

Douglas
County



Budget

2009

**Douglas County Libraries
Budget Summary
Actual 2007, Budget / Forecast 2008 and Budget 2009**

	Actual 2007	% Rev	% Exp	Budget 2008	% Rev	% Exp	Forecast 2008	% Rev	% Exp	Budget 2009	% Rev	% Exp	09 Budget Increase From 08 Forecast	%
REVENUES														
Property taxes	16,152,215	84%		18,344,909	87%		18,378,694	88%		18,813,004	89%		434,310	2%
Vehicle registration taxes	1,615,885	8%		1,500,000	7%		1,500,000	7%		1,500,000	7%		0	0%
Other	1,529,901	8%		1,263,550	6%		1,015,768	5%		938,175	4%		(77,593)	-8%
Total revenues	19,298,001	100%		21,108,459	100%		20,894,462	100%		21,251,179	100%		356,717	2%
EXPENDITURES														
Salaries and benefits	10,638,248	55%	60%	11,787,709	56%	60%	11,756,080	56%	61%	12,788,637	60%	60%	1,032,557	9%
Library materials	2,828,956	15%	16%	3,100,000	15%	16%	3,100,000	15%	16%	3,475,000	16%	16%	375,000	12%
Facilities	855,688	4%	5%	917,400	4%	5%	917,498	4%	5%	1,103,800	5%	5%	186,302	20%
Technology and support services	648,132	3%	4%	1,007,701	5%	5%	914,118	4%	5%	847,869	4%	4%	(66,249)	-7%
Programs and outreach	274,473	1%	1%	365,520	2%	2%	321,000	2%	1%	373,369	2%	2%	52,369	16%
Administration	1,125,240	6%	6%	1,330,365	6%	7%	1,310,755	6%	7%	1,118,075	5%	5%	(192,680)	-15%
Capital expenditures	1,474,749	8%	8%	1,008,935	5%	5%	851,435	4%	4%	1,485,488	7%	8%	634,053	74%
Contingencies				14,954,279	Excl	Excl				15,360,365	Excl	Excl	15,360,365	
Total expenditures	17,845,486	92%	100%	34,471,909	93%	100%	19,170,886	91%	99%	36,552,603	99%	100%	17,381,717	91%
NET REVENUE*	1,452,515			(13,363,450)			1,723,576			(15,301,424)			(17,025,000)	-988%
BEGINNING FUND BALANCE	12,758,668			13,991,544			14,211,183			15,934,759			1,723,576	12%
ENDING FUND BALANCE	14,211,183			628,094			15,934,759			633,335			(15,301,424)	-96%
*NET REVENUE EXCLUDING CONTINGENCIES	1,452,515			1,590,829			1,723,576			58,941			(1,664,635)	-97%

Douglas County Libraries

Budget Message

Budget 2009

In 2008, our second attempt to increase the library's mill levy failed by over 7,000 votes (with about 53% of the county voting against it). While the vote was probably more reflective of concerns about the economy than with concerns about the library, nonetheless, the community has spoken: we will have to live within our existing property tax income for at least 2-4 years.

To that end, 2009 will see the launching of a new long range plan. It should address at least two issues: library performance (measured by such outcomes as checkouts, library visits, and program attendance per capita), and service inequities around the county (measured by square feet of library space per capita).

There are also several strategic directions that I hope the Board of Trustees will consider:

- Continued pursuit of excellence. We rose in the "Hennen's American Public Library Ratings" from 7th to 4th place in the nation for the population category of 100,000-250,000. In the next year's ranking, we will move into the 250,000-500,000 category, and I believe can hit the #2 or #1 spot. (I should note that I prefer the Library Journal Index version to the Hennen, but the point is that there are objective measures for library performance, and shooting for best of class is a worthwhile goal.)
- Direct support of literacy in several dimensions: emergent reading (preschool reading readiness), English as a Second Language, GED testing, one-on-one tutoring of adults. This is a growth area in Douglas County, and a clear match for our mission.
- A new marketing campaign based on growing not just library use, but library support. We are a highly effective organization, with a significant return on tax investment. Yet the idea of the value of social capital is poorly understood and accepted in Douglas County. Addressing that issue is a significant long term concern for our institution.
- Succession planning. We have a growing number of retirements, and a growing number of new professionals. We need to give them the time and attention they need to gain the skills to serve the county well, and move up rapidly to positions of greatest effect.

