



**Fort Lupton, Colorado**

**2015 Financial Planning & Six Year  
Capital Improvement Program**



130 S. McKinley Avenue  
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COME PAINT YOUR FUTURE WITH US

## LETTER OF TRANSMITTAL

To: The Honorable President and Library Board

From: Leann Perino

Date: October 6, 2014

**Subject: Budget Letter of Transmittal**

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The 2015 annual budget is being submitted as balanced. It recognizes that some major policy decisions will have to be made during the work sessions.

The budget message contains a narrative describing certain assumptions and a status report on major goals completed or in-process.

We look forward to working with you during our budget workshop session.

Very truly yours,

Leann Perino  
Finance Director



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## ***Budget Message***

October 6, 2014

Honorable President and Board:

In accordance with Colorado Revised Statutes and the ordinances, I am pleased to present the Requested Budget for the 2015 fiscal year. The budget is intended to serve the community, elected and appointed officials, management, and staff as a plan of financial operations estimating the proposed expenditures for the next fiscal year and the proposed means of financing those expenditures prepared using the cash basis of accounting.

The proposed revenue for 2015, estimated by the High Plains Library District, is \$1,330,272, an increase of \$222,272 from 2014. The increase in property valuation driving the increase in property tax revenue is due largely to the activity from the oil and gas industry in Weld County.

The expenditures for 2015 are estimated at a total of \$1,025,807. Included in this number is a 4% merit increase budgeted to take effect in June and an 8% increase in insurance costs. The other significant expenditures are \$17,000 for new chairs, \$10,000 for computer equipment, \$80,000 radio frequency ID tag, and \$15,000 for new security gates.

The ending reserve for 2015 is budgeted to be \$1,367,097, an increase of \$304,765 above the projected year end.

The budget has been created to promote the mission of the library "to provide all people with access and information for education, enlightenment, and entertainment." The budget document helps promote this mission by funding the services and materials needed to provide each patron with a superior level of information and enjoyment of books and learning. Some of the services and materials provided by friendly and professional staff are audio-visual equipment, meeting spaces, library instruction, internet access, materials from other libraries, special events and programs, story time and reading groups.

Respectfully Submitted



Leann Perino  
Finance Director  
City of Fort Lupton

## Budget Unit Summary

AGENCY/DEPARTMENT NAME: Public & School Library

BUDGET TITLE & NUMBER: 25-700

**DEPARTMENT DESCRIPTION:**

To provide friendly, professional staff to help the public with information needs; to provide access to materials from other libraries; to offer audio-visual equipment loans; to provide meeting space; to give library tours; to provide library instruction; to offer internet access; to offer special events & programs; to have story times; and to have reading groups.

Resources	Actual Last Year	Budgeted Current Year	Projected Current Year	Requested Next Year	Final Next Year
Personnel Services	251,623	570,974	570,974	591,607	591,607
Supplies	27,898	150,754	181,589	202,000	202,000
Purchased Services	9,405	60,141	70,871	78,300	78,300
Fixed Cost	3,595	38,714	42,359	58,900	58,900
Capital Outlay	-	35,000	35,000	95,000	95,000
Gross City Cost	292,521	855,583	900,793	1,025,807	1,025,807
Transfers In	-	845,808	845,808	-	-
Revenue	-	1,117,292	1,117,317	1,330,572	1,330,572
Net City Cost	292,521	(1,107,517)	(1,062,332)	(304,765)	(304,765)
Budgeted Positions		11.65	11.65	11.65	11.65

