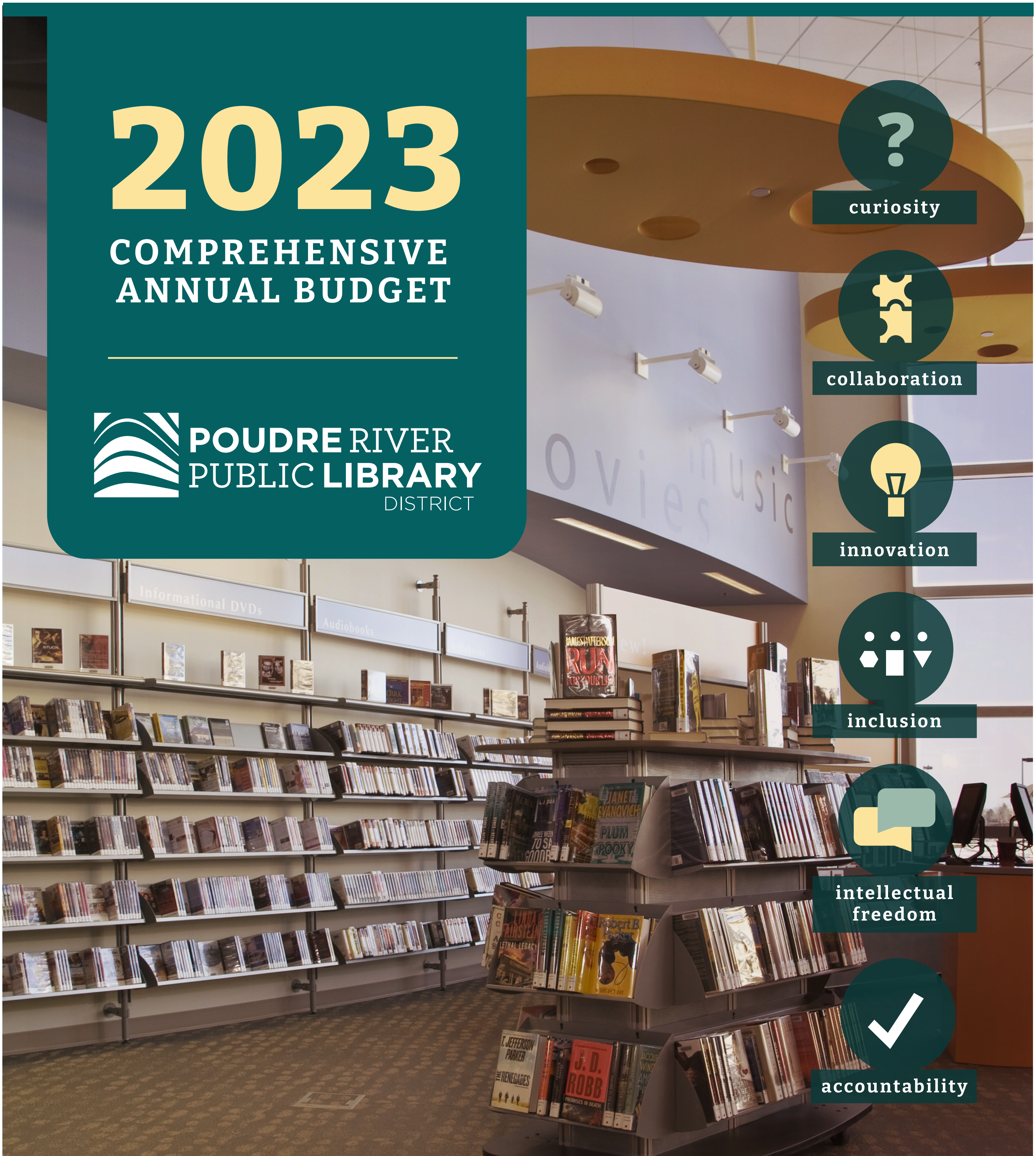
2023

COMPREHENSIVE ANNUAL BUDGET

POUDRE RIVER PUBLIC LIBRARY DISTRICT



Poudre River Public Library District
Finance Office

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Fort Collins, Colorado
80524

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POUDRE RIVER PUBLIC LIBRARY DISTRICT
2023 COMPREHENSIVE ANNUAL BUDGET

Library Leadership Team

Diane Lapierre	Executive Director
Ken Draves	Deputy Director
Sabrina Stromnes	Human Resources Manger
Amy Lyons	Finance Manager
Mark Huber	IT and Facilities Manager
Tova Aragon	Collections Manager
Irene Romsa	Community Outreach Manager
Katie Auman	Communications and Development Manager
Cynthia Langren	Executive Administrative Assistant

Kristen Draper	Old Town Library Manager
Currie Meyer	Council Tree Library Manager
Molly Thompson	Harmony Manager

POUDRE RIVER PUBLIC LIBRARY DISTRICT
2023 COMPREHENSIVE ANNUAL BUDGET

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Summary

Established in 2006 by voter approval in compliance with state statute CRS 24-90-110, Poudre River Public Library District (the District) is an independent political subdivision of the State of Colorado. The District is governed by a seven-member board of trustees that are jointly appointed by Fort Collins City Council and Larimer County Board of County Commissioners. Trustees serve four-year terms and are limited to two consecutive terms. The District is primarily supported by a 3-mill property tax levy.

The District serves nearly 208,000 people across 1,800 square miles in northern Larimer County, Colorado. Anchored by three library branches in Fort Collins (Old Town, Harmony, and Council Tree), the District is dedicated to meeting diverse District patrons' needs and interests with exceptional opportunities for learning, intellectual stimulation and personal enjoyment. Library patrons are provided a wide range of library services including books, DVDs and other materials for business and pleasure, programming services for all ages, literacy services and meeting room availability.

The District's operating departments, called Business Units, include Administration (the Executive Director's office, Human Resources, Finance and the Answer Center), Combined Expenditures (Systems Administration and Facilities), Community Outreach, Communications, the operations of three library branches, and Collection Services.

The Board of Trustees is required to adopt a final budget no later than December 15 of each fiscal year. The annual budget serves as a foundation for the District's financial planning and control and is prepared by fund and Business Unit. The Executive Director is specifically authorized to make budget transfers between operating accounts within a fund. Any transfer of budgeted funds related to a specifically-approved capital project and any change in a fund's total budget require Board of Trustees approval.

General Fund

The General Fund is the District's primary operating fund. It accounts for all financial resources except for those devoted to capital projects.

General Fund Revenue

The District is funded by a variety of sources, with property taxes being the most significant. Other revenue sources in order of budgeted financial significance include specific ownership taxes, donations and grants, investment earnings, and other miscellaneous revenue.

Property Taxes

Properties are reassessed every other year, with 2021 being the most recent reassessment year. In non-reassessment years, changes in overall assessed valuation are primarily due to new construction.

Voters approved a tax rate of 3 mills and also waived the state 5.5% property tax revenue limitation and the Taxpayer Bill of Rights (TABOR) limitation for the District. State statute allows an adjustment to the voter-approved rate to collect on amounts withheld in the previous year for abatements and refunds. For 2023, the total mill levy is 3.018 mills, and revenue from property taxes is budgeted to decrease $12,030,353 to $11,290,355 the impacts of Colorado Senate Bill 21-293, Property Tax Classification and Assessment Rates.

Several Urban Renewal Authorities (URAs) as well as the Fort Collins Downtown Development Authority (DDA), are located within the District. Agreements between these entities and the District provide that incremental property taxes generated in designated areas are distributed to the URA or DDA, not the District, for a set period of time. The following table summarizes the annual impact of these agreements as well as the cumulative impact from the inception of the District through December 2022.

Tax Increment District	2022 Tax Revenue Generated	Distributed to PRPLD	% of Tax Revenue Generated	Distributed to URA & DDA	% of Tax Revenue Generated	Lifetime TIF Paid by PRPLD as of Dec. 2022
Timnath URA	$ 330,501	$ 8,869	3%	$ 321,632	97%	$ 2,510,248
Fort Collins DDA	650,725	465,001	71%	185,724	29%	2,450,911
North College Ave URA	192,086	83,979	44%	108,107	56%	807,302
Midtown URA Prospect South	55,752	32,658	59%	23,094	41%	174,184
Midtown URA Foothills Mall	97,266	34,044	35%	63,222	65%	413,706
Total	**$ 1,326,330**	**$ 624,551**	**47%**	**$ 701,779**	**53%**	**$ 6,356,351**

Specific Ownership Taxes

This revenue source consists of a prorated share of license fees for vehicles and other items, collected by Larimer County and distributed to local governments in proportion to property tax distributions. Budgeted revenue for 2023 is $800,000, a $50,000 increase from 2022 following a decline due to the impacts of the COVID-19 virus pandemic on our local economy.

Donations and Grants

The District receives donations and grants from individual patrons as well as local and state organizations. In general, these donations and grants support the District's programs and collection development. For 2023, we anticipate receiving $150,000 in donations and grants from sources including the Poudre River Friends of the Library, Poudre River Library Trust, Colorado State University, City of Fort Collins, Front Range Community College, and Colorado State Library.

Investment Earnings
As part of the support services provided by the City of Fort Collins, the investable funds of the District are included with the City's funds and invested in compliance with state statutes. The budget for investment earnings has decreased $40,000 from 2022 at $10,000, due to the negative impacts of recent interest rate increases on our investment portfolio.

