

2016 Annual Plan & Preliminary Budget

Update Presentation, November 19, 2015



**PUEBLO CITY-COUNTY
LIBRARY**
Ideas • Imagination • Information

PUEBLO CITY-COUNTY LIBRARY DISTRICT

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2016 Annual Plan and Preliminary Budget

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PUEBLO CITY-COUNTY LIBRARY DISTRICT
2016 ANNUAL PLAN

In recent years, the Pueblo City-County Library District (PCCLD) has been focusing on four key results:

1. The volume of library books and other materials checked out
2. The number of customers visiting PCCLD libraries
3. The size of attendance at library programs and events
4. The quantity of use of library digital services.

Delivery on these results is critical to sustaining the organization's health, well-being, strength, viability, growth, and success. PCCLD's progress in its mission to provide the best possible public library service for the community relates directly to these key results.

2015 is turning out to be another record-breaking year for PCCLD. The library district is on track to realize significant impact for each of the four key results. 2015 is the first full year with three new full-service libraries in the district and this alone is having considerable positive impact. Key results continue to be positive for each of the other libraries, as well. Current estimates are that the library district will have circulated 3,016,751 items by year end 2015, welcomed 1,809,821 visitors, hosted 259,761 learners at programs and events, and experienced 918,091 uses of library digital resources. Each of these will be all-time records for utilization of local library resources. PCCLD also completed work on a new long-range strategic plan, which was officially adopted earlier this year. This new plan concentrates our attention also on these six areas of focus for the district:

- Create young readers
- Strengthen community partnerships
- Bridge the digital divide
- Data-driven planning
- Serve the whole family at all stages of life
- Lifelong learning begins with staff

PCCLD will strive in 2016 to implement specific objectives to sustain our impressive key results and provide emerging emphasis on the new areas of strategic focus. The objectives outlined in this plan are intended to do this. They are the end product of a process that included participation by PCCLD trustees, managers and administrators, and employees. The planning process also incorporated contribution from vital PCCLD partners, including both the Friends of the Library and the Pueblo Library Foundation. This 2016 Annual Plan includes specific objectives identified at a special planning retreat of PCCLD stakeholders conducted on August 26, 2015, including expanding access to library cards for area students, promoting the use of digital resources with local higher education, developing partnerships, expanding makerspace activities, and supporting staff with specific initiatives like enhanced training and development opportunities.

Those objectives representing new and budgeted initiatives for 2016 are delineated in the pages following. Listed in alphabetical order, each objective is accompanied by action steps intended to facilitate accomplishment. This annual plan document is the outcome of much consideration and effort, and provides positive direction for the district in moving forward with its mission to provide the best possible public library service to the community.

- I. Add an office space at the Rawlings Library in support of the manager's ability to perform her/his job there.
 - Action Steps
 1. Identify location for office space.
 2. Provide design specifications for the office.
 3. Solicit bids from qualified contractors for construction and award to the best, lowest-cost bidder.
 4. Oversee construction, procure furnishings and move-in.
- II. Address physical facilities needs at the Rawlings Library by refurbishing the chiller there.
 - Action Steps
 1. Solicit bids from qualified contractors and award to the best, lowest-cost bidder.
 2. Oversee chiller repair.
 3. Review results.
- III. Adopt *Sirsi/Dynix BLUECloud Analytics*, a statistical and collection development software tool, for use in assisting in selection, deselection and other collection development decisions.
 - Action Steps
 1. Establish a demonstration account for BLUECloud Analytics.
 2. Test the system for producing reports and information for intended application.
 3. Determine recommendations for future use based on tests.
- IV. Appoint an ad-hoc committee of PCCLD stakeholders interested in the success of marketing local public library resources and services.
 - Action Steps
 1. Draft an initial charge for the committee and appoint a chairperson.
 2. Form committee membership based upon individual employee roles and responsibilities appropriate to the committee's charge.
 3. Designate timeline for committee work and reporting.
 4. Review and respond to recommendations, as appropriate.
- V. Assess options to streamline cash management in order to free staff to focus on customer service.

- Action Steps

1. Evaluate the viability of implementing smart card technology.
2. Assess paperless and e-commerce solutions with the district's accounting software.

VI. Commence review of Information Technology policies for currency, accuracy, and appropriateness to ensure robust and secure PCCLD technology resources.

- Action Steps

1. Assign responsibility for oversight of Information Technology policies review.
2. Invite participation in the review process from stakeholders.
3. Draft revised and updated policies.
4. Obtain a third-party review of the updated policies and make necessary adjustments to ensure alignment with appropriate regulations and practices.
5. Gain Trustee approval of updated policies.
6. Inform employees of new policies and publish.

VII. Complete review and update of PCCLD employment policies in order to assure their currency, accuracy, and appropriateness in support of the institution's winning workplace.

- Action Steps

1. Complete draft of updated policies currently underway.
2. Utilize a third party expert to thoroughly review proposed policies.
3. Obtain a legal review of the updated policies and make necessary adjustments to ensure alignment with the law.
4. Obtain Trustee approval of updated policies.
5. Inform employees of new policies and publish.

VIII. Conduct telecommunications network assessment to determine future needs, including data security, configuration, and speed.

- Action Steps

1. Identify and hire a third party consultant qualified to advise PCCLD on its telecommunications network.
2. Work with the consultant to ascertain future needs and issue a report on findings.
3. Utilize recommendations to determine development steps for the network and timeline.

- IX. Continue digitization program of early and historically-significant editions of the *Pueblo Chieftain* with support from the Rawlings Foundation.

Action Steps

1. Continue work in determining partnering institution best able to scan and load data into online environment.
2. Train staff in use of the new online collection.
3. Make service available to the public via the Internet.
4. Publicize new access and track utilization.

- X. Continue three-year project to change to more cost-effective and energy-efficient LED lighting by modifying fixtures at the Lamb Library.

• Action Steps

1. Identify a vendor to provide the most cost-effective LED lighting for Lamb Library fixtures.
2. Remove old and install new fixtures.
3. Evaluate savings and report on results.

- XI. Create young readers by expanding SPELL (Supporting Parents in Early Literacy through Libraries) program visits to six additional locations throughout the service area.

• Action Steps

1. Continue work by PCCLD staff assigned to SPELL.
2. Identify additional partners to participate in SPELL training and development activities.
3. Put program into action at additional locations.
4. Assess program outcome and report.

- XII. Determine best methods for measuring desired library district service outcomes in order to demonstrate PCCLD contribution to the success and improvement of our community.

• Action Steps

1. Study Public Library Association's *Project Outcome* findings and other relevant resources.
2. Determine applicability to PCCLD.
3. Communicate findings and determine model for library district adoption.
4. Implement prototype with goal to implement in FY2017.

XIII. Ensure reliability of PCCLD computer resources by replacing core battery back-up units at Rawlings Library main site and Pueblo West Library redundant site.

