



811 San Juan St
Pagosa Springs, CO 81147

Barbara Brattin, Library Director

LIBRARY BOARD
Andrea Cox, President
Sherry Spears, Vice President
David Hamilton, Treasurer
Ronnie Van Atta, Secretary
Katie Cloudman
Marcie Taylor
Al Northup

**Regular Meeting of the Library Board of Trustees
October 16, 2024**

4pm

<https://us02web.zoom.us/j/83398449146>

AGENDA

- I. ROLL CALL AND DETERMINATION OF QUORUM
- II. AGENDA APPROVAL
- III. PUBLIC COMMENTS
- IV. CONSENT AGENDA
 - a. Approval of the September 18, 2024 meeting minutes
- V. REPORTS
 - a. Foundation/ Development Report (Cindi Galabota)
 - b. September 30, 2024 Financial Report (Director)
 - c. Building Design Development Committee Report (Katie, Ronnie)
 - d. Director's Report
- VI. NEW BUSINESS
 - a. Proposed amendments to the Personnel Policy
 - b. Colorado Retirement Association Retirement Plan and Trust Agreement
- VII. UNFINISHED BUSINESS
 - a. 2nd Draft 2025 Budget
- VIII. LOOKING FORWARD
 - a. Schedule signers at Bank of the San Juans

GOOD OF THE ORDER:

NEXT MEETING: November 20, by Zoom, <https://us02web.zoom.us/j/83398449146>

ADJOURNMENT

Library Vision: Mountains of opportunity to inspire ideas, enrich lives, and create community.

Library Mission: Your Library serves as a welcoming portal for open and equal access to information for residents and visitors of the community. Resources are provided through materials, classes, and events for achieving lifelong learning goals in culture, education, and leisure.

**Upper San Juan Library District
Board of Trustees Meeting Minutes
September 18, 2024**

This meeting took place as an audio/video online meeting using Zoom. The front door of the library, the library website and Facebook page, and the Pagosa SUN all posted the public meeting announcement with instructions on how to attend.

Roll Call and Determination of a Quorum: Board President Andrea Cox noted that everyone was positively identified and able to communicate. Andrea called the meeting of the USJLD Board to order at 4:02 p.m.

Trustees Present: Katie Cloudman, Andrea Cox, David Hamilton, Sherry Spears, Marcie Taylor, Ronnie VanAtta, Foundation Director Cindi Galabota, Assistant Library Director Josie Snow, and Library Director Barb Brattin.

Absent: Al Northrup

Consent Agenda: The board approved the agenda (Katie, Ronnie).

Minutes: The board approved the minutes of the August 21, 2024, meeting (Sherry, David).

Public Comment/Correspondence: Eddie, a close neighbor to the library, spoke to the board. He spoke about cars at all hours, repeated overnight camping, noise, pollution, and other occurrences at the library parking lot after hours. David is contacting the police department about these problems. Barb is adding a 6-8 a.m. timeframe clause to our snow removal contract for bidding. The library plans to add three more no overnight camping signs to the lot. For more information about the parking lot Wi-Fi hours, see New Business.

Reports:

- *Foundation/Development Report (Cindi)*: She reported the following items:
 - The Weekend with Anne Hillerman fundraising event went very well. I am still taking care of a few expenses, and a little income is still coming in, but I expect that we netted approximately \$4000.
 - The Friends of the Library is hosting their fall popup book sale on Saturday, October 12 from 9am to 3pm in the large meeting room at the library. Stop by for some great sales. Also, attached is the flier - please share!
 - The Steering Committee is working to raise approximately \$800,000 more by spring of 2025. This timing to finish raising funds is crucial to the timing of construction to start. If you know anyone that we should talk to, please reach out to me.
 - Livia and Bob Lynch are hosting a "Heritage Party" on Sunday, September 29. They have invited several people who knew Ruby Sisson to gather, share stories, and hear about the expansion. We want to create a way to record this important oral history, hopefully partnering with high school students.
 - I am working on grants and plan to raise about \$700,000 more from grant awards. I have a packet going out to the Adams Family Foundation and I am working on several other grants.
 - The parking lot party is moving to the spring.
- *August 31, 2024, Financial Report (David)*: David reported that the financials look good. If a property tax relief does occur, the result is approximately \$39-67K in tax revenue. Downloadables are at 92% because of a lump sum payment. Our use of downloadables has increased since Denver's became unavailable.
- *Building Design Development Committee (Sherry, Ronnie)*: The teen room and the maker's space switched places. The group discussed various ideas about the workroom tables and cubbies for sorting purposes. The group saw the 3D version for the first time. Lauren is ballparking the numbers to determine what we can deliver for the available funds. The garden may have to wait.

- Director's Report:
 - My first two weeks on the job were a real delight. Our staff is fantastic, and I feel very lucky to work with them. Their skill level is impressive, and the teamwork and camaraderie make this a terrific place to work.
 - I have been very busy as I build a 2025 budget proposal, researching fixed costs and talking to vendors about available technology support services. Much of the technology is outdated and the network is pieced together. Although it works, some of the network's critical components are at their end of life, and it would be wise for us to begin replacing those components with newer equipment to ensure uninterrupted service. The building itself is also in need of more attention, and although we will not want to spend a lot of money on a building we are preparing to change, simple things like deep cleaning and organizing our supplies will go a long way in offering a more appealing and comfortable facility. As part of our 2025 budget discussion, I will present multiple year plans to get us up to date and increase network security as well as improve the building and grounds maintenance.
 - My first few weeks have also been spent reacquainting myself with the Colorado library community at large. Anna at CLIC has been very helpful explaining how things are structured. I have also spoken with several area library directors who have been helpful connecting me with consultants they rely on. Anna has provided salary survey information to help us build a fair staff compensation plan for 2025 that recognizes the hard work and expertise of this staff and the financial strains of living in a resort community.
 - Barb met with the new coordinator of MET, who told her that they would like to place one of their waiting huts somewhere on the property.
 - *Director's 90 Day Priorities:*
 1. Manage the architectural design phase of the building project on behalf of USJLD.
 2. Update job descriptions and propose an updated wage scale based on comparative libraries.
 3. Develop a three-year Technology Plan that informs the next budget cycle.
 4. Deliver a final draft 2025 budget proposal for approval at the October 16, 2024, board meeting.
 5. Participate as a full team member to help with daily tasks and acquaint myself with our library users.

New Business:

- *Director authority to sign checks under \$5,000:* The board approved a motion that Barb, our new director, can sign checks without cosigners under \$5,000 as of September 19, 2024 (Katie, David).
- *Parking lot Wi-Fi:* The board approved a motion to shut down automatically the Wi-Fi network from 10 p.m. until 6 a.m. seven days a week (Sherry, Katie). This time aligns with the town's quiet time.
- *First Draft 2025 Budget:* The board discussed the budget and requested no changes. The budget includes outsourcing a janitor 24 hours a week, a 20 hour per week library assistant, and technology improvements among other things.
- *Staff Benefits*
 - *PTO/Sick Time Separation - Colorado mandates:* The library complies with the Healthy Families and Workplaces Act.
 - *Retirement eligibility:* The library is one of two in the state where an employee must work for a year to enroll in the retirement program. The board approved a motion to amend the current policy and allow an employee to enroll at the time of hire with a 4% match employer contribution effective immediately (Katie, David).

Unfinished Business:

- *None.*

Looking Forward:

- *Hybrid meetings:* The board discussed the possibility of hybrid meetings going forward. The board is considering this at its next meeting.
- *Schedule signers at Bank of the San Juans:* The signers are meeting on Thursday, September 26, 2024, at Bank of the San Juans to add Barb to the signers. This special meeting will have separate minutes.

Good of the Order: None.

Next Meeting: October 16, 2024, by Zoom, <https://us02web.zoom.us/j/83398449146>

Adjournment: A motion adjourned the meeting at 5:40 p.m. (Ronnie, Sherry).

