

Pine River Public Library District Board of Trustees

Agenda: December 14, 2022

6:15 PM Board Meeting

Call to order

- a. Roll Call
- b. Additions or deletions to Agenda

Old Business:

- a. Minutes of November meetings (Please sign)
- b. Monthly Treasurer's Report (Brenna)
- c. Board member vacancy – recommendation from committee

New Business:

- a. Public Comment
- b. Director's Report – Brenda
- c. Certification of Tax Levies

Discussion Items:

- a. Updated annual checklist of board duties
- b. 2023 board meetings

Action Items:

- a. Vote on amended Library Equipment Use Policy
- b. Vote on amended Public Bulletin Board Policy
- c. Vote on Director Employment Agreement
- d. Vote on new board members
- e. Vote on amended 2022 budget
- f. Vote on Resolutions –
 - a. 2021-1 Set the mill levy
 - b. 2021-2 Adopt the budget
 - c. 2021-3 Appropriate Sums
 - d. 2021-4 Commit funds

Adjournment

Next board meeting January 18, 2023 6:15

Pine River Public Library District Board of Trustees

Minutes: November 9, 2022
6:00 p.m. Public Budget Hearing
Followed by Board Meeting

Public Budget Hearing and Public Comment: Call to order: 6:04 pm

A. Two members of the public present

Adjournment: 6:14 p.m.

Call to order: 6:22 p.m.

- A. Roll Call: In person: Vaughn Morris, Garry Hillyer, Barb Wickman,
By video call: Gail Robel
- B. Additions or deletions to Agenda
 - a. Remove executive session, move to discussion item
 - b. Addition to new business: review of 2023 Telecommuting Agreement

Old Business:

- A. Minutes of October meeting (Please sign)
 - a. Garry motions to approve, seconded by Barb, all in favor
- B. Monthly Treasurer's Report
 - a. Barb motions to approve, seconded by Gail, all in favor
- C. Board candidate interviews
 - a. Interviews happening Thursday, November 10
- D. Strategic Planning update
 - a. Interviewed around 70 people throughout the process.
 - b. Presented results to all who were interviewed November 1.
 - c. Possible initiatives: Library of Things, summit for Bayfield businesses/service providers, community calendar, lifelong learning programming.
 - d. Next steps: Now building initiatives around results, use the strategic plan to form goals for library and staff.

New Business:

- A. Public Comment
 - a. A patron would like to make a documentary about her personal story: she would like to be the first woman on the moon and she is running for President of Argentina in 2023. She invites the library to participate in the process.
- B. Director's Report – Brenda
 - a. Shade structure: the new plan is to attach the structure to the I-beam - visited with a structural engineer to confirm
 - b. Going ahead with re-keying the library
 - c. Polling station a success!

- d. We Are Water Exhibition here at the library through the end of January.
- C. Review of Public Bulletin Board Policy
 - a. Combine sections 3 and 8: "staff member must approve and date all postings"
- D. Review of 2023 Telecommuting Agreement:
 - a. Change to former agreements: Non-exempt employees usually expected to work at the library, unless specifically requested.
 - b. Remove "usually" from "usually expected to work"
- E. Discussion of Director's Review process
 - a. Move to be in line with the fiscal year.

Action Items:

- A. Vote on Lost and Found Policy presented at October meeting
 - a. Garry motions to approve, seconded by Barb, all in favor
- B. Vote on Library Equipment presented at October meeting
 - a. Discussion on how to make sure patrons know about policy
 - i. Add to tech sheet patrons sign when they checkout
 - b. Add line: "patrons are responsible for their activities using library equipment"
 - c. Will amend accordingly and approve next month.

Adjournment: 7:14 p.m.

Next Meeting, 6:15 p.m. December 14th 2022

Submitted by Darcy Poletti

**Pine River Public Library District
Treasurer's Report -- Cash Balance
All figures are prior to audit accruals & adjustments.**