- Action Steps

1. Prepare bid specifications for battery back-up replacement.
2. Solicit bids from qualified vendors.
3. Weigh bids and identify best, lowest-cost solution.
4. Seek appropriate approvals, procure, and install equipment.

XIV. Employ a trained, professional social worker to assist the district in serving disadvantaged individuals who use libraries and require help obtaining needed services.

- Action Steps

1. Prepare a job description describing skills, experience, and certification requirements.
2. Recruit qualified applicants.
3. Select candidate who is best able to provide desired information and referral services.
4. Evaluate results of the job outcomes at year-end.

XV. Establish new partnerships with state, local and national institutions to heighten community impact, including Sangre de Cristo Arts Center on Ansel Adams exhibit, state library and parks on park pass checkout program, and the White House, American Library Association on *Exploring Human Origins* exhibit and *Great Stories Club*, Colorado State University-Pueblo on shared library resources, Grupo Folklórico del Pueblo, local schools and city government on the ConnectED library card initiative.

- Action Steps

1. Identify library employees to oversee partnering opportunities.
2. Reach out to specified institutions for cooperation on specific projects that will enhance PCCLD's ability to fulfill its mission.
3. Work toward common understandings of collaboration goals, timelines, and respective institutional roles.
4. Prepare agreements, as required, and carryout projects.
5. Assess results and report.

- XVI. Evaluate and complete the lease renewal for Books Again bookstore site in support the Friends of the Library's continued success.
- Action Steps
 1. Work with the property owner and the Friends on criteria for renewed agreement.
 2. Draft agreement language and seek necessary approvals.
 3. Monitor with periodic reports to PCCLD administration.
- XVII. Expand Makerspace programming at Lucero Library with support from private gift in order to encourage hands-on learning.
- Action Steps
 1. Work with PCCLD Idea Factory and Information Technology experts to identify equipment and programs to implement at the Lucero Library.
 2. Identify equipment, procure and train staff in use.
 3. Provide Maker programming and report on results.
- XVIII. Form a standing committee to advise and act to ensure respect for disability as an aspect of diversity and ensure individuals with disabilities are able to access and use PCCLD resources.
- Action Steps
 1. Draft an initial charge for the committee and appoint a chairperson.
 2. Form committee membership based upon employee roles and responsibilities appropriate to the committee's charge.
 3. Designate timeline for committee work and reporting.
 4. Review and respond to recommendations, as appropriate.
- XIX. Improve safety and security at Lucero Library and throughout the district to help ensure effective library operations.
- Action Steps
 1. Incorporate qualified gang prevention and intervention programming into Lucero Library activities.
 2. Make agreed-upon adjustments to the building as recommended by Pueblo Sheriff's Office Homeland Security Threat Assessment.
 3. Seek permanent policing service for the Lucero Library.
 4. Provide ongoing training and support for district staff in safety and security operations.
 5. Report on outcomes.

- XX. Increase Return-On-Investment for employee training by enhancing in-house training, promoting online training, restructuring the Educational Reimbursement Program, and formalizing the Digital Badge recognition as part of the Career Pathing Program.
- Action Steps
 1. Plan to spend an amount equal to two percent of the annual PCCLD salaries budget on employee training, including educational reimbursement.
 2. Allocate appropriate amounts of funds to managers and directors for training support.
 3. Recognize training accomplishments with digital badge recognitions.
- XXI. Overlay parking lots at Pueblo West and Lamb Libraries to ensure best vehicular access.
- Action Steps
 1. Solicit qualified bidders for specified work.
 2. Award to bidder offering best, lowest-cost proposal.
 3. Oversee completion of work and report on results.
- XXII. Pilot a lobbying effort to help support PCCLD's interests with state and local government decision-makers.
- Action Steps
 1. Identify a group(s) or individual(s) qualified to develop a lobbying program.
 2. Engage in a pilot program to advocate for PCCLD interests.
 3. Assess impact.
- XXIII. Pursue options for migration to a new primary e-book service.
- Action Steps
 1. Research and test e-book services available to public libraries.
 2. Determine and recommend best service for PCCLD.
 3. Implement changes or updates, as required.
 4. Gauge and report on outcomes.
- XXIV. Rebid banking services to ensure the district is receiving the best financial services.
- Action Steps
 1. Write specifications for desired banking services.
 2. Put specifications in form of a Request for Proposal or Request for Bid.
 3. Solicit proposals or bids from qualified vendors.

4. Judge responses and award to the best, lowest-cost proposer or bidder.
5. Implement changes, as required.

XXV. Reconsider PCCLD online resources access to enable greater public visibility, awareness, and use.

- Action Steps

1. Study PCCLD's online resources presentation and configuration.
2. Evaluate PCCLD's online resources presence in light of desired results and best practices.
3. Institute changes, as appropriate.

XXVI. Refresh the InfoZone permanent exhibit space with funding provided by the Rawlings Foundation.

- Action Steps

1. Complete work with designer on updated exhibit space.
2. Request bids from qualified vendors to implement design.
3. Select best, lowest cost proposer in line with PCCLD budget allocations.
4. Complete work on updated exhibits and present to the public.

XXVII. Repair pillars on Rawlings Library building footbridge spanning Bates.

- Action Steps

1. Solicit bids for pillar repair.
2. Select best, lowest-cost bid in line with available PCCLD funding.
3. Complete work on pillars.

XXVIII. Review PCCLD Books In The Parks, Beulah Satellite, and Avondale Satellite programs to ensure effective library access for underserved areas.

- Action Steps

1. Review key results and outcomes for the specified outreach programs.
2. Consider ROI for the respective programs and any possible improvements or recommended changes.
3. Make agreed-upon improvements or changes.
4. Analyze outcomes.

XXIX. Secure a twenty percent off-the-shelf rate for the physical collection throughout the district, including quarterly analysis and support from Technical Services and Collection Development.

- Action Steps

1. Analyze individual collections throughout the district.
2. Determine recommendations for changes to collections to effect a district average twenty percent rate, taking into account certain collections will see a greater rate and others a lesser rate depending upon size, purpose, and location of individual collections.
3. Work with collection development librarians and public service managers to make agreed-upon changes.
4. Evaluate results and report.

XXX. Support the Pueblo Library Foundation efforts to increase its endowment in support of future district facilities and services.

- Action Steps

1. Support newly commenced leadership academy program.
2. Review All Pueblo Reads and Blacktie Ball projects, and make agreed-upon changes.
3. Assess effects.

XXXI. Utilize the Disney/American Library Association *Curiosity Creates* grant to develop a best practices model for creative learning programming for older children.

- Action Steps

1. Use grant funds to develop and implement new creativity programming and/or to expand existing programs to reach even more children.
2. Determine effectiveness of program by assessing outcomes and reporting on results.

XXXII. Work as an American Library Association/ProLiteracy *Libraries in Action*-funded pilot site to review and reconfigure PCCLD's Adult Literacy Program in line with current best practices.

