

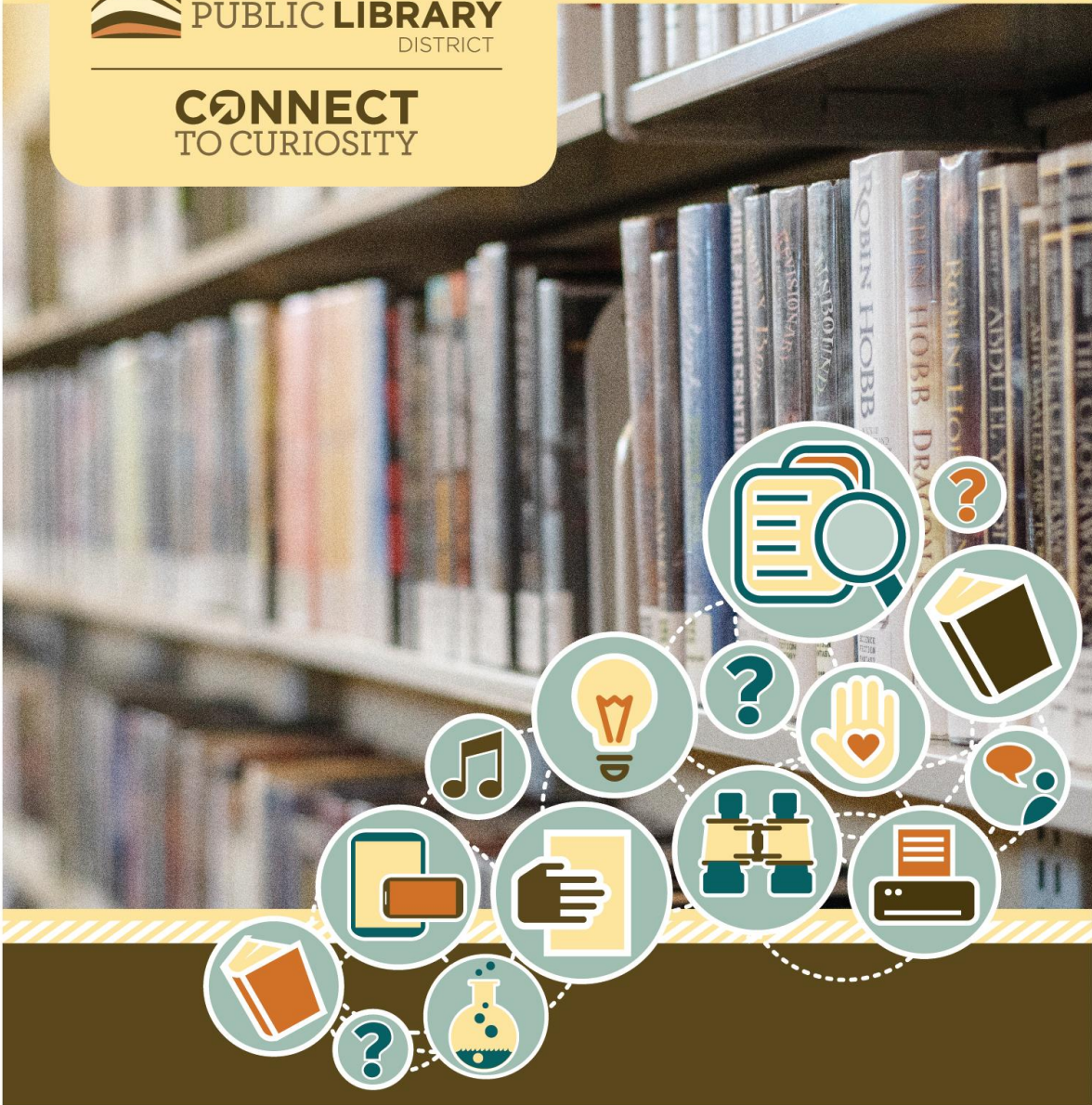
# 2020

## COMPREHENSIVE ANNUAL BUDGET



**POUDRE RIVER  
PUBLIC LIBRARY**  
DISTRICT

**CONNECT  
TO CURIOSITY**



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# POUDRE RIVER PUBLIC LIBRARY DISTRICT

## 2020 BUDGET



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**CONNECT**  
TO CURIOSITY

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# POUDRE RIVER PUBLIC LIBRARY DISTRICT 2020 BUDGET

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## **Summary**

The Poudre River Public Library District (the District) serves more than 202,200 people across 1,800 square miles in northern Larimer County, Colorado. Anchored by three library branches in Fort Collins, the District is dedicated to matching diverse patron needs, interests and priorities with exceptional opportunities for learning, intellectual stimulation and personal enjoyment.

Established in 2006 by voter approval in compliance with Colorado state statute CRS 24-90-110, the District is governed by a seven-member board of trustees which are jointly appointed by Fort Collins City Council and Larimer County Board of County Commissioners. The District is primarily supported by a 3-mill property tax levy. Library patrons are provided a wide range of library services including books, CDs, DVDs, eBooks, streaming videos and other materials for business and pleasure, programming services for all ages, literacy services and meeting room availability.

## 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, library fines, investment earnings, copy charges and other miscellaneous revenue.

#### Property Taxes

Properties are reassessed every other year, with 2019 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. While available, the District is not adjusting its mill levy for these uncollected taxes. For 2020, the total mill levy is 3 mills, and revenue from property taxes is budgeted to increase \$1,268,425 to \$10,808,725.

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 2019.

Tax Increment District	2019 PRPLD Tax Revenue	2019 Amt Distributed to URA & DDA	% of Tax Revenue	2019 Amt Received by PRPLD	% of Tax Revenue	Lifetime TIF Paid by PRPLD as of Dec. 2019
Timnath URA	\$ 274,641	\$ 266,236	97%	\$ 8,405	3%	\$ 1,588,437
Fort Collins DDA	651,723	178,360	27%	473,363	73%	1,905,386
North College Ave URA	158,093	78,028	49%	80,065	51%	517,424
Midtown URA Prospect South	58,197	23,886	41%	34,311	59%	105,362
Midtown URA Foothills Mall	115,566	74,636	65%	40,930	35%	222,986
<b>Total</b>	<b>\$ 1,258,220</b>	<b>\$ 621,146</b>	<b>49%</b>	<b>\$ 637,074</b>	<b>51%</b>	<b>\$ 4,339,595</b>

#### 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 2020 is \$825,000, an increase of \$25,000 over 2019.

#### Donations and Grants

The District receives donations and grants from individual patrons, local organizations and the Poudre River Friends of the Library. In general, these donations and grants support the District’s programs and collection development. For 2020, we anticipate receiving \$219,700 in donations and grants from sources including the Poudre River Friends of the Library, Colorado State University, United Way, Poudre School District, Front Range Community College and Colorado State Library.

### Library Fines

The District charges extended use fees for overdue materials and rental fees for current high-demand materials. This revenue is budgeted at \$95,000 for 2020, a decrease of \$25,000 from 2019. The reasons for the decrease include the decrease in physical item circulation in recent years versus electronic items and the discontinuation of extended use fees for juvenile materials.

### 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 is unchanged from 2019 at \$50,000.

### Copy Charges

The District charges patrons for copies and prints in each of the three branches. For 2020, the budgeted amount of revenue has increased \$5,000 to \$25,000, based on historical usage.

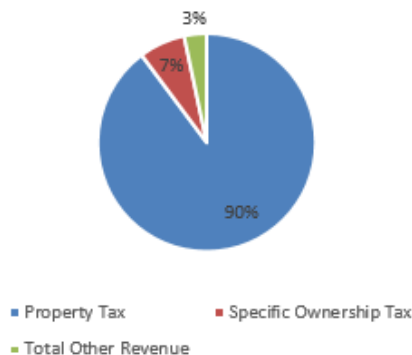
### Other Miscellaneous Revenue

The District sells a nominal amount of merchandise to patrons and also receives \$900 of lease income each month from Verizon Wireless for a cell phone tower on the Old Town Library rooftop. The total 2020 budget for other miscellaneous revenue is \$11,000.