Other Miscellaneous Revenue
The District receives $900 of lease income each month from Verizon Wireless for a cell phone tower on the Old Town Library rooftop as well as nominal amounts of unplanned income from other sources. The total 2023 budget for other miscellaneous revenue is unchanged from 2022 at $11,000.

Library Fines and Copy Charges
The District's Board of Trustees voted in October 2020 to eliminate all extended use fees and rental fees for materials. Fees for lost and damaged materials will continue to be charged, but we do not have a reasonable estimate to budget for those fees. In addition, patrons are no longer charged for copies and prints since the COVID-19 virus pandemic began, and the Library Leadership Team has not yet finalized a plan to resume charges. Therefore, there is no budget for library fines or copy charges in 2023.

The table below summarizes total 2023 budgeted revenue.

Revenue Type	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget
Property Tax	$ 12,030,353	$ 11,290,355	-6%
Specific Ownership Tax	750,000	800,000	7%
Total Tax Revenue	12,780,353	12,090,355	-5%
Library Fines	-	-	0%
Intergovernmental Grants	46,000	50,000	9%
Copy Charges	-	-	0%
Investment/Interest Earnings	50,000	10,000	-80%
Donations	100,000	100,000	0%
Miscellaneous	11,000	11,000	0%
Total Other Revenue	207,000	171,000	-17%
Total Revenue	**$ 12,987,353**	**$ 12,261,355**	**-6%**

General Fund Expenditures

General Fund expenditures include all of the District's operating departments, referred to as Business Units. As priorities and circumstances change, we make changes to the overall budget to reflect the needs of the District. The following table outlines the 2023 budget changes for each Business Unit. Individual Business Units will be discussed in more detail later in this report.

Expenditures by Business Unit	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget
Administration (excl. Transfers)	$ 2,030,234	$ 2,183,596	8%
IT & Facilities (Combined)	1,298,549	1,223,434	-6%
Community Outreach	503,758	577,177	15%
Communication	407,450	546,623	34%
Old Town Library	1,683,086	1,538,663	-9%
Collection Services	2,849,982	2,908,117	2%
Harmony Library	1,125,496	1,168,091	4%
Council Tree Library	1,178,085	1,187,186	1%
Total Expenditures	**$ 11,076,640**	**$ 11,332,887**	**2%**
Transfer to Capital Projects Fund	1,000,000	500,000	-50%
Total Expenditures & Transfers	**$ 12,076,640**	**$ 11,832,887**	**-2%**

Expenditures within each Business Unit are organized into three broad categories: personnel, contractual, and commodity. Personnel includes all District staffing costs, such as salaries and benefits. Contractual includes operating costs that are not associated with physical items, such as professional fees, service support costs, repairs and maintenance, insurance policies, utilities, training and travel, dues and database subscriptions. Commodity includes physical items such as office and program supplies, computer hardware and related software, and physical additions to the materials collection such as books and DVDs. The following table provides a breakdown of budgeted operating costs within these categories for 2023.

Expenditures by Type	Personnel	Contractual	Commodity	Total
Administration (excl. Transfers)	1,159,146	1,009,950	14,500	2,183,596
IT & Facilities (Combined)	592,644	517,790	113,000	1,223,434
Community Outreach	475,177	35,000	67,000	577,177
Communication	356,468	142,030	48,125	546,623
Old Town Library	1,272,013	226,500	40,150	1,538,663
Collection Services	767,647	578,700	1,561,770	2,908,117
Harmony Library	1,112,891	27,750	27,450	1,168,091
Council Tree Library	971,486	189,000	26,700	1,187,186
Total Expenditures	**6,707,472**	**2,726,720**	**1,898,695**	**11,332,887**
Percentage of Total Expenditures	**59%**	**24%**	**17%**	**100%**

The following table shows actual expenditures for 2016-2021 and budgeted expenditures for 2022 and 2023, organized by Business Unit, along with the year-over-year percentage increases.

YOY Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Budget
Administration (excl. Transfers)	1,946,123	1,869,478	1,974,835	$ 1,822,038	$ 1,710,171	$ 1,781,570	$ 2,030,234	$ 2,183,596
IT & Facilities (Combined)	1,243,501	1,251,836	1,345,152	1,306,585	1,086,264	1,099,945	1,298,549	$ 1,223,434
Community Outreach	323,357	323,501	363,206	352,853	394,328	248,270	503,758	$ 577,177
Communication	-	-	65,000	85,650	236,303	322,309	407,450	$ 546,623
Old Town Library	1,416,389	1,515,853	1,450,944	1,534,242	1,495,752	1,464,865	1,683,086	$ 1,538,663
Collection Services	2,207,337	2,317,471	2,448,734	2,351,772	2,608,958	2,562,838	2,849,982	$ 2,908,117
Programming	127,442	150,172	169,000	168,178	-	-	-	$ -
Harmony Library	1,058,250	1,072,805	1,159,834	1,142,468	1,118,252	1,042,182	1,125,496	$ 1,168,091
Council Tree Library	977,526	987,245	1,079,235	1,138,824	1,070,518	1,160,157	1,178,085	$ 1,187,186
Total Expenditures	**9,299,925**	**9,488,361**	**10,055,940**	**9,902,610**	**9,720,546**	**9,682,136**	**11,076,640**	**11,332,887**
YOY Percentage Increase		2%	6%	-2%	-2%	0%	14%	2%

General Fund Business Unit: Administration

The Administration budget for the District includes the operations of the Executive Director, the Deputy Director, Finance, Human Resources, and the Answer Center. Staffing consists of 12 FTE (full-time equivalent) employee positions. All staff are located at Webster House Administration Center (WHAC).

Specific activities include banking fees, legal counsel, property and liability insurance, audit fees, consulting services, county treasurer fees and support services provided by the City of Fort Collins. Through an intergovernmental agreement, the City provides various support services to the District including human resources and employee benefits, information technology, treasury management, payroll and vendor payment processing, purchasing, and accounting. For 2023, $368,000 is budgeted for these services, which is a significant portion of the total Administration budget.

Another intergovernmental cost to the District consists of treasurer fees incurred for Larimer County's collection and remittance of the District's property tax revenue, per Colorado statute. For 2023, the District budget for treasurer fees is $227,000, or two percent of projected property tax revenue.

The Answer Center (AC) is the central contact point for patrons and other stakeholders requesting information from or about the District. Many of the calls received are answered directly by AC staff, including questions about circulation functions, room reservations and assistance with e-readers and the downloadable digital collection. The AC operates seven days a week for a total of **66 hours** and has access to a foreign language service that can provide interpreter services in any language.

The total 2023 Administration budget is listed below.

Administration	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	$ Incr (Decr) vs 2022 Budget
Personnel	$ 961,284	$ 1,159,146	21%	$ 197,862
Contractual	1,058,950	1,009,950	-5%	$ (49,000)
Commodities (incl. Capital Outlay)	10,000	14,500	45%	$ 4,500
Total Expenditures	**$ 2,030,234**	**$ 2,183,596**	**8%**	**$ 153,362**
Transfer to Capital Projects Fund	1,000,000	500,000	-50%	$ (500,000)
Total Expenditures & Transfers	**$ 3,030,234**	**$ 2,683,596**	**-11%**	**$ (346,638)**

General Fund Business Unit: Combined

The Combined budget for the District includes the operations of Systems Administration (SA) and Facilities as well as traditional overhead expenditures that apply District-wide. Staffing consists of 6.0 FTE (full-time equivalent) employee positions. All staff are located at WHAC, though the Facilities team frequently travels throughout the District.

SA is responsible for the technology needs of the District. SA staff manage and maintain the integrated library system, the website, staff and public computers, wired and wireless networks, and usage statistics. They also maintain hardware and software components and implement system and product upgrades as technology changes.

The Facilities team is responsible for the maintenance and repair of two District libraries, WHAC, and the Midtown location. Harmony Library is located on the Front Range Community College Larimer County campus, so the building is maintained by the College under our intergovernmental agreement, though Facilities does maintain District-owned equipment that is located there.

Combined operating expenditures include District activities that do not pertain to any one department but rather are common to many operational areas. These expenditures include patron account collection services, District-wide telephone and internet costs, and postage and freight services.

The total 2023 Combined budget is listed below.

Combined	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	$ Incr (Decr) vs 2022 Budget
Personnel	$ 676,875	$ 592,644	-12%	$ (84,231)
Contractual	508,674	517,790	2%	$ 9,116
Commodities (incl. Capital Outlay)	113,000	113,000	0%	$ -
Total Expenditures	**$ 1,298,549**	**$ 1,223,434**	**-6%**	**$ (75,115)**

General Fund Business Unit: Community Outreach

The Community Outreach Department, formerly known as Community Services, provides services to priority audiences to strengthen our community and help residents build critical literacies. Communities served include those that are geographically isolated from branch services, are economically stressed, socially isolated, or underserved due to disability, race, gender identity, sexual orientation, religion, age, national origin, or ethnicity. Staffing consists of 6.9 FTE (full-time equivalent) employee positions. In 2023, Community Outreach will start operating an electric bookvan ("EVIE") dedicated to serving mainly underserved youth and older adults. The Outreach offices are located in WHAC.

Staff, in conjunction with community partners and volunteers, offer services and programs throughout the District. In- person and virtual services offered include early literacy and digital literacy activities and resources, ESL mentoring, citizenship tutoring, multilingual story times, makerspaces, book clubs, distribution of free books, homebound deliveries, cultural celebrations, among others.

The total 2023 Community Outreach budget is listed below.