- Continued development of a new staffing model. Our previous two years of technological experiments in self-check, automated returns, and materials merchandising have been very successful. These changes, incidentally, have greatly added to our capacity, and reduced our staffing needs. Now it's time to look at the next level up the staffing chain: our professionals. The development of a list of new “competencies” has been the first step. Still to come are changes in job descriptions and evaluation of performance. An important new direction for our professionals is community outreach – bringing library expertise to bear on shared community problems.
- A facilities plan. The election loss means that no new buildings are possible without significant reallocation of resources. I believe the Board has two broad approaches: establish a fund for future construction, or undertake a strategic project or projects using reallocated resources, partnerships, and fundraising.

A final note about the election: we discovered in our community a previously untapped resource. There are many highly articulate, energetic, and passionate external advocates for the library. Their campaign was impressive, and I hope we can find a way to capture their obvious commitment to continue to deepen our connection to and efficacy within our larger social environment.

James LaRue
 Library Director
 December 10, 2008

<p style="text-align: center;"><i>Mission Statement</i></p> <p style="text-align: center;"><i>Douglas County Libraries provides resources for learning and leisure to build communities and improve lives in Douglas County.</i></p>	<p style="text-align: center;"><i>Vision Statement</i></p> <p style="text-align: center;"><i>Douglas County Libraries is a source of community pride and lifelong learning. Knowledgeable and friendly staff provides access to intellectual capital, showcase art and culture, and highlight local history through evolving collections and programs. Douglas County Libraries is a good steward of public funds.</i></p>
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<p style="text-align: center;"><i>Key Directives</i></p> <p style="text-align: center;"><i>We provide educated, professional, knowledgeable, friendly service.</i></p> <p style="text-align: center;"><i>We are a dynamic center of community, and a center for local history information.</i></p> <p style="text-align: center;"><i>The Library’s technology connects our patrons to collections and community.</i></p> <p style="text-align: center;"><i>Our communications lead people, business and government to the Library.</i></p> <p style="text-align: center;"><i>We are an arts and cultural showcase.</i></p> <p style="text-align: center;"><i>The Library supports life-long learning.</i></p> <p style="text-align: center;"><i>We provide current and deep collections.</i></p> <p style="text-align: center;"><i>We are good stewards of public funds.</i></p> <p style="text-align: center;"><i>We are advocates of the Library.</i></p> <p style="text-align: center;"><i>We answer the community reference question.</i></p>
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Description of Services

The Library operates at seven sites plus bookmobile service:

Highlands Ranch Library, 9292 Ridgeline Blvd., Highlands Ranch, CO
Lone Tree Library, 8827 Lone Tree Parkway, Lone Tree, CO
Louviers Library, 7885 Louviers Blvd., Louviers, CO
Parker Library, 10851 S. Crossroads Dr., Parker, CO
Philip S. Miller Library/Technical Support/Administration, 100 S.
Wilcox St., Castle Rock, CO
Roxborough Library, 8357 N. Rampart Range Road, Suite 200, Littleton, CO
80125
Cherry Valley Satellite, 9244 S. State Highway 83, Franktown, CO
Bookmobile serving Castle Pines North and other Douglas County communities

The Library serves a population of approximately 287,000 Douglas County residents. Services can be divided into the following broad categories:

Circulation

Circulation consists of the provision of books, periodicals, CD's, audiocassettes, videos and other library materials for lending use by the public. Circulation is approximately seven million items annually.

Reference Services

Reference services consist of the provision of informational or research assistance, both through the purchase and/or housing of appropriate research materials (encyclopedias, indexes, online databases), and in the direct response to informational requests in person, by phone, by email or through correspondence.

Children's Services

Children's services consist of providing reference services to youth and parents. A major focus is making recommendations of age appropriate and suitable reading level materials for research and recreational use. A strong emphasis is placed on encouraging life-long reading habits.

Programming

Programming involves the sponsorship of such events as daily children's storytelling, workshops on a variety of informational topics and the provision of space for such things as the one-on-one tutoring of people in adult literacy projects.