	<u>1/31/22</u>	<u>2/1/22</u>	<u>3/1/22</u>	<u>4/1/22</u>	<u>5/1/22</u>	<u>6/1/22</u>	<u>7/1/22</u>	<u>8/1/22</u>	<u>9/1/22</u>	<u>10/1/22</u>	<u>11/1/22</u>	<u>12/1/22</u>	ANNUAL TOTALS
Opening Bal Operating Acct	125,988	59,323	171,422	398,291	179,939	255,426	270,158	125,770	81,753	124,250	81,736		
Receipts:													
Property Tax Rev	7,785	12,252	294,460	77,254	126,316	87,784	203,790	18,968	16,973	14,918	8,958		869,457
Grants	10,959	0	0	0	5,092	4,620	0	908	0	729	0		22,308
Transferred from ColoTrust	0	150,000	0	0	0	0	0	0	100,000	0	100,000		350,000
Other	1,660	574	958	1,681	978	380	2,176	1,045	3,369	1,305	2,239		16,364
	<u>20,403</u>	<u>162,826</u>	<u>295,418</u>	<u>78,935</u>	<u>132,386</u>	<u>92,784</u>	<u>205,966</u>	<u>20,920</u>	<u>120,342</u>	<u>16,952</u>	<u>111,197</u>	<u>0</u>	
Disbursements:													
Salaries & Benefits	29,862	30,163	44,491	30,976	30,169	30,956	28,988	29,834	45,838	31,722	30,993		363,992
Transferred to CoTrust	0	0	0	250,000	0	0	300,000	0	0	0	0		0
Transferred to CDW CD	2,000	0	0	0	0	0	0	0	0	0	0		0
Expenses	55,206	20,564	24,057	16,311	26,730	47,096	21,366	35,104	32,008	27,743	37,969		344,154
	<u>87,068</u>	<u>50,728</u>	<u>68,549</u>	<u>297,287</u>	<u>56,899</u>	<u>78,052</u>	<u>350,354</u>	<u>64,937</u>	<u>77,845</u>	<u>59,466</u>	<u>68,962</u>	<u>0</u>	
Ending Bal Operating Acct	<u>59,323</u>	<u>171,422</u>	<u>398,291</u>	<u>179,939</u>	<u>255,426</u>	<u>270,158</u>	<u>125,770</u>	<u>81,753</u>	<u>124,250</u>	<u>81,736</u>	<u>123,971</u>	<u>0</u>	
Colorado Trust	<u>1,082,304</u>	<u>1,082,372</u>	<u>932,444</u>	<u>932,644</u>	<u>1,183,018</u>	<u>1,183,813</u>	<u>1,184,953</u>	<u>1,486,767</u>	<u>1,489,609</u>	<u>1,392,686</u>	<u>1,396,482</u>		
Transfer	0	-150,000	0	250,000	0	0	300,000	0	-100,000	0	-100,000		
Interest	68	72	200	374	795	1,140	1,814	2,842	3,077	3,796	4,230		18,408
Ending Balance Colo Trust	<u>1,082,372</u>	<u>932,444</u>	<u>932,644</u>	<u>1,183,018</u>	<u>1,183,813</u>	<u>1,184,953</u>	<u>1,486,767</u>	<u>1,489,609</u>	<u>1,392,686</u>	<u>1,396,482</u>	<u>1,300,712</u>	<u>0</u>	

Notes

Revenues:

\$8,958 in October 2022 Property Tax

Expenses:

Two payroll runs
\$5,177 State Farm Insurance

ColoTrust

\$4,230 in Interest

	2020		2021		2022	
	Receipts	Expenses	Receipts	Expenses	Receipts	Expenses
January	6,211	100,876	10,810.00	70,579	20,403.47	87,068
February	14,615	76,961	22,318	63,940	12,826	50,728
March	208,293	78,163	212,039	59,068	295,418	68,549
April	90,839	85,478	181,232	62,059	78,935	47,287
May	366,372	59,926	135,991	66,143	132,386	56,899
June	84,634	83,932	78,357	62,880	92,784	78,052
July	133,613	76,809	225,707	64,025	205,966	50,354
August	29,591	53,119	21,357	47,100	20,920	64,937
September	19,230	67,127	20,076	76,559	20,342	77,845
October	11,701	90,673	8,391	55,479	16,952	59,466
November	21,330	68,578	19,428	59,727	11,197	68,962
December	41,783	87,960	19,113	68,743		