The tables below summarize total 2020 budgeted revenue.

Revenue Type	2019 Budget	2020 Budget	% Incr (Decr) vs 2019 Budget
Property Tax	\$ 9,540,300	\$ 10,808,725	13%
Specific Ownership Tax	800,000	825,000	3%
<b>Total Tax Revenue</b>	<b>10,340,300</b>	<b>11,633,725</b>	<b>13%</b>
Copier Charges	20,000	25,000	25%
Extended Use Fees	120,000	95,000	-21%
Donations and Grants	141,000	141,000	0%
Interest Earnings	50,000	50,000	0%
Miscellaneous	9,600	11,000	15%
Intergovernmental	78,700	78,700	0%
<b>Total Other Revenue</b>	<b>419,300</b>	<b>400,700</b>	<b>-4%</b>
<b>Total Revenue</b>	<b>\$ 10,759,600</b>	<b>\$ 12,034,425</b>	<b>12%</b>

2020 Budget Revenue



## General Fund Expenditures

General Fund expenditures include all of the District’s operating departments, referred to as Business Units. As part of the 2020 budgeting process, the District chose to combine some Business Units that were previously reported separately in order to increase efficiency, data relevancy and data integrity. We also separated Communications from within Administration and created a new Business Unit to allow for more accurate reporting and greater visibility within this growing department. This redesign was a collaborative project with the Library Leadership Team. The table below summarizes the Business Units that will be in effect for 2020 and going forward.

Business Unit Name Prior to 2020	Business Unit Name 2020 and Forward	Business Unit Number 2020 and Forward
Administration	Administration	102105
Answer Center	Administration	102105
Systems Administration	Combined	102125
Facilities	Combined	102125
Combined	Combined	102125
Outreach	Community Services	102135
Administration (sub-budget)	Communication	102145
Old Town Operations	Old Town Library	102225
Old Town Public Service	Old Town Library	102225
Old Town Circulation	Old Town Library	102225
Collection Services	Collection Services	102230
Collection Development	Collection Services	102230
Interlibrary Loan	Collection Services	102230
Programming	N/A - Decentralized	
Hamony Operations	Hamony Library	102325
Hamony Public Service	Hamony Library	102325
Hamony Circulation	Hamony Library	102325
Council Tree Operations	Council Tree Library	102425
Council Tree Public Service	Council Tree Library	102425
Council Tree Circulation	Council Tree Library	102425
<b>19 Business Units</b>	<b>8 Business Units</b>	

As priorities and circumstances change, we make changes to the overall budget to reflect the needs of the District. The following table outlines the 2020 budget changes for each Business Unit. Elsewhere in this report, each Business Unit is discussed in more detail.

Expenditures by Business Unit	2019 Budget	2020 Budget	% Incr (Decr) vs 2019 Budget
Administration (excl. Transfers)	\$ 1,945,915	\$ 1,948,845	0%
Combined (incl. Capital Outlay)	1,457,635	1,302,591	-11%
Community Services	395,365	568,587	44%
Communication	65,000	350,647	439%
Old Town Library	1,645,835	1,732,913	5%
Collection Services	2,445,500	2,771,991	13%
Programming	154,900	N/A	N/A
Hamony Library	1,229,040	1,277,866	4%
Council Tree Library	1,212,780	1,201,315	-1%
<b>Total Expenditures</b>	<b>\$ 10,551,970</b>	<b>\$ 11,154,755</b>	<b>6%</b>
Transfer to Capital Projects Fund	250,000	500,000	100%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 10,801,970</b>	<b>\$ 11,654,755</b>	<b>8%</b>



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, insurance policies, utilities, training and travel, the electronic component of the materials collection, repairs and maintenance, dues and 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, CDs and DVDs. The following table provides a breakdown of budgeted operating costs within these categories for 2020.

Expenditures by Type	Personnel	Contractual	Commodity	Total
Administration (excl. Transfers)	948,621	985,025	15,200	1,948,846
Combined (incl. Capital Outlay)	688,691	486,400	127,500	1,302,591
Community Services	516,637	19,600	32,350	568,587
Communication	266,347	67,000	17,300	350,647
Old Town Library	1,442,188	244,500	46,225	1,732,913
Collection Services	809,717	458,325	1,503,949	2,771,991
Hammony Library	1,169,516	28,750	79,600	1,277,866
Council Tree Library	1,009,714	168,500	23,100	1,201,314
<b>Total Expenditures</b>	<b>6,851,431</b>	<b>2,458,100</b>	<b>1,845,224</b>	<b>11,154,755</b>
Percentage of Total Expenditures	61%	22%	17%	100%

The following table shows actual expenditures for 2013-2018 and budgeted expenditures for 2019-2020, organized by Business Unit, along with the year-over-year percentage increases.

YOY Expenditures	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
Administration (excl. Transfers)	1,411,389	1,461,213	1,578,243	1,946,123	1,869,478	\$ 1,974,835	\$ 1,945,915	\$ 1,948,845
Combined (incl. Capital Outlay)	1,072,879	1,120,064	1,169,644	1,243,501	1,251,836	1,345,152	1,457,635	1,302,591
Community Services	184,361	281,610	292,020	323,357	323,501	363,206	395,365	568,587
Communication	-	-	-	-	-	65,000	65,000	350,647
Old Town Library	1,360,578	1,307,704	1,334,195	1,416,389	1,515,853	1,450,944	1,645,835	1,732,913
Collection Services	1,664,788	1,839,154	2,124,603	2,207,337	2,317,471	2,448,734	2,445,500	2,771,991
Programming	121,506	102,846	85,261	127,442	150,172	169,000	154,900	N/A
Hammony Library	1,121,775	962,097	1,008,433	1,058,250	1,072,805	1,159,834	1,229,040	1,277,866
Council Tree Library	955,518	925,867	940,878	977,526	987,245	1,079,235	1,212,780	1,201,315
<b>Total Expenditures</b>	<b>7,892,794</b>	<b>8,000,555</b>	<b>8,533,277</b>	<b>9,299,925</b>	<b>9,488,361</b>	<b>10,055,940</b>	<b>10,551,970</b>	<b>11,154,755</b>
YOY Percentage Increase		1%	7%	9%	2%	6%	5%	6%

### 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 9.5 FTE (full-time equivalent) employee positions. All staff are located at Webster House Administration Center (WHAC) with the exception of the Deputy Director, who works out of Harmony Library.

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 2020, \$366,310 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 2020, the District budget for treasurer fees is \$216,175, 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 library. 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 AC budget was a separate Business Unit through 2019 but is included in Administration for 2020 and going forward.

The total 2020 Administration budget is listed below.

<b>Administration</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>% Incr (Decr) vs 2019 Budget</b>	<b>\$ Incr (Decr) vs 2019 Budget</b>
Personnel	\$ 1,125,265	\$ 948,621	-16%	\$ (176,644)
Contractual	809,250	985,025	22%	\$ 175,775
Commodities	11,400	15,200	33%	\$ 3,800
Capital Outlay	-	-	#DIV/0!	\$ -
<b>Total Expenditures</b>	<b>\$ 1,945,915</b>	<b>\$ 1,948,846</b>	<b>0%</b>	<b>\$ 2,931</b>
Transfer to Capital Projects Fund	250,000	500,000	100%	\$ 250,000
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 2,195,915</b>	<b>\$ 2,448,846</b>	<b>12%</b>	<b>\$ 252,931</b>

### 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 7.6 FTE (full-time equivalent) employee positions. All staff are located at Webster House Administration Center (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 part of the Front Range Community College Larimer County campus, so the building is maintained by the College, 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 utility costs and postage and freight services. The total 2020 Combined budget is listed below.