- Action Steps

1. Utilize funding from the Institute for Museums and Library Services' *Laura Bush 21st Century Librarian Program*.
2. Participate in the American Library Association/ProLiteracy pilot adult literacy program model to develop action steps for PCCLD.
3. Implement program and evaluate results.

Pueblo City-County Library District 2016 Annual Budget

SUMMARY / REVENUES

The following pages include summaries of the General Fund, the Capital Project Fund and the Special Revenue Fund, as well as a combined spread sheet showing totals. These are the only budgeted funds of the Pueblo City-County Library District for budget year 2016. The General Fund holds all of the operating revenue and expense, including debt service, Friends contributions and expenses, and miscellaneous gift revenue. The Capital Project Fund reflects Library Replacement plan expenses, InfoZone News Museum expenses, and major building projects, as well as contributions from the Pueblo Library Foundation. The Special Revenue Fund reflects activity in the Chamberlain Fund, from which the Pueblo City-County Library District receives funds annually. For 2016, there are no major building projects or renovations. An Information Technology project has been moved to 2017, with planning to take place in 2016, and capital projects include continuation of the InfoZone project and other items.

An annual transfer from the General Fund into the Capital Project Fund is budgeted at \$175,000 in 2016. Transfers of varied amounts are planned annually thereafter, in order to continue funding for the Library Replacement Plan. The revenue budgeted in the Capital Project Fund reflects income from interest earnings and contributions from foundations and grantors.

Forthcoming will be 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 will also be 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 88% of

the revenues for the District are derived from property tax. The remainder is received through specific ownership tax, interest on investments, overdue fees, photocopy fees, contracts, grants, miscellaneous revenue, and contributions from the Friends of the Library and the Pueblo Library Foundation.

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 20 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 2016, the amount of additional mill levy that was certified was .005 mills, generating \$7,869 in revenue, the amount of taxes abated or refunded in 2015. The amount of refunds and abatements in 2016 was approximately 2% more than 2015. The total mill levy certified to the county for collection of taxes in 2016 is 5.255.

**MILL LEVY CALCULATIONS
BUDGET 2016**

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		2016 BUDGET	Formula	2015 BUDGET	
A	1,723,333,224	Total Gross Assessed Valuation		1,680,526,854	Total Gross Assessed Valuation
B	58,054,350	TIF reductions		48,856,459	TIF reductions
C	1,665,278,894	Total Net Assessed valuation	A - B	1,631,670,395	Total Net Assessed valuation
D	5.250	Voter approved mill levy limit		5.250	Voter approved mill levy limit
E	8,742,714	Total Revenue	C X D X .001	8,566,270	Total Revenue
F	7,869	Abatements, refunds		20,117	Abatements, refunds
G	0.005	Millage for abatements, refunds	F / C X 1000	0.012	Millage for abatements, refunds
H	5.255	Adjusted mill levy	D + G	5.262	Adjusted mill levy
I	8,751,041	Adjusted total revenue	H X C X .001	8,585,850	Adjusted total revenue
J	8,733,539	Budgeted revenue @ 99.8%	I X 99.8%	8,568,678	Budgeted revenue @ 99.8%
\$	305,076	Revenue reduction impact of TIF	B X D X .001	\$	257,083 Revenue reduction impact of TIF

This chart shows how the mill levy is calculated based on assessed valuations for both current and prior years.

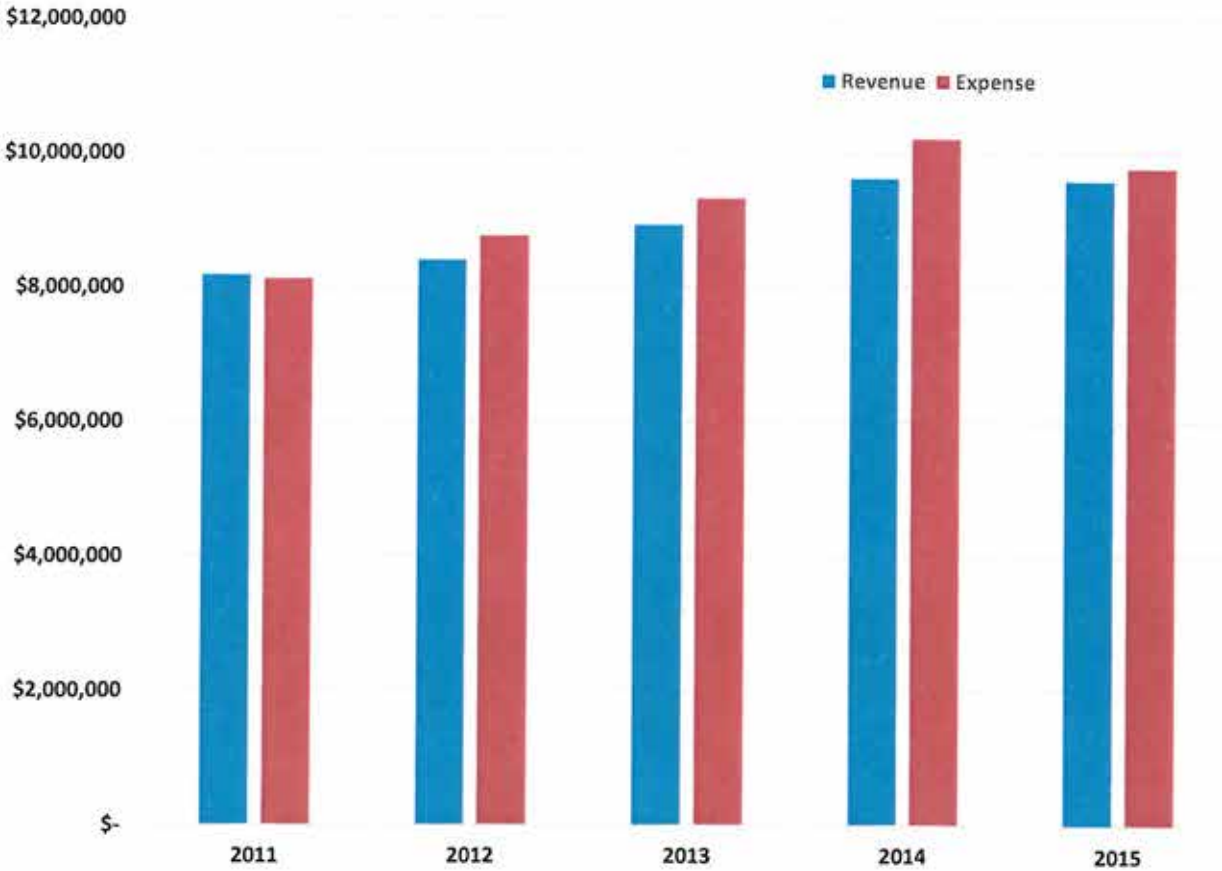
The voter approved mill levy is 5.25, but an increase to capture abatements and refunds from the prior year is allowable.

That increase is reflected here for a total mill levy in 2016 of 5.255.

