

## SWLPLD 2021 Budgeted items – Explanation of scheduled line items

### Revenues

- 1) **Property Taxes** – calculated as the Mil Levy times the assessed valuation provided by La Plata County assessor's office [ $\$0.0015 * \$255,932,260 = \$383,898.39$ ] [rounded down to \$380,000.00]
- 2) **Grants** – anticipated revenue from various grants that the district has applied for to be used in 2021. [used \$4,500 for 2021 based on Grant received at end of 2020, assuming no other grants]
- 3) **Other Income** – comprised of three main additional revenue streams
  - a. **Donations** – may be cash or unreimbursed expenses. [Estimating \$1,000.00]
  - b. **Interest Income** – interest earned on bank deposits or other cash investments. [Estimating \$380.00 based on beginning cash balance for each month]
  - c. **Funding from La Plata County** – part of arrangement with county commissioners to provide funding until Tax Levy can be applied. [agreed amount of \$25,000.00 for 2021]

### Expenses

- 1) **Salaries and Benefits** – includes all payroll related costs except the administrative costs which appear under professional services
  - a. **Salaries** – gross payroll expenses for the following employees:
    - i. Two branch managers @ 30 hrs per week
    - ii. Two library clerks @ 15 hrs per week
    - iii. Two substitutes @ 6 hrs per week
    - iv. Permanent Library Director @ 40 hrs per week beginning in July
    - v. Interim Director @ 15 hrs per week transitioning to Assistant Director @ 15 hrs per week beginning in July
  - b. **Insurance & Other Benefits** – includes Medical, Dental & vision insurance plus Disability & Life Insurance
    - i. Medical, Dental & Life Insurance – net cost of premiums where employee may pay part of the premium for themselves depending on regular hours assigned
    - ii. Short Term / Long Term Disability and Life Insurance – Total cost to the district for all employees qualifying for these coverages
  - c. **Retirement Plan** – District contributions to PERA of Colorado for all employees. [currently at 13.7% of applicable wages]
  - d. **Payroll Taxes** – District costs for Medicare and Unemployment insurance paid directly to the Federal and State governments

- 2) **Technology Expense** – includes costs of Hardware, Software, Telecommunications, Social Media and IT services
- a. **Computer Hardware** – costs of computers or peripherals such as hard drives. [estimating laptops for Director and Assistant Director and two new desktops for each branch plus external storage devise/service for each branch]
  - b. **Computer Software** – costs of software whether cloud based or installed on library computers. [Aspencat at both locations for the full year plus Quickbooks, DocuSign, Zoom renewals plus some new pieces of software to be determined. [estimating Aspencat at \$2,600.00 and other software at \$1,400.00]
  - c. **IT Services** – costs of technical support to install equipment, install and maintain local networks and other related tasks.
  - d. **Telecommunications/Internet** – costs related to having an independent Internet provider separate from the school district at each branch location.
  - e. **Website / Social Media** – costs related to building and maintaining the district website as well as costs related to maintaining a presence on other social media sites as needed. [Includes annual renewal costs for NameCheap.com]
- 3) **Building & Equipment Expense** – includes costs of maintaining/modifying existing buildings and their maintenance plus obtaining/maintaining personal property such as printers, desks, chairs, shelving, and other related items
- a. **Printers** – costs related to purchasing/maintaining computer printers and relate ink/toner cartridges [estimating one printer for director’s office plus ink cartridges for all printers]
  - b. **Furniture & Equipment** – costs related to Desks, Tables, Chairs, Shelving. [estimating new chairs at both locations plus tables to accommodate new computers]
  - c. **Utilities** – at this time School District has determined they will not charge us for Utilities at shared facilities.
  - d. **Building Maintenance and Cleaning** – at this time the School District ha determine they will not charge us for these charges at shared facilities.
  - e. **Building Improvements** – costs related to small modifications to existing locations. [estimating sharing with the school district the costs of creating separate entrances to the library portion of the shared facilities]

