18,105	2,559	16.46%
Medicare trust	1,726	1,882	1,645	1,916	271	16.47%
PERA 401K	689	46	815	-	(815)	-100.00%
Workers compensation insurance	206	486	505	864	359	71.10%
Unemployment compensation	223	374	343	396	53	15.52%
Employee benefits	4,299	5,276	5,354	5,755	401	7.49%
Employee training	1,233	927	1,878	2,154	276	14.67%
Employee relations - misc.	705	887	1,199	2,143	944	78.71%
<b>TOTAL PERSONNEL</b>	<b>142,292</b>	<b>152,643</b>	<b>140,760</b>	<b>163,489</b>	<b>22,729</b>	<b>16.15%</b>
<b>MATERIALS</b>						
Books	43,132	31,528	51,090	38,511	(12,579)	-24.62%
Digital	15,312	21,832	16,846	16,996	150	0.89%
Processing	12,486	8,691	13,349	9,993	(3,356)	-25.14%
Library programs	6,460	2,327	8,553	4,293	(4,260)	-49.81%
<b>TOTAL MATERIALS</b>	<b>77,390</b>	<b>64,378</b>	<b>89,839</b>	<b>69,793</b>	<b>(20,046)</b>	<b>-22.31%</b>
<b>FACILITIES</b>						
Insurance	291	134	319	363	44	13.79%
<b>TOTAL FACILITIES</b>	<b>291</b>	<b>134</b>	<b>319</b>	<b>363</b>	<b>44</b>	<b>13.79%</b>
<b>OPERATIONS</b>						
Postage & freight	1,376	1,518	1,348	1,267	(81)	-5.99%
Library supplies	941	1,076	653	1,353	700	107.20%
<b>TOTAL OPERATIONS</b>	<b>2,317</b>	<b>2,594</b>	<b>2,001</b>	<b>2,620</b>	<b>619</b>	<b>30.95%</b>
<b>INFORMATION TECHNOLOGY</b>						
Telecommunications	-	46	-	480	480	100.00%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>-</b>	<b>46</b>	<b>-</b>	<b>480</b>	<b>480</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>222,289</b>	<b>219,794</b>	<b>232,919</b>	<b>236,745</b>	<b>3,826</b>	<b>1.64%</b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b>2.90%</b>	<b>2.86%</b>	<b>134.57%</b>	<b>2.98%</b>		

## **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.

### **2012 GOALS & OBJECTIVES**

- Participate in District-wide Adult Summer Reading program.
- Plan and design a 'tween' science program for Summer 2012.
- Roll out Virtual Workforce Center
- Plan a series of local author talks and book signings
- Interact regularly and proactively with local book clubs.

### **2011 ACCOMPLISHMENTS**

- Partnered with Workforce Center to establish a Virtual Workforce Center, which will meet the strategic goal of expanding service to the underserved.
- Offered a variety of non-business programming for adults.
- Used Friends' grants to purchase window tinting, glass display cases, and an Xbox Kinect gaming system for the teens.
- Weeded the collection in anticipation of RFID implementation..