Community Outreach	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	$ Incr (Decr) vs 2022 Budget
Personnel	$ 424,598	$ 475,177	12%	$ 50,579
Contractual	28,460	35,000	23%	$ 6,540
Commodities (incl. Capital Outlay)	50,700	67,000	32%	$ 16,300
Total Expenditures	**$ 503,758**	**$ 577,177**	**15%**	**$ 73,419**
Transfer to Capital Projects Fund	-	-	0%	$ -
Total Expenditures & Transfers	**$ 503,758**	**$ 577,177**	**15%**	**$ 73,419**

General Fund Business Unit: Communication

The Communication team was historically included in the Administration budget but was given their own Business Unit for 2020 and going forward, based on their growth and our strategic plans. Staffing consists of 4.5 FTE (full-time equivalent) employee positions. All staff are located at WHAC. Activities include advertising and communicating our services to the District; planning special events and coordinating library programs; and preparing branded marketing materials for internal and external use; and managing philanthropic donations and development.

The total 2023 Communication budget is listed below.

Communication	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	$ Incr (Decr) vs 2022 Budget
Personnel	$ 292,375	$ 356,468	22%	$ 64,093
Contractual	82,100	142,030	73%	$ 59,930
Commodities (incl. Capital Outlay)	32,975	48,125	46%	$ 15,150
Total Expenditures	**$ 407,450**	**$ 546,623**	**34%**	**$ 139,173**
Transfer to Capital Projects Fund	-	-	0%	$ -
Total Expenditures & Transfers	**$ 407,450**	**$ 546,623**	**34%**	**$ 139,173**

General Fund Business Unit: Old Town Library

The Old Town Library budget for the District includes operational, public service and circulation expenditures for the Old Town Library branch. Staffing consists of 18.4 FTE (full-time equivalent) employee positions. All staff are located at the Old Town Library branch. The library is traditionally open seven days a week for a total of 66 hours, though operating hours have been affected by the COVID-19 virus pandemic.

Old Town Library, located in downtown Fort Collins, was built in 1976 to replace the original Carnegie Library. In 2012, the library was remodeled and expanded from its original 34,000 square feet to approximately 40,000 square feet. The remodel project included larger community and story time rooms, several study rooms, a high tech collaboration room, a family bathroom, an automated material handler, new furnishings, public art, and shelving for more accessible materials. The expansion was designed to be energy neutral.

In 2022, Old Town Library completed a renovation project, including a redesign of the lobby area and second floor spaces. The District also replaced the Old Town Library roof in 2023 and is coordinating with the City for a new irrigation system for Library Park to be completed in early 2023.

The 2023 Old Town Library budget is shown below.

Old Town Library	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	$ Incr (Decr) vs 2022 Budget
Personnel	$ 1,320,586	$ 1,272,013	-4%	$ (48,573)
Contractual	322,850	226,500	-30%	$ (96,350)
Commodities (incl. Capital Outlay)	39,650	40,150	1%	$ 500
Total Expenditures	**$ 1,683,086**	**$ 1,538,663**	**-9%**	**$ (144,423)**
Transfer to Capital Projects Fund	-	-	0%	$ -
Total Expenditures & Transfers	**$ 1,683,086**	**$ 1,538,663**	**-9%**	**$ (144,423)**

General Fund Business Unit: Collection Services

The Collection Services budget for the District includes collection development and maintenance as well as interlibrary loan operations. Staffing consists of 10.0 FTE (full-time equivalent) employee positions. All staff are located at the Midtown location, which was leased in 2018 to relieve space issues at WHAC.

The Collection Services department manages and maintains the District's material collection, which currently exceeds one million physical and digital items. This includes books, magazines, newspapers, DVDs, eMedia, audiobooks, databases and gadgets such as projectors, puzzles, and hotspots. The department selects materials to purchase, processes and catalogues the items, and de-selects materials to provide an accessible and relevant collection. In 2022, 40,675 items were added to the collection and 34,880 items were removed.

The Interlibrary Loan team manages requests for library materials made by patrons to and from other libraries. In Colorado, the Coalition of Research Libraries operates an interlibrary loan service called Prospector. Prospector is a unified catalog of academic, public, and special libraries in Colorado and Wyoming through which patrons have access to 30 million books, journals, DVDs, videos and other materials. With a single search, patrons identify and borrow materials from the collections and have them delivered to their local library. In 2022, Interlibrary Loan processed 86,564 requests: 50,141 for our patrons and 36,423 for patrons of other libraries.

The total 2023 Collection Services budget is listed below.

Collection Services	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	$ Incr (Decr) vs 2022 Budget
Personnel	$ 758,182	$ 767,647	1%	$ 9,465
Contractual	502,700	578,700	15%	$ 76,000
Commodities (incl. Capital Outlay)	1,589,100	1,561,770	-2%	$ (27,330)
Total Expenditures	**$ 2,849,982**	**$ 2,908,117**	**2%**	**$ 58,135**
Transfer to Capital Projects Fund	-	-	0%	$ -
Total Expenditures & Transfers	**$ 2,849,982**	**$ 2,908,117**	**2%**	**$ 58,135**

General Fund Business Unit: Harmony Library

The Harmony Library budget for the District includes operational, public service and circulation expenditures for the Harmony Library branch. Staffing consists of 16.8 FTE (full-time equivalent) employee positions. All staff are located at the Harmony Library branch. The library is traditionally open seven days a week for a total of 66 hours.

Harmony Library, located on the Front Range Community College Larimer Campus in southwest Fort Collins, is a joint-use facility with the college. This 31,100 square-foot library opened in 1998 and is owned by FRCC. Under an intergovernmental agreement, FRCC maintains the building and covers operating costs such as utilities, property insurance, janitorial services, and security. The District operates the library by providing staffing, library materials, and programming. In 2022, carpet was replaced throughout the library, and we are planning for bathroom renovations and improvements in 2023.

The total 2023 Harmony Library budget is shown on the following page.

Harmony Library	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	$ Incr (Decr) vs 2022 Budget
Personnel	$ 1,070,796	$ 1,112,891	4%	$ 42,095
Contractual	27,750	27,750	0%	$ -
Commodities (incl. Capital Outlay)	26,950	27,450	2%	$ 500
Total Expenditures	**$ 1,125,496**	**$ 1,168,091**	**4%**	**$ 42,595**
Transfer to Capital Projects Fund	-	-	0%	$ -
Total Expenditures & Transfers	**$ 1,125,496**	**$ 1,168,091**	**4%**	**$ 42,595**

General Fund Business Unit: Council Tree Library

The Council Tree Library budget for the District includes operational, public service and circulation expenditures for the Council Tree Library branch. Staffing consists of 15.4 FTE (full-time equivalent) employee positions. All staff are located at the Council Tree Library branch. The library is traditionally open seven days a week for a total of 71 hours per week.

Council Tree Library is located in the Front Range Village shopping complex in southeast Fort Collins. This 16,700 square foot library opened in 2009 and is owned by the District as a condominium unit. Front Range Village provides maintenance, management and security for the overall shopping complex, and a condo association maintains the building structure. The District covers all operating expenses of the library and interior maintenance. Both public and staff areas within the building have been updated, refreshed and re-arranged for efficiency and ease of use in 2010, 2015, 2019, 2021, and 2022 included new carpet installation and a refresh of the teen areas. Projects planned for 2023 are automated door openers for restrooms, interior painting, and security cameras.

The total 2023 Council Tree Library budget is listed below.

Council Tree Library	2022 Budget	2023 Budget	% Incr (Decr) vs 2022 Budget	$ Incr (Decr) vs 2022 Budget
Personnel	$ 957,285	$ 971,486	1%	$ 14,201
Contractual	197,000	189,000	-4%	$ (8,000)
Commodities (incl. Capital Outlay)	23,800	26,700	12%	$ 2,900
Total Expenditures	**$ 1,178,085**	**$ 1,187,186**	**1%**	**$ 9,101**
Transfer to Capital Projects Fund	-	-	0%	$ -
Total Expenditures & Transfers	**$ 1,178,085**	**$ 1,187,186**	**1%**	**$ 9,101**

Programming Expenditures

The District typically facilitates a large number of diverse programs for all ages throughout the year. In 2022, we offered 1464 facilitated programs with a total attendance of 22,640.

All programming-related expenditures are allocated to individual Business Units instead of using one centralized Programming Business Unit. This structure allows staff to exercise greater control and autonomy over programming planning and spending while providing better accountability to our stakeholders.

Programs are funded from three major sources: Business and individual sponsors, Poudre River Friends of the Library, and the District's General Fund. For 2023, we anticipate receiving $8,250 in sponsor funding (primarily for the Fort Collins BookFest) and $47,000 from Poudre River Friends of the Library.

The District plans to spend $107,450 on supplies, artists, and speakers paid from the General Fund. The 2023 budget is based on the assumption that we will return to normal, pre-COVID-19 levels of spending and program offerings.

The total 2023 Programming budget is listed below and on following pages.

