

## SWLPLD 2022 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 [ $\$0.0015 * \$238,112,070$ , plus additional revenue based on Specific Ownership, Senior/Veteran Exemptions and Tribal Payment in Lieu of Tax] [rounded down to \$390,000]
- 2) **Grants** – anticipated revenue from various grants that the district has applied for to be used in 2022. [using \$15,000 for 2022 but are hopeful of receiving more]
- 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 \$150.00]
  - c. **Funding from La Plata County** – No additional funding is planned for 2022

### 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 @ 35 hrs per week
    - ii. Two permanent part-time library clerks @ 15 hrs per week
    - iii. Two part time on call workers @ 6 hrs per week
    - iv. Permanent Library Director @ 40 hrs per week
    - v. District Admin Support @ 15 hrs per week
  - 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 14.2% of applicable wages]
  - d. **Payroll Taxes** – District costs for Medicare and Unemployment insurance paid directly to the Federal and State governments
  - e. **PTO Accrual** – Covers unused Vacation and Sick time for all covered employees

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. [for 2022 estimating 2 laptops, 4 chrome books]
- 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 \$3,000 and other software at \$2,000]
- c. **IT Services** – costs of technical support to install equipment, install and maintain local networks and other related tasks. [Estimating \$60/hr @ 5hrs per month]
- d. **Telecommunications/Internet** – costs related to having an independent Internet provider separate from the school district at each branch location, direct phone lines at each branch, cost of district contracted cell phones and a district 800 number for messages.
- 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 plus any costs related to building or maintaining the website]

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 2 public printers plus ink cartridges for all printers]
- b. **Furniture & Equipment** – costs related to Desks, Tables, Chairs, Shelving. [estimating new folding/stacking chairs for adults at both locations plus tables, potentially a room divider for SSE STEM room]
- c. **Utilities** – currently School District is covering Utilities at shared facilities.
- d. **Building Maintenance and Cleaning** – at this time the School District ha determine they will not charge us for 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, money will be moved to capital reserve if not spent]

- 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. **Special Collections** – items for limited circulation or in library use. Examples are special box kits and launchpads. [for 2022 budgeting \$2,000 for box kits and \$2,000 for Launchpads and other similar technology items]
  - c. **Subscriptions** – costs for subscriptions to newspapers and periodicals for patron usage
  - d. **Inter-Library Loan Costs** – expenses for courier service or postage to obtain/return books to other libraries in the system. [for 2022 we will contract for our own pickup location for an estimated \$1,000]
  - e. **Library Membership** – costs related to membership in organizations like CLiC, SDA and other library related groups. [SDA discount declines over time and new memberships are considered advantageous to our future development of programs and personnel]
  - f. **Library Programs** – costs related to summer reading, holiday celebrations, special performers and other patron related secondary programs. [estimating \$3,500.00 for summer reading programs and \$4,500.00 for all other programs, including the new after school program supplies]
  - g. **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 \$1,250.00 for office supplies and \$1,250.00 for other supplies/materials]
  - h. **Special Public Events** - Unique public events/activities that help promote the library district and help to identify and bring in new patrons. [Maintaining a booth at the county fair, public open houses, etc. Includes costs of booth rental, signage, prizes, meals, or snacks provided to the public and other related costs]
  - i. **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. COVID restrictions limited these in 2021, expect to have more in person conferences attended in 2022. Known conferences are SDA, CEBT, Rural Libraries, CLiC. Expect to identify more as our reach and experience increases]

- 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 \$5,500.00 based on premiums for coverage in 2021 plus a small increase. Premiums are paid before the end of the year for the following calendar year]
  - 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 fixed processing fee plus variable costs based on hours actually worked]
  - c. **Background Checks** – costs related to performing proper background checks on all employees including substitutes. [ estimate based cost per person of \$50.00 X 12 people]
  - d. **Legal Services** – costs related to using outside legal firms to represent the district in filing legal documents and in consulting on internal documents. [estimate cost of \$500 per call based on recent experience. Estimating one call per month on average.]
  - 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, yearend W2 processing, outside bookkeeping services and anticipated support to file the large request for exemption from Audit. If we want to hire a CPA firm to audit our books this amount will need to be increased]
  - 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 for investment firm to increase interest income]
  - g. **County Treasurers Fee** – costs related to reimburse the County for collecting Tax Levy on behalf of the library district. [estimate based on % charged in 2021]

- 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 medial 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 having two post card mailings to district residents 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 printing post cards for mailing plus brochures, handouts, bookmarks, or other materials that can be shared at public open houses, the county fair, etc. ]
  - 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. Also includes any travel related to hiring of director or branch manager level persons [estimate is based on the professional development requirement with airfare to a location such as Denver and an average stay of two to three 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, or for selected staff meetings. [estimate is based on meals for attendees at conferences with 6 meals per two-night stay, plus two staff meetings plus refreshments for public open houses or public budget hearings]
  - 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]