Respectfully submitted,
Ronnie VanAtta, USJLD Secretary

Jan-Sept 2024	2024	2023	2022	2021	2020
Property Tax	\$986,983	\$645,928	\$614,790	\$561,761	\$559,441
Other Income	\$69,054	\$57,419	\$27,676	\$36,777	\$25,516
Unanticipated Donation(s) *	\$0	\$0	\$0	\$5,000	\$19,116
Total Income	\$1,056,036	\$703,347	\$642,466	\$603,538	\$604,073
Capital & Fixed Expenses	\$26,360	\$19,471	\$17,061	\$18,007	\$20,652
Building Expenses	\$29,908	\$29,959	\$27,547	\$33,369	\$21,825
Office Expenses	\$34,595	\$47,740	\$33,345	\$39,096	\$34,689
Programs & Public Use Materials	\$60,314	\$56,700	\$50,943	\$50,553	\$49,760
Personnel & Benefits	\$303,759	\$285,082	\$267,105	\$257,275	\$269,395
Total Expenses	\$454,936	\$438,952	\$396,002	\$398,300	\$396,321
Net Ordinary Income	\$601,100	\$264,395	\$246,464	\$205,238	\$207,752
Development Officer Salary					\$24,989
HVAC Replacement					\$155,026
Master Plan Expenses			\$2,500		\$19,729
Gift to Foundation					
Net Income	\$601,100	\$264,395	\$243,964	\$205,238	\$8,008
Cash on hand:	\$1,394,335	\$962,315	\$758,891	\$633,472	\$556,843
<i>Note: 2021 net income differs from QBs - Foundation Reimbursable Expenses not in this report's bottom line.</i>					
*2020: May Friends of the Library computers \$19,116; Nov \$22,300 architectural fees grant					
*2021: June Foundation ESL funding \$5,000					

Ruby M. Sisson Memorial Library
Profit & Loss Previous Year Comparison
 January through September 2024

	Jan - Sep 24	Jan - Sep 23
Ordinary Income/Expense		
Income		
Foundation Admin Fee Income	800.00	800.00
Gifts/Donations (general)	5,035.29	6,238.82
Gifts/Donations (restricted)	300.00	0.00
Grants (general)	0.00	3,537.32
Grants (restricted)		
Federal	6,176.00	0.00
Grants (restricted) - Other	1,677.07	9,687.00
Total Grants (restricted)	7,853.07	9,687.00
INCOME - PROPERTY TAX		
Property Tax	933,487.10	596,790.46
Specific Ownership Tax	55,362.11	49,225.97
Abatements	-1,866.68	-88.87
Total INCOME - PROPERTY TAX	986,982.53	645,927.56
INCOME - REVENUE		
Book Sales - Taxable	1,514.50	1,441.60
Collection Income (Special)	10.00	20.65
Copies	8,311.96	7,459.42
Lost Books/ILL	563.84	636.99
Other Revenue (& library cards)	194.25	171.20
Use of Equipment	1,079.14	1,072.00
Sale of Replaced Computers	0.00	50.00
Total INCOME - REVENUE	11,673.69	10,851.86
Interest Income	41,528.79	25,672.45
Scholarship(s) Income	500.00	0.00
Total Income	1,054,673.37	702,715.01
Gross Profit	1,054,673.37	702,715.01
Expense		
CAPITAL OUTLAY & FIXED EXPENSES		
CAPITAL OUTLAY		
Equipment & Furniture >\$500	0.00	601.28
Technology > \$500		
Software - New	0.00	36.00
Technology > \$500 - Other	0.00	941.00
Total Technology > \$500	0.00	977.00
Total CAPITAL OUTLAY	0.00	1,578.28
FIXED EXPENSES		
Treasurer's Fees	26,360.14	17,892.99
Total FIXED EXPENSES	26,360.14	17,892.99
Total CAPITAL OUTLAY & FIXED EXPENSES	26,360.14	19,471.27
OPERATING EXPENSES		
BUILDING EXPENSES		
Alarm Monitoring	858.00	940.00
Bldg Maintenance Costs	672.11	640.91
Carpet Cleaning	1,507.00	1,104.00
Janitorial	10,800.00	10,800.00
Landscape/Grounds Maint	431.03	101.02
Snow Removal	2,282.50	4,922.97

Ruby M. Sisson Memorial Library
Profit & Loss Previous Year Comparison
 January through September 2024

	Jan - Sep 24	Jan - Sep 23
Trash	1,182.35	1,092.96
Utilities		
Electricity	5,181.87	5,469.70
Gas	227.72	241.20
Geothermal	2,940.00	1,229.74
Water & Sewer	3,825.43	3,416.16
Total Utilities	12,175.02	10,356.80
Total BUILDING EXPENSES	29,908.01	29,958.66
LIBRARY OFFICE EXPENSES		
Accounting & Budgeting	2,735.25	2,934.75
Auditing / Tax Return Prep	1,000.00	14,000.00
Collection & Credit Card Fees	84.93	63.99
Equipment & Furniture < \$500	117.24	1,152.92
Eqmt & Computer Maint & Parts	432.02	232.71
Insurance Expense		
Insurance - Bonding	730.00	365.00
Insurance-Directors & Officers	2,540.00	2,256.00
Insurance - Liab/Contents/Bldg	7,513.00	6,462.00
Total Insurance Expense	10,783.00	9,083.00
Internet / ISP	2,533.68	2,436.75
Maint Agmts & Licenses		
Hardware Maint Agmts (Xerox)	2,536.96	2,699.11
Software Maint Agmts	5,887.33	5,000.07
Total Maint Agmts & Licenses	8,424.29	7,699.18
Office Supplies	5,012.19	4,886.26
Postage / PO Box	335.20	368.13
Sales Tax Expense	137.83	0.00
Storage	1,160.00	1,140.00
Telephone	1,739.68	1,964.91
SUBCONTRACTORS		
IT Consulting	100.00	350.00
Total SUBCONTRACTORS	100.00	350.00
Total LIBRARY OFFICE EXPENSES	34,595.31	46,312.60
PROGRAMS & PUBLIC USE EXPENSES		
PROGRAMS		
Adult Programs (LLL,PALS,ESL)	2,653.06	2,978.34
Children's Programs	1,027.97	3,429.27
Summer Reading Program	1,664.28	2,188.36
Teen Programs	1,594.15	837.06
Total PROGRAMS	6,939.46	9,433.03
PUBLIC RELATIONS		
Advertising - PR	2,706.95	1,660.95
Volunteer Background Checks	363.85	561.50
Volunteer/Staff Expenses	864.66	385.11
Total PUBLIC RELATIONS	3,935.46	2,607.56
PUBLIC USE MATERIALS		
Electronic Data Bases	10,231.42	9,905.43
Lost Items Expenses	7.95	65.50
Non-Print Material		

Ruby M. Sisson Memorial Library
Profit & Loss Previous Year Comparison
January through September 2024