2023 Program Info		2023 Supplies			
Program Name	Dept	Sponsor Funding	FOL Funding	PRPLD Funding	Total Budget
Community Outreach Engagement Programs	Community Out			5,000	5,000
Community Outreach Adult Programs	Community Out			2,000	2,000
Community Outreach Book Clubs	Community Out			5,000	5,000
Community Outreach Older Adult Programs	Community Out			4,000	4,000
Homebound Services & Programs	Community Out			1,000	1,000
Community Outreach Cultural Events	Community Out			4,000	4,000
Community Outreach Flex Programs	Community Out			2,000	2,000
Books Build Boys	Council Tree			500	500
CT Children Flex Program	Council Tree			1,500	1,500
CT Children STREAM Activities	Council Tree			1,000	1,000
CT Discovery Zone	Council Tree			500	500
CT School's Out Programming	Council Tree			600	600
CT Spring Break Programming	Council Tree			1,000	1,000
CT Winter Break Programming	Council Tree			500	500
Imagination Library	Council Tree			500	500
SRC CT Kid Zone	Council Tree		500	-	500
SRC Family Nights	Council Tree		600	-	600
World Language Storytimes	Council Tree			700	700
Out-of-School Time Kit Refresh	Council Tree			400	400
CT Partnered Programs Admission Fees	Council Tree			600	600
Children's Cultural Programming	Communication			500	500
FoCo BookFest	Communication	8,250	2,000	2,750	13,000
Programming Flex Budget	Communication			1,000	1,000
SRC Prize Drawings	Communication		2,400		2,400
SRC Kickoff Events	Communication		1,500		1,500
Martin Luther King Jr Day Citywide Collaboration	Communication			1,500	1,500
ESL Book Club	Community Out			1,800	1,800
Mentoring Celebrations	Community Out			600	600
Conversations in English	Community Out			400	400
ESL Mentoring Supplies	Community Out			2,000	2,000
ESL Mentoring Presentations	Community Out			200	200
Naturalization Oath Ceremony	Community Out			500	500
Cook Meet Share	Council Tree			200	200
CT Adult Flex Program	Council Tree			200	200
CTL Civic Engagement Programs	Council Tree			200	200
It's a Girl Thing	Council Tree			500	500
Liaisons CTL	Council Tree			300	300
Nonprofit Flex Prog	Harmony			600	600
SRC Children Prize Books	Collection		15,000	-	15,000
ESL Mentoring Programs	Community Out			1,000	1,000
Children's Art Programming	Harmony			500	500
HL Children Flex Program	Harmony			600	600
HL Children STREAM Activities	Harmony			250	250
HL School's Out Programming	Harmony			400	400
HL Spring Break Programming	Harmony			500	500
HL Winter Break Programming	Harmony			500	500

2023 Program Info		2023 Supplies			
Program Name	Dept	Sponsor Funding	FOL Funding	PRPLD Funding	Total Budget
Peek-a-Boo Time	Harmony			600	600
SRC Decorations	Harmony		100	350	450
SRC HL Schoolage Programs	Harmony		400	-	400
SRC School Visits	Harmony		200	-	200
Storytimes	Harmony			1,500	1,500
CT Teen Passive Programming	Council Tree			100	100
Role Playing Games	Council Tree			1,000	1,000
SRC Junior Volunteers	Council Tree		600	-	600
SRC Teen Programming	Council Tree		1,600	-	1,600
Weekly STEAM for Tweens and Teens	Council Tree			1,000	1,000
Tween and Teen Take-and-Makes	Council Tree			500	500
Tweens/Teens Flex Program	Council Tree			1,500	1,500
Junior Volunteer Programs	Council Tree			600	600
Teen and Tween Book Clubs	Council Tree			500	500
After Hours Programs for Teens	Old Town			750	750
Author Visits	Old Town			1,000	1,000
Off-site Teen Book Clubs	Old Town			1,000	1,000
OTL Children STREAM Activities	Old Town			375	375
OTL Children's Flex Program	Old Town			1,000	1,000
OTL Intergenerational Program	Old Town			700	700
OTL LEGO Build Club	Old Town			300	300
OTL School's Out Programming	Old Town			500	500
OTL Spring Break Programming	Old Town			500	500
Book Bike Programs	Old Town			500	500
OTL Teen Passive Programming	Old Town			300	300
OTL Winter Break Programming	Old Town			500	500
SRC Monday Outdoors	Old Town		3,000	-	3,000
SRC OTL Kid Zone	Old Town		500	-	500
SRC Tween Programming	Old Town		1,600	-	1,600
Teen QSA group	Old Town			300	300
SRC Marketing & Print Materials	Communication		11,500	-	11,500
Computer Help and Classes - Public	Old Town			575	575
Community Outreach Storytimes	Community Out			4,000	4,000
Community Outreach Teen Programs	Community Out			2,500	2,500
Día de Los Niños Celebration	Community Out			3,000	3,000
Día de Muertos Programs	Community Out			5,000	5,000
IMAGINANTES Program	Community Out			5,000	5,000
Makerspace Supplies and Programming	Community Out			2,500	2,500
SRC Community Outreach	Community Out		5,000	-	5,000
Imagination Library supplementing Spanish program	Community Out			1,000	1,000
Noches en Familia at the Museum	Community Out			2,000	2,000
Literacy Nights with PSD	Community Out			1,000	1,000
Vantastic launch party	Community Out			1,500	1,500
Kevin Cook	Old Town			1,200	1,200
OTL Adult Flex Program	Old Town			2,000	2,000
OTL Book Club Books	Old Town			1,000	1,000
OTL Civic Series	Old Town			800	800
OTL Writing & Author Series	Old Town			800	800

2023 Program Info		2023 Supplies			
Program Name	**Dept**	**Sponsor Funding**	**FOL Funding**	**PRPLD Funding**	**Total Budget**
Rocky Mountain Raptors Program	Old Town			450	450
SRC Adult Programming	Old Town		500	-	500
Adulting Programs	Harmony			1,000	1,000
Babysitting Classes	Harmony			800	800
HL Teen Passive Programming	Harmony			100	100
SRC Teen Prize Books	Harmony			2,500	2,500
Teen Council Meetings	Harmony			500	500
Teen Council Programs	Harmony			1,500	1,500
Teen Literature Conference	Harmony			1,700	1,700
Teen Writers Group	Harmony			500	500
History Comes Alive	Harmony			600	600
HL Adult Flex Program	Harmony			750	750
Total		**8,250**	**47,000**	**107,450**	**162,700**

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources that are designated for the acquisition or construction of major capital facilities and equipment.

Capital Projects Fund Revenue

Capital Projects Fund revenue consists of transfers from the General Fund, investment earnings, and donations. Before 2015, the District had a budget policy to transfer 3-5% of annual General Fund revenue to the Capital Projects Fund to accumulate funds for major repair of District facilities and equipment and to purchase of new or expanded facilities. In 2015, the policy was revised to transfer $250,000 per year to primarily fund the District's Capital Replacement Plan. In 2021 and 2022, total transfers of $2,000,000 were approved to reserve for future facility expansion. These transfers were funded from the accumulation of unassigned fund balance in the General Fund.

Donations restricted to facility improvements, if any, are recorded in the Capital Projects Fund. As of December 2020, the District does not have any donor-restricted donations in this Fund. In 2015, the District received a generous bequest from the Paul Gwyn estate and decided to commit its use to capital improvements, so it is part of the Fund's Committed Fund Balance. The bequest has been used to purchase an automated material handler for Council Tree Library, security cameras at Old Town Library, window blinds at Council Tree Library and children's book bins at Council Tree Library. As of December 31, 2023, the remaining bequest balance of $98,176**.** In 2022, the District received $510,000 from the estate of Evelyn Traut that will be designated to support children's programming.

The total 2023 revenue budget for the Capital Projects Fund is listed below.

Revenue Type	2022 Budget	2023 Budget
Investment Earnings	$ -	$ -
General Fund Transfer - Facilities	1,000,000	500,000
Total Revenue	**$ 1,000,000**	**$ 500,000**

Capital Projects Fund Expenditures

Activity in the Capital Projects Fund varies depending on the projects that need funded. Prior projects have included new and expanded facilities as well as equipment replacement. For 2022, major projects included Old Town Library roof replacement and the purchase of an electric book van ("EVIE") that will be used to bring Community Outreach programs to our patrons.

For 2023, the District has budgeted $299,067 in expenditures as shown below.

Expenditure	2023 Budget
WHAC improvements, upgrades and van enclosure	$ 100,000
Rebranding Capital Purchases (signs, etc.)	$ 35,000
Book Drop - Timberline King Soopers	6,000
Book Drop - First National Bank	6,000
Book Drop - Overland Foods	6,000
CT - Automated door opener for restrooms	11,067
CT - Interior painting	25,000
CT - Security cameras	10,000
Harmony - Restroom upgrades*	100,000
Total Cost	**$ 299,067**

Supplementary Information

Fund Balances

The Fund Balances in the General Fund and Capital Projects Fund are the differences between the Funds' assets and liabilities. In the early years of the District, operating costs were less than current levels due to fewer employees, programs, and facilities. As a result, the General Fund Balance accumulated to its present level from unspent revenue in 2007 and 2008 and has remained relatively even since then. The Fund Balances are segregated into restricted and committed categories based on external requirements and internal policy decisions.

The table below outlines actual and projected fund balances.

Fund Balances	2021 Actual	2022 Budget	2023 Budget
General Fund Restricted - Emergencies	$ 335,000	$ 358,987	$ 335,000
General Fund Restricted - Donations	-	-	-
General Fund Committed - Working Capital	2,598,000	2,408,989	2,450,000
General Fund Unassigned	1,634,263	1,945,922	1,782,263
General Fund Total Fund Balance	**4,567,263**	**4,713,898**	**4,567,263**
Capital Projects Fund Restricted	$ -	$ -	$ -
Capital Projects Fund Committed	8,608,057	5,877,033	9,458,057
Capital Projects Fund Unassigned	-	-	-
Capital Projects Fund Total Fund Balance	**8,608,057**	**5,877,033**	**9,458,057**
Library District Total	**13,175,320**	**10,590,931**	**14,025,320**

The General Fund restricted balance for emergencies is a state constitution requirement that 3% or more of fiscal year spending be reserved for declared emergencies. Emergencies exclude economic conditions, revenue shortfalls, and salary or benefit increases. If used, the reserve balance must be replaced in the next fiscal year.