<b>Combined</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>% Incr (Decr) vs 2019 Budget</b>	<b>\$ Incr (Decr) vs 2019 Budget</b>
Personnel	\$ 699,335	\$ 688,691	-2%	\$ (10,644)
Contractual	646,100	486,400	-25%	\$ (159,700)
Commodities	62,200	77,500	25%	\$ 15,300
Capital Outlay	50,000	50,000	0%	\$ -
<b>Total Expenditures</b>	<b>\$ 1,457,635</b>	<b>\$ 1,302,591</b>	<b>-11%</b>	<b>\$ (155,044)</b>
Transfer to Capital Projects Fund	-	-	#DIV/0!	\$ -
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 1,457,635</b>	<b>\$ 1,302,591</b>	<b>-11%</b>	<b>\$ (155,044)</b>

### General Fund Business Unit: Community Services

The Community Services department, formerly known as Outreach Services, provides services to underserved priority groups that include the homebound and families with at-risk children. Staffing consists of 8.0 FTE (full-time equivalent) employee positions, including two new positions in 2020. All staff are located at either Webster House Administration Center (WHAC) or the Midtown location.

Staff, in conjunction with volunteers, offer services and programs throughout the District. Communities served include those that are geographically isolated from branch services or lack transportation to library branches, those who are culturally isolated and those who are isolated due to disability, race, sexual orientation, religion, age or ethnicity. Services offered include early literacy and digital literacy activities and resources, bilingual story times, storytelling kits for childcare providers, mobile makerspaces, informal lending libraries and computer classes.

The total 2020 Community Services budget is listed below.

<b>Community Services</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>% Incr (Decr) vs 2019 Budget</b>	<b>\$ Incr (Decr) vs 2019 Budget</b>
Personnel	\$ 374,665	\$ 516,637	38%	\$ 141,972
Contractual	9,750	19,600	101%	\$ 9,850
Commodities	10,950	32,350	195%	\$ 21,400
Capital Outlay	-	-	#DIV/0!	\$ -
<b>Total Expenditures</b>	<b>\$ 395,365</b>	<b>\$ 568,587</b>	<b>44%</b>	<b>\$ 173,222</b>
Transfer to Capital Projects Fund	-	-	#DIV/0!	\$ -
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 395,365</b>	<b>\$ 568,587</b>	<b>44%</b>	<b>\$ 173,222</b>

**General Fund Business Unit: Communication**

The Communication team was historically included in the Administration budget but has been given their own Business Unit for 2020 and going forward, based on their growth and our strategic plans. Staffing consists of 3.5 FTE (full-time equivalent) employee positions, including one new part-time position in 2020. All staff are located at Webster House Administration Center (WHAC). Activities include advertising and communicating our services to the District, planning special events such as Comic Con and preparing branded marketing materials for internal and external use.

The total 2020 Communication budget is listed below.

<b>Communication</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>% Incr (Decr) vs 2019 Budget</b>	<b>\$ Incr (Decr) vs 2019 Budget</b>
Personnel	\$ -	\$ 266,347	#DIV/0!	\$ 266,347
Contractual	65,000	67,000	3%	\$ 2,000
Commodities	-	17,300	#DIV/0!	\$ 17,300
Capital Outlay	-	-	#DIV/0!	\$ -
<b>Total Expenditures</b>	<b>\$ 65,000</b>	<b>\$ 350,647</b>	<b>439%</b>	<b>\$ 285,647</b>
Transfer to Capital Projects Fund	-	-	#DIV/0!	\$ -
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 65,000</b>	<b>\$ 350,647</b>	<b>439%</b>	<b>\$ 285,647</b>

**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 25.5 FTE (full-time equivalent) employee positions. All staff are located at the Old Town Library branch. The library is open seven days a week for a total of 70 hours.

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.

Old Town Library is currently in the process of refreshing existing spaces, redesigning the lobby area and planning for landscaping upgrades in 2020 and 2021. We are also planning to do a full roof replacement in 2020. The total 2020 Old Town Library budget is listed on the following page.

Old Town Library	2019 Budget	2020 Budget	% Incr (Decr) vs 2019 Budget	\$ Incr (Decr) vs 2019 Budget
Personnel	\$ 1,449,685	\$ 1,442,188	-1%	\$ (7,497)
Contractual	172,150	244,500	42%	\$ 72,350
Commodities	24,000	46,225	93%	\$ 22,225
Capital Outlay	-	-	#DIV/0!	\$ -
<b>Total Expenditures</b>	<b>\$ 1,645,835</b>	<b>\$ 1,732,913</b>	<b>5%</b>	<b>\$ 87,078</b>
Transfer to Capital Projects Fund	-	-	#DIV/0!	\$ -
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 1,645,835</b>	<b>\$ 1,732,913</b>	<b>5%</b>	<b>\$ 87,078</b>

### 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 11.4 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, music CDs, DVDs, eMedia, audiobooks, databases and gadgets such as radon gas detectors, headphones and cameras. The department selects materials to purchase, catalogues the items, weeds the collection of unnecessary items and determines collection location and display. In 2019, 39,746 items were added to the collection and 54,231 items were removed. Changes in the makeup of the collection reflect technological changes and an increased emphasis on electronic media.

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, CDs, 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 2019, Interlibrary Loan processed 127,883 requests, 74,906 for our patrons and 52,977 for patrons of other libraries.

The total 2020 Collection Services budget is listed below.

Collection Services	2019 Budget	2020 Budget	% Incr (Decr) vs 2019 Budget	\$ Incr (Decr) vs 2019 Budget
Personnel	\$ 803,900	\$ 809,717	1%	\$ 5,817
Contractual	456,000	458,325	1%	\$ 2,325
Commodities	1,185,600	1,503,949	27%	\$ 318,349
Capital Outlay	-	-	#DIV/0!	\$ -
<b>Total Expenditures</b>	<b>\$ 2,445,500</b>	<b>\$ 2,771,991</b>	<b>13%</b>	<b>\$ 326,491</b>
Transfer to Capital Projects Fund	-	-	#DIV/0!	\$ -
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 2,445,500</b>	<b>\$ 2,771,991</b>	<b>13%</b>	<b>\$ 326,491</b>

## General Fund Business Unit: Programming

The District facilitates a large number of programs for all ages throughout the year. In 2019, 2,697 programs were provided, and public attendance exceeded 76,125.

For the first time in 2020, all programming-related expenditures, including staff time, have been allocated to individual Business Units instead of using one centralized Programming Business Unit. The reason for this change was to allow 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: sponsors, Poudre River Friends of the Library, and the District's General Fund. For 2020, we anticipate receiving \$43,000 in sponsor funding (primarily for Fort Collins BookFest) and \$58,000 from Poudre River Friends of the Library. The District plans to spend \$53,975 on supplies, artists and speakers and \$18,492 on District staff time to plan and run the programs, paid from the General Fund.

The total 2020 Programming budget is listed below and on the following pages.