The total dollar amount increase over the prior year is \$165,191.00

For the last three years, the actual collections have been an average of 99.8%, due to abatements and refunds as well as delinquencies.

5-YEAR GENERAL FUND REVENUE & EXPENSE HISTORY



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

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GENERAL FUND	2014 AUDITED	2015 ESTIMATED	2015 BUDGET	2016 BUDGET
BALANCE, Beginning of Year	3,279,546	2,910,541	2,645,630	2,460,802
REVENUES	9,573,083	9,722,745	9,784,425	9,978,944
TOTAL BALANCE	12,852,629	12,633,286	12,430,055	12,439,746
EXPENDITURES	9,742,088	9,780,484	9,925,840	10,014,639
TRANSFER IN/OUT-CAPITAL PROJECT	200,000	392,000	392,000	175,000
BALANCE, End of Year	<u>2,910,541</u>	<u>2,460,802</u>	<u>2,112,215</u>	<u>2,250,107</u>
CAPITAL PROJECT FUND	2014 AUDITED	2015 ESTIMATED	2015 BUDGET	2016 BUDGET
BALANCE, Beginning of Year	6,045,474	1,280,873	875,457	1,593,970
REVENUES	565,240	183,945	65,098	12,100
TOTAL BALANCE	6,610,714	1,464,818	940,555	1,606,070
EXPENDITURES	5,529,842	262,848	266,500	121,434
TRANSFER IN/OUT GENERAL FUND	200,000	392,000	392,000	175,000
BALANCE, End of Year	<u>1,280,873</u>	<u>1,593,970</u>	<u>1,066,055</u>	<u>1,659,636</u>
SPECIAL REVENUE FUND	2014 AUDITED	2015 ESTIMATED	2015 BUDGET	2016 BUDGET
BALANCE, Beginning of Year	653	3,201	3,201	313
REVENUES	6,048	9,112	10,005	10,008
TOTAL BALANCE	6,701	12,313	13,206	10,321
EXPENDITURES	-	-	-	-
TRANSFER IN/OUT	(3,500)	(12,000)	(13,000)	(10,000)
BALANCE, End of Year	<u>3,201</u>	<u>313</u>	<u>206</u>	<u>321</u>
COMBINED FUND BALANCE, End of Year	<u>4,194,615</u>	<u>4,055,085</u>	<u>3,178,476</u>	<u>3,910,064</u>
BALANCE, Restricted *	1,290,393	1,291,995	1,106,858	1,113,014
BALANCE, Available	2,904,222	2,763,089	2,071,411	2,797,050
ANNUAL USE OF RESERVES	369,005	449,739	533,415	210,695
* RESTRICTED FUNDS				
Emergency reserve	287,192	291,682	293,533	299,368
Reserve requirement for COPs	1,000,000	1,000,000	813,325	813,325
Special Revenue Fund	3,201	313	206	321
TOTAL RESTRICTED:	1,290,393	1,291,995	1,107,064	1,113,014

GENERAL FUND

*Please note that all of the comparative percentage statistics referenced in this narrative compare the 2016 Budget to the 2015 **Estimated** Budget, except in those instances where a Budget-to-Budget comparison is clearly noted.*

REVENUES

PROPERTY TAX: The assessed valuation figures for 2016 reflect a small increase of 1.76%, with a monetary increase of \$151,384 in property tax. The County has until December 10, 2015, to provide final assessed valuation figures, and this may change the property tax revenue estimate, but the change is typically minimal. Property tax revenue is budgeted at slightly less than 100% collections, 99.8%, since delinquencies, abatements and refunds will generally reduce the amount received. Property tax revenues are now 87.5% of the total revenue budget for the District.

SPECIFIC OWNERSHIP TAX: Specific ownership tax revenue from Pueblo County is currently projected to increase somewhat next year. Collections, so far in 2015, are coming in a bit higher than anticipated, so final budget figures for this area may be adjusted to show a further increase. This line item constitutes approximately 7% of the total revenue budget.

CONTRACTS, GRANTS: This category reflects an increase of 31% from prior year. This budget was reduced in 2013 due to the formation of the Foundation, where the majority of grants and contributions are received. Some grants, however, will come directly to PCCLD, and are reflected here. Most grant receipts are budgeted at 2015 levels; however, PCCLD will submit a grant for police presence at the Lucero Library in the amount of \$100,000, reflecting most of the increase in this line.

INTEREST: Interest rates continue to remain at basis point levels. We have budgeted for a small decrease based on current collections, but this may be adjusted before final budget. This line also includes earnings on property tax held by Pueblo County. We receive those earnings as part of our monthly distribution of taxes.

FINES, FEES: We have seen a marked decline in collections of fines in 2015, probably due, in part, to automatic renewals and related changes intended to increase use. With the help of Unique Management Services, we expanded our collections of smaller debts, from \$10 to \$25 in 2015. Based on current collections, this budget has decreased by 57% from prior year budget, but with an 8% increase from 2015 estimated projections.

PHOTOCOPIER & INTERNET COPY FEES: An increase of 14% from prior budget is projected in this line item, based on estimated 2015 revenue.

MISCELLANEOUS: A significant increase from prior year budget of 31% is projected, again based on current activity. This amount may be adjusted by final budget, as estimates are updated for current year activity. In fact, all revenue accounts will continue to be updated until the final budget is set.

MILL LEVY - TAX RATE: The current mill levy projected for 2016 is 5.255. 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, .005, is included in the total mill levy for 2016.

The total general fund revenue for 2016 reflects a 2.7% increase over 2015 estimates, and a 1.4% increase over the 2015 budget.

EXPENDITURES

PEOPLE TO PROVIDE SERVICES: This section has increased by 5% over the 2015 estimated figures. All personnel costs are included in this section - salaries, PERA, employee benefits, employee training, etc.

Salaries and wages decrease from 2015 budget by 1% due to the total FTE (Full-Time Equivalent) count for the District decreasing by 0.53 for 2016 after final adjustments at the new libraries and other organizational changes. However, it still allows for a 2.5% adjustment to salaries, as determined by the salary compensation pay plan.

PERA rates hold steady at 2015 rates, due to the 2010 PERA legislation, which does not mandate increases for our salary category. 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 2015 in this category, of approximately \$8,551.

Workers compensation insurance increases based on recent claim rates.

Employee insurance includes premiums paid by the District for employee health, dental and life insurance. A 1% decrease is forecast in 2016 for this coverage, but this area, too, could be adjusted by year end as the figures continue to solidify.

State unemployment compensation has remained consistent with prior year budgeting, although it appears that we may underspend in this category in 2015.

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

Employee relations includes those items that are employee related, but don't really fall into the benefits or training category. This area includes recruiting expense, volunteer appreciation, tuition reimbursement funding to provide an incentive for staff pursuing a degree, and the employee assistance program. This budget is maintained nearly constant for 2016.

Employee training increases in 2016, by 12%. This budget continues to provide opportunities for staff and board members to attend educational events and workshops. The amount of this training budget is 2% of the total salaries budget, which is recommended by the State Library as an acceptable amount.