The General Fund committed balance for working capital is a Board of Trustees budget policy that 20% of the subsequent year's budgeted revenue be held to meet District cash flow needs. Property taxes are due to the Larimer County Treasurer in two equal installments or in total at the end of April, and the Treasurer remits taxes collected the following month. This reserve ensures that adequate funds are available during periods of negative cash flow. This policy is also similar to the Government Finance Officers Association's best practice to maintain a minimum unrestricted fund balance of two months' operating expenditures.

The entire fund balance of the Capital Projects Fund is internally committed by the Board of Trustees to be used for capital replacement and facility needs.

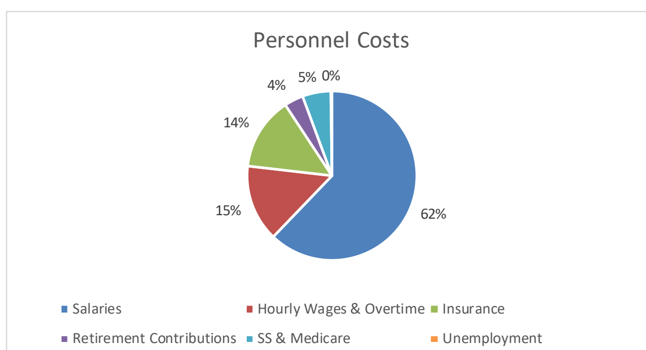
Staffing

The following table illustrates the breakdown of staffing at each location, per Business Unit.

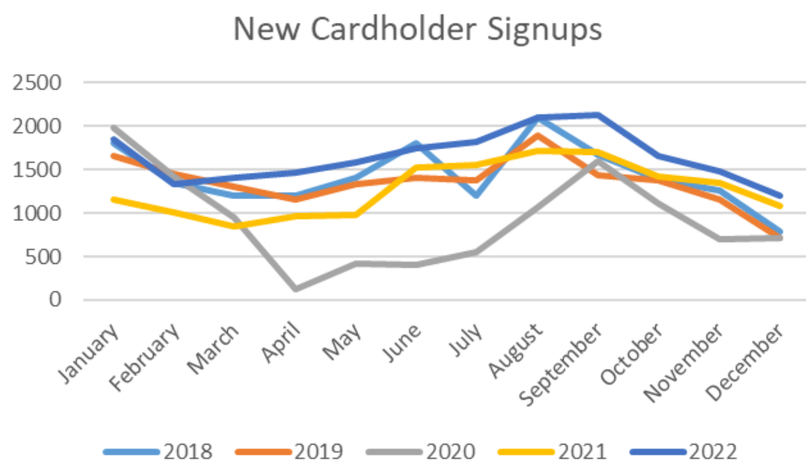
Business Unit	Council Tree	Harmony	Midtown	Old Town	Webster House	Grand Total
Administration						
Hourly					1.0	
Salary					11.0	**12.0**
Combined					.	
Hourly						
Salary					6.0	**6.0**
Community Services						
Hourly					1.2	
Salary			1.3		4.5	**6.9**
Communication						
Hourly						
Salary					4.5	**4.5**
Old Town Library						
Hourly				8.1		
Salary				10.3		**18.4**
Collection Services						
Hourly			0.4			
Salary			9.6			**10.0**
Harmony Library						
Hourly		7.1				
Salary		9.7				**16.8**
Council Tree Library						
Hourly	6.4					
Salary	9.0					**15.4**
2023 Grand Total	**15.4**	**16.8**	**11.2**	**18.4**	**28.1**	**89.9**
2022 Grand Total	**15.4**	**16.8**	**11.2**	**19.2**	**25.4**	**88.0**

The information below provides a breakdown of total budgeted personnel costs for 2023.

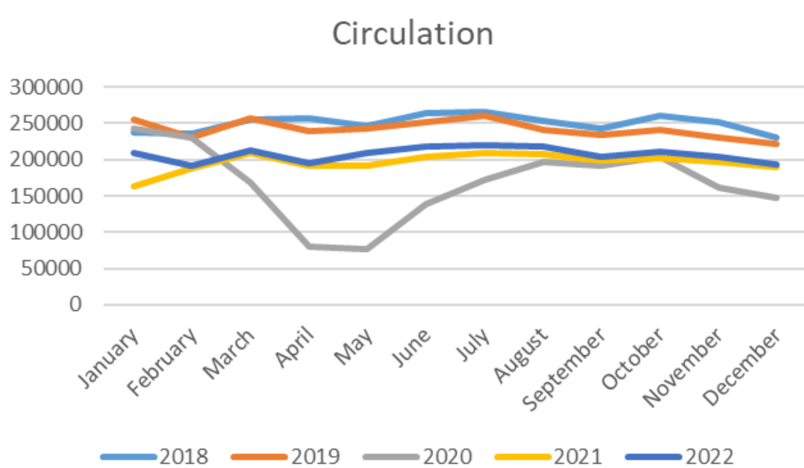
Personnel Costs	
Salaries	4,439,066
Hourly Wages & Overtime	1,047,291
Insurance	993,600
Retirement Contributions	259,410
SS & Medicare	386,548
Unemployment	15,000
Total Personnel Costs	**7,140,915**