	Jan - Sep 24	Jan - Sep 23
Audio Books	4,809.86	4,749.89
DVD/Video	1,969.26	1,863.57
Downloadable E-Books/Audio	14,023.92	12,046.78
Total Non-Print Material	20,803.04	18,660.24
Print Material		
Books	16,569.25	14,377.92
Subscriptions	1,827.27	1,650.92
Total Print Material	18,396.52	16,028.84
Total PUBLIC USE MATERIALS	49,438.93	44,660.01
Total PROGRAMS & PUBLIC USE EXPENSES	60,313.85	56,700.60
Total OPERATING EXPENSES	124,817.17	132,971.86
STAFF, BENEFITS & TRAINING		
STAFF EDUCATION		
Conferences/Workshops	485.00	620.00
Memberships	1,104.00	4,790.24
Travel/Food Expenses	1,239.83	1,394.82
Total STAFF EDUCATION	2,828.83	6,805.06
SALARIES & BENEFITS		
BENEFITS		
Employee Assist Program (EAP)	3,520.85	3,520.85
Health Insurance Allowance	21,681.82	22,000.00
Social Security	16,744.53	15,458.22
Medicare	3,916.07	3,615.21
Retirement (CRA)	6,134.63	5,344.67
State Unemployment	540.31	498.64
Worker's Compensation Insurance	0.00	514.00
Total BENEFITS	52,538.21	50,951.59
Salaries & PTO		
Holiday Pay	9,553.89	9,303.69
Paid Time Off (PTO)	32,482.00	24,122.72
SALARIES	205,473.36	192,961.82
Total Salaries & PTO	247,509.25	226,388.23
Substitute Staff (subcontract)	882.50	937.50
Total SALARIES & BENEFITS	300,929.96	278,277.32
Total STAFF, BENEFITS & TRAINING	303,758.79	285,082.38
Total Expense	454,936.10	437,525.51
Net Ordinary Income	599,737.27	265,189.50
Other Income/Expense		
Other Income		
Other Income (dividends,claims)	1,362.97	632.35
Reserve Income		
Reimb from Foundation	0.00	0.00
Total Reserve Income	0.00	0.00
Total Other Income	1,362.97	632.35
Other Expense		
Reserve Expenses		
Master Plan Expenses	62,412.50	0.00
Total Reserve Expenses	62,412.50	0.00
Expenses to be Reimb	0.00	127.12

9:31 AM
10/11/24
Accrual Basis

Ruby M. Sisson Memorial Library
Profit & Loss Previous Year Comparison
January through September 2024

	<u>Jan - Sep 24</u>	<u>Jan - Sep 23</u>
Suspense - Unknown	31.59	0.00
Void	0.00	0.00
Total Other Expense	<u>62,444.09</u>	<u>127.12</u>
Net Other Income	<u>-61,081.12</u>	<u>505.23</u>
Net Income	<u><u>538,656.15</u></u>	<u><u>265,694.73</u></u>

Ruby M. Sisson Memorial Library
Balance Sheet
 As of September 30, 2024

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
Bank of the San Juans 1460	120,110.75
Investment Acct Bank of SJ 4026	11,495.60
Expansion Checking-3365	1.00
Colorado Trust	1,262,727.99
Total Checking/Savings	1,394,335.34
Accounts Receivable	
Accounts Receivable	12,441.09
Total Accounts Receivable	12,441.09
Other Current Assets	
Property Taxes Receivable	600,525.10
Total Other Current Assets	600,525.10
Total Current Assets	2,007,301.53
Fixed Assets	
Books (Inventory)	457,159.08
Buildings	1,498,755.00
Building Improvements	168,372.40
Furniture & Equipment	379,176.00
Land	362,254.00
Land Improvements	470,940.00
Accumulated Depreciation	-1,553,291.62
Total Fixed Assets	1,783,364.86
TOTAL ASSETS	3,790,666.39
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
*Accounts Payable	16,753.33
Total Accounts Payable	16,753.33
Credit Cards	
Commerce Bank 1756	2,151.25
Total Credit Cards	2,151.25
Other Current Liabilities	
Deferred Revenue	600,525.10
Payroll Current Liabilities	
Accrued Vacation/PTO	21,939.16
Retirement Plan Payable	4,562.61
State Withheld & SUTA Payable	194.31
Total Payroll Current Liabilities	26,696.08
Total Other Current Liabilities	627,221.18
Total Current Liabilities	646,125.76
Total Liabilities	646,125.76
Equity	

10:25 AM

10/11/24

Accrual Basis

Ruby M. Sisson Memorial Library

Balance Sheet

As of September 30, 2024

	<u>Sep 30, 24</u>
Offset for Long Term Liab	-21,939.16
INVESTMENTS IN FIXED ASSETS	1,783,364.86
LIMITED FOR EMERGENCIES (Tabor)	4,633.65
COMMITTED FOR IMP & OUTREACH	162,000.00
Opening Bal Equity	1.00
Unrestricted Net Assets	677,824.13
Net Income	538,656.15
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Total Equity	3,144,540.63
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TOTAL LIABILITIES & EQUITY	3,790,666.39
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Upper San Juan Library District
 Regular Meeting of the Board, October 16, 2024

Director's Report

It is clear from my interaction with the public that the USJLD is a beloved local institution, and all the praise goes to this library staff for providing this community with the service they value and appreciate. This goodwill is backed up by 2022 statistics from the state library. As you can see, USJLD's per capita income falls just above the median for other libraries our size, and well below the median for Tourist Community Libraries. Yet, USJLD's circulation per capita is nearly that of the wealthiest libraries and registration as percent of population exceeds the median of tourist libraries. This translates into exceptional value for our taxpayers.

Location	Total Expenditures per Capita	Staff per 1,000 Served	Library Visits per Capita	Circulation per Capita	Public Service Hours per Week	Registration as Percent of Population	LSA Population
Upper San Juan Library District	\$45.91	0.38	5.68	7.98	55	124.02%	12,754
Median CO Libraries serving 10,000-25,000	\$34.29	0.61	2.64	3.7	57	80.70%	13,077
Median CO Tourist Community Libraries	\$106.76	1.33	6.99	8.04	58	87.00%	8,354

I had the pleasure of meeting with area library directors at the Mancos Public Library and I learned quite a bit about how other libraries engage with their communities. There is a strong desire to offer after school care, Friday all-day library camps, and summer camps. Mancos achieves this best through a robust volunteer program supervised by their Children's Librarian. Bayfield stretches their staff to accomplish a limited number of these programs. Josie and I are looking forward to expanded space in the new library building to offer similar programs to our local kids.

One of the main topics among directors was funding, and the new 5.25% rules that go into effect for 2026 budgets. Our property tax increased 4.3% this year, well below the future increase limits. The formula is a bit more complicated than a straight 5.5% limit per year, taking into account population growth and new construction. This will be a constant topic for continuing education in 2025 and we will be ready when the time comes. Should these limits become stifling in future years, we will have the opportunity to place an override measure on the ballot in November of any odd numbered year.

We're getting a head start on technology upgrades. A new firewall is installed as well as a new automatic, redundant backup system, providing much relief to the worry of the risky practice in place-storing administrative files on a staff computer hard drive. Should the computer fail, we will be able to restore files quickly.

Upper San Juan Library District
Regular Meeting of the Board, October 16, 2024

Background Information on Agenda Items

Proposed Amendments to the Personnel Policy

The enclosed draft of the Personnel Policy includes language to update the change in retirement benefit eligibility to immediate upon hire. The section on Professional Activities shows proposed changes that would reimburse mileage and other travel expenses for pre-approved professional activities.

Requested motion: Amend the personnel policy as presented, including the approved change in retirement benefit eligibility and providing for expense reimbursement for travel associated with pre-approved professional activities.

Colorado Retirement Association Retirement Plan and Trust Agreement

The enclosed agreement reflects the modifications approved by the Library Board at the September 2024 meeting to allow for immediate employee enrollment and immediate employer contributions upon hire. There is a different section discovered upon review with CRA staff that I propose the Board amend. Section 1.9 (p. 12) of the Agreement, Definition of Compensation, offers employers a list of types of compensation they may exclude from retirement contributions. The USJLD agreement currently excludes Holiday Pay from the eligible types of pay that may be used in retirement contribution calculations. Removing this exclusion and including Holiday Pay as eligible for retirement contributions would result in a \$538 increase in employer retirement contributions in 2025.

Requested motion: Amend the current Colorado Retirement Association Retirement Plan and Trust Agreement to remove the exclusion of Holiday Pay for the purpose of calculating employer and employee contributions.