MATERIALS AND SERVICES: This section of the budget has decreased by 10% over estimated budget, reflecting a 2016 materials amount which is exactly 15% of operations. This section includes all of the collections - books, audio visual (AV) materials, periodicals, on-line subscriptions, and digital materials (including circulating laptops and I-pads) - purchased for public use. It also includes programs, and the costs to order, receive and process the materials.

Books, periodicals, AV and digital material decreases by 13% from 2015. This is largely due to the decrease in overall budgeted expenses and consistent with the goal to keep this entire category at 15% of operating budget.

Bindery/processing supplies/services is currently slated to increase by 4% over 2015 but likely will be reduced prior to final budget in line with overall materials spending.

Library programs reflects a nearly consistent budget 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 has contributed \$10,500 on an annual basis for various programs which is anticipated to help support the Summer Reading

Club and the Read Out Loud program. This generous donation amounts to 7% of the 2016 program budget.

FACILITIES TO PROVIDE SERVICES: This section shows 2% increase over estimated expense for 2015.

Utilities increases by 6% over 2015 levels of expenditure based on current expenses and projections, as well as a better estimation for the expenses to provide heat, gas and water at the three new locations.

Vehicle expense is budgeted at 14% decrease over 2015, based on current expenses and projections.

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. The 1.6% decrease projected in 2016 is reflective of the current year expenses.

Rent includes only the lease for the facility occupied primarily by the Friends of the Library, and most of this amount is offset by revenue received in Contracts & Grants. A part of this building is still occupied by PCCLD for storage, so the amount Friends reimburse to us is not the total rent paid. The rent increases by 2% due to contractual agreement.

Lease/Purchase of buildings: This account reflects the annual payments for debt service on the 2012 Certificates of Participation. The 2007 COPS were refunded in 2012, and additional funds secured to complete the new construction of 3 library facilities: the Patrick A. Lucero Library, the Tom & Anne Marie Giodone Library, and the Greenhorn Valley Library. The total amount borrowed, and the project costs, were budgeted in the Capital Project Fund. All three facilities opened in 2014, and the total debt service

page, which determines the exact budget amount every year, can be found later in this document.

Insurance shows an increase of 8%. This estimate includes an industry-wide increase average of approximately 8%. Upon receipt of renewal information, this line may be adjusted.

Friends expenditures are to remain the same from 2015 to 2016, based on decisions about the grant allocations to the District. This will probably be adjusted before final. In addition to this line item, Friends contributions are also recorded in other line items.

OPERATING: This section reflects expenses for general operations of the District. The 13% increase over prior year budget is due primarily to meeting current needs of all the libraries, including the requesting a police presence at Lucero Library.

Contractual library service increases by \$135,360 over 2015 estimates, which is 31%. Most of the increase is due to providing security services at Lucero Library, and consulting for Information Technology.

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 1.8%, in direct correlation to the Property Tax revenue. These fees are 1.5% of the tax amount.

Community relations has remained nearly constant from 2015 budget. A sub-category of this line item will be an in-kind donation of costs to the Foundation.

Professional memberships increase by 1%, reflecting new Community Relations memberships.

Office supplies, equipment shows an 11% decrease in 2016, based on a concerted effort for reductions from all libraries and departments.

Photocopiers reflect current spending patterns. This line item supports lease and maintenance of the special equipment in Community Relations.

Courier service is maintained nearly constant as compared to 2015 budget to reflect current spending patterns.

Postage and freight is maintained constant to reflect current spending patterns, but this number may be increased prior to final.

INFORMATION TECHNOLOGY: This section shows an overall increase of 1% from estimated budget for current year.

Telecommunications shows a 10% increase based on current year expenses. It's important to note that the E-Rate reimbursement anticipated in 2016 is \$157,223, which is a significant offset to this expense account.

Hardware repair & maintenance shows a 10% decrease based on current spending.

Technology supplies has decreased by 36% to reflect regular ordering of supplies.

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 1% to reflect an increase in licenses and agreements.

The total increase in expenditures in this budget over 2015 estimated expenses is 2.4%.

FUND BALANCE

The ending fund balance forecast in the 2016 general fund budget is \$2,250,107, a decrease of \$210,695 over the estimated 2015 General Fund balance. This includes the transfer of \$175,000 from the General Fund to the Capital Project fund planned in the 2016 Budget. This is an amount necessary to help maintain the Library Replacement Plan.

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 \$299,368 as well as a requirement of the COP financing to maintain \$813,325 in the Debt Service Reserve Fund. This amount will be used to make the final COP payment in 2032. The 2016 budgeted unrestricted fund balance in Combined Funds is \$2,797,725.

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

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	Actual Prev.year 2014	Estimated Curr.year 2015	Budget 2015	Budget 2016	Increase (Decrease)	%
REVENUES						
Property tax	8,493,207	8,582,155	8,582,155	8,733,539	151,384	2%
Specific ownership tax	670,065	677,990	677,990	689,950	11,960	2%
Contracts, Grants, Gifts	218,504	289,397	289,397	378,475	89,078	31%
Interest	24,492	15,824	21,800	16,300	476	3%
Fines, Fees	102,184	86,355	216,977	93,480	7,125	8%
Photocopier & Internet Copy Fees	56,260	62,346	51,530	60,000	(2,346)	-4%
Miscellaneous	8,372	8,678	5,000	7,200	(1,478)	-17%
TOTAL REVENUES	9,573,084	9,722,745	9,844,849	9,978,944	256,199	3%
EXPENDITURES						
PERSONNEL						
Salaries	3,663,661	3,763,912	3,981,041	3,939,368	175,456	5%
PERA	484,389	508,984	517,535	549,693	40,709	8%
Workers compensation	29,576	12,214	12,976	19,751	7,537	62%
Employee insurance	411,366	500,381	517,078	493,245	(7,136)	-1%
Unemployment compensation	10,451	10,533	11,943	11,818	1,285	12%
Medicare trust	51,185	53,578	57,725	57,121	3,543	7%
Employee relations	32,705	26,450	26,450	26,630	180	1%
Employee training	69,364	70,590	70,590	78,787	8,197	12%
TOTAL PERSONNEL	4,752,697	4,946,642	5,195,338	5,176,413	229,771	5%
MATERIALS & SERVICES						
Books, periodicals, AV, databases	1,720,926	1,370,992	1,368,500	1,196,379	(174,613)	-13%
Bindery/processing supplies/services	317,172	151,334	151,893	156,950	5,616	4%
Library programs	113,078	151,893	151,334	151,100	(793)	-1%
TOTAL MATERIALS	2,151,176	1,674,219	1,671,727	1,504,429	(169,790)	-10%
FACILITIES						
Utilities	448,787	515,769	525,853	544,363	28,594	6%
Vehicle maintenance	8,094	7,000	7,000	6,000	(1,000)	-14%
Building repair & maintenance	289,285	376,498	376,498	370,518	(5,980)	-2%
Rent	23,816	24,296	24,296	24,778	482	2%
Lease/purchase of buildings	810,250	811,550	811,550	812,650	1,100	0%
Insurance	65,873	68,770	68,464	73,955	5,185	8%
Friends expenditures	15,232	16,300	16,300	16,300	-	0%
TOTAL FACILITIES	1,661,337	1,820,183	1,829,961	1,848,564	28,381	2%
OPERATING						
Contract Services	361,044	438,624	398,749	573,984	135,360	31%
County Treasurer's fees	127,446	128,779	128,732	131,003	2,224	2%
Community relations	62,676	68,032	68,032	68,000	(32)	0%
Professional memberships	16,138	19,092	19,092	19,322	230	1%
Office supplies, equipment	81,368	75,292	75,292	67,171	(8,121)	-11%
Photocopiers	24,173	24,008	27,501	27,501	3,493	15%
Courier service	44,475	53,397	62,870	62,000	8,603	16%
Postage & freight	32,818	25,000	25,000	25,000	-	0%
TOTAL OPERATING	750,138	832,224	805,268	973,981	141,757	17%
INFORMATION TECHNOLOGY						
Telecommunications	202,495	203,900	226,556	223,501	19,601	10%
Hardware repair & maintenance	6,288	10,000	10,000	9,000	(1,000)	-10%
Technology Supplies	39,258	48,141	31,012	31,012	(17,129)	-36%
Technology mtce, licenses, support	178,699	245,175	218,184	247,739	2,564	1%
TOTAL INFORMATION TECHNOLOGY	426,740	507,216	485,752	511,252	4,036	1%
TOTAL EXPENDITURES	9,742,088	9,780,484	9,988,046	10,014,639	234,155	2%