Program Name	Total Staffing Cost	Responsible Dept	Sponsor Funding	FOL Funding	PRPLD Funding	Total 2020 Budget
Author Programs - CSU	0.00	Admin	-	3,000.00	-	3,000.00
Babysitting Classes	0.00	Harmony	-	-	250.00	250.00
Books Build Boys	0.00	Council Tree	-	-	500.00	500.00
Business & Nonprofit Flex Prog	0.00	Harmony	-	-	2,500.00	2,500.00
Children's Art Programming	0.00	Harmony	-	-	500.00	500.00
Community Center Resource Prog	0.00	Harmony	-	-	1,500.00	1,500.00
Community Engagement Programs	0.00	Community Services	-	-	2,500.00	2,500.00
Computer Classes - Public	7,475.00	Old Town	-	-	-	-
Cook Meet Share	460.00	Council Tree	-	500.00	500.00	1,000.00
CT Adult Flex Program	230.00	Council Tree	-	-	500.00	500.00
CT Children Flex Program	345.00	Council Tree	-	-	825.00	825.00
CT Children STREAM Activities	0.00	Council Tree	-	-	375.00	375.00
CT Discovery Zone	920.00	Council Tree	-	-	300.00	300.00
CT Great Decisions	0.00	Council Tree	-	800.00	-	800.00
CT It's a Girl Thing	0.00	Council Tree	-	-	350.00	350.00
CT School's Out Programming	0.00	Council Tree	-	-	400.00	400.00
CT Spring Break Programming	230.00	Council Tree	-	-	400.00	400.00
CT Teen Passive Programming	0.00	Council Tree	-	-	100.00	100.00
CT Winter Break Programming	230.00	Council Tree	-	-	400.00	400.00
Dia de los Muertos	0.00	Community Services	-	-	2,000.00	2,000.00
Digital Content	0.00	Community Services	-	-	2,000.00	2,000.00
Digital Conversion Station Program	0.00	Old Town	-	-	200.00	200.00
Egg Hunts	0.00	Old Town	-	-	750.00	750.00
FoCo BookFest	0.00	Harmony	43,000.00	2,000.00	-	45,000.00
Harmony Concerts	230.00	Harmony	-	1,925.00	175.00	2,100.00
History Comes Alive	0.00	Harmony	-	2,000.00	-	2,000.00
HL Adult Flex Program	0.00	Harmony	-	-	1,000.00	1,000.00
HL Children Flex Program	0.00	Harmony	-	-	550.00	550.00
HL Children STREAM Activities	0.00	Harmony	-	-	250.00	250.00
HL School's Out Programming	0.00	Harmony	-	-	400.00	400.00

Program Name	Total Staffing Cost	Responsible Dept	Sponsor Funding	FOL Funding	PRPLD Funding	Total 2020 Budget
HL Spring Break Programming	0.00	Harmony	-	-	400.00	400.00
HL Teen Passive Programming	0.00	Harmony	-	-	100.00	100.00
HL Winter Break Programming	0.00	Harmony	-	-	400.00	400.00
Imaginantes	0.00	Community Services	-	3,500.00	1,500.00	5,000.00
Kevin Cook	0.00	Old Town	-	1,200.00	-	1,200.00
Literary Alliance	0.00	Old Town	-	500.00	-	500.00
Makerspace Supplies and Programming	0.00	Community Services	-	-	2,500.00	2,500.00
Media Mentors	2,760.00	Old Town	-	-	300.00	300.00
Money Smart Week	0.00	Old Town	-	-	200.00	200.00
Movie License	0.00	Harmony	-	-	2,250.00	2,250.00
Off-site Teen Book Clubs	0.00	Old Town	-	1,000.00	-	1,000.00
One Book Colorado	0.00	Council Tree	-	-	200.00	200.00
OTL Adult Flex Program	460.00	Old Town	-	-	2,000.00	2,000.00
OTL Book Club Books	0.00	Old Town	-	1,575.00	-	1,575.00
OTL Children STREAM Activities	0.00	Old Town	-	-	375.00	375.00
OTL Children's Flex Program	0.00	Old Town	-	-	825.00	825.00
OTL Citizenship Class	0.00	Old Town	-	-	1,000.00	1,000.00
OTL Great Decisions	46.00	Old Town	-	1,400.00	-	1,400.00
OTL Intergenerational Program	0.00	Old Town	-	-	500.00	500.00
OTL LEGO Build Club	0.00	Old Town	-	-	300.00	300.00
OTL NaNoWriMo Programming	184.00	Old Town	-	-	400.00	400.00
OTL School's Out Programming	0.00	Old Town	-	-	400.00	400.00
OTL Spring Break Programming	0.00	Old Town	-	-	400.00	400.00
OTL Summer Learning Series	0.00	Old Town	-	-	500.00	500.00
OTL Teen Passive Programming	0.00	Old Town	-	-	100.00	100.00
OTL Winter Break Programming	0.00	Old Town	-	-	400.00	400.00
Outreach Cultural Events	0.00	Community Services	-	-	2,000.00	2,000.00
Peek-a-Boo Time	0.00	Harmony	-	-	600.00	600.00
Retro Gaming	0.00	Old Town	-	-	150.00	150.00
Rocky Mountain Raptors Program	0.00	Old Town	-	-	450.00	450.00

Program Name	Total Staffing Cost	Responsible Dept	Sponsor Funding	FOL Funding	PRPLD Funding	Total 2020 Budget
SRC Adult Drawing Prizes	0.00	Old Town	-	450.00	-	450.00
SRC Adult Programming	92.00	Old Town	-	1,000.00	-	1,000.00
SRC Children Drawing Prizes	0.00	Harmony	-	600.00	-	600.00
SRC Children Prize Books	0.00	Collection	-	12,000.00	-	12,000.00
SRC CT Kid Zone	460.00	Council Tree	-	300.00	-	300.00
SRC Decorations	0.00	Harmony	-	600.00	-	600.00
SRC Family Nights	230.00	Council Tree	-	600.00	-	600.00
SRC HL Kid Zone	0.00	Harmony	-	300.00	-	300.00
SRC Junior Volunteers	0.00	Council Tree	-	400.00	-	400.00
SRC Kickoff Event	0.00	Old Town	-	600.00	-	600.00
SRC Marketing & Print Materials	0.00	Communication	-	7,800.00	4,500.00	12,300.00
SRC Milestone Prizes	0.00	Council Tree	-	1,600.00	-	1,600.00
SRC Monday Outdoors	0.00	Old Town	-	3,000.00	-	3,000.00
SRC OTL Kid Zone	0.00	Old Town	-	300.00	-	300.00
SRC Outreach	0.00	Community Services	-	3,400.00	600.00	4,000.00
SRC School Visits	0.00	Harmony	-	200.00	-	200.00
SRC Teen Drawing Prizes	0.00	Old Town	-	600.00	-	600.00
SRC Teen Prize Books	0.00	Harmony	-	1,200.00	-	1,200.00
SRC Teen Programming	1,150.00	Council Tree	-	2,500.00	-	2,500.00
SRC Tween Zone	920.00	Old Town	-	800.00	-	800.00
STEM for Tweens/Teens	345.00	Council Tree	-	-	700.00	700.00
Storytimes	0.00	Harmony	-	-	1,500.00	1,500.00
Teen Anime Club & Animefest	460.00	Old Town	-	-	1,800.00	1,800.00
Teen Book Chat	0.00	Harmony	-	-	300.00	300.00
Teen Comic Con Event	115.00	Old Town	-	-	500.00	500.00
Teen Council Meetings	0.00	Harmony	-	-	500.00	500.00
Teen Council Programs	0.00	Harmony	-	-	2,000.00	2,000.00
Teen Literature Conference	0.00	Harmony	-	-	1,500.00	1,500.00
Teen STEM Club	230.00	Council Tree	-	-	150.00	150.00
Tween/Teen Cooking Program	0.00	Council Tree	-	-	200.00	200.00
Tween/Teen Flash Fiction	0.00	Old Town	-	-	750.00	750.00
Tweens/Teens Flex Program	920.00	Council Tree	-	-	1,500.00	1,500.00
World Language Storytimes	0.00	Community Services	-	350.00	-	350.00
<b>Total</b>	<b>18,492.00</b>		<b>43,000.00</b>	<b>58,000.00</b>	<b>53,975.00</b>	<b>154,975.00</b>

### **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 19.5 FTE (full-time equivalent) employee positions. All staff are located at the Harmony Library Branch. The library is open seven days a week for a total of 70 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.

The total 2020 Harmony Library budget is listed on the following page.



Harmony Library	2019 Budget	2020 Budget	% Incr (Decr) vs 2019 Budget	\$ Incr (Decr) vs 2019 Budget
Personnel	\$ 1,199,190	\$ 1,169,516	-2%	\$ (29,674)
Contractual	17,000	28,750	69%	\$ 11,750
Commodities	12,850	79,600	519%	\$ 66,750
Capital Outlay	-	-	#DIV/0!	\$ -
<b>Total Expenditures</b>	<b>\$ 1,229,040</b>	<b>\$ 1,277,866</b>	<b>4%</b>	<b>\$ 48,826</b>
Transfer to Capital Projects Fund	-	-	#DIV/0!	\$ -
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 1,229,040</b>	<b>\$ 1,277,866</b>	<b>4%</b>	<b>\$ 48,826</b>

### 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 17.7 FTE (full-time equivalent) employee positions. All staff are located at the Council Tree Library Branch. The library is open seven days a week for a total of 78 hours.