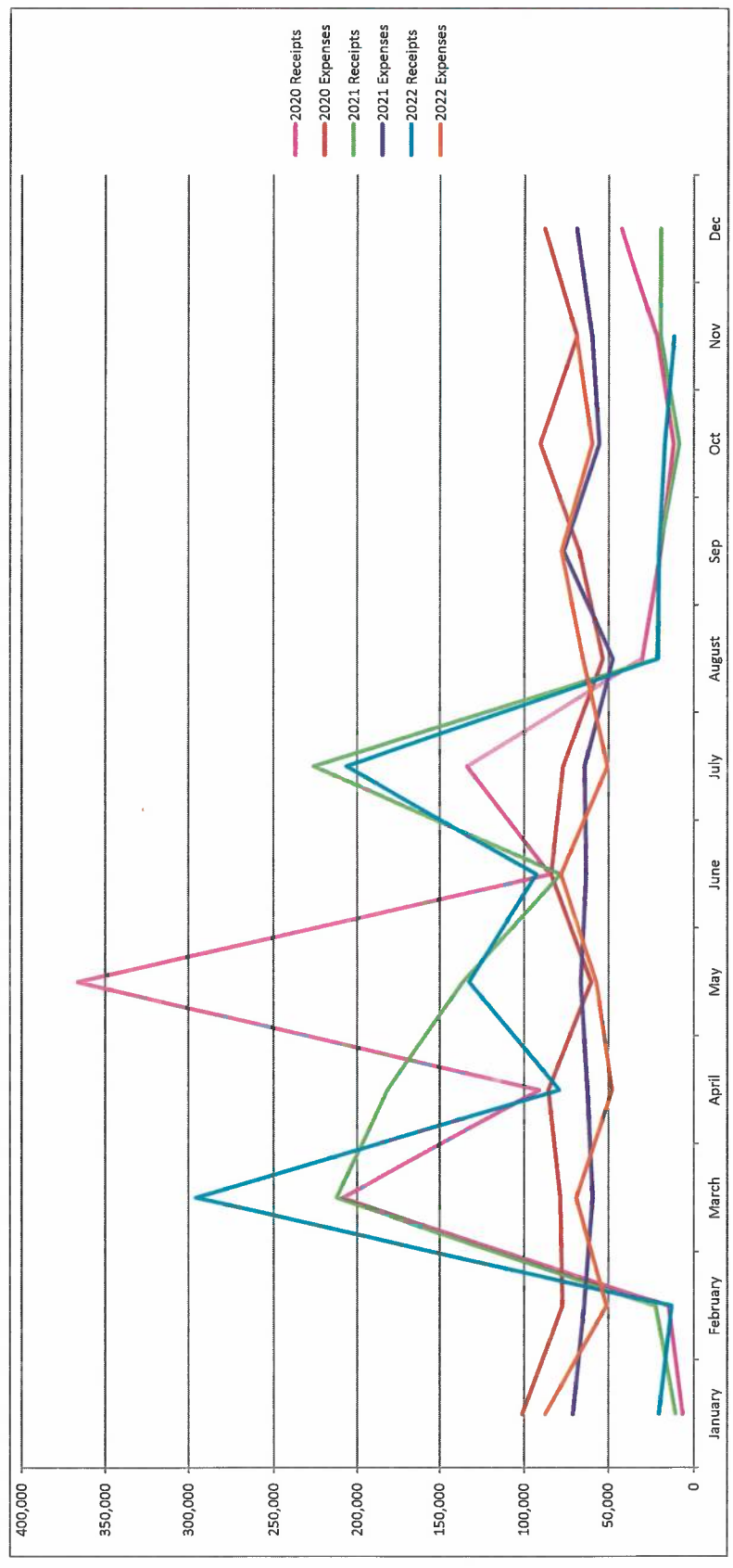
* does not include transfer from CoTrust

* does not include transfer to CoTrust

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* does not include transfer from CoTrust

* does not include transfer from CoTrust



Pine River Public Library District
Statement of Activities - Budget vs. Actual - Expanded
 January through November 2022