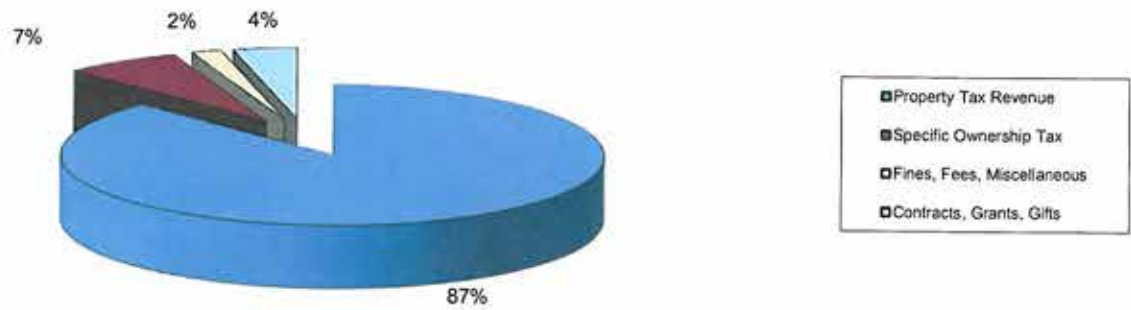
**PUEBLO CITY-COUNTY LIBRARY DISTRICT
GENERAL FUND**

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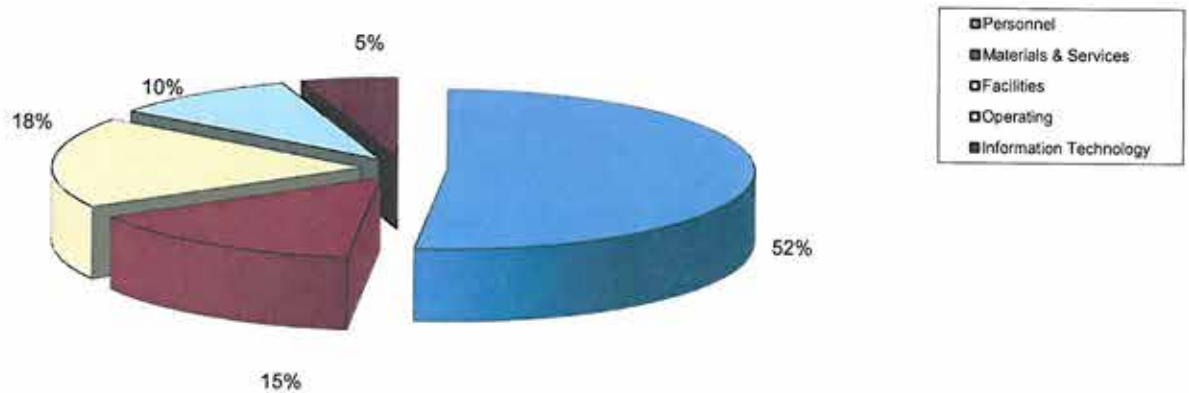
	Actual Prev. year 2014	Estimated Curr. year 2015	Budget 2015	Budget 2016	Increase (Decrease)	%
SUMMARY						
REVENUES						
Property tax revenue	8,493,207	8,582,155	8,582,155	8,733,539	151,384	2%
All other sources	1,079,877	1,140,590	1,262,694	1,245,405	104,815	9%
TOTAL REVENUES	9,573,084	9,722,745	9,844,849	9,978,944	256,199	3%
EXPENDITURES						
PERSONNEL	4,752,697	4,946,642	5,195,338	5,176,413	229,771	5%
MATERIALS & SERVICES	2,151,176	1,674,219	1,671,727	1,504,429	(169,790)	-10%
FACILITIES	1,661,337	1,820,183	1,829,961	1,848,564	28,381	2%
OPERATIONS	750,138	832,224	805,268	973,981	141,757	17%
INFORMATION TECHNOLOGY	426,740	507,216	485,752	511,252	4,036	
TOTAL EXPENDITURES	9,742,088	9,780,484	9,988,046	10,014,639	234,155	2%
Beginning fund balance	3,279,546	2,910,541	2,910,541	2,460,802	(449,739)	-15%
Transfer out to Capital Project Fund	200,000	392,000	392,000	175,000	(217,000)	
Transfer in from Capital Project Fund	-	-	-	-	-	
EXCESS Revenues - Expenditures (Reserve increase)	-	(57,739)	(143,197)	(35,695)	22,044	-38%
NET (ending fund balance)	2,910,541	2,460,802	2,375,344	2,250,107	(210,695)	-9%
 NET ASSESSED VALUATION - \$ 1,665,278,894						

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

GENERAL FUND BUDGET - REVENUES



GENERAL FUND BUDGET - EXPENDITURES



CAPITAL PROJECT FUND

The Capital Project fund encompasses three primary functions:

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

REVENUES

CONTRIBUTIONS, GIFTS, GRANTS: This combined account shows a decrease of \$169,288, over estimated 2015. It only reflects \$12,000 for Friends of PCCLD contributions for 2016.

MISCELLANEOUS REVENUE: There is nothing budgeted in this category for 2016.

INTEREST EARNINGS: This category is budgeted for only \$100, due to the spend down of COP funds, and the completion of new buildings in 2014.