Support and Technical Services

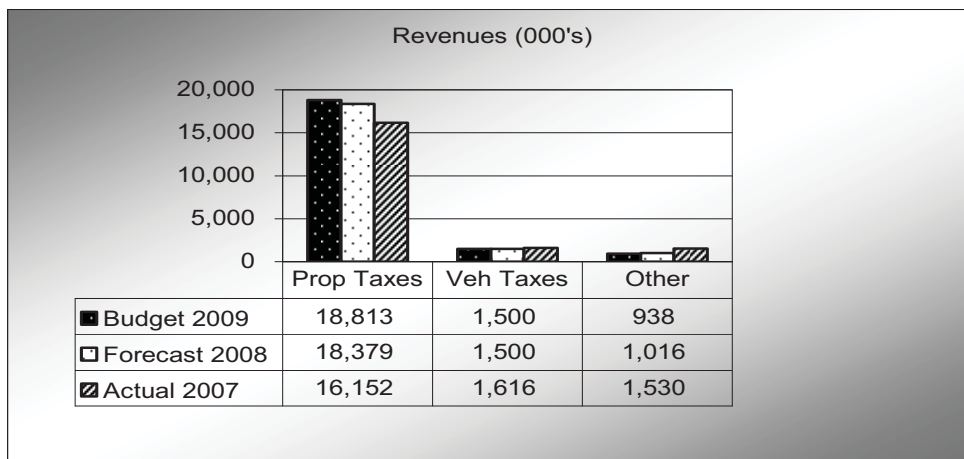
Support and technical services consist of all the background processes and procedures necessary to support the other functions of the Library, including information technology, collection development, training, and ordering, receiving and cataloging library materials.

Administration

Finally administration consists of the necessary management functions of the Library, including personnel, facilities, contracts administration, financial controls and reporting to appropriate governing agencies.

Key Features of the 2009 Budget

Revenues:



The Library's funding comes chiefly from real property and vehicle registration taxes with the remaining funding from interest, contributions, fines, photocopy fees and miscellaneous other income.

Assessed property valuations for Douglas County will increase 3% to \$4.678 billion for 2009 from \$4.542 billion for 2008. Assessed valuations for 2007 were \$4.068 billion. The voter approved mill levy remains unchanged at 4 mills for 2007 through 2009. Taking into account the abatement levy, the total mill levy is 4.052 for 2009, 4.044 mills for 2008 and 4.025 mills for 2007.

Consistent with increased assessed property valuations, the Library's property related tax revenues will increase by 2% to \$18,813,000 for 2009 from \$18,379,000 forecasted for 2008. Property tax revenues were \$16,152,000 during 2007. For 2009 tax collections, Douglas County is no longer eligible for new growth taxes. New growth taxes of \$154,000 are included in property tax revenues for 2008 and \$180,000 in 2007.

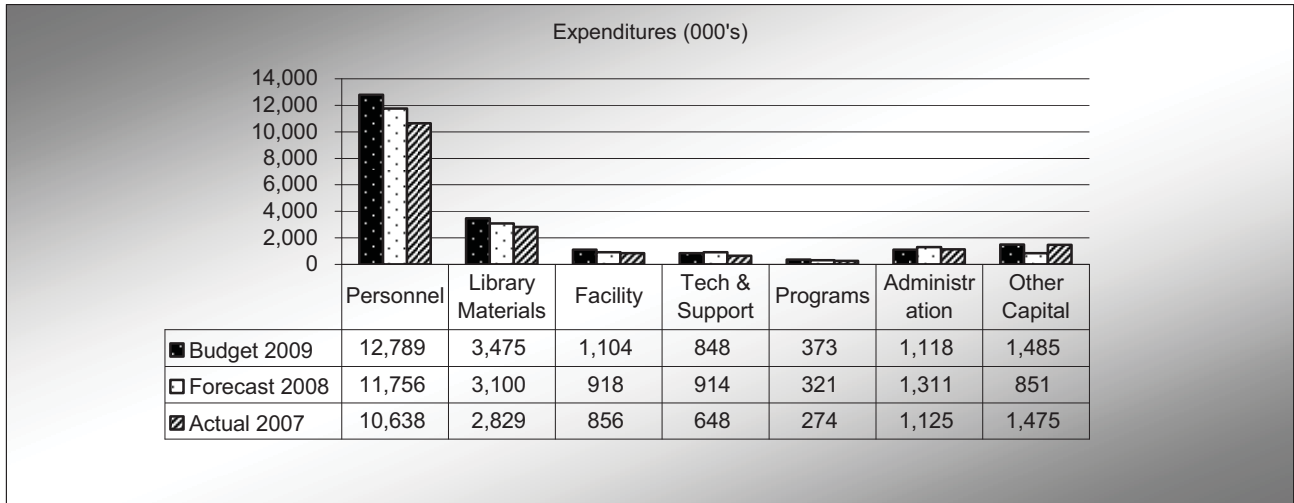
Vehicle registration taxes for 2009 are expected to remain at 2008 levels of \$1,500,000. Actual vehicle registration taxes were \$1,616,000 in 2007.