2nd Draft 2025 Budget

The 2025 Budget invests in several critical areas to dramatically improve our library services, reward our outstanding staff for their impactful work, and contribute to the successful completion of our new library building. These focus areas receive additional funds to achieve these goals:

1. Technology infrastructure
2. Facilities maintenance
3. Capital outlay for new building furniture
4. Collection development
5. Salary adjustments over a 2 year period to align wages with Colorado tourist library median salaries.

Requested Motion: Approve the 2025 Budget as presented and direct the Library Director to publish a "Notice of Budget" to acknowledge receipt of this budget proposal by the Board of Trustees and to set a public budget hearing to be held at the November meeting of the Board of Trustees.

Employee Benefits

Social Security

Social Security will be extended to all employees.

Health Insurance Stipend

The Library District does not carry an employee health insurance program. An additional amount will be added to the monthly salary of all full-time employees to offset private health insurance costs.

Retirement Benefits

~~Participation in the District's retirement program is mandatory after one year of employment as a full-time employee.~~ **New full-time employees are eligible to participate in the library's retirement plan beginning on the date of hire. Participation is mandatory for full time employees. Part-time employees are not eligible.**

~~The Library currently matches four percent (4%) of the employee's salary.~~ **The employee contribution to retirement is currently 4%, with an additional 4% match by the Library District.** Retirement contributions are managed by the Colorado Retirement Association (CRA).

For more information, speak with the Director or the CRA representative for USJLD.

Tuition

See section "Educational Assistance" later in manual.

Ability to Order Materials at USJLD Discount

The vendor discount provided on materials for the collection will be extended to all employees for their personal use **as long as the vendor agreement allows**. For more information or the current discount from vendor, speak with the Director.

Staff Development

In-Service Training

Orientation and training are provided for all new staff members. A staff training program designed to encourage continuous development of Employees, to promote quality performance and job satisfaction is part of Library policy. Continuous Staff training will take place as needed to keep up with changes in the workplace.

Communications

Email and notes in posted areas are utilized to keep staff informed.

Staff Meetings

In order to promote cooperation and a sharing of information, informal periodic staff meetings are conducted as time allows.

Volunteers will be included when deemed necessary. The Board realizes the importance of planning sessions and allows the staff to meet up to an extra four hours a month. Staff meetings will be compensated as work time.

Advanced Education

Further education and training at all levels is encouraged. ~~Salary adjustments~~ Promotions may depend upon continuing education.

Professional Activities

USJLD maintains memberships in the Colorado Library Association, the American Library Association and other professional organizations. Staff can use the resources these organizations provide.

Time with pay **up to eight hours per day** ~~may be allowed~~ **will be granted** to staff members wishing attending meetings and conferences sponsored by professional library or library-related organizations of which USJLD is a member, **if pre-approved by the Library Director.**

~~Attendance at meetings on work time must be cleared with the Director.~~

Reimbursement for ~~some~~ **pre-approved** travel-related experiences will be offered according to the following schedules.

In state

Mileage, hotel, and meal reimbursement rates posted by the Office of the State Controller at the time of travel.

Out of State

Economy class airline ticket

Hotel at the conference hotel rates.

Taxi and shuttle service between hotel and airport while on location.

Up to \$75/ day for meals

Reimbursement requests must be accompanied by itemized receipts. The cost of alcoholic beverages will not be reimbursed.

**COLORADO RETIREMENT ASSOCIATION
RETIREMENT PLAN AND TRUST AGREEMENT**

PARTICIPATION AGREEMENT

Association Member / Participating Employer: Upper San Juan Library District

Association Member Original Participation Date: January 1, 1986

Participation Agreement Effective Date: September 18, 2024

Prior Participation Agreement Date: May 1, 2020

Please indicate the effective date of the last Participation Agreement

PREAMBLE

I. **AGREEMENT.** By this Agreement, by and between Colorado Retirement Association (“Association”) and the Association Member specified in this Participation Agreement (“Agreement”), the Association Member adopts as a Participating Employer the Colorado Retirement Association Retirement Plan and Trust Agreement (the “Plan”), as amended and restated effective January 1, 2020, and as further amended or supplemented from time to time, subject to the modifications set forth in this Agreement. This Agreement amends and supersedes any previous Participation Agreement made by and between the Association Member and the Association.

II. **ADOPTION OF THE PLAN.** The Association Member adopts the Plan as a Participating Employer pursuant to the terms of the Plan and this Participation Agreement, effective as of the Participation Agreement Effective Date. The Participating Employer’s participation in the Plan is conditioned on the timely payment by the Participating Employer of its proportional share of contributions under the Plan, and in the case of contributions deducted from a Participant’s Compensation, payment will be transmitted to the Trust as soon as practicable after such amounts would otherwise have been paid to the Participant.

III. **REVIEW OF THE PLAN.** The Participating Employer has reviewed the Plan, and in particular Article 13 of the Plan, addressing Participating Employers. The Participating Employer has consulted, or had opportunity to consult, with its legal and tax advisors with reference to the Plan and this Participation Agreement.

IV. **APPROVAL OF PLAN TRUSTEE AND ADMINISTRATOR.** The Participating Employer approves and confirms the Trustee and Administrator designated by the Association in the Plan to serve in each such capacities.

V. **ASSOCIATION AS AGENT.** The Participating Employer irrevocably designates the Association as its agent as set forth in Article 13 of the Plan addressing Participating Employers for all purposes of the Plan, and authorizes the Association, on behalf of the Participating Employer, to perform

the specific act or acts and to exercise the specific powers granted under the Plan. The Association or its designee has authority to make any and all necessary rules or regulations, binding upon the Participating Employer and its Employees and Officials and their Beneficiaries, to effectuate the purpose of the Plan.

VI. PARTICIPATING EMPLOYER'S CONTRIBUTIONS. All contributions made by the Participating Employer under the Plan and this Participation Agreement will be determined separately by each Participating Employer and allocated only among the eligible Participants of the Participating Employer making the contribution in accordance with Section 3.1 of the Plan.

PARTICIPATING EMPLOYER ELECTIONS

(Section numbers below correspond to sections of the Plan.)

Note: Officials may opt out of Plan participation; however, if Officials do participate in the Plan, they do not have to satisfy any minimum eligibility requirements. Accordingly, Sections 2.2 and 2.5(a) below only pertain to Eligible Employees. Additionally, Officials are always fully vested in Employer Contributions and Prior Service Benefit Contributions. Accordingly, Sections 5.1(b)(1), 5.1(c), 5.1(d), 5.1(e) and 5.1(g) below only pertain to Eligible Employees.

1.16 **ELIGIBLE EMPLOYEE.** "Eligible Employee" means the following:

[Specify one option only.]

- All Employees.* Every Employee of the Participating Employer.
- All Benefitted Positions.* Every Employee in a benefitted position of the Participating Employer, in accordance with the Participating Employer's standard personnel practices.
- Every Employee of the Participating Employer who works at least 12 months per year and at least 40 hours per week.
- Every Employee of the Participating Employer who works at least _____ hours per year.

2.2 **COMMENCEMENT OF PARTICIPATION.** An Eligible Employee will commence participation in the Plan and begin making and receiving contributions:

[Specify one option only with appropriate sub-option, as applicable.]

- Immediately as of:
 - The Eligible Employee's Date of Hire.
 - The first day of the Eligible Employee's first full payroll period.
- Immediately after _____ Plan Months. (Not to exceed twelve (12) months).
- Upon the first day of the payroll period following a _____ month period. (Not to exceed twelve (12) months).

If an Official has not waived participation in the Plan, such Official will commence participation in the Plan and begin making and receiving contributions as of the first day of the month coincident with or immediately succeeding such Official's commencement of term of office.

2.5(a) **REEMPLOYMENT DATE MORE THAN THIRTY (30) DAYS AFTER TERMINATION DATE.**

- Immediate commencement of participation, in accordance with the Participating Employer's election per Section 2.2.