EXPENDITURES

New building projects: Nothing budgeted here, as new building projects were completed in 2015.

InfoZone expenses: Funding is carried over to the 2016 budget year for implementation of new and innovative interactive equipment, as well as continuing to upgrade and enhance the InfoZone environment.

Capital Asset Acquisitions. Several Library Replacement Plan items are included here, including replacement of battery back-up units, replacement of lighting at Lamb, and parking lot resurfacing at Barkman and Lamb libraries.

Total capital fund expenditures in 2016 are projected at \$121,434.

OTHER FINANCING SOURCES/USES

TRANSFER IN FROM THE GENERAL FUND: In 2016 there is a budgeted transfer of \$175,000 to the Capital Fund, for ongoing funding of the Library Replacement Plan

FUND BALANCE

The fund balance forecast in the 2016 Capital Project Budget is \$1,659,636, an increase of \$65,666 over the 2015 estimated fund balance. This increase is due to additional funds transferred from the General Fund to the Capital Fund to begin build-up of the Library Replacement Plan.

The total combined fund balance, comprised of the General Fund, Capital Project Fund and the restricted Special Revenue Fund, is projected to be \$3,910,064 at the end of 2016. Of this total fund balance, \$299,368 is restricted for the TABOR 3% reserve requirement, and \$813,325 is restricted in the Debt Service Reserve Fund, leaving a remaining combined fund balance of \$2,797,050 which is unrestricted.

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

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	Actual Prev. year 2014	Estimated Curr. year 2015	Budget 2015	Budget 2016	Increase (Decrease)
REVENUES					
Contributions, gifts	59,745	-	5,000	-	-
Grants	-	-	5,000	-	-
Friends of PCCLD contributions	-	14,000	5,000	12,000	(2,000)
Contributions from Pueblo Library Foundati	483,500	167,288	50,000	-	(167,288)
Miscellaneous revenue	13,691	-	-	-	-
Interest earnings	8,304	2,357	98	100	(2,257)
TOTAL REVENUES	565,240	183,645	65,098	12,100	(171,545)
EXPENDITURES					
New Building Projects					
Lucero	47,346	20,461	-	-	(20,461)
Giodone	25,706	751	-	-	(751)
Greenhorn Valley - Colorado City	18,431	-	-	-	-
Misc.	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
TOTAL BUILDING COSTS	91,483	21,212	-	-	(21,212)
InfoZone expenses	8,316	112,569	140,000	29,334	(83,235)
TOTAL INFOZONE EXPENSE	8,316	112,569	140,000	29,334	(83,235)
Capital Asset Acquisitions [Replacement Plan]					
Information Technology	1,011,231	93,336	85,000	38,000	(55,336)
Furniture, Fixtures, Equipment	10,714	5,977	20,000	21,300	15,323
Building Improvements	316,123	29,753	21,500	32,800	3,047
TOTAL CAPITAL ASSET EXPENSE	1,338,068	129,066	126,500	92,100	(36,966)
TOTAL EXPENDITURES	1,437,867	262,847	266,500	121,434	(141,413)

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

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SUMMARY	Actual Prev. year 2014	Estimated Curr. year 2015	Budget 2015	Budget 2016	Increase (Decrease)
REVENUES					
Contributions, grants, gifts	543,245	181,288	65,000	12,000	(169,288)
Miscellaneous revenue	13,691	-	-	-	-
Interest earnings	8,304	2,357	98	100	(2,257)
TOTAL REVENUES	565,240	183,645	65,098	12,100	(171,545)
EXPENDITURES					
New Building Project	5,031,329	21,212	-	-	(21,212)
New issue expenses	17,121	-	-	-	-
InfoZone Expenditures	6,046	112,569	140,000	29,334	-
Capital Asset Expenditures	<u>475,346</u>	<u>129,066</u>	<u>126,500</u>	<u>92,100</u>	<u>(36,966)</u>
TOTAL EXPENDITURES	5,529,842	262,847	266,500	121,434	(141,413)
Beginning fund balance	6,045,474	1,280,872	1,301,773	1,593,970	313,098
Other Financing Sources					
Proceeds from bond issue	-	-	-	-	-
Premium	-	-	-	-	-
Discount	-	-	-	-	-
Payments to escrow 2007 COPS	-	-	-	-	-
Transfer in from General Fund [Replac.Pl'n]	200,000	392,000	392,000	175,000	(217,000)
Transfer out to General Fund	-	-	-	-	-
EXCESS Revenues - Expenditures (Reserve increase)	(4,964,602)	(79,202)	(201,403)	(109,334)	(30,132)
NET (ending fund balance)	<u>1,280,872</u>	<u>1,593,970</u>	<u>1,492,371</u>	<u>1,659,636</u>	<u>65,966</u>

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

SPECIAL REVENUE FUND

REVENUES

The District has only one Special Revenue Fund, categorized as such because it has regular, identified income to be used specifically for library purposes. The Chamberlain Foundation, a private philanthropic non-profit, was established in 1979. It brings in approximately \$600,000 in annual income from donations and interest earnings, and provides grants back to the community. Pueblo City-County Library District is an annual recipient of donations, received quarterly from the Southern Colorado Community Foundation, which manages the Chamberlain Foundation fund.

The distributions received by the District are held in a segregated account at ColoTrust, and are used on an occasional basis for board-determined purposes. When the Pueblo West Library was being built, funds from this account were allocated to supplement building costs at that location. In 2015, the board determined that an amount of \$13,000, most of the funds in the ColoTrust account, will be transferred to the Pueblo Library Foundation.

EXPENSES

There are no expenses planned for the 2016 budget year; rather, the amount of \$10,000 will be transferred to the Pueblo Library Foundation.

FUND BALANCE

At the end of 2016, the fund balance is anticipated to be \$321.

**PUEBLO CITY-COUNTY LIBRARY DISTRICT
SPECIAL REVENUE FUND
BUDGET 2016**

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	Actual Prev.year 2014	Estimated Curr.year 2015	Budget 2015	Budget 2016	Increase (Decrease)
REVENUES					
Interest earnings	2	12	5	8	3
Distributions from Chamberlain Fund	6,045	9,100	10,000	10,000	3,955
TOTAL REVENUES	<u>6,048</u>	<u>9,112</u>	<u>10,005</u>	<u>10,008</u>	<u>3,957</u>
EXPENDITURES					
Miscellaneous	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning fund balance	653	3,201	3,201	313	2,548
Other Financing Sources					
Transfer out to General Fund	(3,500)	(12,000)	(13,000)	(10,000)	(9,500)
EXCESS Revenues - Expenditures (Reserve increase)	6,048	9,112	10,005	10,008	3,957
NET (ending fund balance)	<u>3,201</u>	<u>313</u>	<u>206</u>	<u>321</u>	<u>(2,995)</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/SPECIAL REVENUE FUND
2016 BUDGET**