	<u>Jan - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
4000 · Property Taxes	796,746	810,378	-13,632	98.32%
4050 · Taxes - other	17,415	18,000	-585	96.75%
4100 · Specific Ownership Taxes	83,239	75,000	8,239	110.99%
4200 · Service Charges & Fees	10,867	5,500	5,367	197.59%
4300 · Grants	14,355	10,000	4,355	143.55%
4400 · Friends of the Library Donation	1,450	2,500	-1,050	58.0%
4900 · Investment Income	21,108	3,500	17,608	603.08%
Total Income	945,180	924,878	20,302	102.2%
5000 · Materials - Adult				
5010 · Audiobooks - Adult	2,515	3,500	-985	71.87%
5020 · Fiction - Adult	6,716	8,000	-1,284	83.95%
5030 · Non-Fiction - Adult	2,761	5,000	-2,239	55.22%
5060 · Professional	197	300	-103	65.65%
5070 · DVD	3,600	4,200	-600	85.72%
Total 5000 · Materials - Adult	15,789	21,000	-5,211	75.19%
5100 · Materials - Teen				
5110 · Audiobooks - Teen	54	300	-246	18.14%
5120 · Fiction - Teen	1,881	2,000	-119	94.03%
5130 · Non-Fiction - Teen	0	300	-300	0.0%
Total 5100 · Materials - Teen	1,935	2,600	-665	74.42%
5200 · Materials - Juvenile				
5210 · Audiobooks - Juvenile	1,144	1,000	144	114.45%
5220 · Fiction - Juvenile	1,501	2,000	-499	75.07%
5230 · Non-Fiction - Juvenile	2,301	2,000	301	115.04%
5250 · Board Books	205	250	-45	82.07%
5260 · Easy Fiction	415	1,500	-1,085	27.68%
5270 · DVD	186	250	-64	74.59%
5280 · Beginning Readers	606	1,000	-394	60.57%
Total 5200 · Materials - Juvenile	6,359	8,000	-1,641	79.49%
5300 · Materials - Databases	3,652	4,000	-349	91.29%
5400 · Materials - Electronic	13,786	17,000	-3,214	81.09%
5600 · Materials - Music	298	300	-2	99.3%
5700 · Materials - Periodicals	1,332	1,500	-168	88.8%
5800 · Materials - Proc/Catalog Ser	4,865	4,500	365	108.1%
5900 · Materials - Contracts	25,170	26,000	-830	96.81%
5990 · Materials - Replacements	317	900	-583	35.2%
Total Materials	73,502	85,800	-12,298	85.67%

Pine River Public Library District
Statement of Activities - Budget vs. Actual - Expanded
 January through November 2022

	<u>Jan - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6000 · Programming - Adult				
6030 · Summer Reading - Adult	80	400	-320	20.0%
6050 · Adult Programs	2,155	2,300	-145	93.71%
Total 6000 · Programming - Adult	2,235	2,700	-465	82.79%
6100 · Programming - Teen				
6120 · Science & Animals	632	1,200	-568	52.67%
6130 · Summer Reading - Teen	541	900	-359	60.14%
6150 · Teen Programs	2,261	1,800	461	125.63%
Total 6100 · Programming - Teen	3,435	3,900	-465	88.07%
6200 · Programming - Children				
6230 · Summer Reading - Children	1,776	2,000	-224	88.8%
6250 · Children's Programs	7,522	9,300	-1,778	80.88%
Total 6200 · Programming - Children	9,298	11,300	-2,002	82.28%
6300 · Special Events	0	1,500	-1,500	0.0%
6400 · Refreshments	1,521	1,700	-179	89.47%
Total Programming	16,488	21,100	-4,612	78.14%
7000 · Repairs & Maintenance				
7010 · Building R&M	20,896	20,000	896	104.48%
7020 · Outdoor Maintenance	5,521	7,000	-1,479	78.88%
7030 · Grounds - Garden	7,101	5,000	2,101	142.02%
7060 · Maintenance Agreements	35,265	47,900	-12,635	73.62%
Total 7000 · Repairs & Maintenance	68,784	79,900	-11,116	86.09%
7100 · Utilities				
7110 · Electricity	4,549	8,000	-3,451	56.86%
7120 · Solar	0	1,000	-1,000	0.0%
7130 · Other Utilities	8,812	9,000	-188	97.91%
Total 7100 · Utilities	13,361	18,000	-4,639	74.23%
7200 · Facility Costs				
7210 · Building Insurance	4,146	4,500	-354	92.13%
Total 7200 · Facility Costs	4,146	4,500	-354	92.13%
7700 · Technology				
7710 · Contracts	24,390	24,600	-210	99.15%
7720 · Meeting Rooms	160	500	-340	32.0%
7730 · Hardware & Software	5,324	6,500	-1,176	81.91%
7740 · Tech Support	4,916	5,400	-484	91.04%
Total 7700 · Technology	34,790	37,000	-2,210	94.03%
7800 · Small Furniture & Equipment	1,534	4,000	-2,466	38.36%