If this option is selected, skip the remaining options in this Section 2.5(a) and move on to Section 2.6(a). If this option is not selected, specify one option in each of the below categories.

Prior Employment with Participating Employer.

- In accordance with the default provisions of Section 2.5(a) of the Plan, in the event an Employee terminates employment with the Participating Employer more than thirty (30) days before his or her Reemployment Date with the Participating Employer, the Participating Employer will not grant prior service credit for purposes of eligibility.
- In the event an Employee terminates employment with the Participating Employer more than thirty (30) days before his or her Reemployment Date with the Participating Employer, the Participating Employer will grant service credit for purposes of eligibility provided the Employee has a Reemployment Date within _____ Plan Months (not to exceed twelve (12) Plan Months) of his or her Termination Date.

Prior Employment with any Association Member (other than Participating Employer).

- In accordance with the default provisions of Section 2.5(a) of the Plan, in the event an Employee terminates employment with an Association Member more than thirty (30) days before his or her Reemployment Date with a different Participating Employer, the Participating Employer will not grant prior service credit for purposes of eligibility.
- In the event an Employee terminates employment with an Association Member more than thirty (30) days before his or her Reemployment Date with another Participating Employer, the Participating Employer will grant service credit for purposes of eligibility provided the Employee has a Reemployment Date within _____ Plan Months (not to exceed twelve (12) Plan Months) of his or her Termination Date.

2.6(a) CHANGE IN STATUS.

[Specify one option only.]

- Status of Employee is not applicable. All Employees are *Eligible Employees*, per Section 1.16.
- In accordance with the default provisions of Section 2.6(a) of the Plan, a Participant who continues in the employ of the Participating Employer but ceases to be employed as an *Eligible Employee* is not eligible to make Mandatory Participant Contributions to the Plan under Section 3.3, is not entitled to Employer Contributions under Plan Section 3.1 and is not entitled to Prior Service Benefit Contributions (if any) under Plan Section 3.2.

[If this option is chosen, select one of the following sub-options, as applicable.]

- Upon return to an employment status meeting the eligibility criteria, the Eligible Employee will recommence participation immediately, in accordance with the Participating Employer's election above in Section 2.2.
- Upon return to an employment status meeting the eligibility criteria, the Eligible Employee must complete the applicable commencement of participation period elected above in Section 2.2 before recommencing participation in the Plan. Such applicable commencement period will begin as of the date the Employee returns to such employment status.
- A Participant who continues in the employ of the Participating Employer but ceases to be employed as an *Eligible Employee* will be deemed to satisfy the eligibility provisions and will continue to be eligible to make Mandatory Participant Contributions to the Plan under Section 3.3, will continue to receive Employer Contributions under Plan Section 3.1, and will continue to receive Prior Service Benefit Contributions (if any) under Plan Section 3.2, despite the change in status.

3.1(a) **EMPLOYER CONTRIBUTIONS.** The Participating Employer will make an Employer Contribution for each Participant (no less than three percent (3%)) for each Plan Month as specified below.

[Specify one option only.]

- The Participating Employer will contribute 4 % of the Compensation of such Participant for the Plan Month.
- The Participating Employer's contribution for each Participant will equal an amount directed by each Participant, with a minimum of ___% and a maximum of ___% of the Compensation of such Participant.
- The Participating Employer will contribute for each Participant:
- ___% of Compensation based on ___ attained Years of Service
 - ___% of Compensation based on ___ attained Years of Service
 - ___% of Compensation based on ___ attained Years of Service
 - ___% of Compensation based on ___ attained Years of Service
 - ___% of Compensation based on ___ attained Years of Service
- For Participants hired after March 31, 1986, the Participating Employer will contribute the percentage of Compensation of such Participant for the Plan Month corresponding to the rate required of the employer share portion of Social Security (Old Age, Survivors, and Disability) under the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101 for that Plan Month. Employer Contributions will stop once the Participant's earnings have reached the social security annual maximum taxable earnings limit. For Participants hired on or before March 31, 1986, the Participating Employer will contribute the percentage of Compensation of the Participant for the Plan Month corresponding to the rate required for the employer share of both the Social Security and Medicare components of the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101 for that Plan Month. For Participants hired on or before March 31, 1986, the Social Security component of the Employer Contribution will stop once such Participant's earnings have reached the Social Security annual maximum taxable earnings limit.

Note if this option is selected, it must also be selected below in Section 3.3.

- 3.2 **PRIOR SERVICE BENEFIT CONTRIBUTIONS.** The Participating Employer may elect to make a Prior Service Benefit Contribution to each Participant. The Participating Employer will contribute to each Participant the percentage (elected below) of such Participant's annual Compensation for the elected *Prior Service Period*. The Prior Service Benefits will be contributed to the Plan in equal monthly installments during the *Pay Out Period* provided the Participant does not have a Termination Date during the Pay Out Period.

[Specify one option only.]

- Not Applicable. Employer is an existing Participating Employer.
- The Participating Employer elects not to make Prior Service Benefit Contributions.
- The Participating Employer will contribute to each Participant ____% (no less than three percent (3%)) of the annual Compensation of each Participant during the *Prior Service Period*.

[Complete both A and B.]

- A. The *Prior Service Period* is ____ (number from one to five) twelve (12) month period(s) of continuous employment of such Participant ending on the Effective Date of this Participation Agreement with the Participating Employer.
- B. Prior Service Benefit Contributions will be made to the Plan in equal monthly installments over ____ (number from one (1) to thirty-six (36)) continuous calendar month(s) (the "*Pay Out Period*"). If the Participant has a Termination Date during the Pay Out Period, he or she forfeits his or her right to additional Prior Service Benefit Contributions.

3.3(a) **MANDATORY PARTICIPANT CONTRIBUTIONS.** Each Participant will make a contribution (no less than three percent (3%)) for each Plan Month as specified below.

[Specify one option only.]

- The Mandatory Participant Contribution will equal 4 % of the Compensation of such Participant for the Plan Month.
- The Mandatory Participant Contribution will equal an amount directed by each Participant, with a minimum of ____% and a maximum of ____% of the Compensation of such Participant for the Plan Month. Once an election is made, it is an irrevocable election.
- The Mandatory Participant Contribution will equal:
- ____% of Compensation based on ____ attained of Service
 - ____% of Compensation based on ____ attained Years of Service
 - ____% of Compensation based on ____ attained Years of Service
 - ____% of Compensation based on ____ attained Years of Service
 - ____% of Compensation based on ____ attained Years of Service
- For Participants hired after March 31, 1986, the Mandatory Participant Contribution will equal the percentage of Compensation of such Participant for the Plan Month corresponding to the rate required of the employer share portion of Social Security (Old Age, Survivors, and Disability) under the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101 for that Plan Month. Mandatory Participant Contributions for a Participant will stop once such Participant's earnings have reached the social security annual maximum taxable earnings limit. For Participants hired on or before March 31, 1986, the Participating Employer will contribute the percentage of Compensation of the Participant for the Plan Month corresponding to the rate required for the employer share of both the Social Security and Medicare components of the Federal Insurance Contributions Act, as defined in C.R.S. Section 24-53-101 for that Plan Month. For Participants hired on or before March 31, 1986, the Social Security component of the Mandatory Participant Contribution will stop once such Participant's earnings have reached the Social Security annual maximum taxable earnings limit.

Note if this option is selected, it must also be selected below in Section 3.1.

3.3(a) **MANDATORY PARTICIPANT CONTRIBUTIONS.** Mandatory Participant Contributions will be:

[Specify one option only.]

- Pre-tax in accordance with C.R.S. Section 24-54-104(4) and Internal Revenue Code Section 414(h)(2).*
- After-tax.