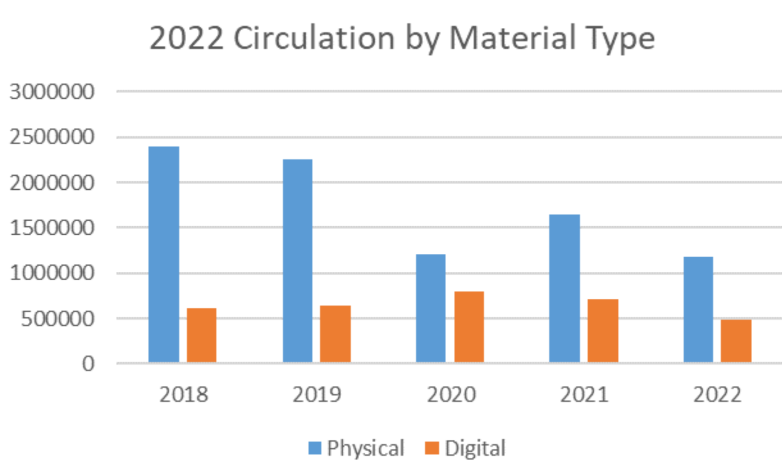
<u>2022 Statistics</u>

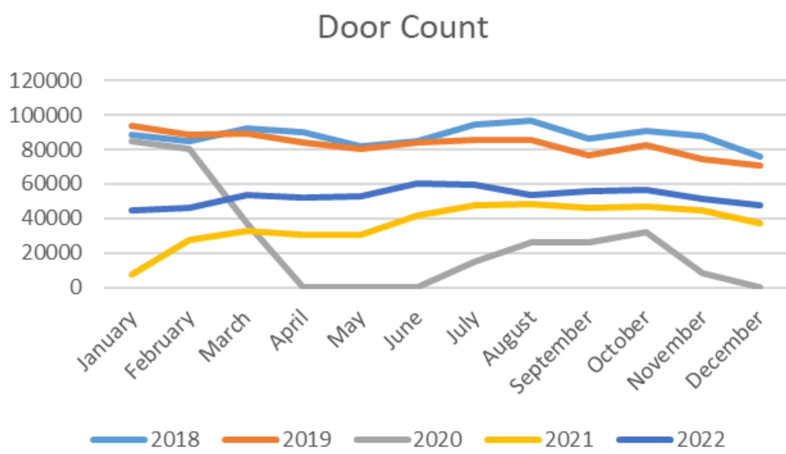


TOTAL
2018 = 17,154
2019 = 16,244
2020 = 11,047
2021 = 15,280
2022 = 19,758

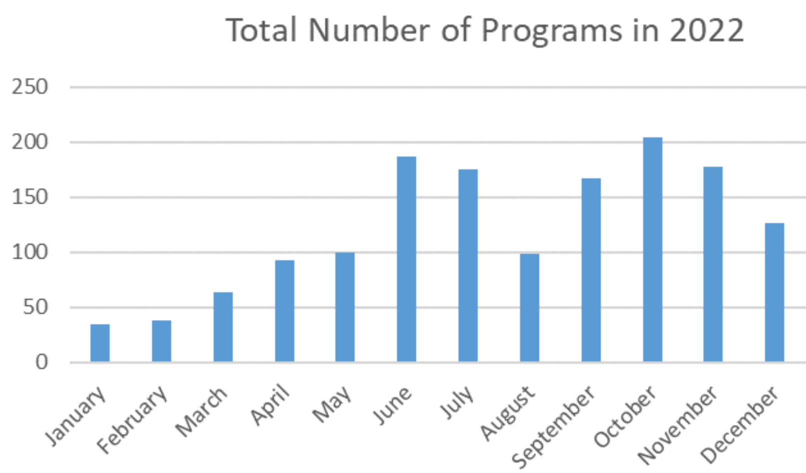


TOTAL
2018 = 3,001,027
2019 = 2,905,391
2020 = 2,008,735
2021 = 2,353,711
2022 = 2,486,031

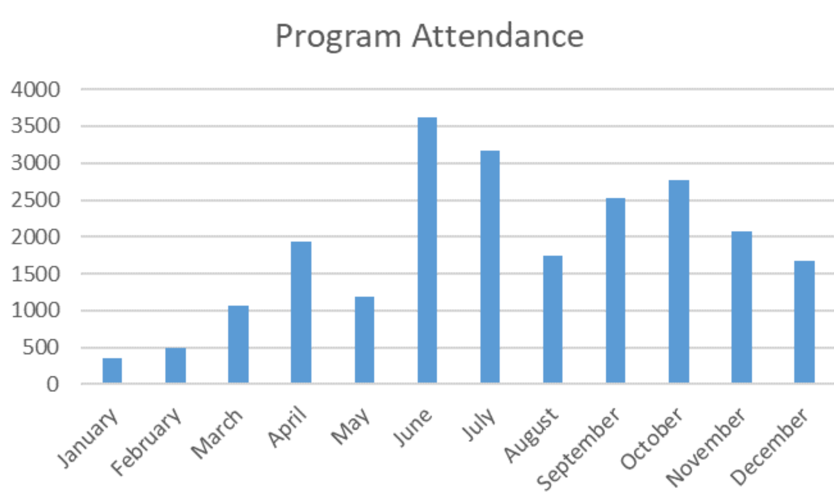




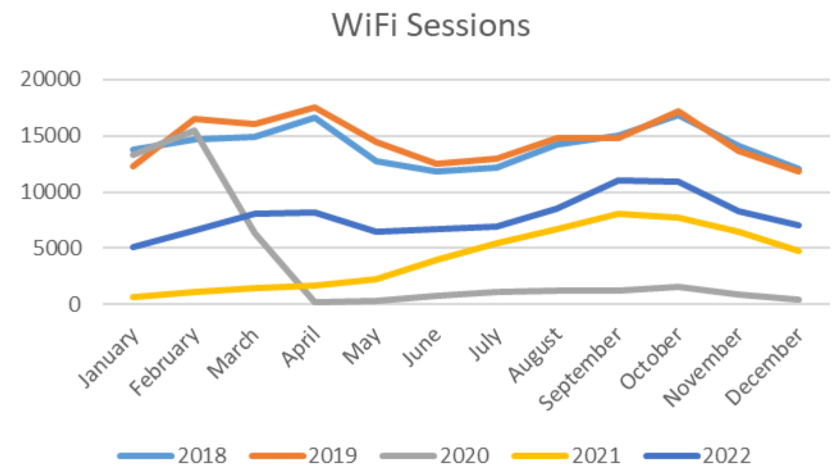
TOTAL
2018 = 1,054,299
2019 = 997,353
2020 = 310,557
2021 = 440,200
2022 = 633,723



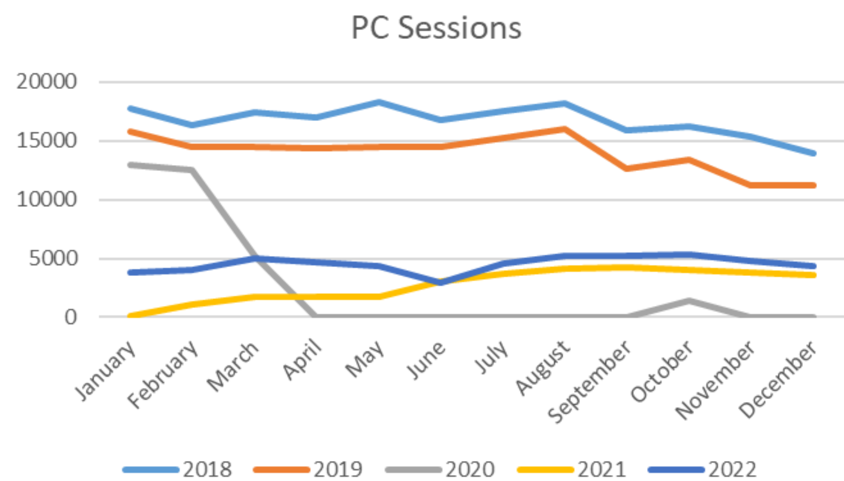
TOTAL
2018 = 2,687
2019 = 2,697
2020 = 834
2021 = 864
2022 = 1,464



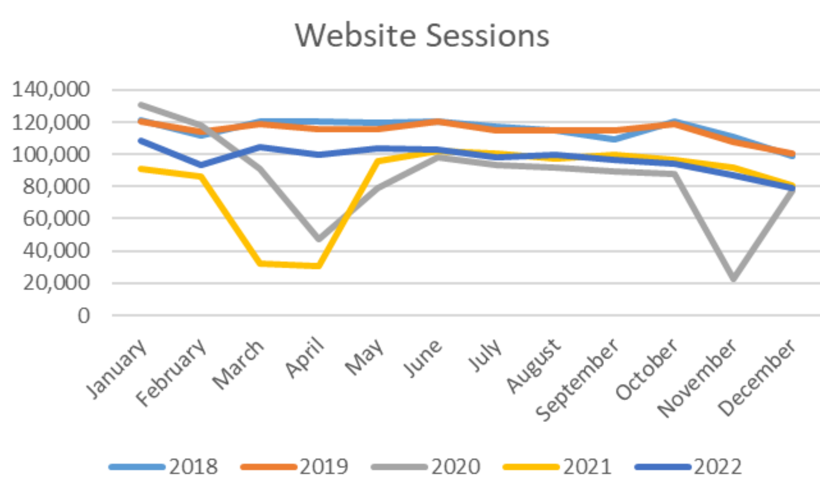
TOTAL
2018 = 78,778
2019 = 76,125
2020 = 35,503
2021 = 25,506
2022 = 22,640



TOTAL
2018 = 168,942
2019 = 164,749
2020 = 42,716
2021 = 50,049
2022 = 93,856



TOTAL
2018 = 200,512
2019 = 167,677
2020 = 32,054
2021 = 33,151
2022 = 54,140



TOTAL
2018 = 1,385,326
2019 = 1,374,967
2020 = 1,027,764
2021 = 1,003,076
2022 = 1,167,534

Budget Policy and Statutory Calendar

The District shall adopt an annual budget in accordance with part 1 of article 1 of title 29, C.R.S. This budget will be for the ensuing calendar year and will be adopted on a basis consistent with Generally Accepted Accounting Principles.

The Executive Director is specifically authorized to make budget transfers between operating accounts within a fund. Any transfer of budgeted funds to or from a specifically-approved capital project, and any change in the total budget for each fund require approval of the Board of Trustees.

A Capital Reserve is established and will be funded annually by a transfer from the General Fund of at least $250,000. The intent of this reserve is to fund the Capital Replacement Plan and provide funds for future facility needs. This reserve will be maintained separately from the District's General Fund in a Capital Projects Fund.

A Working Capital Operating Reserve is established equal to 20% of budgeted revenue. This reserve will be maintained in the General Fund to provide for the cash flows needs of the District.

All unexpended annual appropriations for operating and capital replacement funds lapse at year-end. Appropriations for capital projects continue until completion of the specific project.

Approved May 2008
Revised and approved November 11, 2013, November 10, 2014

DEADLINE	ACTION REQUIRED	AUTHORITY
Jan. 1	Start of the fiscal year	§29-1-102(9), C.R.S.
Not specified	Board appoints or designates a person ("Budget Officer") to prepare and submit the budget to the Board	§29-1-104, C.R.S.
Aug. 25	County Assessor will certify to all taxing entities and the Division of Local Government the total valuation for assessment of all taxable property located within the territorial limits of the county's political subdivisions	§39-5-128(1), C.R.S.
Oct. 14	Budget Officer submits proposed budget to the Board	§29-1-105, C.R.S.
Receipt of budget	Board sets date for public hearing of proposed budget (hearing must be held and proposed budget adopted prior to Dec. 15 in order to certify the mill levy)	§29-1-106(1), C.R.S.
After hearing set	Publish notice of public hearing one time only in newspaper having general circulation in the boundaries of the District (if proposed budget is **more** than $50,000)	§29-1-106(3)(a), C.R.S.
	Any district whose proposed budget is $50,000 or **less** shall post copies of notice of public hearing in three public places within its boundaries in lieu of publication	§29-1-106(3)(b), C.R.S.

DEADLINE	**ACTION REQUIRED**	**AUTHORITY**
After hearing set	If the governing body has submitted or intends to submit a request for increased property tax revenues to the Division of Local Government, the amount of increased property taxes shall be included in the notice of public hearing which is published or posted	§29-1-106(2), C.R.S.
Nov. 1	Deadline to file a request for excess mill levy with the Division of Local Government, if the budget requires a general purpose levy in excess of the 5.5% limitation	§29-1-302(1), C.R.S.
	OR Board may call a special election in lieu of submitting a request to the DOLG	§29-1-302(2)(a), C.R.S. §29-1-302(2)(b), C.R.S.
Nov. 5	Special election for increased mill levy may be held if all requirements for an election have been satisfied	§32-1-103(21), C.R.S.
Dec. 10	Assessor shall send single notice of changes in assessed valuation to Board; if changes in assessed valuation have occurred **and** a mill levy has been adopted, the Board may schedule a meeting to make adjustments to the levy	§39-1-111(5), C.R.S.
Dec. 15	Public hearing to review and adopt budget. Board must enact a resolution adopting the budget and appropriating funds for the budget year prior to certification of mill levy	§29-1-108(1), C.R.S. §29-1-108(2), C.R.S.
Dec. 15	Budget Officer shall certify mill levy to the Board of County Commissioners	§39-5-128(1), C.R.S.
Dec. 31	Districts **not levying** a property tax must adopt budget and enact resolution to appropriate funds for next fiscal year	§29-1-108(4), C.R.S.
Jan. 31	Budget Officer shall file a "certified copy" of the budget, including budget message, with the Division of Local Government. Budget Officer shall keep copies of budget and resolutions authorizing expenditures or fund transfers	§29-1-113(1), C.R.S.