- 4) **Library Operations** – includes costs related to circulating materials, Library Memberships / Programs / Supplies and professional development of staff and board.
- a. **Circulating Materials** – expenses for books, DVD's and other materials that can be checked out by patrons. [estimating \$5,000.00 in books and \$2,000.00 in DVD's per branch]
  - b. **Inter-Library Loan Costs** – expenses for courier service or postage to obtain/return books to other libraries in the system. [cost for 2020 was \$134.00, estimating increase to \$150.00 for 2021]
  - c. **Library Membership** – costs related to membership in organizations like CLiC, SDA and other library related groups. [many of these waived the membership fee for our first year so 2020 showed no such expenses]
  - d. **Library Programs** – costs related to summer reading, holiday celebrations and other patron related secondary programs. [estimating \$3,000.00 for summer reading programs and \$3,000.00 for all other special events and programs]
  - e. **Library / Office Supplies** – costs related to Non-Circulating materials (used in library cannot be checked out) and general office supplies like paper, pens, pencils, and other craft items. [ estimating \$1,000.00 for office supplies and \$1,000.00 for other supplies/materials]
  - f. **Professional Development** – costs related to conferences, on-site or remote training. Cost of travel or meals related to conferences and training are included in Other Expenses. This category is for the registration / conference fees only. [Estimating several conferences throughout the year that will be attended by both staff and members of the board. Depending on COVID restrictions these may be more remote than in person. Plan is for them to be in person]

- 5) **Professional Services** – includes costs related to contracted services or general liability insurance
- a. **Property & Liability Insurance** – costs related to obtaining coverage to protect the district in the event of accident, negligence, criminal activity or other damages to person or property related to the library and its activities. [estimating \$3,000.00 based on premiums for part year coverage in 2020]
  - b. **Workers Compensation Insurance** – costs related to maintaining insurance to protect the district from any injuries befalling staff while performing their regularly scheduled duties. [estimate includes a fixed processing fee plus variable costs based on job duties and hours actually worked]
  - c. **Background Checks** – costs related to performing proper background checks on all employees including substitutes. [ current estimate based on cost per person of \$50.00]
  - d. **Legal Services** – costs related to using outside legal firms to represent the district in filing legal documents and in consulting on internal documents. [current estimate of \$12,000.00 is based on resolving open issue of pro-bono work done during election to establish Southwest La Plata Library District and initial formation documents and filings and ongoing consultations]
  - e. **Audit and Accounting** – costs related to outside firms performing accounting processes like Payroll and Accounts Payable plus cost of Auditors to comply with various association guidelines and requirements. [estimate based on current processing of payroll by ASAP and the intent to add accounts payable processing with ASAP or a similar service provider. Costs include regular payroll processing, quarterly filing with State and Federal agencies and year end production of earnings documents for tax filing]
  - f. **Banking Fees & Charges** – costs related to maintaining bank and other short-term investment accounts. [estimate based on potential charges from primary checking account for debit cards and potential fees related to using and investment firm to increase interest income on tax revenues that will not be needed until later in the year]
  - g. **County Treasurers Fee** – costs related to reimburse the County for collecting Tax Levy on behalf of the library district. [estimate based on what we believe are similar fees charged to other library districts in other counties]

- 6) **Other Expenses** – expenses not captured in other categories. Includes advertising, printing, postage, employee/board members reimbursements for mileage, travel and meals and a miscellaneous category for all other expenses
- a. **Advertising / Public Notices** – costs related to advertising in newspapers, commercial websites and other media related to job openings or upcoming public meetings. [estimate based on recent costs for job postings and anticipating more public outreach for programs and services in the coming year]
  - b. **Postage & Freight** – costs related to mailing or shipping materials not related to inter-library loan activity. [estimate based on potential to provide mailings to patrons about upcoming events plus incidental costs for returning items purchased or making district filings that cannot be delivered electronically]
  - c. **Printing & Publication** – costs related to materials printed commercially (Staples/Office Max or a commercial printer) plus items that may be published for distribution to patrons or the public in general as part of the outreach of the library and for promoting growth in use of our services. [estimate based on the intent of the district to have public open houses to extend services to more people in the community]
  - d. **Mileage Reimbursement** – costs related to having employees travel from their primary work location to an alternate location. [estimate based on current mileage reimbursement plus an increase once permanent director is hired. Reimbursement is done at current government rates]
  - e. **Business Travel (Air/Hotel)** – costs related to travel for conferences or other approved training that requires an overnight stay. [estimate is based on the professional development requirement with airfare to a location such as Denver and an average stay of two nights per person per conference]
  - f. **Business Meals** – costs related to meals while travelling for the district. May also include local meals where a meeting requires that attendees remain nearby to facilitate the purposes of the meeting. [estimate is based on meals for attendees at conferences with 6 meals per two-night stay]
  - g. **Miscellaneous** – costs for all other items not clearly identified in other categories. [Estimate based on a general contingency of roughly 1% of already identified expenses]