3.8 **DISCRETIONARY EMPLOYER MATCHING CONTRIBUTIONS.** The Participating Employer will make an Employer Matching Contribution in accordance with its Employer 457 Contribution Policy for each Participant who defers compensation into:

[Specify one option only.]

- Not Applicable. The Participating Employer elects not to make Discretionary Employer Matching Contributions to the Plan.
- The Colorado Retirement Association Deferred Compensation Plan and Trust Agreement.
- _____ [Name of 457(b) plan].

* Note if contributions are being picked up and paid by the Employer in lieu of employee contributions, the contributions will be treated as "picked-up" and paid by the Employer on a prospective basis only, from the date this Participation Agreement is formally adopted. Participants may not opt out of the "pick-up" nor may they receive the contributed amounts directly instead of having them paid by the Participating Employer to the Plan.

5.1(b)(1) **VESTING OF PARTICIPANT'S ACCOUNTS.** In accordance with Section 5.1 of the Plan, an Employee-Participant becomes vested in Employer Contributions and Prior Service Benefit Contributions as follows.[†]

[Specify one option only.]

- Immediate Vesting.** A Participant is 100% vested upon Plan participation.
- Graded Vesting.** A Participant will vest pro rata monthly at 20 % annual rate. (must be more than 10%).
- Specified Vesting.** A Participant will vest pro rata monthly according to the following schedule (select the vesting percentage at the completion of the Participant's Years of Service):
- 1st Year of Service: _____ %
- 2nd Year of Service: _____ %
- 3rd Year of Service: _____ %
- 4th Year of Service: _____ %
- 5th Year of Service: _____ %
- 6th Year of Service: _____ %

[†] Employee-Participants who reach Normal Retirement Age, Disability, or who die or are presumed deceased will be 100% vested in accordance with the terms of the Plan.

5.1(c) **REEMPLOYMENT DATE MORE THAN THIRTY (30) DAYS AFTER TERMINATION DATE.**

- Service credit for vesting is not applicable, Employer elected Immediate Vesting, per Section 5.1(b)(1).

If this option is selected, skip the remaining options in this Section 5.1(c) and move on to Section 5.1(e). If this option is not selected, specify one option in each of the below sub-options.

Prior Employment with Participating Employer.

- In accordance with the default provisions of Section 5.1 (c) of the Plan, in the event an Employee terminates employment with the Participating Employer more than thirty (30) days before his or her Reemployment Date with the Participating Employer, the Participating Employer will not grant prior service credit for purposes of vesting.
- In the event an Employee terminates employment with the Participating Employer more than thirty (30) days before his or her Reemployment Date with the Participating Employer, the Participating Employer will grant service credit for purposes of vesting provided the Employee has a Reemployment Date within _____ Plan Months (not to exceed twelve (12) Plan Months) of his or her Termination Date.

Prior Employment with any Association Member (other than Participating Employer).

- In accordance with the default provisions of Section 2.5(a) of the Plan, in the event an Employee terminates employment with an Association Member more than thirty (30) days before his or her Reemployment Date with a different Participating Employer, the Participating Employer will not grant prior service credit for purposes of vesting.
- In the event an Employee terminates employment with an Association Member more than thirty (30) days before his or her Reemployment Date with another Participating Employer, the Participating Employer will grant service credit for purposes of vesting provided the Employee has a Reemployment Date within _____ Plan Months (not to exceed twelve (12) Plan Months) of his or her Termination Date.

5.1(D) SERVICE WITH PARTICIPATING EMPLOYER PRIOR TO ADOPTION OF PLAN.

[Specify one option only.]

- Not Applicable. Employer is an existing Participating Employer.
- Past Service Credit.* At the time this Participation Agreement is executed, all Employees presently employed by the Participating Employer will have all periods of employment credited towards the vesting schedule referenced above in Section 5.1(b)(1).

5.3 FORFEITURES ACCOUNT.

[Specify one option only.]

- Not Applicable. Participants are 100% vested in their Accounts.
- In accordance with the default provisions of Section 11.6 of the Plan, forfeitures will be utilized to reduce future Employer Contributions.
- Forfeitures will be allocated among the Accounts of active Participants in the Plan.

8.1 LOANS TO ELIGIBLE BORROWERS.

[Specify one option only.]

- Participant loans are *not* allowed.
- Participant loans are allowed in accordance with Article 8 of the Plan and loan procedures adopted by the Plan Administrator.

1.9 DEFINITION OF COMPENSATION. For purposes of calculating contributions, the Participating Employer excludes the following from the definition of Compensation (as defined in Section 1.9 of the Plan):

[Select as many EXCLUSIONS as applicable.]

- Bonuses.
- Overtime pay.
- Premiums for shift differential.
- Fringe benefits, expense reimbursements, deferred compensation, and welfare benefits.
- Holiday pay.
- Vacation pay.
- Sick pay.

- Paid Time Off (PTO).
- All post-severance compensation.
- Other *[please specify]*: _____.

* * * * *

The Participating Employer and the Colorado Retirement Association have executed this Participation Agreement and have accepted its terms.

Dated this 24th day of September, 2024.

Upper San Juan Library District
Participating Employer

By: Babara Bowler
Title: Library Director

Dated this 26th day of September, 2024.

COLORADO RETIREMENT ASSOCIATION
Plan Sponsor

By: Timothy Muller
Title: CRA Executive Director

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2025 Budget Updated Draft

	2021 Actuals	2022 Actuals	2023 Actuals	2024 Adopted	2024 June 30	2025 Proposed
INCOME AND REVENUE						
Income						
Gifts/Donations	\$ 6,903.08	\$ 5,542.86	\$ 7,680.00	\$ 5,000.00	\$ 2,376.00	\$ 6,000.00
Gifts/Donations Restricted	\$ 5,940.00	\$ 260.35	\$ -	\$ 500.00	\$ 300.00	\$ 600.00
Grants	\$ 11,163.80	\$ 6,645.00	\$ 14,472.00	\$ 9,000.00	\$ 6,476.00	\$ 12,000.00
Other income			\$ 632.00			\$ 100.00
Property Tax						
Abatements	\$ (560.53)	\$ (1,490.28)	\$ (498.00)	\$ (800.00)	\$ (412.00)	\$ (2,000.00)
General Property Tax	\$ 521,534.60	\$ 576,351.06	\$ 602,117.00	\$ 895,737.00	\$ 884,676.00	\$ 917,531.00
Specific Ownership tax	\$ 61,798.51	\$ 61,238.67	\$ 65,776.00	\$ 50,000.00	\$ 35,150.00	\$ 70,000.00
Total Property Tax	\$ 582,772.58	\$ 636,099.45	\$ 667,395.00	\$ 944,937.00	\$ 919,414.00	\$ 985,531.00
Total Income	\$ 606,779.46	\$ 648,547.66	\$ 690,179.00	\$ 959,437.00	\$ 928,566.00	\$ 1,004,231.00
Revenue						
Book Sale (In House)	\$ 2,940.85	\$ 1,894.75	\$ 2,034.00	\$ 1,500.00	\$ 875.00	\$ 1,500.00
Collections Income	\$ 198.54	\$ -	\$ 21.00	\$ -	\$ 10.00	\$ -
Copies	\$ 7,694.60	\$ 8,762.10	\$ 9,991.00	\$ 8,000.00	\$ 5,280.00	\$ 9,000.00
Lost books/ILL	\$ 1,553.81	\$ 1,277.80	\$ 824.00	\$ 850.00	\$ 391.00	\$ 800.00
Other Revenue (& Library Cards)	\$ 423.00	\$ 378.03	\$ 235.00	\$ 200.00	\$ 134.00	\$ 250.00
Use of Equipment (Fax and Lamination)	\$ 1,344.00	\$ 1,051.00	\$ 1,397.00	\$ 1,200.00	\$ 633.00	\$ 1,200.00
Sale of Replaced Computers	\$ 240.00		\$ 50.00			\$ -
Interest Income	\$ 2,597.20	\$ 10,579.52	\$ 36,790.00	\$ 30,000.00	\$ 23,591.00	\$ 43,000.00
Scholarship(s) Income			\$ -		\$ 500.00	\$ 1,500.00
Foundation Admin Fees	\$ 1,200.00	\$ 1,200.00	\$ 1,100.00	\$ 1,200.00	\$ 600.00	\$ 1,200.00
Total Revenue	\$ 18,192.00	\$ 25,143.20	\$ 52,442.00	\$ 42,950.00	\$ 32,014.00	\$ 58,450.00
Total Income and Revenue	\$ 624,971.46	\$ 673,690.86	\$ 742,621.00	\$ 1,002,387.00	\$ 960,580.00	\$ 1,062,681.00
EXPENDITURES						
Operating Expenses						
Building Expenses						
Fire Alarm Monitoring	\$ 540.00	\$ 540.00	\$ 940.00	\$ 1,200.00	\$ 720.00	\$ 990.00
Building Maintenance	\$ 10,110.77	\$ 1,389.93	\$ 3,819.00	\$ 5,000.00	\$ 174.00	\$ 1,000.00
Carpet Cleaning	\$ 2,038.00	\$ 2,208.00	\$ 2,346.00	\$ 3,600.00	\$ 1,104.00	\$ 150.00