Resolution and Budget Document

POUDRE RIVER PUBLIC LIBRARY DISTRICT RECORD OF PROCEEDINGS

STATE OF COLORADO
COUNTY OF LARIMER

The Board of Trustees of the Poudre River Public Library District, Larimer County, Colorado held a regular meeting at the Old Town Library, 201 Peterson Street, Fort Collins, Colorado, on Monday, November 14, 2022, at the hour of 4:00 p.m.

The following members of the Board of Trustees were present:

President: Fred Colby
Vice President: Matt Schild
Secretary/Treasurer: Corey Radman
Trustee: Becki Schulz
Trustee: Joe Wise

Also present: Kim J. Seter, Seter & Vander Wall, P.C.; Diane Lapierre, Library Director; Ken Draves, Library Deputy Director; Amy Lyons, District Finance Officer.

Counsel reported, that prior to the meeting, the Trustees were notified of the date, time and place of the meeting and the purpose for which it was called. She further reported that this meeting is a regular meeting of the Board of Trustees of the District and that a Notice of Meeting has been posted and to the best of her knowledge, remains posted to the date of this meeting. A copy ofthe Notice of Regular Meeting and a copy of the published Notice as to Amended 2022 and Proposed 2023 Budgets are incorporated into these proceedings.

NOTICE OF REGULAR
MEETING AND
NOTICE AS TO PROPOSED 2023 BUDGET AND AMENDED
2022

NOTICE OF PUBLIC HEARING AS TO PROPOSED 2023 BUDGET AND AMENDED 2022 BUDGET

NOTICE IS HEREBY GIVEN that a proposed 2023 budget and, if necessary, an amended 2022 budget have been submitted to the **POUDRE RIVER PUBLIC LIBRARY DISTRICT** for the fiscal year 2023. Copies of such proposed 2023 budget and, if necessary, amended 2022 budget have been filed in the Old Town Library, Community Room, 201 Peterson Street, Fort Collins, Colorado, where same is open for public inspection. Such proposed 2022 budget and, if necessary, amended 2021 budget will be considered at the next meeting of the Poudre River Public Library District to be held at 4:00 P.M. on Monday, November 14, 2022, at 201 Peterson Street, Fort Collins, Colorado. Any interested elector within the Poudre River Public Library District may inspect the proposed 2023 budget and, if necessary, the amended 2022 budget and file or register any objections at any time prior to the final adoption of the proposed 2023 budget and, if necessary, the amended 2022 budget.

BY ORDER OF THE BOARD OF
TRUSTEES: POUDRE RIVER PUBLIC
LIBRARY DISTRICT

By: /s/ SETER & VANDER WALL, P.C.
Attorneys for the District

Publish in: *The Fort Collins Coloradoan*
Publish on: Friday, October 31, 2022

Trustee Wise introduced and moved the adoption of the following Resolution:

Poudre River Public Library District Board of Trustees Resolution 2022-

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, LEVYING PROPERTY TAXES TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE POUDRE RIVER PUBLIC LIBRARY DISTRICT, LARIMER COUNTY, 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 Poudre River Public Library District has authorized its budget officer to prepare and submit a proposed budget at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Trustees of the District for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with law, the proposed budget was open for inspection by the public at a designated place, a public hearing was held on Monday, November 14, 2022 and interested electors were given the opportunity to file or register any objections to the proposed budget; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available at this time to the Board regarding the effects of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE POUDRE RIVER PUBLIC LIBRARY DISTRICT OF LARIMER COUNTY, COLORADO:

Section 1. Summary of 2023 Revenues and 2023 Expenditures. The estimated revenues and expenditures for each fund for fiscal year 2023, as more specifically set forth in the budget attached hereto are accepted and approved.

Section 2. Adoption of Budget. The budget as submitted, amended and attached hereto and incorporated herein is approved and adopted as the budget of the Poudre River Public Library District for fiscal year 2023.

Section 3. Levy of General Property Taxes. The foregoing budget indicates that the amount of money necessary to balance the budget for the General Fund for operating expenses from property tax revenue is **$11,290,355**. For the purposes of meeting all general operating expenses of the District during the 2023 budget year, the voters have approved a tax levy of **3.000** mills upon each dollar of the total valuation for assessment within the District for the year 2022.

Section 4. Certification to County Commissioners. The Secretary of the District, or its designee, is hereby authorized and directed to certify to the County Commissioners of Larimer County the mill levy for the District hereinabove determined and set forth on the Certification of Tax Levies for Non-School Governments attached hereto.

Section 5. Appropriations. The amounts set forth as expenditures and balances remaining, as specifically allocated in the budget are hereby appropriated from the revenue to each fund for the purposes stated and no other.

Section 6. Budget Certification. The budget shall be certified by the Secretary of the District, and made a part of the public records of the Poudre River Public Library District.

The foregoing Resolution was seconded by Trustee Schulz.

RESOLUTION APPROVED AND ADOPTED THIS 14TH DAY OF NOVEMBER, 2022.

Poudre River Public Library
District 2023 Budget Resolution
Signature Page

POUDRE RIVER PUBLIC LIBRARY
DISTRICT

By: DocuSigned by:
Fred Colby
1B2AA761078E486...

President

ATTEST:

By: DocuSigned by:
Corey Radman
2F199CF5D34A459...
Secretary

STATE OF
COLORADO
COUNTY OF
LARIMER
POUDRE RIVER PUBLIC LIBRARY DISTRICT

I, Corey Radman, hereby certify that I am a Trustee and the duly elected and qualified Secretary of the Poudre River Public Library District, and that the foregoing constitute a true and correct copy of the record of proceedings of the Board of Trustees of said District, adopted at a meeting of the Board of Trustees of the Poudre River Public Library District held on November 14, 2022, at 201 Peterson Street, Fort Collins, Larimer County, Colorado, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2023; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 14th day of November, 2022.