Pine River Public Library District
Statement of Activities - Budget vs. Actual - Expanded
 January through November 2022

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
7900 · Treasurer's Fee	24,028	24,500	-472	98.07%
8000 · Administration				
8100 · Insurance	4,029	4,300	-271	93.69%
8200 · Marketing	1,437	1,400	37	102.67%
8300 · Professional Fees	19,000	19,600	-600	96.94%
8350 · Staff Development	4,503	4,800	-297	93.82%
8400 · Supplies - Admin	5,948	7,000	-1,052	84.97%
8500 · Postage & Delivery	1,011	1,100	-89	91.93%
Total Administration	35,928	38,200	-2,272	94.05%
8600 · Personnel				
8610 · Salaries & Wages	355,195	458,900	-103,705	77.4%
8620 · Payroll Taxes	27,554	38,400	-10,846	71.76%
8630 · Employee Benefits	29,971	54,000	-24,029	55.5%
8650 · Tuition Reimbursement	0	5,000	-5,000	0.0%
Total 8600 · Personnel	412,719	556,300	-143,581	74.19%
Total Expenses	685,280	869,300	-184,020	78.83%

Pine River Public Library District
Statement of Financial Position
As of November 30, 2022

	Nov 30, 22
ASSETS	
Current Assets	
Checking/Savings	
1000 · Operating Checking Account	129,381.05
1050 · Certificate of Deposit	50,840.36
1060 · Colo Trust	1,300,711.92
1070 · Colorado Parks and Wildlife	2,000.00
Total Checking/Savings	1,482,933.33
Other Current Assets	
1200 · Taxes Receivable	
1210 · Property Taxes Receivable	810,378.00
Total 1200 · Taxes Receivable	810,378.00
1400 · Prepaid Expenses	12,180.51
1450 · Prepaid Insurance	1,090.98
Total Other Current Assets	823,649.49
Total Current Assets	2,306,582.82
TOTAL ASSETS	2,306,582.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	13,051.12
Total Accounts Payable	13,051.12
Credit Cards	
2100 · US Bank Credit Card	932.86
2120 · Lewis True Value Mercantile	-156.25
Total Credit Cards	776.61
Other Current Liabilities	
2200 · Payroll Liabilities	3,122.69
2250 · Accrued Payroll - End of Year	1,290.83
2600 · Deferred Rev-Property Tax	810,378.37
Total Other Current Liabilities	814,791.89
Total Current Liabilities	828,619.62
Total Liabilities	828,619.62
Equity	
3001 · Nonspendable	
3001.1 · Prepaid Items	15,617.00
Total 3001 · Nonspendable	15,617.00
3002 · Unassigned	410,240.16
3100 · Restricted-Declared Emergencies	26,247.00
3101 · Restricted Personnel Education	16,000.00
3200 · Committed Reserve Funds	
3210 · Operating Reserve	400,000.00
3220 · Capital Reserve	339,000.00
Total 3200 · Committed Reserve Funds	739,000.00
3320 · Restricted - State Grant	10,959.00
Net Income	259,900.04
Total Equity	1,477,963.20
TOTAL LIABILITIES & EQUITY	2,306,582.82

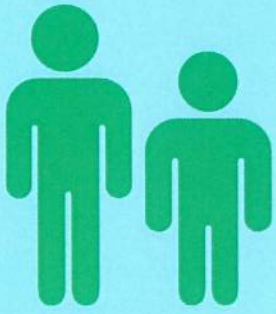
Director's Activities
November/December 2022

Activities
Community/Professional Meetings/Presentations
Ice cream social in conjunction with La Plata County Suicide Prevention group
Brenda joined board of Pine River Arts – planning free community music events here in 2023
Participating with the recordings of State Library training around strategic planning
Facility/Grounds
CDPHE installed equipment for an air quality study
Repaired playground equipment in conjunction with town
Durango Shade Company repaired damaged wall
Grants/Donations/Fundraising
Received We are Water grant – purchased a paddleboard for Library of Things
Darcy applied for grant from ARSL for the Library of Things - \$1,000
ECF reimbursement has been approved
Marketing/PR
Started work on new logo/branding
Friends of the Library
Colorado Gives Day very successful – raised \$4,388
Operations
Miscellaneous
Working on end of year bookkeeping and budgeting
Programming
This Saturday – Model train open house in conjunction with San Juan Engineers
Two highly popular craft programs
Hosted first responder training
Planning programming for the new year
Make and Takes/zoom collaborating with extension office and WAW
Staff
Set up health insurance benefits for 2023
Brenda was out of the office due to vacation and bereavement
Loss of Fern Martinez and Lisa Van Den Berg
Technology

Next Board Meeting: January 18th | 6:15 p.m.