2025 Budget Updated Draft

	2021 Actuals	2022 Actuals	2023 Actuals	2024 Adopted	2024 June 30	2025 Proposed
Janitorial	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00	\$ 15,840.00	\$ 7,200.00	\$ 15,840.00
Landscape/Grounds Maintenance	\$ 118.13	\$ 333.73	\$ 101.00	\$ 500.00	\$ 380.00	\$ 500.00
Snow Removal	\$ 4,471.21	\$ 4,795.00	\$ 5,613.00	\$ 10,000.00	\$ 2,283.00	\$ 8,000.00
Trash	\$ 1,824.70	\$ 1,446.66	\$ 1,457.00	\$ 2,000.00	\$ 747.00	\$ 1,550.00
Utilities						
Electricity	\$ 6,445.33	\$ 8,115.65	\$ 7,228.00	\$ 8,500.00	\$ 3,274.00	\$ 7,500.00
Gas	\$ 310.30	\$ 333.87	\$ 319.00	\$ 350.00	\$ 126.00	\$ 320.00
Geothermal	\$ 800.80	\$ 996.20	\$ 2,431.00	\$ 3,430.00	\$ 2,695.00	\$ 3,500.00
Water & Sewer	\$ 3,544.97	\$ 3,914.61	\$ 3,893.00	\$ 4,500.00	\$ 1,586.00	\$ 4,000.00
Total Utilities	\$ 11,101.40	\$ 13,360.33	\$ 13,871.00	\$ 16,780.00	\$ 7,681.00	\$ 15,320.00
Window Cleaning	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -
Total Building Expenses	\$ 45,104.21	\$ 38,473.65	\$ 42,547.00	\$ 55,420.00	\$ 20,289.00	\$ 43,350.00
Library Office Expenses						
Accounting & Budgeting	\$ 7,903.50	\$ 5,458.26	\$ 4,057.00	\$ 6,000.00	\$ 1,712.00	\$ 7,525.00
Auditing/Tax Return	\$ 8,600.00	\$ 1,000.00	\$ 14,000.00	\$ 1,500.00	\$ 1,000.00	\$ 15,500.00
Collection & Credit Card Fees	\$ 96.72	\$ 124.51	\$ 110.00	\$ 100.00	\$ 55.00	\$ 100.00
Equipment/Furniture/Fixtures < \$500	\$ 263.51	\$ -	\$ 1,551.00	\$ 1,000.00	\$ 97.00	\$ 500.00
Equipment Maint & Parts	\$ 1,155.14	\$ 1,618.52	\$ 295.00	\$ 1,000.00	\$ 432.00	\$ 500.00
Insurance - Bonding Insurance	\$ 365.00	\$ 365.00	\$ 365.00	\$ 365.00	\$ -	\$ 365.00
Insurance - Errors & Omissions	\$ 2,156.00	\$ 2,206.00	\$ 2,256.00	\$ 2,256.00	\$ -	\$ 2,700.00
Insurance - Liability/Contents/Bldg.	\$ 4,919.00	\$ 5,415.00	\$ 6,462.00	\$ 7,750.00	\$ -	\$ 8,800.00
Internet/ISP	\$ 3,145.25	\$ 3,162.00	\$ 3,271.00	\$ 3,300.00	\$ 1,689.00	\$ 3,300.00
Item Repair Expenses					\$ -	\$ -
Legal Services	\$ -	\$ -	\$ 462.00	\$ 2,000.00	\$ -	\$ 1,000.00
Maintenance Agmts & Licenses						
Hardware Maint Agmts (Copier)	\$ 4,080.43	\$ 4,185.36	\$ 3,833.00	\$ 5,000.00	\$ 1,250.00	\$ 4,500.00
Software Licenses	\$ 4,967.97	\$ 5,056.64	\$ 5,000.00	\$ 6,000.00	\$ 5,038.00	\$ 9,240.00
Total Maintenance Agreements	\$ 9,048.40	\$ 9,242.00	\$ 8,833.00	\$ 11,000.00	\$ 6,288.00	\$ 13,740.00
Office Supplies	\$ 3,450.47	\$ 6,948.24	\$ 6,262.00	\$ 6,000.00	\$ 2,460.00	\$ 5,000.00
Postage/PO Box	\$ 574.61	\$ 727.34	\$ 949.00	\$ 800.00	\$ 198.00	\$ 700.00
Sales Tax Expense	\$ 211.54	\$ -	\$ -	\$ 250.00	\$ 138.00	\$ 300.00
Storage	\$ 1,900.00	\$ 1,140.00	\$ 1,175.00	\$ 1,500.00	\$ 665.00	\$ 1,300.00

2025 Budget Updated Draft

	2021 Actuals	2022 Actuals	2023 Actuals	2024 Adopted	2024 June 30	2025 Proposed
Telephone	\$ 2,906.56	\$ 1,717.33	\$ 2,838.00	\$ 2,800.00	\$ 1,087.00	\$ 2,700.00
Total Library Office Expenses	\$ 46,695.70	\$ 39,124.20	\$ 52,886.00	\$ 47,621.00	\$ 15,821.00	\$ 64,030.00
Outside Contractors						
IT Consulting			\$ 1,100.00	\$ 2,000.00	\$ -	\$ 15,000.00
Independent Contractors				\$ 3,000.00	\$ -	\$ 1,000.00
Total Outside Contractors		\$ -	\$ 1,100.00	\$ 5,000.00	\$ -	\$ 16,000.00
Programs						
Children's Programs	\$ 1,196.72	\$ 1,429.66	\$ 4,078.00	\$ 2,000.00	\$ 407.00	\$ 2,500.00
Teen Programs	\$ 639.90	\$ 570.10	\$ 865.00	\$ 1,000.00	\$ 1,427.00	\$ 1,500.00
Adult Programs (all)	\$ 967.96	\$ 3,377.85	\$ 3,243.00	\$ 3,000.00	\$ 2,493.00	\$ 4,000.00
<i>Adult Svcs Lib \$2500</i>						
<i>PALS \$750</i>						
<i>ESL \$750</i>						
Summer Reading	\$ 1,157.40	\$ 1,111.61	\$ 2,188.00	\$ 2,200.00	\$ 1,289.00	\$ 2,000.00
Total Programs	\$ 3,961.98	\$ 6,489.22	\$ 10,374.00	\$ 8,200.00	\$ 5,616.00	\$ 10,000.00
Public Relations						
Outreach/Marketing/PR	\$ 1,164.00	\$ 1,276.10	\$ 2,592.00	\$ 2,200.00	\$ 1,993.00	\$ 2,000.00
Flowers	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ -
Volunteers & Staff	\$ 768.14	\$ 1,141.91	\$ 960.00	\$ 2,500.00	\$ 682.00	\$ 1,000.00
V&S Background Checks		\$ 1,280.00	\$ 810.00	\$ 1,000.00	\$ 195.00	\$ 300.00
Total Public Relations	\$ 1,932.14	\$ 3,698.01	\$ 4,362.00	\$ 5,800.00	\$ 2,870.00	\$ 3,300.00
Public Use Materials						
Courier Service (ILL)	\$ 5,974.12	\$ 6,883.04	\$ 6,899.00	\$ 7,500.00	\$ -	\$ 7,154.00
Electronic Databases	\$ 12,434.76	\$ 10,140.73	\$ 12,424.00	\$ 18,000.00	\$ 6,101.00	\$ 18,000.00
Lost Item Expenses		\$ 6.74	\$ 65.00		\$ -	\$ 50.00
Non-Print Material						
Audio Books -- adults & youth	\$ 6,562.65	\$ 6,832.30	\$ 6,824.00	\$ 7,000.00	\$ 3,597.00	\$ 8,000.00
DVD -- adults & youth	\$ 2,140.14	\$ 2,535.44	\$ 2,461.00	\$ 2,750.00	\$ 1,262.00	\$ 4,000.00
Downloadable Audio/E-Books/Magazines	\$ 10,000.00	\$ 10,148.93	\$ 12,062.00	\$ 15,000.00	\$ 14,024.00	\$ 15,000.00