**SUMMARY OF CHANGES:**

The accounts for the following line items have changed by more than 10% from 2014's budget: Property Tax Revenue (20%), Sale of Merchandise (-100%), Donations-Private (-100%), Operating Transfers (-100%), Misc Revenue (-100%), Lost or Damaged Item Revenue (-100%), General Supplies (29%), Reference Books (59%), Resource Mat/Books-Young Adu (50%), Periodicals (-21%), Videos (32%), Music CD's (99%), Audio-Visual Materials (100%), Bank Charges (-100%), Contractual Services (53%), Dues & Subscriptions (-44%), Equipment < \$5,000 (223%), Postage (41%), Printing 23%), Repairs & Maintenance-Equipment (100%), Repairs & Maintenance-Facility (150%), Staff Development (64%), Telephone (100%), Travel & Meetings (53%), Leases & Rentals-Equipment (-18%), Programs-Outreach (134%), Programs-Children (84%), Programs-Young Adult (73%), Programs-Adults (47%), Programs-Summer Reading (-41%), and Capital Projects (171%). Amounts were added to Electronic Media Material and Fees, Permits & Licenses. Revenue is estimated to decrease 32% and expenditures are expected to increase 13% in 2015 not including reserves or capital projects. The fund balance decreased 29% from the projected 2014 year-end. Generally, this is due to decreased revenue and increased expenditures with an increase in capital projects for 2015.

**OBJECTIVES:**

The mission of the Fort Lupton Public & School Library is to provide all people with access to information for education, enlightenment, and entertainment; to promote the love of reading and an interest in books as sources of information and entertainment; to respond to the dynamics of our changing community; to provide resources that support student achievement; and to aid in the preservation of the area's cultural heritage.

### PERFORMANCE MEASURES

	2013 Actual	2014 Estimated	2015 Projected
<b>Efficiency Measures</b>			
Number of Library Cards	3,146	3,250	3,500
Number of Books Checked Out	62,979	70,000	70,000
Service Pop.	13,500	13,500	13,500
Book Coll.	43,525	40,000	38,000
Audiobooks	3,457	3,500	3,750
DVD's	5,559	6,000	6,250
Periodicals	1,112	1,200	1,300
Cost Per Card	\$ 93	\$ (327)	\$ (87)
Per Capita Cost (City Support)	\$ 39.09	\$ (141.97)	\$ (40.73)

Finance Recommendation: Approve as requested.

Public & School Library Board Action: Approved as requested.

**SUMMARY**

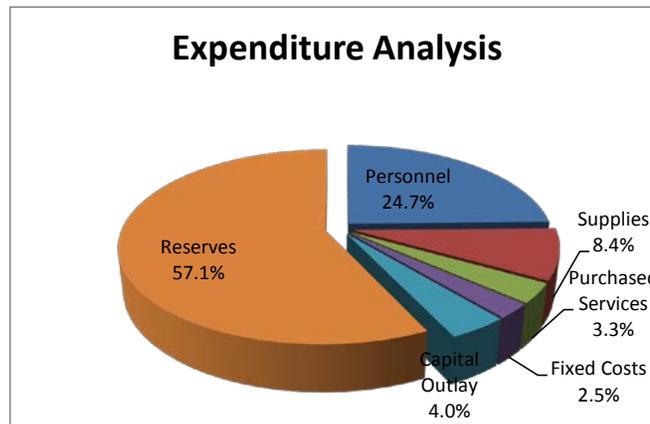
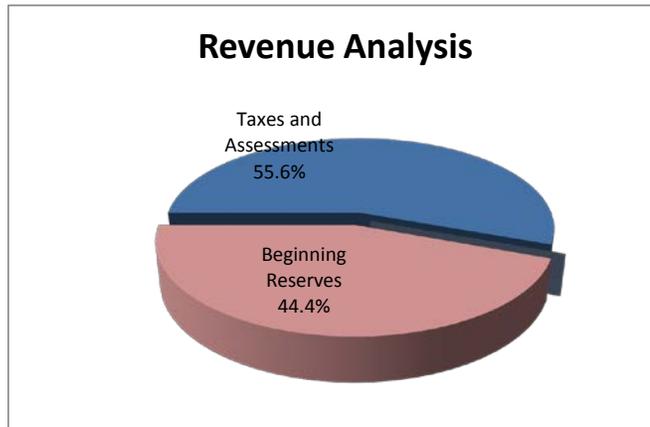
**PUBLIC & SCHOOL LIBRARY FUND**