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. In 2015, minor remodeling of the library was done to provide private office space for the library manager, and an automated materials handler was installed.

The total 2020 Council Tree Library budget is listed below.

Council Tree Library	2019 Budget	2020 Budget	% Incr (Decr) vs 2019 Budget	\$ Incr (Decr) vs 2019 Budget
Personnel	\$ 1,028,980	\$ 1,009,714	-2%	\$ (19,266)
Contractual	174,950	168,500	-4%	\$ (6,450)
Commodities	8,850	23,100	161%	\$ 14,250
Capital Outlay	-	-	#DIV/0!	\$ -
<b>Total Expenditures</b>	<b>\$ 1,212,780</b>	<b>\$ 1,201,314</b>	<b>-1%</b>	<b>\$ (11,466)</b>
Transfer to Capital Projects Fund	-	-	#DIV/0!	\$ -
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 1,212,780</b>	<b>\$ 1,201,314</b>	<b>-1%</b>	<b>\$ (11,466)</b>

## **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 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 both 2018 and 2019, an additional transfer of \$1,000,000 from the General Fund was approved to add to a reserve for future facility expansion that was established in 2017. This transfer was 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 2019, 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. In past years, the bequest was used to purchase an automated material handler for Council Tree Library, security cameras at Old Town Library and window blinds at Council Tree Library. In 2019, funds were used to purchase children’s book bins at Council Tree Library. There is a remaining bequest balance of \$114,822. The total 2020 revenue budget for the Capital Projects Fund is listed below.

Revenue Type	2018 Actual	2019 Budget	2020 Budget
General Fund Transfer - Capital Replace	\$ 250,000	\$ 250,000	\$ 500,000
General Fund Transfer - Facilities	1,000,000	1,000,000	-
Donations	5,600	-	-
Investment Earnings	54,996	-	-
<b>Total Revenue</b>	<b>\$ 1,310,596</b>	<b>\$ 1,250,000</b>	<b>\$ 500,000</b>

### **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 2019, projects included replacement computer equipment, HVAC repairs at Council Tree Library and a chiller component of the Old Town Library cooling system.

For 2020, the District has budgeted \$580,000 in expenditures as listed below.

Expenditure	2020 Budget
Irigation design services in Library Park	\$ 20,000
Old Town Library roof replacement	250,000
Old Town Library redesign	250,000
Community Services van	60,000
<b>Total Revenue</b>	<b>\$ 580,000</b>

## Capital Projects Fund Capital Replacement Plan

In 2013, a Capital Replacement Plan was developed which identified major items and components at each location along with an estimated replacement cost and date. The Plan was updated in 2019 to reflect current information. For the foreseeable future, the Capital Projects Fund will be used to fund this replacement plan.

**Poudre River Public Library District  
Projected Capital Replacement Needs as of 12/31/19**

Location / Sq. Ft.	Item	Cost	Life	Age	2020	2021	2022	2023	2024	2025	2026
Old Town Library 40,000	Shelving	\$ 160,500	20	7							
	End panels	76,500	10	7				93,208			
	Azars - custom furniture	69,000	10	7				84,100			
	FFE - remodel	214,000	10	7			250,000				
	Carpet/tile	179,000	15	7							
	Roof	140,000	20	25	250,000						
	Elevator	75,000	45	43		89,151					
	Plumbing - fixtures	12,000	20	7							
	Boilers	120,000	30	7							
	HVAC/chillers	250,000	25	1							
	Lighting	160,000	25	7							
	Automated Materials Handler	200,000	10	7					243,681		
	Paint	51,000	10	7					62,139		
<b>Old Town Total</b>					<b>250,000</b>	<b>89,151</b>	<b>733,127</b>	-	-	-	-
Council Tree Library 17,000	FFE	230,000	15	10					294,419		
	Carpet/tile	90,000	14	10				112,398			
	Plumbing - fixtures	5,100	20	10							
	HVAC	125,000	25	10							
	Lighting	68,000	25	10							
	Elevators	160,000	40	10							
	Ceiling tile	30,000	25	10							
	Paint	25,000	13	10			30,460				
	Wall tile	15,000	20	10							
	<b>Council Tree Total</b>					-	-	<b>30,460</b>	<b>112,398</b>	<b>294,419</b>	-
Webster House 10,000	FFE	95,000	20								
	Roof	25,000	20	6							
	Ext paint	12,000	10	6					14,986		
	Int Paint	10,000	10	8			11,887				
	HVAC	50,000	20	18		59,434					
	Plumbing - pipes	20,000	35	6							
	Plumbing - fixtures	5,000	20	6							
	Carpet	30,000	10	6					37,466		
	Lighting	20,000	25	6							
	District-wide IT	Yearly IT Refresh	75,000	-	1	86,977	89,151	91,380	93,665	96,006	98,406
<b>Webster House &amp; IT Total</b>					<b>86,977</b>	<b>160,473</b>	<b>91,380</b>	<b>146,117</b>	<b>96,006</b>	<b>98,406</b>	<b>100,867</b>
<b>Total Costs</b>		<b>2,797,100</b>			<b>336,977</b>	<b>249,624</b>	<b>854,967</b>	<b>258,515</b>	<b>390,426</b>	<b>98,406</b>	<b>100,867</b>
	Annual funding				500,000	200,000	600,000	200,000	300,000	200,000	200,000
	Invest Earnings	1.5%			17,416	20,122	19,680	16,151	15,515	14,391	16,131
	<b>EOY Balance</b>				<b>1,341,493</b>	<b>1,311,992</b>	<b>1,076,704</b>	<b>1,034,340</b>	<b>959,430</b>	<b>1,075,415</b>	<b>1,190,679</b>

**Poudre River Public Library District**  
**Projected Capital Replacement Needs as of 12/31/19**

Location / Sq. Ft.	Item	Cost	Life	Age	2027	2028	2029	2030	2031	2032	Beyond	Total
Old Town Library 40,000	Shelving	\$ 160,500	20	7						250,325		250,325
	End panels	76,500	10	7								93,208
	Azars - custom furniture	69,000	10	7								84,100
	FFE - remodel	214,000	10	7								250,000
	Carpet/tile	179,000	15	7	246,753							246,753
	Roof	140,000	20	25								250,000
	Elevator	75,000	45	43								89,151
	Plumbing - fixtures	12,000	20	7						18,716		18,716
	Boilers	120,000	30	7							191,838	191,838
	HVAC/chillers	250,000	25	1							399,663	399,663
	Lighting	160,000	25	7							255,784	255,784
	Automated Materials Handler	200,000	10	7								243,681
Paint	51,000	10	7								62,139	
<b>Old Town Total</b>					<b>246,753</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>269,041</b>	<b>847,285</b>	<b>2,435,358</b>
Council Tree Library 17,000	FFE	230,000	15	10								294,419
	Carpet/tile	90,000	14	10								112,398
	Plumbing - fixtures	5,100	20	10			7,386					7,386
	HVAC	125,000	25	10							199,831	199,831
	Lighting	68,000	25	10							108,708	108,708
	Elevators	160,000	40	10							255,784	255,784
	Ceiling tile	30,000	25	10							47,960	47,960
	Paint	25,000	13	10								30,460
	Wall tile	15,000	20	10			21,724					21,724
<b>Council Tree Total</b>					<b>-</b>	<b>-</b>	<b>29,111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>612,283</b>	<b>1,078,671</b>
Webster House 10,000	FFE	95,000	20								151,872	151,872
	Roof	25,000	20	6							39,966	39,966
	Ext paint	12,000	10	6								14,986
	Int Paint	10,000	10	8								11,887
	HVAC	50,000	20	18								59,434
	Plumbing - pipes	20,000	35	6							31,973	31,973
	Plumbing - fixtures	5,000	20	6							7,993	7,993
	Carpet	30,000	10	6								37,466
	Lighting	20,000	25	6							31,973	31,973
	District-wide IT	Yearly IT Refresh	75,000	-	1	103,388	105,973	108,622	111,338	114,121	116,974	119,899
<b>Webster House &amp; IT Total</b>					<b>103,388</b>	<b>105,973</b>	<b>108,622</b>	<b>111,338</b>	<b>114,121</b>	<b>116,974</b>	<b>383,676</b>	<b>1,909,175</b>
<b>Total Costs</b>		<b>2,797,100</b>			<b>350,142</b>	<b>105,973</b>	<b>137,733</b>	<b>111,338</b>	<b>114,121</b>	<b>386,016</b>	<b>1,843,244</b>	<b>5,423,204</b>
	Annual funding				200,000	200,000	200,000	200,000	200,000	200,000	1,800,000	
	Invest Earnings	1.5%			17,860	15,876	17,525	18,721	20,332	21,925	19,464	
	<b>EOY Balance</b>				<b>1,058,398</b>	<b>1,168,300</b>	<b>1,248,092</b>	<b>1,355,475</b>	<b>1,461,686</b>	<b>1,297,596</b>	<b>1,273,816</b>	