All other income is budgeted at \$938,000 for 2009 compared to \$1,016,000 estimated for 2008 and \$1,530,000 actual in 2007. The decline in 2009 is due to lower expected interest earnings. Other income in 2007 included a one-time sale of vacant land.

Total Expenditures

Total expenditures are budgeted for \$36,552,000 for 2009. Excluding contingencies of \$15,360,000, operating expenditures are budgeted for \$21,192,000 for 2009 compared to \$19,171,000 forecasted operating expenditures for 2008 and \$17,845,000 actual operating expenses during 2007.

As a percentage of total revenues, operating expenditures are 99% for 2009, 91% forecasted for 2008 and 92% for 2007. The capacity to set aside additional reserves for major new building projects is limited going forward, without generation of new revenues or reduction in current operating expenditures.



Personnel

Personnel costs, at 60% of total expenditures, represent the most significant aspect of the budget. Salaries and benefits are increasing by 9% to \$12,789,000 during 2009 compared to \$11,756,000 forecasted for 2008. Actual personnel costs were \$10,638,000 during 2007.

The increase in 2009 reflects annual merit increases, increase in staff due to growth in service volume, as well as increased benefit costs associated with rising health care costs and an increased contributory rate to the retirement plan.

Library Materials

Library materials, including books, periodicals, CD's, audiocassettes, videos, electronic databases, subscriptions, etc. are budgeted for \$3,475,000 for 2009 compared to projected costs of \$3,100,000 for 2008. During 2007 \$2,829,000 was spent on materials. The materials budget for 2009 is 16% of total expenditures and represents a significant commitment by the Library to continually provide updated and relevant materials and resources to Douglas County residents.

Facilities

The Library owns or leases 126,000 square feet of library space. Facility costs are budgeted for \$1,104,000 for 2009 compared to expected costs of \$918,000 for 2008 and actual costs of \$856,000 for 2007. Changes in these costs are affected by non-reoccurring

maintenance projects, scheduled rent increases on leased properties, and fluctuations in utility and other costs. During 2009, facility costs reflect the first full year maintenance costs of the automated materials sorting equipment.

Technology and Support Services

The technological infrastructure costs of the Library consist of licensing and maintenance agreements for computer software and hardware, subscription services for technological support in processing and cataloging books, telephone and telecommunications costs, and various other computer and technical support costs of the Library.

The budget for 2009 technology and support services is \$848,000 compared to \$914,000 expected for 2008 and \$648,000 actual for 2007. Costs are declining somewhat in this category due to non-recurring project costs during 2008 associated with new software systems as well as lower telecommunication costs due to federal grants.

Programs and Outreach

Included in program and outreach costs are all the costs associated with program presentations, workshops, reading programs, etc. sponsored by the Library. These include presenter fees, prizes and logs for reading programs, community sponsorships, and all the underlying printing, graphics design, public relations and advertising costs associated with providing programs and promoting the Library's services.

The 2008 budget is \$373,000 compared to \$321,000 forecasted for 2008 and \$274,000 actual for 2007.

Administration

Total administration expenses are budgeted for \$1,118,000 for 2009, a 15% decrease from 2008 projected expenses of \$1,311,000. Administration expenses were \$1,125,000 in 2007. Administration expenses are decreasing during 2009 primarily due to non-recurring costs associated with the Library's 2008 and 2007 ballot measures as well as decreases in various other administrative expenses.