**BUDGET SUMMARY**

Account Description	2013 Actual	2014 Amended Budget	2014 Projected Year End	2015 Requested Budget	2015 Budget Final
<b>REVENUES</b>					
Taxes and Assessments	-	1,108,000	1,108,000	1,330,272	1,330,272
Charges for Services	-	730	730	-	-
Fines and Forfeits	-	3,161	3,161	-	-
Interest Income	-	281	306	300	300
Private Contributions	-	1,118	1,118	-	-
Internal Transfers	-	845,808	845,808	-	-
Other	-	4,002	4,002	-	-
Beginning Reserves	1,023,612	-	-	1,062,332	1,062,332
<b>TOTAL REVENUES</b>	<b>1,023,612</b>	<b>1,963,100</b>	<b>1,963,125</b>	<b>2,392,904</b>	<b>2,392,904</b>

**BUDGET SUMMARY**

Personnel	251,623	570,974	570,974	591,607	591,607
Supplies	27,898	150,754	181,589	202,000	202,000
Purchased Services	9,405	60,141	70,871	78,300	78,300
Fixed Costs	3,595	38,714	42,359	58,900	58,900
Capital Outlay	-	35,000	35,000	95,000	95,000
Reserves	731,091	1,107,517	1,062,332	1,367,097	1,367,097
<b>Gross City Cost</b>	<b>1,023,612</b>	<b>1,963,100</b>	<b>1,963,125</b>	<b>2,392,904</b>	<b>2,392,904</b>



**FUND REVENUE****PUBLIC & SCHOOL LIBRARY FUND****REVENUE DETAIL**

<b>Account</b>	<b>Description</b>	<b>2013 Actual</b>	<b>2014 Amended Budget</b>	<b>2014 Projected Year End</b>	<b>2015 Requested Budget</b>	<b>2015 Budget Final</b>
31100	Real Property Taxes-City	-	1,108,000	1,108,000	1,330,272	1,330,272
	<b>Taxes &amp; Government Funds</b>	<b>-</b>	<b>1,108,000</b>	<b>1,108,000</b>	<b>1,330,272</b>	<b>1,330,272</b>
36180	Taxable Sales	-	730	730	-	-
	<b>Charge For Services</b>	<b>-</b>	<b>730</b>	<b>730</b>	<b>-</b>	<b>-</b>
31610	Interest Earned	-	281	306	300	300
39020	Donations	-	1,118	1,118	-	-
39000	Misc Revenue	-	4,002	4,002	-	-
39005	Lost or Damaged Items	-	3,161	3,161	-	-
	<b>Other Revenue</b>	<b>-</b>	<b>8,562</b>	<b>8,587</b>	<b>300</b>	<b>300</b>
39200	Transfers In	-	845,808	845,808	-	-
	<b>Transfers</b>	<b>-</b>	<b>845,808</b>	<b>845,808</b>	<b>-</b>	<b>-</b>
39390	Tabor Reserve	-	-	-	33,520	33,520
39399	Unappropriated Reserves	1,023,612	-	-	1,028,812	1,028,812
	<b>Reserves</b>	<b>1,023,612</b>	<b>-</b>	<b>-</b>	<b>1,062,332</b>	<b>1,062,332</b>
	<b>TOTAL</b>	<b>1,023,612</b>	<b>1,963,100</b>	<b>1,963,125</b>	<b>2,392,904</b>	<b>2,392,904</b>

**REVENUE SUMMARY**

Taxes and Assessments	-	1,108,000	1,108,000	1,330,272	1,330,272
Charges for Services	-	730	730	-	-
Fines and Forfeits	-	3,161	3,161	-	-
Interest Income	-	281	306	300	300
Private Contributions	-	1,118	1,118	-	-
Internal Transfers	-	845,808	845,808	-	-
Other	-	4,002	4,002	-	-
Beginning Reserves	1,023,612	-	-	1,062,332	1,062,332
<b>TOTAL REVENUES</b>	<b>1,023,612</b>	<b>1,963,100</b>	<b>1,963,125</b>	<b>2,392,904</b>	<b>2,392,904</b>