2025 Budget Updated Draft

	2021 Actuals	2022 Actuals	2023 Actuals	2024 Adopted	2024 June 30	2025 Proposed
Music	\$ -	\$ -	\$ 17.00	\$ 100.00	\$ -	
Total Non-Print Material	\$ 18,702.79	\$ 19,516.67	\$ 21,364.00	\$ 24,850.00	\$ 18,883.00	\$ 52,204.00
Print Material						
Books	\$ 22,569.82	\$ 20,857.22	\$ 21,038.00	\$ 23,000.00	\$ 10,255.00	\$ 45,800.00
Subscriptions	\$ 2,044.79	\$ 2,457.02	\$ 1,699.00	\$ 2,000.00	\$ 1,779.00	\$ 2,200.00
Total Print Material	\$ 24,614.61	\$ 23,314.24	\$ 22,737.00	\$ 25,000.00	\$ 12,034.00	\$ 48,000.00
Total Public Use Materials	\$ 61,726.28	\$ 59,861.42	\$ 63,489.00	\$ 75,350.00	\$ 37,018.00	\$ 100,204.00
Staff Education						
Conferences/Workshops	\$ 175.00	\$ 300.00	\$ 620.00	\$ 1,500.00	\$ 200.00	\$ 1,500.00
Membership	\$ 801.00	\$ 4,658.74	\$ 5,465.00	\$ 6,000.00	\$ 919.00	\$ 6,000.00
Travel	\$ 83.32	\$ 756.11	\$ 1,395.00	\$ 3,500.00	\$ 19.00	\$ 3,600.00
Total Staff Education	\$ 1,059.32	\$ 5,714.85	\$ 7,480.00	\$ 11,000.00	\$ 1,138.00	\$ 11,100.00
Total Operating Expenses	\$ 160,479.63	\$ 153,361.35	\$ 181,138.00	\$ 208,391.00	\$ 81,614.00	\$ 247,984.00
CAPITAL OUTLAY						
Furniture/Fixtures/Equipment > \$500	\$ -		\$ 601.00	\$ 1,000.00	\$ -	\$ 500.00
Landscaping (Improvements)				\$ 2,000.00	\$ -	\$ -
Master Plan Expenses				\$ 50,000.00	\$ -	\$ 200,000
Microfilm Digitization	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
Technology > \$500						
IT Equipment - New	\$ 2,316.00		\$ -	\$ 1,500.00	\$ -	\$ 20,500.00
Phone System						\$ -
Software - New	\$ 180.00	\$ -	\$ 72.00	\$ 1,000.00	\$ -	\$ 1,285.00
Technology > \$500 - Other			\$ 941.00	\$ 1,000.00	\$ -	\$ 11,400.00
Total Capital Outlay	\$ 2,496.00	\$ -	\$ 1,614.00	\$ 57,000.00	\$ -	\$ 234,185.00
FIXED EXPENSES						
Treasure's Fee (3% Property Tax Revenue)	\$ 15,696.39	\$ 17,254.08	\$ 18,057.00	\$ 28,500.00	\$ 24,890.00	\$ 29,565.93
Total Fixed Expenses	\$ 15,696.39	\$ 17,254.08	\$ 18,057.00	\$ 28,500.00	\$ 24,890.00	\$ 29,565.93
BENEFITS AND PERSONNEL						
Benefits						

2025 Budget Updated Draft

	2021 Actuals	2022 Actuals	2023 Actuals	2024 Adopted	2024 June 30	2025 Proposed
Insurance Allowance	\$ 30,000.00	\$ 29,250.00	\$ 28,835.00	\$ 30,000.00	\$ 14,000.00	\$ 30,000.00
Social Security - 6.2	\$ 19,973.42	\$ 19,745.27	\$ 21,323.00	\$ 22,050.00	\$ 10,649.00	\$ 24,336.61
Medicare - 1.45	\$ 4,670.44	\$ 4,617.85	\$ 4,987.00	\$ 5,160.00	\$ 2,491.00	\$ 5,691.63
Retirement	\$ 9,736.33	\$ 8,607.55	\$ 7,519.00	\$ 11,200.00	\$ 4,188.00	\$ 11,648.00
Retirement Forfeitures					\$ -	
State Unemployment 0.3% (to 0.2% in	\$ 966.45	\$ 636.94	\$ 688.00	\$ 720.00	\$ 344.00	\$ 1,177.58
Workman's Comp 0.3%	\$ 626.00	\$ 590.00	\$ 1,057.00	\$ 1,065.00	\$ -	\$ 1,177.58
Employee Assistance Program	\$ 3,520.85	\$ 3,250.85	\$ 3,521.00	\$ 3,600.00	\$ 3,521.00	\$ 3,521.00
Total Benefits	\$ 69,493.49	\$ 66,698.46	\$ 67,930.00	\$ 73,795.00	\$ 35,193.00	\$ 77,552.40
Personnel						
Accrued Vacation Special Audit	\$ 164.16					
Regular Salaries	\$ 292,151.68	\$ 289,596.18	\$ 254,950.00	\$ 325,000.00	\$ 157,515.00	\$ 392,526.00
Substitute	\$ 195.00	\$ 126.00	\$ 1,485.00	\$ 3,000.00	\$ 250.00	\$ 3,000.00
End of year incentive pay				\$ 30,000.00	\$ -	\$ 4,500.00
Total Personnel						
Total Benefits and Personnel	\$ 362,004.33	\$ 356,420.64	\$ 324,365.00	\$ 431,795.00	\$ 192,958.00	\$ 477,578.40
Total Expenditures						
Net change in fund balance	\$ 540,676.35	\$ 527,036.07	\$ 585,927.00	\$ 725,686.00	\$ 300,600.00	\$ 989,313.33
Unavailable Income (Tabor)	\$ 84,295.11	\$ 146,654.79	\$ 156,694.00	\$ 276,701.00		\$ 73,367.68
Net transfer to Capital Reserve						\$ (29,565.93)
Capital Fund Balance beginning of year				\$ 845,656.00		\$ 43,801.75
Capital Fund Balance end of year				\$ 1,122,357.00		\$ 1,122,357.00
				\$ 1,122,357.00		\$ 1,195,724.68