Capital Expenditures

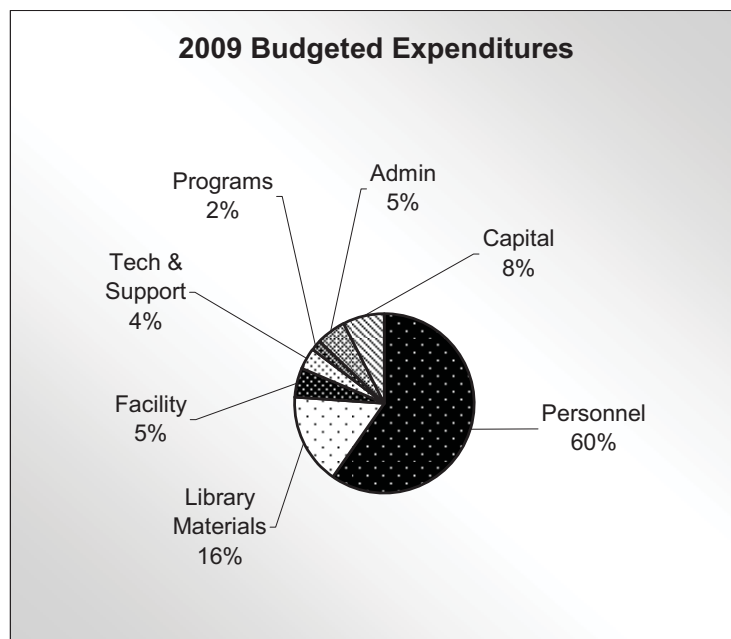
Capital expenditures are budgeted for \$1,485,000 for 2009 compared to \$851,000 forecasted for 2008 and \$1,475,000 actual in 2007.

The 2009 budgeted capital costs include the cost to replace patron and staff computers as well as the purchase of new self service technology for dispensing CD's and DVD's. The budget also includes various facility modifications and improvements at the branch libraries.

Major capital expenditures during 2008 included the final phase of the installation of automated sorters to handle returned library materials at the branch libraries, renovations to existing libraries to accommodate service model changes, and investments in the Library's technical and communication infrastructure. The capital expenditures during 2007 include the majority of the project costs associated with the installation of automated sorters during the year.

Budget Breakout

The Library's goal is to maintain personnel and library materials budgets at board mandated levels: no more than 60% for personnel costs and no less than 16% for library materials. This budget successfully meets those goals.



Basis of Accounting

The modified accrual basis of accounting is followed. Revenue is recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The major sources of revenue which are susceptible to accrual are property taxes. Expenditures are recorded when the liability is incurred.

Douglas County Libraries
Total Library

	Actual 2007	Budget 2008	Forecast 2008	Budget 2009	Increase Over 2008 Forecast	Increase Over 2008 Forecast %
REVENUES						
Property taxes:						
4000 Real property taxes	14,753,203	18,252,672	18,252,672	17,464,059	(788,613)	-4%
4001 Personal property taxes	1,245,707		0	1,491,945	1,491,945	#DIV/0!
4002 New growth taxes	180,035	154,237	154,237		(154,237)	-100%
4005 Delinq personal prop taxes	9,276	10,000	10,000	4,500	(5,500)	-55%
4006 Delinquent new growth taxes	(1,211)		(215)		215	-100%
4007 Rental taxes	3,337	3,000	3,000	2,500	(500)	-17%
4008 Abate taxes	(115,460)	(75,000)	(135,000)	(150,000)	(15,000)	11%
4009 Senior exempt property tax:	77,328		94,000		(94,000)	-100%
4100 Specific ownership taxes	1,615,885	1,500,000	1,500,000	1,500,000	0	0%
Total property taxes	17,768,100	19,844,909	19,878,694	20,313,004	434,310	2%
Contributions and grants:						
4201 Grants	2,311		0		0	#DIV/0!
4205 PSM endowment	177,000	172,000	180,000	140,000	(40,000)	-22%
Total contributions and grants	179,311	172,000	180,000	140,000	(40,000)	-22%
Fines:						
4300 Book fines	236,839	206,100	225,000	262,200	37,200	17%
4301 Lost and paid materials	54,866	44,300	50,000	54,750	4,750	10%
Total fines	291,705	250,400	275,000	316,950	41,950	15%
Interest:						
4500 Interest in investments	844,968	800,000	510,000	430,000	(80,000)	-16%
4510 Interest delinquent property t	10,390				0	#DIV/0!
4511 Interest abated taxes		(10,000)	(10,000)	(15,000)	(5,000)	50%
Total interest	855,358	790,000	500,000	415,000	(85,000)	-17%
Miscellaneous:						
4400 Photocopy fees	28,303	26,650	26,650	28,475	1,825	7%
4401 Duplication fees	1,098	1,000			0	#DIV/0!
4402 Workshop fees	540	500			0	#DIV/0!
4404 Program fees	(88)		2,806	17,100	14,294	509%
4405 Vending machine	5,400	500	712		(712)	-100%
4410 Gift shop sales	4,030	3,050	3,050	2,100	(950)	-31%
4411 Staff book sales	10,924	10,000	10,000	7,500	(2,500)	-25%
4450 Miscellaneous	22,645	9,450	17,500	11,050	(6,450)	-37%
Total miscellaneous	72,852	51,150	60,718	66,225	5,507	9%
Asset sales:						
4600 Asset sales	130,675		50		(50)	-100%
Total asset sales	130,675	0	50	0	(50)	-100%