**FUND EXPENSES**

**PUBLIC & SCHOOL LIBRARY FUND**

**BUDGET DETAIL**

<b>Account</b>	<b>Description</b>	<b>2013 Actual</b>	<b>2014 Amended Budget</b>	<b>2014 Projected Year End</b>	<b>2015 Requested Budget</b>	<b>2015 Budget Final</b>
51100	Salaries & Wages	188,855	459,147	459,147	477,391	477,391
51110	FICA	-	28,178	28,178	29,600	29,600
51115	Medicare	2,738	6,590	6,590	6,921	6,921
51210	Unemployment Ins.	-	1,382	1,382	1,442	1,442
51220	Health Insurance	28,191	50,520	50,520	50,986	50,986
51230	Dental Insurance	-	4,050	4,050	4,244	4,244
51240	Vision Insurance	-	801	801	856	856
51250	Life & AD&D Ins	-	1,012	1,012	988	988
51255	VALIC Retirement 4.0	30,708	17,798	17,798	17,596	17,596
51285	Long Term Disability Ins	1,131	1,496	1,496	1,583	1,583
	<b>Total Personnel</b>	<b>251,623</b>	<b>570,974</b>	<b>570,974</b>	<b>591,607</b>	<b>591,607</b>
52010	Gen Supplies	2,274	23,200	25,839	30,000	30,000
52021	Reference Books	1,150	9,420	10,865	15,000	15,000
52022	Children's Reading Materials	3,950	25,222	30,778	24,000	24,000
52023	Adult's Reading Materials	9,389	31,196	38,315	30,000	30,000
52024	Young Adult Reading Mat	1,383	13,315	16,525	20,000	20,000
52025	Periodicals	2,366	7,579	9,945	6,000	6,000
52026	Videos	(116)	7,603	7,905	10,000	10,000
52027	Audio Tapes	7,455	16,629	24,780	18,000	18,000
52028	Music CD's	47	2,508	2,555	5,000	5,000
52029	Audio Visual Materials	-	2,000	2,000	4,000	4,000
52030	Electronic Media Material	-	-	-	1,000	1,000
53105	Equip <\$5000	-	12,082	12,082	39,000	39,000
	<b>Total Supplies</b>	<b>27,898</b>	<b>150,754</b>	<b>181,589</b>	<b>202,000</b>	<b>202,000</b>
53030	Bank Charges	-	102	105	-	-
53060	Services	2,966	13,044	16,544	20,000	20,000
53080	Dues & Subscriptions	-	3,575	3,575	2,000	2,000
53110	Fees/Permits/Licenses	-	-	-	1,800	1,800
53120	Legal Fees	-	20,000	20,000	20,000	20,000
53180	Postage	17	1,415	1,635	2,000	2,000
53200	Printing	198	1,630	2,057	2,000	2,000
53240	Repairs & Maint - Equip	4,624	5,000	9,714	10,000	10,000
53250	Repairs & Maint - Facility	-	2,000	2,000	5,000	5,000
53280	Staff Development	673	914	1,507	1,500	1,500
53290	Telephone Expense	(172)	500	500	1,000	1,000
53300	Travel & Meetings	1,099	1,961	3,234	3,000	3,000
53320	Utilities - Electric	-	5,000	5,000	5,000	5,000
53330	Utilities - Gas	-	5,000	5,000	5,000	5,000
	<b>Total Purchased Services</b>	<b>9,405</b>	<b>60,141</b>	<b>70,871</b>	<b>78,300</b>	<b>78,300</b>