PINE RIVER LIBRARY

November 2022



342 people visited
the library on
average per day



11 passport
services provided



2,275 e-materials
checked out or
streamed



38 average daily
computer uses
183 average daily
WiFi logins



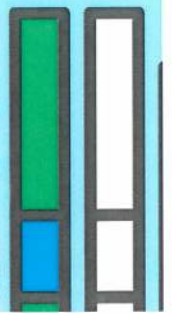
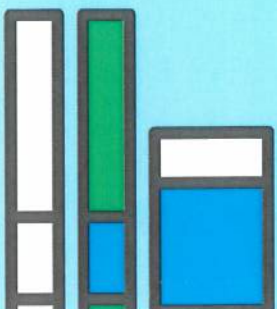
26 notary services
provided



125 materials
checked out on
average daily



62 programs
attended by
561 people



Annual Checklist of Board Duties

January

1. Review current year budget & budget message before January 31 deadline to DOLA
2. Review CDs and investments and decide on future strategy
3. Review trustee by-laws for consistency and adherence to current operating practices

February

1. Begin annual audit process
2. Approve any by-laws revisions and submit to the La Plata County Commissioners

March

1. Elect President, Vice President and Secretary/Treasurer for next 12 months
2. Submit State Library Report by 3/31

April

May/June

1. Independent auditor presents audit report to board

July

1. Review the audit before July 31 deadline to State Auditor
2. Review trustee manual and update as necessary

August

September

1. Review trustee term expiration(s) for coming year. If necessary, begin Development Committee process to find replacements.
2. Approve any trustee manual revisions.

October

1. Review proposed budget for upcoming calendar year by October 15
2. Start Director Review process

November

1. Designate monthly meeting place/time and publicize information
2. Hold Public Budget meeting

December

1. Sign mill levy document for next fiscal year and submit to county assessor
2. Set the Mill Levy
3. Adopt the budget
4. Appropriate Funds to the Budget
5. Send all of the above to County by December 15
6. Board member Development Committee recommend members to board for approval. Board submit recommended members to County Commissioners to endorse.
7. Review, update and sign directors contract

2023 Board Meeting Dates – Proposed

January 18

Feb. 15

March 15

April – no meeting

May 17

June 21

July 19

August – no meeting

September 20

October 11 (2nd Wednesday)

November 16

December 13 (2nd Wednesday)

Pine River Public Library District

Library Equipment Use

This policy refers to public use of equipment located at the Pine River Library

- a. Computers, laptops, and Chromebooks are available to patrons on a first-come, first-served basis.
- b. There is no charge for use of computers; however, in order to make the service available to as many patrons as possible there is a time limit. Additional time may be added if no-one is waiting.
- c. Library staff are available for basic, general assistance in using the computer.
- d. Printing and/or copying is available in black and white or color to the public for a fee.
- e. Patrons are advised that there are restrictions regarding the duplication of copyrighted materials. Any violation of copyright is the responsibility of the patron.
- f. Patrons are responsible for damage to library equipment or computer systems. A charge, up to full replacement costs, will be assessed for any necessary repairs or special cleaning.
- g. The library and board are not responsible for any activities carried out using library equipment; patrons accept full responsibility for their actions.

Approved by the Board of Trustees: April 2013

Reviewed by the Board of Trustees: October 2022

Approved by the Board of Trustees:

Pine River Public Library District

Public Bulletin Board Policy

1. Bulletin Board materials may be submitted for civic, educational, or cultural purposes. Organizations may submit literature publicizing a specific event. Limited space generally allows only short-term notices.
2. Commercial service information may be posted if space allows. Community events and nonprofit, civic, educational, or cultural materials will be given priority.
3. Each item posted must be approved by library staff. Staff may prohibit postings which do not meet library policy. Items left for posting become the property of the library and will not be returned.
4. The kiosk and library notice boards are reserved for library promotional materials. Pamphlets or other hand out materials may be placed in a spot designated by staff.
5. Any materials that violate the law or are unprotected by the First Amendment (such as copyright violations or obscene, defamatory, or libelous speech) will be removed.
6. Any posted materials may be removed by the staff without notification.
7. Materials displayed or distributed in public areas do not necessarily reflect the views or positions of the Library or Board of Trustees.