Douglas County Libraries
Total Library

	Actual 2007	Budget 2008	Forecast 2008	Budget 2009	Increase Over 2008 Forecast	Increase Over 2008 Forecast %
Total Revenues	19,298,001	21,108,459	20,894,462	21,251,179	356,717	2%
EXPENDITURES						
Salaries and benefits:						
5000 Department salaries	3,322,343	3,666,785	3,666,785	3,866,405	199,620	5%
5002 Department overtime	3,056		0		0	#DIV/0!
5010 Circulation salaries	3,003,630	3,411,708	3,500,000	3,949,399	449,399	13%
5012 Circulation overtime	562		0		0	#DIV/0!
5020 Reference salaries	1,494,937	1,496,206	1,390,000	1,449,231	59,231	4%
5022 Reference overtime			0		0	#DIV/0!
5030 Youth salaries	1,061,947	1,216,810	1,175,000	1,239,219	64,219	5%
5032 Youth overtime	15		0		0	#DIV/0!
5099 Clearing	687		0		0	#DIV/0!
Subtotal salaries	8,887,177	9,791,509	9,731,785	10,504,254	772,469	8%
5100 Unemployment insurance	395	5,000	7,500	5,000	(2,500)	-33%
5102 Worker's compensation	119,341	120,000	110,000	110,000	0	0%
5103 Health insurance	523,091	580,000	615,000	700,000	85,000	14%
5105 Life insurance	3,420	4,000	4,000	7,200	3,200	80%
5106 Medicare	123,717	137,500	137,500	146,009	8,509	6%
5107 PERA retirement	937,312	1,125,000	1,125,000	1,290,974	165,974	15%
5108 L/T disability insurance	21,496	21,000	21,000	22,000	1,000	5%
5109 Employee assist program	400	1,000	1,200	1,000	(200)	-17%
5110 Flex plan			(64)		64	-100%
5120 Contract labor	21,899	2,700	3,159	2,200	(959)	-30%
Total salaries and benefits	10,638,248	11,787,709	11,756,080	12,788,637	1,032,557	9%
Library materials:						
6001 Books non reference	1,246,573	1,375,000	1,375,000	3,470,000	2,095,000	152%
6002 Books reference	103,564	147,500	147,500		(147,500)	-100%
6010 Audio materials	467,885	500,000	500,000		(500,000)	-100%
6011 Video materials	460,223	500,000	500,000		(500,000)	-100%
6012 Electronic materials	182,092	190,000	190,000		(190,000)	-100%
6015 Adult literacy materials	16	5,500	5,500	5,000	(500)	-9%
6018 Shipping	11,444	12,000	12,000		(12,000)	-100%
6020 Paper subscriptions	78,241	85,000	85,000		(85,000)	-100%
6030 Online/elect subscriptions	288,428	260,000	260,000		(260,000)	-100%
6031 Virtual services content		25,000	25,000		(25,000)	-100%
4430 Discounts taken	(9,510)		0		0	#DIV/0!
Total library materials	2,828,956	3,100,000	3,100,000	3,475,000	375,000	12%
Facilities:						
7000 Electricity	179,415	205,200	210,000	207,700	(2,300)	-1%
7001 Gas	21,105	33,250	25,000	27,900	2,900	12%
7002 Water and sewer	27,926	26,000	30,000	26,900	(3,100)	-10%