**FUND EXPENSES****PUBLIC & SCHOOL LIBRARY FUND****BUDGET DETAIL**

<b>Account</b>	<b>Description</b>	<b>2013 Actual</b>	<b>2014 Amended Budget</b>	<b>2014 Projected Year End</b>	<b>2015 Requested Budget</b>	<b>2015 Budget Final</b>
55050	Capital Lease	-	299	299	300	300
55300	Leases & Rentals	-	1,951	1,516	1,600	1,600
55378	Program-Outreach	1,751	8,554	10,184	20,000	20,000
55379	Program-Children	585	5,421	6,011	10,000	10,000
55381	Program-Young Adult	132	5,772	5,936	10,000	10,000
55382	Program-Adult	1,127	8,185	9,536	12,000	12,000
55384	Program-Summer Reading	-	8,532	8,877	5,000	5,000
	<b>Total Fixed Charges</b>	<b>3,595</b>	<b>38,714</b>	<b>42,359</b>	<b>58,900</b>	<b>58,900</b>
59040	To Fund Balance Reserve	731,091	1,073,998	1,028,812	1,327,180	1,327,180
59090	Tabor Reserve	-	33,519	33,520	39,917	39,917
	<b>Total Reserves</b>	<b>731,091</b>	<b>1,107,517</b>	<b>1,062,332</b>	<b>1,367,097</b>	<b>1,367,097</b>
57500	Capital Project	-	35,000	35,000	-	-
57500	Radio Freq ID Tags				80,000	80,000
57500	Security Gates				15,000	15,000
	<b>Total Capital Outlay</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>95,000</b>	<b>95,000</b>
	<b>Total</b>	<b>1,023,612</b>	<b>1,963,100</b>	<b>1,963,125</b>	<b>2,392,904</b>	<b>2,392,904</b>

**BUDGET SUMMARY**

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CITY & SCHOOL LIBRARY  
SUMMARY OF SIX YEAR  
CAPITAL IMPROVEMENTS PROGRAM

Department/ Description	Current 2014	Six Year Program			Six Year Program			Future	TOTAL
		2015	2016	2017	2018	2019	2020		

CITY & SCHOOL LIBRARY FUND (25)

***LIBRARY:***

Replace Chairs (In 53105)		17,000							17,000
Portable Computer Equipment (in 53105)		10,000							10,000
Radio Frequency ID Tag Project		80,000							80,000
Security Gates		15,000							15,000
Van or SUV				35,000					35,000
	-	122,000	-	35,000	-	-	-	-	157,000
<b>TOTAL CITY &amp; SCHOOL LIBRARY FUND</b>	-	244,000	-	70,000	-	-	-	-	314,000

**CITY OF FORT LUPTON  
CAPITAL IMPROVEMENTS PROGRAM  
BUDGET REQUEST 2015**

<b>Fund/Department:</b> Library	<b>Contact Person:</b> Janice Fisher-Giles
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<b>Capital Project:</b>	Patron Chairs		
<b>Complete Applicable to Project:</b>	Yes	No	If Yes, give brief explanation
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than \$5,000.	X		Replace Patron Chairs

**Complete Project Description**

The chairs for public patrons are nearly 25 years old and becoming worn and uncomfortable. They were reupholstered about 12 years ago. They need to be either replaced or reupholstered again. We will need 90 to 100 chairs at an estimated \$150.00 - \$170.00 each. The cost to reupholster was \$90.00 per chair 12 years ago, but that was a bargain because we had it done locally.

**Estimated Cost of the Project:** \$17,000

Other Information			
<b>Project Priority:</b>	Yes	No	If Yes give brief explanation
Urgent			
Necessary			
Desirable	X		Chairs are worn and uncomfortable.

Impact on Operating Budget:	Dollar Amount	Brief Explanation:
Anticipated Additional Operating Savings/Revenues:	\$0.00	
Anticipated Additional Operating Costs:	\$0.00	

<b>TIMETABLE:</b>	Est. Start Date: <u>Jul-15</u>	Est. Completion Date: <u>Sep-15</u>
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**CITY OF FORT LUPTON  
CAPITAL IMPROVEMENTS PROGRAM  
BUDGET REQUEST 2015**

<b>Fund/Department:</b> Library	<b>Contact Person:</b> Janice Fisher-Giles
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<b>Capital Project:</b>	Portable Computer Equipment		
<b>Complete Applicable to Project:</b>	Yes	No	If Yes, give brief explanation
New Equipment Purchase			
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than \$5,000.	X		computer equipment (portable)

**Complete Project Description**

Laptops, tablets, mobile carts to take "off-site" (Aristocrat, National Night Out, Family Center, School Literacy Nights)  
 These computer are used to access the internet, to access the Library catalog, and for computer and resume classes.