DocuSigned by:
Corey Radman
2F199CF5D34A459...
Secretary

EXHIBIT A

BUDGET DOCUMENT
AND
BUDGET MESSAGE

Acct#	Account Description	Admin 102105	Combined 102125	Commun. Outreach 102135	Comm. 102145	Old Town 102225	Collect. Services 102230	Harmony 102325	Council Tree 102425	2023 Budget	2022 Budget	2022 2023 Variance	2021 Actual	2021 2022 Variance
411010	Property Taxes	11,290,355	-	-	-	-	-	-	-	11,290,355	12,030,353	(739,998)	10,887,726	402,629
411040	Penalties & Interest-Prop Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
429010	Library Fines	-	-	-	-	-	-	-	-	-	-	-	35,786	(35,786)
431799	Other State Ops Grants/Contrib	54,975	-	-	-	-	-	-	-	54,975	46,000	8,975	84,562	(29,587)
433020	Auto Specific Ownership	800,000	-	-	-	-	-	-	-	800,000	750,000	50,000	877,858	(77,858)
459010	Copy Charges	-	-	-	-	-	-	-	-	-	-	-	480	(480)
461010	Interest on Investments	10,000	-	-	-	-	-	-	-	10,000	50,000	(40,000)	(25,645)	35,645
473020	Library Donations	100,000	-	-	-	-	-	-	-	100,000	100,000	-	142,076	(42,076)
479999	Other Miscellaneous Revenue	11,000	-	-	-	-	-	-	-	11,000	11,000	-	25,105	(14,105)
	Total Revenue	**12,266,330**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**12,266,330**	**12,987,353**	**(721,023)**	**12,027,948**	**238,382**
511010	Salaries-Regular	833,828	448,980	322,866	267,162	661,756	526,286	598,149	513,317	4,172,344	3,986,366	185,978	3,554,729	(617,615)
511020	Salaries-Hourly	51,209	-	49,301	4,420	295,825	35,952	234,499	209,364	880,570	907,228	(26,658)	667,035	(213,535)
511040	Salaries-Overtime	-	-	-	-	-	-	-	-	-	-	-	7,192	7,192
511050	**Salaries-Comp. Study*** **	**433,443**	-	-	-	-	-	-	-	**433,443**				
511070	Termination Pay	-	-	-	-	-	-	-	-	-	-	-	178,017	178,017
512010	Health Insurance	136,279	72,722	48,860	43,000	184,344	116,600	165,709	148,400	915,914	834,598	81,316	693,054	(222,860)
512020	Dental Insurance	6,333	4,111	2,993	2,500	9,879	6,410	8,856	7,754	48,836	48,282	554	41,473	(7,363)
512030	Retirement Contributions	43,792	29,184	20,986	17,360	41,454	36,288	36,980	33,366	259,410	263,345	(3,935)	233,045	(26,365)
512050	SS & Medicare	67,705	34,347	28,471	20,776	73,255	43,011	63,698	55,285	386,548	378,312	8,236	316,710	(69,838)
512060	Workers Compensation	-	-	-	-	-	-	-	-	-	-	-	1	1
512070	Employee Group Life Ins	1,000	800	400	250	1,500	600	1,500	1,000	7,050	7,050	-	4,623	(2,427)
512080	Long-Term Disability	4,000	2,500	1,300	1,000	4,000	2,500	3,500	3,000	21,800	21,800	-	19,222	(2,578)
512100	Unemployment Compensation	15,000	-	-	-	-	-	-	-	15,000	15,000	-	12,152	(2,848)
519999	Other Personnel Costs	-	-	-	-	-	-	-	-	-	-	-	3,517	3,517
	Total Personnel Costs	**1,592,589**	**592,644**	**475,177**	**356,468**	**1,272,013**	**767,647**	**1,112,891**	**971,486**	**7,140,915**	**6,461,981**	**245,491**	**5,730,770**	**(976,702)**
521010	Banking Services	1,500	-	-	-	-	-	-	-	1,500	-	1,500	4,518	3,018
521020	Audit Services	18,250	-	-	-	-	-	-	-	18,250	8,250	10,000	9,600	(8,650)
521180	Collections Services	-	17,500	-	-	-	-	-	-	17,500	15,000	2,500	18,673	1,173
521210	Consulting Services	81,000	-	-	-	-	-	-	-	81,000	131,000	(50,000)	73,096	(7,904)
521230	Legal Services	40,000	-	-	-	-	-	-	-	40,000	40,000	-	53,469	13,469
521240	Security Services	-	-	-	-	5,000	-	-	-	5,000	107,850	(102,850)	81,943	76,943
521310	Artists, Musicians & Sp	-	-	-	-	-	-	-	-	-	-	-	-	-
521320	Education & Training	22,000	-	-	-	-	-	-	-	22,000	22,000	-	-	(22,000)
521360	Disposal of HAZMAT	-	-	-	-	-	-	-	-	-	-	-	-	-
521370	Contractual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
522000	Governmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
522040	Contract Pmt to Gvt/Other	595,000	-	-	-	-	500	-	-	595,500	615,500	(20,000)	571,336	(24,164)
529999	Other Prof & Tech Services	43,800	-	6,500	106,600	-	82,000	-	-	238,900	181,060	57,840	139,814	(99,086)
531010	Water	1,000	-	-	-	3,000	-	-	-	4,000	4,000	-	3,520	(480)
531030	Wastewater Services	1,000	-	-	-	2,000	-	-	-	3,000	3,000	-	2,360	(640)
531040	Storm Drainage Services	1,500	-	-	-	3,000	-	-	-	4,500	4,500	-	4,015	(485)
531050	Natural Gas	6,000	-	-	-	12,500	3,000	-	10,000	31,500	19,500	12,000	16,342	(15,158)
531060	Electricity	5,000	-	-	-	50,000	4,000	-	25,000	84,000	84,000	-	71,700	(12,300)
532010	Solid Waste Services	2,500	-	-	-	2,000	-	-	-	4,500	4,500	-	3,628	(872)
532020	Recycling Services	1,500	5,000	-	-	2,000	-	-	-	8,500	6,500	2,000	5,718	(2,782)
532050	Janitorial Services	20,000	-	-	-	80,000	5,800	-	45,000	150,800	150,800	-	157,538	6,738
533250	Vehicle Repair Services	-	-	3,500	-	-	-	-	-	3,500	2,500	1,000	-	(3,500)
533310	Hardware Maint & Support	-	14,030	-	-	-	-	-	-	14,030	13,200	830	-	(14,030)
533320	Software Maint & Support	-	320,260	-	-	-	-	-	-	320,260	240,974	79,286	221,400	(98,860)
533340	Maintenance Contracts	-	30,000	-	-	35,000	-	-	25,000	90,000	100,000	(10,000)	81,093	(8,907)
533999	Other Repair & Maint Serv	-	60,000	-	-	-	-	-	-	60,000	60,000	-	60,374	374
534010	Office Rental	-	-	-	-	-	81,000	-	-	81,000	81,000	-	80,338	(662)
534020	Fleet Services Equip	-	-	2,500	-	-	-	-	-	2,500	2,500	-	-	(2,500)
534040	Copier Rental Services	6,400	-	-	-	15,000	2,400	11,750	10,000	45,550	45,550	-	36,946	(8,604)
534050	Other Rental Services	-	-	-	-	-	27,000	-	-	27,000	27,000	-	21,457	(5,543)
539999	Other Property Services	-	-	-	-	-	-	-	60,000	60,000	60,000	-	94,168	34,168
541050	Workers Comp Premiums	20,000	-	-	-	-	-	-	-	20,000	25,000	(5,000)	(1,975)	(21,975)
541060	Liability Ins Premium	40,700	-	4,000	-	-	-	-	-	44,700	40,200	4,500	34,149	(10,551)
541070	Property Ins Premium	41,800	-	-	-	-	-	-	-	41,800	38,000	3,800	34,852	(6,948)
542010	Telephone Services	-	51,000	-	-	-	-	-	-	51,000	51,000	-	43,473	(7,527)
542020	Cell Phone Services	-	11,000	-	-	-	-	-	-	11,000	11,000	-	8,744	(2,256)
544000	Employee Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
544010	Mileage	1,500	2,000	5,000	500	1,500	-	1,000	1,000	12,500	10,500	2,000	4,131	(8,369)
544020	Conference and Travel	14,500	3,000	10,500	5,500	15,500	6,500	15,000	13,000	83,500	80,500	3,000	16,248	(67,252)
544999	Other Employee Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
549010	Copy & Reproduction Serv	-	-	-	8,200	-	-	-	-	8,200	10,200	(2,000)	7,535	(665)
549020	Interview Applicant Trav	-	-	-	-	-	-	-	-	-	-	-	-	-
549110	Postage & Freight (Courier)	-	2,000	1,000	-	-	122,000	-	-	125,000	111,000	14,000	124,525	(475)
549210	Dues & Subscription Serv	20,000	2,000	2,000	3,830	-	14,500	-	-	42,330	40,750	1,580	33,520	(8,810)
549220	On-Line Database Subscri	-	-	-	-	-	230,000	-	-	230,000	239,000	(9,000)	227,719	(2,281)
549230	Advertising Services	-	-	-	17,400	-	-	-	-	17,400	16,150	1,250	16,303	(1,097)
549999	Other Purchased Services	25,000	-	-	-	-	-	-	-	25,000	25,000	-	2,954	(22,046)
	Total Contractual Costs	**1,009,950**	**517,790**	**35,000**	**142,030**	**226,500**	**578,700**	**27,750**	**189,000**	**2,726,720**	**2,728,484**	**(1,764)**	**2,365,224**	**(361,496)**
555010	Office Supplies	6,000	-	-	-	10,000	-	8,000	4,000	28,000	28,000	-	24,333	(3,667)
555020	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
555030	Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-
555060	Computer Hardware	-	12,000	-	-	-	-	-	-	12,000	12,000	-	7,100	(4,900)
555070	Computer Software	-	5,000	-	-	-	17,675	-	-	22,675	48,100	(25,425)	29,584	6,909
559010	Meals - Business, Non Tr	-	-	-	-	-	-	-	-	-	-	-	-	-
559020	Food & Related Supplies	7,500	6,000	-	-	-	-	-	-	13,500	9,000	4,500	5,242	(8,258)
559025	Food & Related for Progr	-	-	62,000	36,800	20,150	15,000	16,450	17,700	168,100	143,750	24,350	117,226	(50,874)
559060	Books & Periodicals	-	-	-	-	-	533,429	-	-	533,429	552,200	(18,771)	474,554	(58,875)
559070	Non-Print Media	-	-	-	-	-	75,116	-	-	75,116	89,300	(14,184)	85,769	10,653
559075	Electronic Media	-	-	-	-	-	888,550	-	-	888,550	857,500	31,050	766,145	(122,405)
559999	Other Supplies	1,000	40,000	5,000	11,325	10,000	32,000	3,000	5,000	107,325	96,325	11,000	68,557	(38,768)
565020	Computer Hardware - Capi	-	-	-	-	-	-	-	-	-	-	-	-	-
569999	Other Capital Outlay	-	50,000	-	-	-	-	-	-	50,000	50,000	-	7,632	(42,368)
579090	Other Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Commodity Costs	**14,500**	**113,000**	**67,000**	**48,125**	**40,150**	**1,561,770**	**27,450**	**26,700**	**1,898,695**	**1,886,175**	**12,520**	**1,586,142**	**(312,553)**
	Total Operating Expenditures	**2,617,039**	**1,223,434**	**577,177**	**546,623**	**1,538,663**	**2,908,117**	**1,168,091**	**1,187,186**	**11,766,330**	**11,076,640**	**256,247**	**9,682,136**	**(1,650,751)**
591852	Transfer to Fund 852	500,000								500,000	1,000,000	500,000	2,000,000	1,500,000
	Total Expenditures	**3,117,039**	**1,223,434**	**577,177**	**546,623**	**1,538,663**	**2,908,117**	**1,168,091**	**1,187,186**	**12,266,330**	**12,076,640**	**(189,690)**	**11,682,136**	**(150,751)**
	Net Revenue over Expend.* **									-	**910,713**		**345,812**	
	****Reserved for implementation of 2022 Compensation Study***													

Capital Asset Requests - Proposed Projects	
Expenditure	**Budget**
WHAC improvements, upgrades and van enclosure	$ 100,000
Rebranding Capital Purchases (signs, etc.)	$ 35,000
Book Drop - Timberline King Soopers	6,000
Book Drop - First National Bank	6,000
Book Drop - Overland Foods	6,000
CT - Automated door opener for restrooms	11,067
CT - Interior painting	25,000
CT - Security cameras	10,000
Harmony - Restroom upgrades*	100,000
Total Annual Capital Budget:	**$ 299,067**