## 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 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	2018 Actual	2019 Budget	2020 Budget
General Fund Restricted - Emergencies	\$ 306,000	\$ 322,800	\$ 334,643
General Fund Restricted - Donations	3,720	-	-
General Fund Committed - Working Capital	2,188,712	2,151,900	2,406,885
General Fund Unassigned	1,352,436	1,018,058	1,130,900
<b>General Fund Total Fund Balance</b>	<b>3,850,868</b>	<b>3,492,758</b>	<b>3,872,428</b>
Capital Projects Fund Restricted	\$ -	\$ -	\$ -
Capital Projects Fund Committed	4,059,114	4,927,839	4,847,839
Capital Projects Fund Unassigned	-	-	-
<b>Capital Projects Fund Total Fund Balance</b>	<b>4,059,114</b>	<b>4,927,839</b>	<b>4,847,839</b>
<b>Library District Total</b>	<b>7,909,982</b>	<b>8,420,597</b>	<b>8,720,267</b>

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 restricted balance for donations was a donor-designated bequest to add materials to the District's history collection. This bequest was used in full in 2019.

The General Fund committed balance for working capital is a Board of Trustees budget policy that 20% of budgeted revenue be held to meet District cash flow needs. Property taxes are due to the Larimer County Treasurer in two equal installments at the end of February and the middle of June, or in total at the end of April, and the Treasurer remits the taxes collected the following month. This reserve ensures that 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.

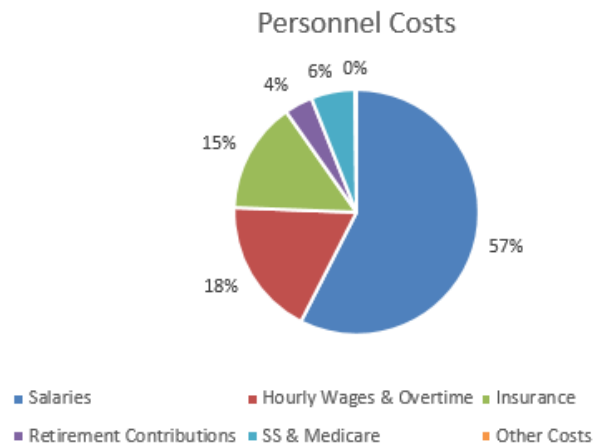
## Staffing

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

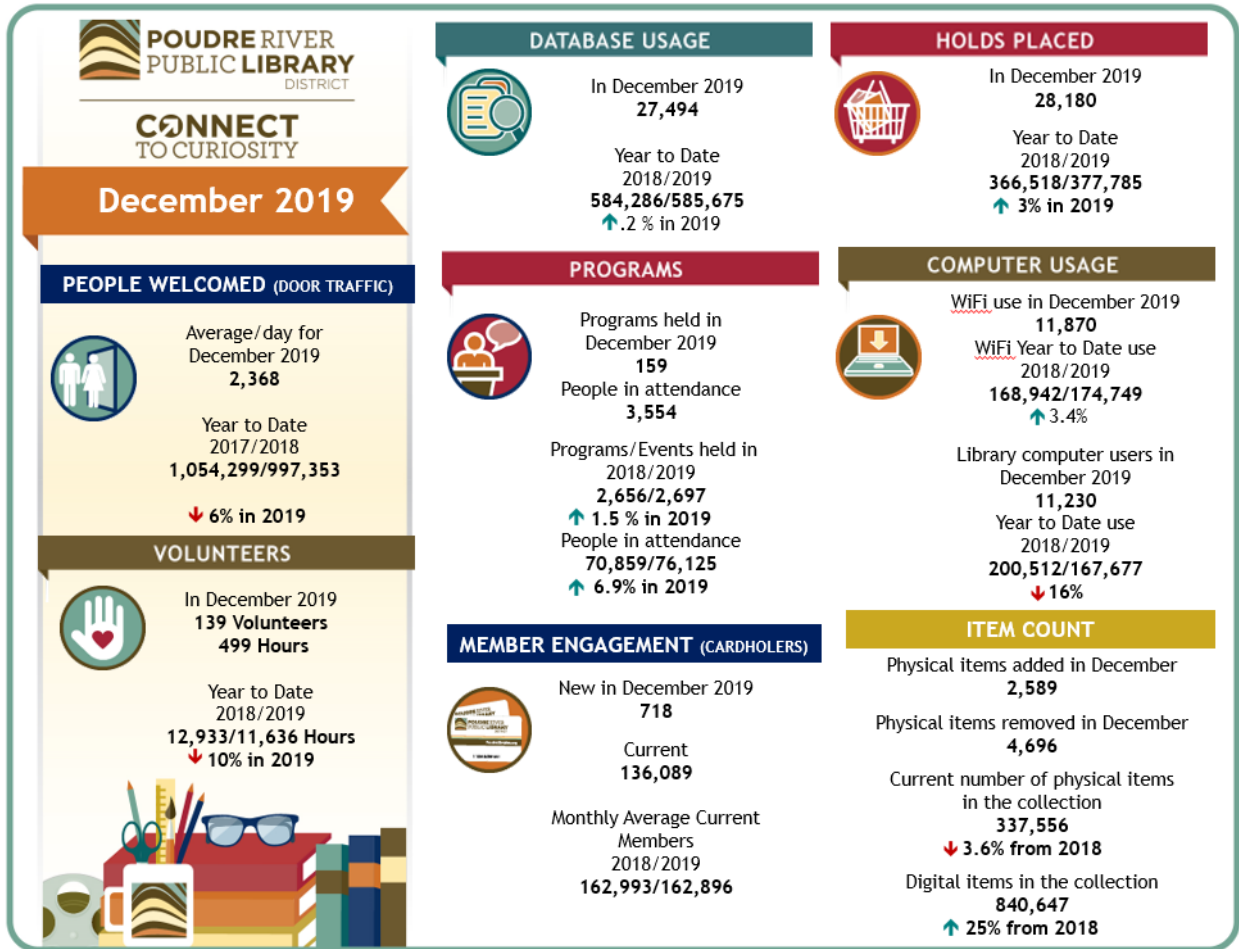
Business Unit	Council Tree	Harmony	Midtown	Old Town	Webster House	Grand Total
<b>Administration</b>						
Hourly					0.3	
Salary		1.0			8.2	9.5
<b>Combined</b>						
Hourly					0.6	
Salary					7.0	7.6
<b>Community Services</b>						
Hourly			1.0		1.5	
Salary			1.0		4.5	8.0
<b>Communication</b>						
Hourly					0.5	
Salary					3.0	3.5
<b>Old Town Library</b>						
Hourly				12.7		
Salary				12.8		25.5
<b>Collection Services</b>						
Hourly			2.1			
Salary			9.4			11.4
<b>Harmony Library</b>						
Hourly		9.5				
Salary		10.0				19.5
<b>Council Tree Library</b>						
Hourly	9.2					
Salary	8.5					17.7
<b>Grand Total</b>	<b>17.7</b>	<b>20.5</b>	<b>13.4</b>	<b>25.5</b>	<b>25.6</b>	<b>102.7</b>

The information below provides a breakdown of total budgeted personnel costs for 2020.