Approved by Board of Trustees: 2013

Submitted to Board of Trustees for review: November 2022

2022 Amended Budget			
	Audited Budget 2021	Original Budget 2022	Amended Budget 2022
Property tax	836,187	810,378	810,378
Other Taxes	17,464	18,000	18,000
Specific Ownership Tax	95,264	75,000	75,000
Service Charges & Fees	6,988	5,500	5,500
Interest	2,334	3,500	3,500
Friends Contributions	6,778	2,500	2,500
Donations/grants	25,550	10,000	10,000
Annual Available Resources	990,565	924,878	924,878
EXPENDITURES			
Books and Materials	83,195	85,800	85,800
Programming	22,983	14,100	21,100
Repairs and Maintenance	49,634	81,700	79,900
Facility Fees	4,063	4,500	4,500
Utilities	16,319	18,000	18,000
Technology	32,201	30,000	37,000
Small Furniture/Equipment	6,133	4,000	4,000
Treasurer's Fee	25,100	24,500	24,500
Administration			
Operations	30,294	36,700	38,200
Personnel	517,476	570,000	556,300
LIBRARY OPERATIONS	787,398	869,300	869,300
Capital Outlay	13,980		
TOTAL EXPENDITURES	801,378	869,300	869,300
Beginning Fund Balance	1,028,877	1,218,064	1,218,064
Add to reserve	189,187	55,578	55,578
Ending Fund Balance	1,218,064	1,273,642	1,273,642
Committed Funds:			
6 Month Prudent Reserve			400,000
Educational Fund			16,000
Facility Repair & Improvement			339,000
Tabor			26,079
Revenue Fund			

PINE RIVER PUBLIC LIBRARY DISTRICT

Resolution to Set the Mill Levy

Resolution 2022-101

A resolution levying general property taxes for the year 2023, to help defray the costs of providing library services to the Pine River Public Library District for the 2023 budget year.

WHEREAS, the Board of Trustees of the Pine River Public Library District has adopted the annual budget in accordance with the Local Government Budget Law on December 14, 2022, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$873,576 and;

WHEREAS, the 2023 net assessed valuation for the Pine River Public Library District as certified by the County Assessor on December 1, 2022 is \$ 218,394,060

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE PINE RIVER PUBLIC LIBRARY DISTRICT:

Section 1. That for the purpose of meeting all general operating expenses of the Pine River Public Library District during the 2023 budget year, there is hereby levied a tax of 4.0 mills upon each dollar of the total valuation for assessment of all taxable property within La Plata County for the year 2023.

Section 2. That the Executive Director is hereby authorized and directed to immediately certify to the County Commissioners of La Plata County, Colorado, the mill levy for the Pine River Public Library District as determined above.

ADOPTED, this 14th day of December, 2022.

Vaughn Morris, President, Pine River Public Library District Board of Trustees

Attest: Barbara Wickman, Vice President, Pine River Public Library District Board of Trustees

Pine River Public Library District

Resolution/Ordinance to Adopt Budget

Resolution 2022-102

A RESOLUTION/ORDINANCE SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE PINE RIVER PUBLIC LIBRARY DISTRICT, BAYFIELD, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

WHEREAS, the Board of Trustees of the Pine River Public Library District has appointed the Executive Director to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the Executive Director, has submitted a proposed budget to this governing body on October 15, 2022 for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 9, 2022, and interested taxpayers were given the opportunity to file or register any objection to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE PINE RIVER PUBLIC LIBRARY DISTRICT, BAYFIELD, COLORADO:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Pine River Public Library District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the President of the Board of Trustees and Director of the Pine River Public Library and made a part of the public records of the Pine River Public Library District.

Adopted, this 14th day of December, 2022.