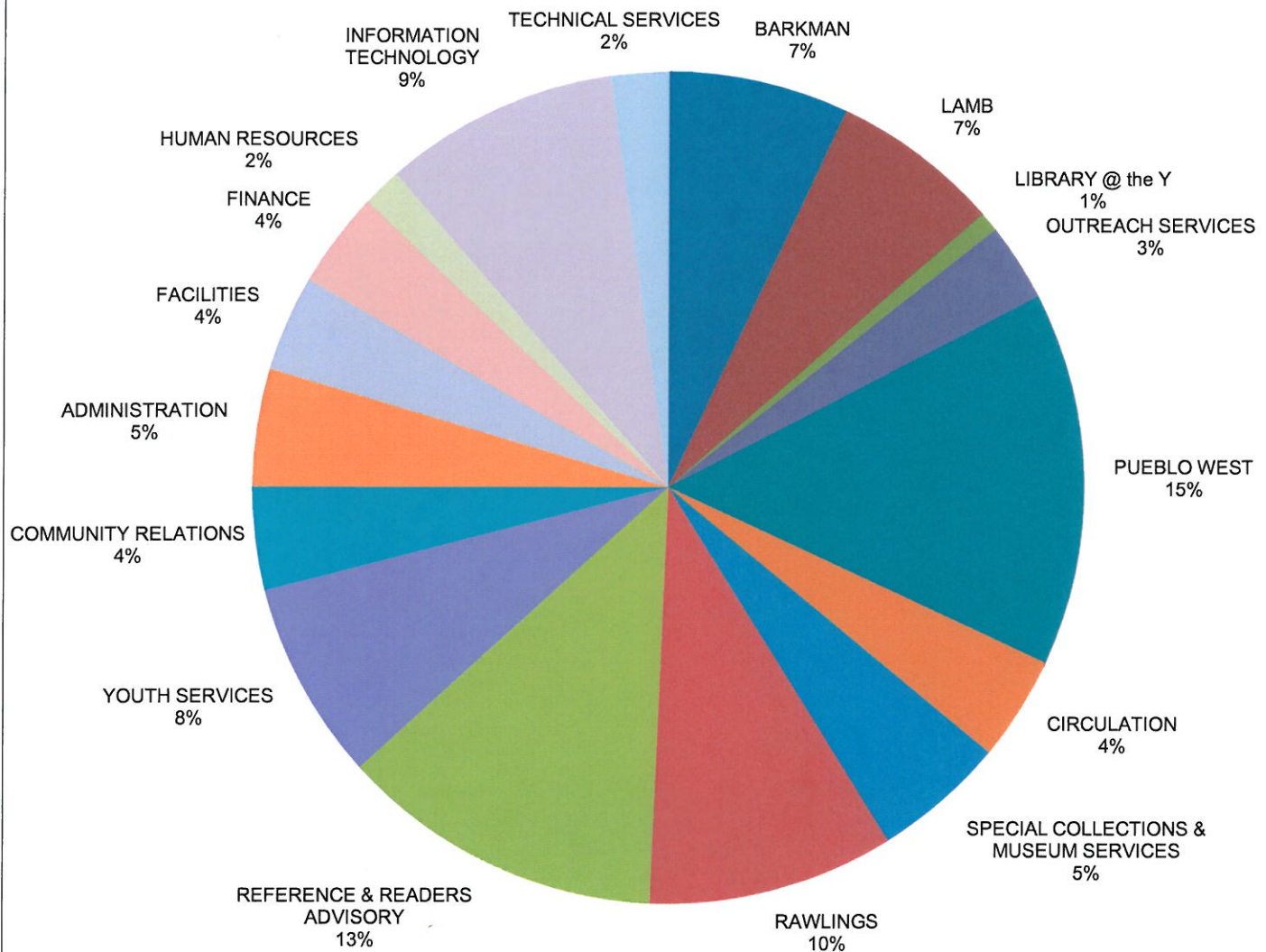
### **PERFORMANCE MEASURES**

<b>Work output statistics</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>DISTRICT</b>
Turn-over rate	3.62	4.83	4.99	3.52
Total staff per 1,000 served	.88	0.87	0.84	0.36
Total operating expenditures per capita <sup>1</sup>	\$77.86	\$79.62	\$97.06	\$27.32
Library visits per capita	15.63	18.21	15.99	6.43
Circulation per capita	22.55	33.18	33.47	10.57
Program attendance per 1,000 served	723	972	831	580
Cost per patron to use the library	\$4.98	\$3.42	\$4.67	\$4.25
Cost to circulate (check out) an item	\$1.29	\$0.82	\$0.81	\$0.57
Cost per person for a program <sup>1</sup>	\$9.26	\$10.26	\$13.37	\$6.82
Value of Volunteer Hours	\$14,640	\$17,551	\$15,086	\$218,700