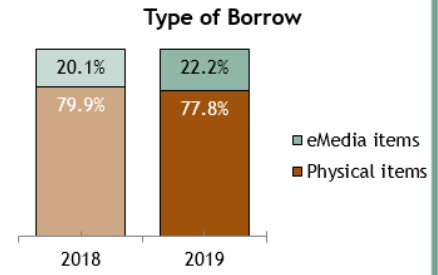
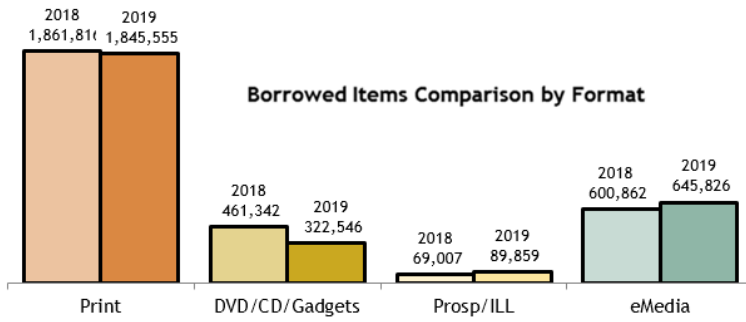
Personnel Costs	
Salaries	3,939,637
Hourly Wages & Overtime	1,240,154
Insurance	1,004,810
Retirement Contributions	256,076
SS & Medicare	396,254
Other Costs	14,500
<b>Total Personnel Costs</b>	<b>6,851,431</b>



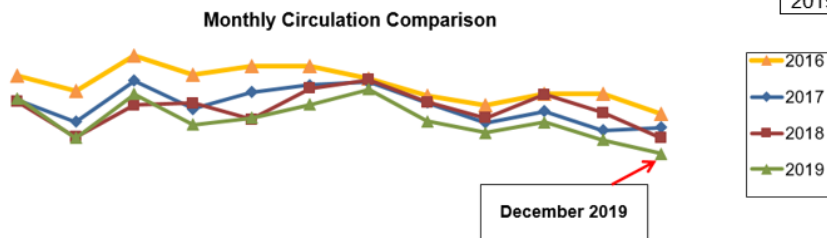
## Circulation Statistics



## BOOKS & MATERIALS



	Total Circulation Increase	
2016	3,164,866	-1.9%
2017	3,008,093	-4.9%
2018	2,986,721	-0.7%
2019	2,903,786	-2.8%



**Overall Total Circulation  
January - December 2019  
2,903,786**

**Down 2.78% from the same time  
period last year.**





**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

<b>DEADLINE</b>	<b>ACTION REQUIRED</b>	<b>AUTHORITY</b>
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 <b>more</b> than \$50,000)	§29-1-106(3)(a), C.R.S.
	Any district whose proposed budget is \$50,000 or <b>less</b> 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.

<b>DEADLINE</b>	<b>ACTION REQUIRED</b>	<b>AUTHORITY</b>
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 <b>and</b> 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 <b>not levying</b> 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

**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 11, 2019, at the hour of 4:00 p.m.

The following members of the Board of Trustees were present:

President: Becky Schulz  
Vice President: Fred Colby  
Secretary/Treasurer: Matt Schild  
Trustee: Amanda Quijano  
Trustee: Valerie Arnold  
Trustee: John Frey  
Trustee: Joe Wise

Also present: Cameron J. Richards, Seter & Vander Wall, P.C.; David Slivken, Library Director; Ken Draves, Library Deputy Director; Rachel Miller, 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 at two places within the boundaries of the District and at the office of the County Clerk of Larimer County in Fort Collins, Colorado, and to the best of her knowledge, remains posted to the date of this meeting. A copy of the Notice of Regular Meeting and a copy of the published Notice as to Amended 2019 and Proposed 2020 Budgets are incorporated into these proceedings.

{00430807}

NOTICE OF REGULAR MEETING  
AND  
NOTICE AS TO AMENDED 2019 AND PROPOSED 2020 BUDGETS

{00430807}

**NOTICE OF PUBLIC HEARING AS TO AMENDED 2019 AND  
PROPOSED 2020 BUDGETS**

NOTICE IS HEREBY GIVEN that a proposed 2020 budget and, if necessary, an amended 2019 budget have been submitted to the **POUDRE RIVER PUBLIC LIBRARY DISTRICT** for the fiscal year 2020. Copies of such proposed 2020 budget and, if necessary, amended 2019 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 2020 budget and, if necessary, amended 2019 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 11, 2019. The meeting will be held at the Old Town Library, 201 Peterson Street, Fort Collins, Colorado. Any interested elector within the Poudre River Public Library District may inspect the proposed 2020 budget and, if necessary, the amended 2019 budget and file or register any objections at any time prior to the final adoption of the proposed 2020 budget and, if necessary, the amended 2019 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: Monday, October 21, 2019

ATTACH REGULAR MEETING NOTICE

{00430807}

- I. CALL TO ORDER AND DECLARATION OF QUORUM
- II. AGENDA REVIEW
- III. PUBLIC COMMENT  
*The public is invited to provide comment at the beginning of each meeting. Any person or group wishing to speak is requested to sign in prior to the meeting, indicating the issue which they are addressing. The time for comments will be limited to 3 minutes per person. Please note that the Board will listen to the comments but may not comment on them during this time period. Ordinarily, Board members will not respond to presentations and no action can be taken. However, the Board may give direction to staff following a presentation.*
- IV. APPROVAL OF MINUTES – October 14, 2019 Regular Board Meeting
- V. REPORTS
  - a. Director’s Report
  - b. Financial Report
  - c. Legal Status Report
- VI. UNFINISHED BUSINESS
  - a. Board Retreat (November 15, 2019) Update – Schulz
  - b. Revised Human Resources Policies – Approval – Stromnes
  - c. Amended 2020 Pay Plan Approval - Stromnes
  - d. Revised Bylaws – Approval – Seter/Richards
- VII. NEW BUSINESS
  - a. Public Hearing re 2019 Poudre River Public Library District Budget Amendments – Miller
  - b. Approval of the 2019 Poudre River Public Library District Budget Amendments – Miller
  - c. Public Hearing re 2020 Poudre River Public Library District Budget – Miller
  - d. Approval of the 2020 Poudre River Public Library District Budget – Miller
  - e. Executive Director Evaluation Committee - Schulz
- VIII. ANNOUNCEMENTS
  - a. Friends of the Library Update – Wise
  - b. Library Trust Update – Arnold
  - c. Plaque for John Frey - Schulz
- IX. ADJOURNMENT

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**Our Mission Statement:**

*We enrich our community by providing universal access  
to resources for knowledge, innovation, and enjoyment.*

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

**Poudre River Public Library District  
Board of Trustees Resolution 2019-\_\_\_\_\_**

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, LEVYING PROPERTY TAXES FOR COLLECTION IN THE YEAR 2019 TO HELP DEFRAID THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE POUFRE RIVER PUBLIC LIBRARY DISTRICT, LARIMER COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2020, AND ENDING ON THE LAST DAY OF DECEMBER, 2020.

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 11, 2019 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.

{00430807}



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 2020 Revenues and 2020 Expenditures. The estimated revenues and expenditures for each fund for fiscal year 2020, 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 2020.

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 \$10,904,317. For the purposes of meeting all general operating expenses of the District during the 2020 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 2019.

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 Arnold.

{00430807}

RESOLUTION APPROVED AND ADOPTED THIS 11<sup>TH</sup> DAY OF NOVEMBER, 2019.