Vaughn Morris, President, Pine River Public Library District Board of Trustees

Attest: Barbara Wickman, Vice President, Pine River Public Library District Board of Trustees

	Audited Budget 2021	Original Budget 2022	Amended Budget 2022	Estimated Budget 2022	Proposed Budget 2023
Property tax	836,187	810,378	810,378	810,378	873,576
Other Taxes	17,464	18,000	18,000	18,000	18,000
Specific Ownership Tax	95,264	75,000	75,000	75,000	75,000
Service Charges & Fees	6,988	5,500	5,500	9,000	7,500
Interest	2,334	3,500	3,500	3,500	5,000
Friends Contributions	6,778	2,500	2,500	2,500	4,000
Donations/grants	25,550	10,000	10,000	13,700	10,000
Annual Available Resources	990,565	924,878	924,878	932,078	993,076
EXPENDITURES					
Books and Materials	83,195	85,800	85,800	85,800	89,600
Programming	22,983	14,100	21,100	21,100	14,100
Repairs and Maintenance	49,634	81,700	79,900	79,900	69,900
Facility Fees	4,063	4,500	4,500	4,500	4,500
Utilities	16,319	18,000	18,000	15,000	16,500
Technology	32,201	30,000	37,000	37,000	40,000
Small Furniture/Equipment	6,133	4,000	4,000	4,000	5,000
Treasurer's Fee	25,100	24,500	24,500	24,500	26,210
Administration					
Operations	30,294	36,700	38,200	38,200	39,200
Personnel	517,476	570,000	556,300	500,000	588,543
LIBRARY OPERATIONS	787,398	869,300	869,300	810,000	893,553
Capital Outlay	13,980				15,000
TOTAL EXPENDITURES	801,378	869,300	869,300	810,000	908,553
Beginning Fund Balance	1,028,877	1,218,064	1,218,064	1,218,064	1,340,142
Add to reserve	189,187	55,578	55,578	122,078	84,523
Ending Fund Balance	1,218,064	1,273,642	1,273,642	1,340,142	1,424,665
Committed Funds:					
6 Month Prudent Reserve					436,788
Educational Fund					16,000
Facility Repair & Improvement					450,000
Tabor					27,257
Revenue Fund					300,000

PINE RIVER PUBLIC LIBRARY DISTRICT

Resolution to Appropriate Sums of Money

Resolution 2022 – 103

A RESOLUTION/ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE PINE RIVER PUBLIC LIBRARY DISTRICT, BAYFIELD, COLORADO, FOR THE 2023 BUDGET YEAR.

Whereas, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on December 14, 2022, and;

Whereas, the Board of Trustees has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

Whereas, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Pine River Public Library District.

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE BOARD OF TRUSTEES OF THE PINE RIVER PUBLIC LIBRARY DISTRICT, BAYFIELD, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

General Fund		
Current Operating Expenses	\$	993,076
Capital Outlay	\$	
Debt Service	\$	-0-
TOTAL GENERAL FUND	\$	993,076

Adopted this 14th day of December, 2022.

Vaughn Morris, President, Pine River Public Library District Board of Trustees

Attest: Barbara Wickman, Vice President, Pine River Public Library District Board of Trustees

RESOLUTION TO COMMIT FUND BALANCE

Resolution 2022 - 104

A RESOLUTION TO COMMIT FUND BALANCE, IN THE AMOUNT AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE PINE RIVER PUBLIC LIBRARY DISTRICT, LA PLATA, COLORADO, FOR THE YEAR ENDING DECEMBER 31, 2023.

Whereas, the Government Standards Accounting Board (GASB) has issued Statement No. 54 establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; and

Whereas, the Board of Trustees is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; and

Whereas, the committed fund balance classification reflects amounts subject to internal constraints self-imposed by the Board of Trustees; and

Whereas, once the committed fund balance constraints are imposed, it requires the constraint to be removed by the Board of Trustees prior to redirecting the funds for other purposes; and

Whereas, the Board of Trustees has determined it will commit \$1,202,788 of general fund balance for the year ending December 31, 2023, for the following amounts for future spending:

Six months emergency operating expenses	\$ 436,788
Educational fund	16,000
Facility repair and improvement	450,000
Reserve Fund	<u>300,000</u>
Total committed fund balance	<u>\$1,202,788</u>

ADOPTED this the 14th day of December 2022.

PINE RIVER PUBLIC LIBRARY DISTRICT

Vaughn Morris, President, Pine River Public Library District Board of Trustees

Attest: Barbara Wickman, Vice President, Pine River Public Library District Board of Trustees