**PUEBLO WEST LIBRARY  
2012 BUDGET**

	2010 ACTUAL	2011 ACTUAL	2011 BUDGET	2012 BUDGET	BUDGET VARIANCE	% INC/-DEC
<b>REVENUE</b>						
Gifts, donations	300	-	-	-	-	0.00%
Fines	24,148	25,157	22,753	27,456	4,703	20.67%
Replacement materials	1,774	1,970	1,868	2,225	357	19.11%
Library card fees	211	371	216	386	170	0.00%
Photocopier fees	8,084	3,232	3,043	3,072	29	0.95%
Miscellaneous sales	2,423	1,845	2,466	1,770	(696)	-28.22%
Meeting room fees	-	-	499	-	(499)	0.00%
Internet use fees	-	4,575	5,194	5,194	-	0.00%
<b>TOTAL REVENUES</b>	<b>36,640</b>	<b>37,151</b>	<b>36,039</b>	<b>40,103</b>	<b>4,064</b>	<b>11.28%</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
Salaries and wages	289,122	279,241	294,233	290,774	(3,459)	-1.18%
PERA	37,373	37,499	40,310	39,836	(474)	-1.18%
Medicare trust	4,116	3,814	4,266	4,216	(50)	-1.17%
PERA 401K	1,906	106	2,114	-	(2,114)	-100.00%
Workers compensation insurance	535	1,071	1,309	1,903	594	45.36%
Unemployment compensation	579	855	889	873	(17)	-1.86%
Employee benefits	22,322	19,725	29,579	31,789	2,210	7.47%
Employee training	3,197	2,040	4,871	4,740	(131)	-2.68%
Employee relations - misc.	1,828	1,954	3,110	4,722	1,612	51.82%
<b>TOTAL PERSONNEL</b>	<b>360,978</b>	<b>346,305</b>	<b>380,681</b>	<b>378,853</b>	<b>(1,828)</b>	<b>-0.48%</b>
<b>MATERIALS</b>						
Books	75,189	79,259	89,062	91,751	2,689	3.02%
Audio Visual materials	80,034	27,788	72,672	80,032	7,360	10.13%
Digital	26,692	58,808	29,367	40,490	11,123	37.88%
Periodicals	5,152	3,767	3,652	5,152	1,500	41.07%
Processing	21,765	20,705	23,271	23,807	536	2.30%
Library programs	6,109	1,510	8,863	3,800	(5,063)	-57.12%
<b>TOTAL MATERIALS</b>	<b>214,941</b>	<b>191,837</b>	<b>226,887</b>	<b>245,032</b>	<b>18,145</b>	<b>8.00%</b>
<b>FACILITIES</b>						
Utilities	81,579	83,817	77,050	78,538	1,488	1.93%
Building maintenance	45,398	67,284	39,125	56,320	17,195	43.95%
Lease/purchase/rental, equip	311,950	311,950	311,950	491,950	180,000	57.70%
Insurance	6,261	6,065	6,827	7,350	523	7.66%
<b>TOTAL FACILITIES</b>	<b>445,188</b>	<b>469,116</b>	<b>434,952</b>	<b>634,158</b>	<b>199,206</b>	<b>45.80%</b>
<b>OPERATIONS</b>						
Contract services	11,711	12,418	20,512	15,000	(5,512)	-26.87%
Courier service	9,211	9,321	9,882	8,641	(1,242)	-12.57%
Postage and freight	4,117	4,543	4,035	2,639	(1,396)	-34.60%
Library supplies	5,400	5,801	5,380	6,000	620	11.52%
<b>TOTAL OPERATIONS</b>	<b>30,439</b>	<b>32,084</b>	<b>39,809</b>	<b>32,279</b>	<b>(7,530)</b>	<b>-18.92%</b>
<b>INFORMATION TECHNOLOGY</b>						
Telecommunications	-	4,972	7,590	5,800	(1,790)	-23.58%
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>-</b>	<b>4,972</b>	<b>7,590</b>	<b>5,800</b>	<b>(1,790)</b>	<b>-23.58%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,051,546</b>	<b>1,044,313</b>	<b>1,089,919</b>	<b>1,296,122</b>	<b>206,202</b>	<b>18.92%</b>
<b>PERCENTAGE OF TOTAL BUDGET</b>	<b>13.70%</b>	<b>13.59%</b>	<b>13.73%</b>	<b>14.73%</b>		