Douglas County Libraries
Total Library

	Actual 2007	Budget 2008	Forecast 2008	Budget 2009	Increase Over 2008 Forecast	Increase Over 2008 Forecast %
7003 Trash removal	8,801	10,400	10,400	9,800	(600)	-6%
7100 Rent facility	158,474	156,950	156,950	173,650	16,700	11%
7101 Machinery leases	2,179	2,950	2,950	1,000	(1,950)	-66%
7200 Building maint contracts	223,166	229,800	229,800	228,150	(1,650)	-1%
7201 Building repairs and maint	85,471	98,100	98,100	180,150	82,050	84%
7202 Janitorial supplies	31,833	27,500	25,000	23,300	(1,700)	-7%
7203 General maint supplies	39,903	37,850	37,850	34,300	(3,550)	-9%
7204 Vehicle gas and maint	5,425	9,400	9,400	10,950	1,550	16%
7205 Sorter maintenance			2,048	105,000	102,952	5027%
7300 General liability insurance	71,990	80,000	80,000	75,000	(5,000)	-6%
Total facilities	855,688	917,400	917,498	1,103,800	186,302	20%
Technology and support services:						
8000 Telephones	100,397	152,052	120,000	99,250	(20,750)	-17%
8001 Telecommunications			0	0	0	#DIV/0!
8100 Computer maint contracts	120,905	133,409	133,409	148,400	14,991	11%
8101 Computer maint and repair	9,949	26,000	26,000	8,500	(17,500)	-67%
8102 Computer programming	1,044	2,500	5,000		(5,000)	-100%
8103 Computer supplies	43,173	71,390	71,390	28,500	(42,890)	-60%
8104 Computer software	27,498	101,531	90,000	79,475	(10,525)	-12%
8105 Computer consultants	10,934	46,000	46,000	10,000	(36,000)	-78%
8106 Email	14,100	17,500	15,000	30,000	15,000	100%
8200 Subscription services	40,453	72,319	72,319	77,594	5,275	7%
8201 Tech services supplies	137,546	185,000	185,000	191,150	6,150	3%
8202 Processing services	744	200,000	150,000	175,000	25,000	17%
8203 Processing DVD/video	49,092		0	0	0	#DIV/0!
8205 Processing mylar	771		0	0	0	#DIV/0!
8207 Processing music CD's	16,500		0	0	0	#DIV/0!
8208 Processing bundled services	68,857		0	0	0	#DIV/0!
8209 Processing recorded books	6,169		0	0	0	#DIV/0!
Total technology and support	648,132	1,007,701	914,118	847,869	(66,249)	-7%
Programs and outreach:						
8500 Programs Provider Fees	34,718	66,620	66,620	83,235	16,615	25%
8501 Sponsorships	28,153	34,500	34,500	36,600	2,100	6%
8502 Advertising and promotions	21,757	28,450	28,450	17,250	(11,200)	-39%
8503 Programming prizes/supplies	99,424	119,520	80,000	116,954	36,954	46%
8504 Program/outreach printing	66,018	61,880	61,880	61,250	(630)	-1%
8505 Graphics design	9,226		0	0	0	#DIV/0!
8506 Public relations	8,543	6,200	6,200	4,750	(1,450)	-23%
8607 Outreach supplies			0	1,000	1,000	#DIV/0!
8510 Virtual reference services		30,000	25,000	30,000	5,000	20%
8530 Volunteer supplies	6,634	14,350	14,350	22,330	7,980	56%
8531 Adult literacy supplies		4,000	4,000		(4,000)	-100%
Total programs and outreach	274,473	365,520	321,000	373,369	52,369	16%

Administration:

Douglas County Libraries
Total Library

	Actual 2007	Budget 2008	Forecast 2008	Budget 2009	Increase Over 2008 Forecast	Increase Over 2008 Forecast %
8532 Local history supplies	6,994	6,000	4,000	4,000	0	0%
8533 Duplication LH	3,334	4,000	4,000	4,000	0	0%
8534 Duplication LH patrons	(869)	500	500	200	(300)	-60%
9000 Office equipment leases	251		0		0	#DIV/0!
9001 Office equip maint contracts	15,159	15,650	15,650	13,850	(1,800)	-12%
9002 Office equip repairs and mai	622	300	550	800	250	45%
9050 Postage	55,374	48,250	48,250	49,300	1,050	2%
9051 Mailing services	4,661	4,800	4,800	5,000	200	4%
9052 Courier services	84,798	104,500	104,500	104,500	0	0%
9100 Auto allowance	33,946	26,375	35,000	36,050	1,050	3%
9101 Airline fares/hired vehicles	12,511	14,300	14,300	10,000	(4,300)	-30%
9102 Meals	3,085	13,058	7,500	6,788	(712)	-9%
9103 Lodging	12,901	32,216	25,000	19,236	(5,764)	-23%
9104 Training seminars	64,794	96,922	75,000	86,575	11,575	15%
9105 Employee relations / staff da	16,654	19,380	19,380	16,495	(2,885)	-15%
9106 Employee recruitment	29,205	9,000	17,500	11,050	(6,450)	-37%
9107 Employee relocation		500	500		(500)	-100%
9108 Professional memberships	30,817	33,100	33,100	36,250	3,150	10%
9109 Educational assistance	11,463	24,000	24,000	24,000	0	0%
9110 Training supplies	5,256	5,150	5,150	9,200	4,050	79%
9111 Professional subscriptions	9,025	11,200	11,200	10,800	(400)	-4%
9113 Meals Non Travel	23,174	26,665	26,665	36,305	9,640	36%
9150 Public officials insurance	15,450	15,000	15,000	15,000	0	0%
9152 Trustee bond	573	300	430	350	(80)	-19%
9200 Collection agency fees	10,770	12,000	12,000	12,000	0	0%
9201 Audit fees	18,200	15,000	15,000	15,000	0	0%
9202 Legal	19,820	20,000	20,000	30,000	10,000	50%
9203 County treasurer's fees	261,158	296,000	296,000	285,000	(11,000)	-4%
9204 Benefit plan administration fe	4,025	4,000	4,000	4,000	0	0%
9205 Payroll processing fees	22,573	45,000	40,000	45,000	5,000	13%
9206 Other contracted services	120,780	162,950	162,950	31,900	(131,050)	-80%
9250 Bank and credit card fees	7,462	7,000	11,000	13,000	2,000	18%
9252 Filing fees	955		161		(161)	-100%
9300 Printed office supplies	28,779	17,750	17,750	10,050	(7,700)	-43%
9301 Small items of equipment	28,631	25,875	25,875	23,425	(2,450)	-9%
9302 Small items of furniture	46,469	82,974	82,974	44,976	(37,998)	-46%
9303 Office supplies	111,943	128,950	128,950	108,475	(20,475)	-16%
9304 Gift shop supplies	1,800	1,200	1,200		(1,200)	-100%
9305 Employee book purchases	10,821	10,000	10,000	7,500	(2,500)	-25%
9306 Vending machine supplies	3,576	500	920		(920)	-100%
9400 DCLF reimbursement	(11,700)	(10,000)	(10,000)	(12,000)	(2,000)	20%
Total administration	1,125,240	1,330,365	1,310,755	1,118,075	(192,680)	-15%
Capital expenditures:						
9900 Buildings	36,730	142,000	0	265,600	265,600	#DIV/0!
9902 Shelving	33,346	17,000	17,000	7,000	(10,000)	-59%
9903 Furniture and fixtures	13,819	23,550	23,550	32,478	8,928	38%
9904 Office equipment	9,055	13,000	13,000	25,350	12,350	95%
9905 Computer equipment	1,304,395	777,885	777,885	1,076,660	298,775	38%

Douglas County Libraries
Total Library

	Actual 2007	Budget 2008	Forecast 2008	Budget 2009	Increase Over 2008 Forecast	Increase Over 2008 Forecast %
9906 Other machinery and equip	77,404	35,500	20,000	78,400	58,400	292%
Total capital expenditures	1,474,749	1,008,935	851,435	1,485,488	634,053	74%
Contingencies		14,954,279		15,360,365	15,360,365	#DIV/0!
Total contingencies		14,954,279		15,360,365	15,360,365	#DIV/0!
Total expenditures	17,845,486	34,471,909	19,170,886	36,552,603	17,381,717	91%
NET REVENUE	1,452,515	(13,363,450)	1,723,576	(15,301,424)	(17,025,000)	-988%
BEGINNING FUND BALANCE	12,758,668	13,991,544	14,211,183	15,934,759	1,723,576	12%
ENDING FUND BALANCE	14,211,183	628,094	15,934,759	633,335	(15,301,424)	-96%