**Estimated Cost of the Project:** \$10,000

Other Information			
Project Priority:	Yes	No	If Yes give brief explanation
Urgent			
Necessary			
Desirable	X		We are currently using 5 year old or more laptops and notebooks.

Impact on Operating Budget:	Dollar Amount	Brief Explanation:
Anticipated Additional Operating Savings/Revenues:	\$0.00	
Anticipated Additional Operating Costs:	\$0.00	

**TIMETABLE:**      Est. Start Date:           Mar-15                Est. Completion Date:           May-15

**CITY OF FORT LUPTON  
CAPITAL IMPROVEMENTS PROGRAM  
BUDGET REQUEST 2015**

<b>Fund/Department:</b> Library	<b>Contact Person:</b> Janice Fisher-Giles
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<b>Capital Project:</b>	Radio Frequency ID Project		
<b>Complete Applicable to Project:</b>	<b>Yes</b>	<b>No</b>	<b>If Yes, give brief explanation</b>
New Equipment Purchase	X		Radio Frequency ID project
Replacement Equipment			
Building Improvements			
Land Improvements			
Equipment Less than \$5,000.			

**Complete Project Description**

We currently use barcode stickers on our circulating items, but RFID tags are an improvement over barcodes. This project would involve putting RFID tags on all circulating items and replacing the security gates at the library entrance. Money for this project was set aside several years ago by the Library Board from their trust funds, so this would entail transferring the money from a CD at Bank of Colorado to the Library's operating budget.

**Estimated Cost of the Project:** \$80,000

Other Information			
<b>Project Priority:</b>	<b>Yes</b>	<b>No</b>	<b>If Yes give brief explanation</b>
Urgent			Better inventory control; also, library barcodes may become difficult to purchase.
Necessary	X		
Desirable			

Impact on Operating Budget:	Dollar Amount	Brief Explanation:
Anticipated Additional Operating Savings/Revenues:	\$0.00	
Anticipated Additional Operating Costs:	\$0.00	

<b>TIMETABLE:</b>	Est. Start Date: <u>          Sep-15          </u>	Est. Completion Date: <u>          Dec-15          </u>
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**CITY OF FORT LUPTON  
CAPITAL IMPROVEMENTS PROGRAM  
BUDGET REQUEST 2015**

<b>Fund/Department:</b> Library	<b>Contact Person:</b> Janice Fisher-Giles
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<b>Capital Project:</b>	Security Gates at Library Entrance		
<b>Complete Applicable to Project:</b>	<b>Yes</b>	<b>No</b>	<b>If Yes, give brief explanation</b>
New Equipment Purchase			
Replacement Equipment	X		Security gates at Library entrance
Building Improvements			
Land Improvements			
Equipment Less than \$5,000.			

**Complete Project Description**

The current security gates have not worked as detection and theft deterrent for several years. It is time to replace them, but it would make sense to replace the gates at the same time as we do the RFID tag project to make sure the gates and the tags are compatible.

**Estimated Cost of the Project:** \$15,000

Other Information			
<b>Project Priority:</b>	<b>Yes</b>	<b>No</b>	<b>If Yes give brief explanation</b>
Urgent			
Necessary	X		Security gates are a theft deterrent.
Desirable			

Impact on Operating Budget:	Dollar Amount	Brief Explanation:
Anticipated Additional Operating Savings/Revenues:	\$0.00	
Anticipated Additional Operating Costs:	\$0.00	

**TIMETABLE:**      Est. Start Date:           Sep-15                Est. Completion Date:           Dec-15