**PUEBLO CITY-COUNTY LIBRARY DISTRICT**  
**2012 BUDGET EXPENDITURE PERCENTAGES**  
**BY DEPARTMENT**



## **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

### **Library @ the Y**

Manager: Michael Cox

3200 Spaulding Avenue

Pueblo, CO 81008

(719) 553-0102

### **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

LOCATION	CLASSIFICATION	2009	2010	2011	2012	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	
Support Services:						
Director	Managerial	1.000	1.000	1.000	1.000	
	Professional	0.500	0.500	0.375	1.375	
	Para-professional	1.000	1.000	1.000	1.000	
Total		2.500	2.500	2.375	3.375	
Public Services	Managerial	1.000	1.000	1.000	1.000	
	Clerical	1.000	1.000	1.000	1.500	Add 1 part-time floating position
	Clerical, substitutes	1.000	1.000	1.000	0.875	Include substitutes & Sundays
Total		3.000	3.000	3.000	3.375	
Community Relations	Managerial	1.000	1.000	1.000	1.000	
	Clerical	1.000	1.000	2.000	2.500	Add 1 part-time position
Total		2.000	2.000	3.000	3.500	
Facilities	Managerial	1.000	1.000	1.000	1.000	
	Para-professional	3.000	3.000	3.000	3.000	
	Clerical	1.000	1.000	1.000	1.000	
		5.000	5.000	5.000	5.000	
Finance	Managerial	1.000	1.000	1.000	1.000	
	Professional	1.000	1.000	1.000	1.000	
	Para-professional	1.000	1.000	1.750	1.500	Eliminated internship position
Total		3.000	3.000	3.750	3.500	
Human Resources	Managerial	1.000	1.000	1.000	1.000	
	Para-professional	1.000	1.000	0.200	0.500	Add part-time position
Total		2.000	2.000	1.200	1.500	
Information Technology	Managerial	1.000	1.000	1.000	1.000	
	Professional	2.000	3.000	3.000	3.000	
	Para-professional	1.000	0.500	0.500	0.500	
TOTAL		4.000	4.500	4.500	4.500	
Technical Services	Managerial	1.000	1.000	1.000	1.000	In 2011, the Interlibrary Loan function was transferred to Tech. Services from RRA.
	Professional	2.400	2.100	2.000	3.200	
	Clerical	4.500	4.500	5.500	5.200	
TOTAL		7.900	7.600	8.500	9.400	
TOTAL SUPPORT		29.400	29.600	31.325	34.150	

# PERSONNEL/STAFFING STATISTICS

LOCATION	CLASSIFICATION	2009	2010	2011	2012	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	
<b>Public Services:</b>						
<b>Rawlings Library</b>						
Circulation	Managerial	1.000	1.000	1.000	1.000	
	Clerical	6.400	6.400	6.300	5.200	Clerical staff reduced
TOTAL		7.400	7.400	7.300	6.200	
InfoZone	Managerial	1.000	1.000	0.500	0.500	Restructure - manager also supervises
	Professional	-	-	-	1.000	Special Collections - departments
	Clerical	1.000	1.000	1.000	0.500	merged
TOTAL		2.000	2.000	1.500	2.000	
Reference, RA	Managerial	1.000	1.000	1.000	1.000	
	Professional	1.900	1.700	3.000	3.000	Emerging technology & literacy
	Para-professional	5.000	5.000	3.850	3.500	
	Clerical	3.900	4.100	3.350	2.350	Interlibrary loan move to Tech Serv
TOTAL		11.800	11.800	11.200	9.850	
Special Collections	Managerial	1.000	1.000	1.000	0.500	
	Professional	1.000	1.000	1.000	1.000	
	Para-professional	0.300	0.300	0.300	1.000	
	Clerical	0.500	0.500	0.500	1.500	
TOTAL		2.800	2.800	4.000	4.000	
Youth Services	Managerial	1.000	1.000	1.000	1.000	
	Professional	1.200	1.200	1.000	2.000	
	Para-professional	3.600	3.600	3.600	2.000	Restructure department
	Clerical	2.000	2.000	2.000	3.000	Restructure department
TOTAL		7.800	7.800	7.600	8.000	
<b>Total Rawlings</b>		<u>31.800</u>	<u>31.800</u>	<u>31.600</u>	<u>30.050</u>	

# PERSONNEL/STAFFING STATISTICS

LOCATION	CLASSIFICATION	2009	2010	2011	2012	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	
<b>Barkman Library</b>	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						
<b>Lamb Library</b>	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	3.400	<i>Added clerical assistance</i>
TOTAL		6.300	6.300	6.300	6.400	
<b>Outreach Services</b> <i>(includes Satellites)</i>	Managerial	1.000	1.000	1.000	1.000	
	Clerical	2.850	2.930	3.675	4.600	<i>Restructured staffing</i>
TOTAL		3.850	3.930	4.675	5.600	
<b>Pueblo West</b>	Managerial	1.000	1.000	1.000	1.000	
	Professional	2.000	2.000	1.500	2.000	<i>Major building expansion in 2009; additional staff needed for larger building</i>
	Para-professional	0.700	0.700	1.000	0.700	
	Clerical	5.500	5.500	5.500	5.500	
TOTAL		9.200	9.200	9.000	9.200	
YMCA	Para-professional	0.500	0.500	0.500	0.500	<i>Now supervised by Youth Services Mgr</i>
	Clerical	0.500	0.500	0.500	1.000	
TOTAL		1.000	1.000	1.000	1.500	<i>Adding hours &amp; staff</i>
<b>Total Public Service</b>		<u>58.550</u>	<u>58.630</u>	<u>58.975</u>	<u>59.150</u>	
<b>GRAND TOTAL</b>		<u>87.950</u>	<u>88.230</u>	<u>90.300</u>	<u>93.300</u>	