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	General Fund	General Fund Budget Percentages	Capital Project Fund	Special Revenue Fund	Total Combined Funds	% of Total PCCLD budget
REVENUES						
Property tax	8,733,539	87.52%	-	-	8,733,539	87.33%
All other	1,245,405	12.48%	12,100	10,008	1,267,513	12.67%
TOTAL REVENUES	9,978,944	100.00%	12,100	10,008	10,001,052	100.00%

EXPENDITURES						
Personnel	5,176,413	51.69%	-	-	5,176,413	51.07%
Materials & Services	1,504,429	15.02%	-	-	1,504,429	14.84%
Facilities	1,848,564	18.46%	29,334	-	1,877,898	18.53%
Operations	973,981	9.73%	54,100	-	1,028,081	10.14%
Information Technology	511,252	5.11%	38,000	-	549,252	5.42%
TOTAL EXPENDITURES	10,014,639	100.00%	121,434	-	10,136,073	100.00%

Beginning Fund Balance	2,460,802		1,593,970	313	4,055,085
Excess: Revenues over Expenditures	(35,695)		(109,334)	10,008	(135,021)
Transfers In/Out	(175,000)		175,000	(10,000)	(10,000)

Ending Fund Balance	2,250,107		1,659,636	321	3,910,064
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Fund balance as a % of operating expense 39%

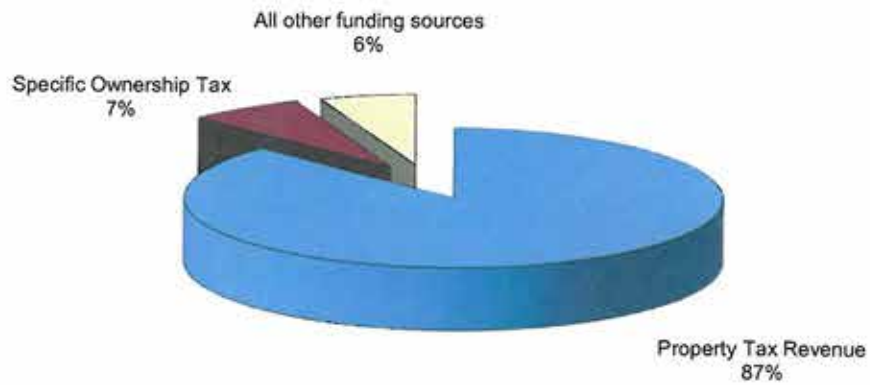
BREAKDOWN OF ENDING FUND BALANCE ***

*** Reserves and unrestricted funds	
3% emergency reserve	299,368
Reserve requirement for COPs	813,325
Special Revenue Fund	321
Unrestricted fund balance	2,797,050

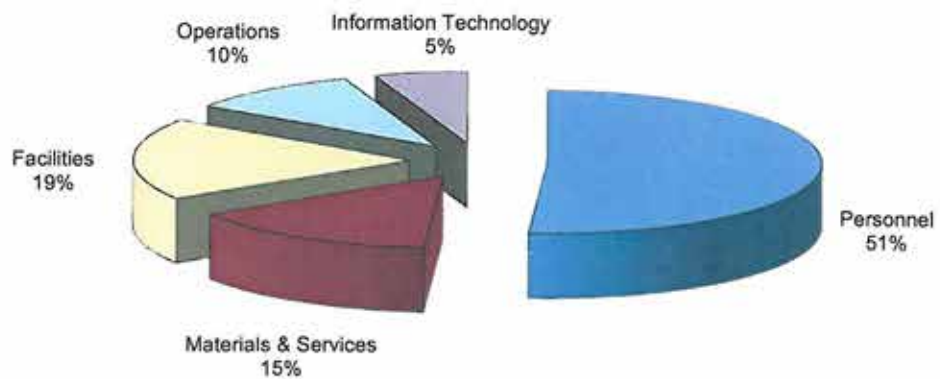
This spread sheet shows the two funds - General Fund & Capital Project

Fund - combined for revenues, expenditures and fund balance.

COMBINED FUND BUDGET - REVENUES



COMBINED FUND BUDGET - EXPENDITURES



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

	A	B	C	D	E
1	Pueblo City-County Library District, Colorado 2012 COP ISSUE				
2	Nonbank Qualified Certificates of Participation -- Insured				
3					
4	Date	Principal	Rate	Interest	Debt Service
5					
6	12/1/2012	-	0.000%	68,222.23	68,222.23
7	6/1/2013			191,875.01	191,875.01
8	12/1/2013	425,000	2.000%	191,875.01	616,875.01
9	6/1/2014			187,625.01	187,625.01
10	12/1/2014	435,000	2.000%	187,625.01	622,625.01
11	6/1/2015			183,275.01	183,275.01
12	12/1/2015	445,000	2.000%	183,275.01	628,275.01
13	6/1/2016			178,825.01	178,825.01
14	12/1/2016	455,000	3.000%	178,825.01	633,825.01
15	6/1/2017			172,000.01	172,000.01
16	12/1/2017	465,000	2.000%	172,000.01	637,000.01
17	6/1/2018			167,350.01	167,350.01
18	12/1/2018	475,000	4.000%	167,350.01	642,350.01
19	6/1/2019			157,850.01	157,850.01
20	12/1/2019	495,000	2.500%	157,850.01	652,850.01
21	6/1/2020			151,662.51	151,662.51
22	12/1/2020	510,000	3.000%	151,662.51	661,662.51
23	6/1/2021			144,012.51	144,012.51
24	12/1/2021	525,000	3.000%	144,012.51	669,012.51
25	6/1/2022			136,137.51	136,137.51
26	12/1/2022	540,000	3.000%	136,137.51	676,137.51
27	6/1/2023			128,037.51	128,037.51
28	12/1/2023	555,000	3.000%	128,037.51	683,037.51
29	6/1/2024			119,712.51	119,712.51
30	12/1/2024	570,000	4.500%	119,712.51	689,712.51
31	6/1/2025			106,887.51	106,887.51
32	12/1/2025	595,000	4.500%	106,887.51	701,887.51
33	6/1/2026			93,500.01	93,500.01
34	12/1/2026	625,000	3.000%	93,500.01	718,500.01
35	6/1/2027			84,125.01	84,125.01
36	12/1/2027	640,000	5.000%	84,125.01	724,125.01
37	6/1/2028			68,125.01	68,125.01
38	12/1/2028	675,000	5.000%	68,125.01	743,125.01
39	6/1/2029			51,250.01	51,250.01
40	12/1/2029	710,000	3.375%	51,250.01	761,250.01
41	6/1/2030			39,268.76	39,268.76
42	12/1/2030	730,000	3.750%	39,268.76	769,268.76
43	6/1/2031			26,950.00	26,950.00
44	12/1/2031	755,000	3.500%	26,950.00	781,950.00
45	6/1/2032			13,737.50	13,737.50
46	12/1/2032	785,000	3.500%	13,737.50	798,737.50
47	Total	11,410,000.00		4,872,635.09	16,282,635.09
48					
49	Average Coupon		3.281%		
50	Average life				