## **FINANCIAL POLICIES**

Pueblo City-County Library District maintains a comprehensive list of policies and procedures, approved 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
- Debt Management
- Disaster Recovery
- Expense Reimbursement
- Fixed Asset
- Fund Balance
- Investment
- Petty Cash
- Purchasing
- Retention of Records



## 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 five years, at a minimum, to acquire the services of an auditor. The committee will evaluate submitted 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

### 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.

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



## FINANCIAL MANAGEMENT

### 04.01.09 Debt Management

The Debt Management Policy sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policy that (1) the District obtain financing only when necessary to fund capital projects, (2) the process for identifying the timing and amount of debt or other financing be as efficient as possible and (3) the most favorable interest and other costs be obtained.

Colorado Revised Statute 24-90-112.5, (Library Law) defines legal authority and regulations for issuance of bonds by a Library District, and those regulations will guide the issuance of debt.

The District will calculate debt service as a percent of annual revenue. The total of all debt service carried by the District is not to exceed 10% based on the most current ratio available of debt service over annual revenue at the issue date of the debt.



## FINANCIAL MANAGEMENT

### 04.01.20 Disaster Recovery

It is the policy of Pueblo City-County Library District to develop, test and maintain a disaster recovery plan formulated to continue basic business operations during and immediately after disruptive events. Recognizing that disruptions to business operations may come from a variety of causes such as natural or manmade disasters, terrorism, and technology failures, it is incumbent upon the District to recognize and plan for the expedient recovery of all operational systems in order to minimize the impact of any type of disaster.

A comprehensive disaster recovery plan will identify a Crisis Management Team, activation procedures, staff roles and skills, resources, and the ongoing maintenance responsibilities of the plan. Training of staff is essential and ongoing to maintain emergency preparedness knowledge of practices and procedures for evacuation and recovery.

Pueblo City-County Library District is committed to the implementation of a disaster recovery plan which will address the needs of its employees, its patrons, and the community it serves in the event of a disaster.



## 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 and Associate or Executive Director
Other miscellaneous expenses	Department supervisor

**See Also:** [04.01.07 Petty Cash](#)



## 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.

<b>CATEGORY OF PURCHASE</b>	<b>APPROVAL REQUIRED</b>
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.



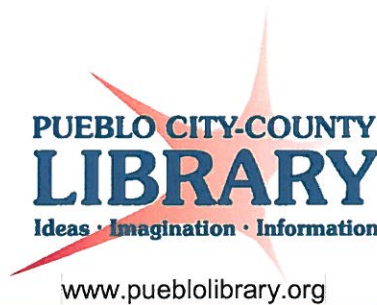
## FINANCIAL MANAGEMENT

### 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.



## 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 officer will be held responsible for maintaining a balanced investment portfolio, insuring sufficient liquidity of investments 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*



## 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

### 04.01.15 Procurement and Credit Card Use

PCCLD procurement 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 procurement cards to other staff members, and determine credit limits on those cards based on the needs of the Library District.

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

All procurement card holders are responsible for reconciling the monthly procurement 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 procurement card statements must be approved by the Executive Director or his designee; the procurement card statement for the Executive Director must be approved by the President of the Board of Trustees.

Use of the PCCLD procurement 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 tax charges on the billing statement.

Use of personal credit cards is discouraged. However, if no alternative is available, reimbursement will be processed for authorized purchases made on a personal credit card with proper documentation. Sales taxes paid may not be reimbursed, but will be evaluated based on circumstances, such as taxes paid for travel expense. When using personal credit cards, any benefits or risks to the employee must not result in any additional cost to the library.



## FINANCIAL MANAGEMENT

### 04.01.03 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:

Cooperative Purchase Programs – 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.

Sole Source Purchases – 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.

Selection by Vendor – 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.

Emergency Purchases – 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 22<sup>nd</sup> day of July 2010.

## GLOSSARY

### Acronyms

**ADA**

Americans with Disabilities Act

**ALA**

American Library Association

**ALTA**

American Library Trustee Association

**BTOP**

Broadband Technology Opportunity Program

**CAL**

Colorado Association of Libraries

**CGFOA**

Colorado Gov't. Finance Officers Ass'n.

**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

**ILS**

Integrated Library System

**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.

**Indirect cost** – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**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 fund-type 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 from 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.