Poudre River Public Library District  
2020 Budget Resolution  
Signature Page

POUDRE RIVER PUBLIC LIBRARY DISTRICT

By: RT Schulz

ATTEST:

By: M. S. [Signature]  
Secretary

STATE OF COLORADO  
COUNTY OF LARIMER  
POUDRE RIVER PUBLIC LIBRARY DISTRICT

I, Matt Schild, 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 11, 2019, at 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 2020; 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 11th day of November, 2019.

  
Secretary

ACKNOWLEDGEMENT OF NOTICE AND  
APPROVAL OF RECORD OF PROCEEDINGS

We, the undersigned members of the Board of Trustees of the Poudre River Public Library District, Larimer County, Colorado, do hereby acknowledge receipt of proper notice of the meeting of the Board held Monday, November 11, 2019, at 4:00 p.m., at the Main Branch Library, 201 Peterson Street, Fort Collins, Colorado, informing of the date, time and place of the meeting and the purpose for which it was called, and we do hereby approve said record of proceedings and the actions taken by the Board as stated therein.

*R. Schulz*

*M. S. D.*

*Fred Kelly*

*Valerie Dwyer*

*J. Price, III*

**EXHIBIT A**

**BUDGET DOCUMENT  
AND  
BUDGET MESSAGE**

{00430807}

# Board Packet

2020 Master Budget

DRAFT 11/11/19

Acct#	Account Description	Admin 102105	Combined 102125	Outreach 102135	Comm. 102145	Old Town Lib. 102225	Collection Services 102230	Harmony Lib. 102325	Council Tree Lib. 102425	2020 Total	2019 Total	Variance
411010	Property Taxes	10,808,725								10,808,725	9,540,300	1,268,425
411040	Penalties & Interest-Prop Tax	0								0	0	0
429010	Library Fines	95,000								95,000	120,000	(25,000)
431799	Other State Ops Grants/Contrib	78,700								78,700	78,700	0
433020	Auto Specific Ownership	825,000								825,000	800,000	25,000
459010	Copy Charges	25,000								25,000	20,000	5,000
461010	Interest on Investments	50,000								50,000	50,000	0
473020	Library Donations	141,000								141,000	141,000	0
479999	Other Miscellaneous Revenue	11,000								11,000	9,600	1,400
	<b>Total Revenue</b>	<b>12,034,425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,034,425</b>	<b>10,759,600</b>	<b>1,274,825</b>
511010	Salaries-Regular	696,519	490,759	295,445	177,997	702,567	528,873	580,238	467,238	3,939,637	3,917,430	(22,207)
511020	Salaries-Hourly	12,117	25,173	117,870	20,681	407,811	67,118	294,769	292,579	1,238,119	1,032,405	(205,714)
511040	Salaries-Overtime	0	2,035	0	0	0	0	0	0	2,035	93,695	91,660
512010	Health Insurance	116,000	89,500	46,900	38,300	185,200	124,000	174,190	148,500	922,590	894,790	(27,800)
512020	Dental Insurance	6,500	4,900	4,000	2,200	10,500	6,855	10,165	8,900	54,020	52,020	(2,000)
512030	Retirement Contributions	45,274	31,899	19,204	11,570	45,667	34,377	37,715	30,370	256,076	269,665	13,589
512050	SS & Medicare	54,211	39,625	31,619	15,199	84,944	45,593	66,938	58,126	396,254	399,375	3,121
512060	Workers Compensation	0	1,500	0	0	0	0	0	0	1,500	7,200	5,700
512070	Employee Group Life Ins	1,000	800	400	200	1,500	600	2,000	1,000	7,500	13,460	5,960
512080	Long-Term Disability	4,000	2,500	1,200	200	4,000	2,300	3,500	3,000	20,700	17,180	(3,520)
512100	Unemployment Compensation	13,000	0	0	0	0	0	0	0	13,000	0	(13,000)
519999	Other Personnel Costs	0	0	0	0	0	0	0	0	0	15,000	15,000
	<b>Total Personnel Costs</b>	<b>948,621</b>	<b>688,691</b>	<b>516,637</b>	<b>266,347</b>	<b>1,442,188</b>	<b>809,717</b>	<b>1,169,516</b>	<b>1,009,714</b>	<b>6,851,431</b>	<b>6,712,220</b>	<b>(139,211)</b>
521010	Banking Services	11,000	0	0	0	0	0	0	0	11,000	10,350	(650)
521020	Audit Services	6,000	0	0	0	0	0	0	0	6,000	7,500	1,500
521180	Collections Services	0	20,000	0	0	0	0	0	0	20,000	30,000	10,000
521210	Consulting Services	130,000	0	0	0	0	0	0	0	130,000	46,750	(83,250)
521230	Legal Services	65,000	0	0	0	0	0	0	0	65,000	45,000	(20,000)
521240	Security Services	0	0	0	0	105,000	0	0	0	105,000	117,000	12,000
521310	Artists, Musicians & Sp	0	0	0	0	0	0	0	0	0	61,800	61,800
521320	Education & Training	4,000	0	0	0	0	0	0	0	4,000	5,000	1,000
521360	Disposal of HAZMAT	0	0	0	0	0	0	0	0	0	0	0
521370	Contractual Labor	0	0	0	0	0	0	0	0	0	1,500	1,500
522000	Governmental Services	0	0	0	0	0	0	0	0	0	0	0
522040	Contract Pmt to Govt/Other	582,485	0	0	0	0	500	0	0	582,985	591,700	8,716
529999	Other Prof & Tech Services	16,290	0	2,000	47,810	0	86,500	0	5,000	157,600	164,950	7,350
531010	Water	0	4,000	0	0	0	0	0	3,700	7,700	5,300	(2,400)
531030	Wastewater Services	0	3,000	0	0	0	0	0	0	3,000	3,080	80
531040	Storm Drainage Services	0	4,000	0	0	0	0	0	0	4,000	3,100	(900)
531050	Natural Gas	0	20,000	0	0	0	3,789	0	10,000	33,789	40,100	6,311
531060	Electricity	0	20,000	0	0	0	3,644	0	23,000	46,644	61,500	14,856
532010	Solid Waste Services	0	2,000	0	0	0	0	0	0	2,000	4,000	2,000
532020	Recycling Services	0	2,000	0	0	0	0	0	0	2,000	3,170	1,170
532050	Janitorial Services	39,000	0	0	0	68,000	5,400	0	35,000	147,400	155,350	7,950
533250	Vehicle Repair Services	0	0	500	0	0	0	0	0	500	0	(500)
533310	Hardware Maint & Support	0	11,600	0	0	0	0	0	0	11,600	0	(11,600)
533320	Software Maint & Support	0	205,000	0	0	0	0	0	0	205,000	129,000	(76,000)

Acct#	Account Description	Admin 102105	Combined 102125	Outreach 102135	Comm. 102145	Old Town Lib. 102225	Collection Services 102230	Harmony Lib. 102325	Council Tree Lib. 102425	2020 Total	2019 Total	Variance
533340	Maintenance Contracts	0	0	0	0	30,000	0	0	0	30,000	45,000	15,000
533999	Other Repair & Maint Serv	0	45,000	0	0	0	0	0	8,000	53,000	50,000	(3,000)
534010	Office Rental	0	0	0	0	0	75,800	0	0	75,800	51,920	(23,880)
534020	Fleet Services Equip	0	0	500	0	0	0	0	0	500	0	(500)
534040	Copier Rental Services	6,400	0	0	0	15,000	2,000	11,750	10,000	45,150	51,650	6,500
534050	Other Rental Services	0	0	0	0	0	31,692	0	0	31,692	29,400	(2,292)
539999	Other Property Services	0	0	0	0	0	0	0	59,500	59,500	56,380	(3,120)
541050	Workers Comp Premiums	20,000	0	0	0	0	0	0	0	20,000	15,000	(5,000)
541060	Liability Ins Premium	37,000	0	0	0	0	0	0	0	37,000	35,000	(2,000)
541070	Property Ins Premium	22,150	0	0	0	0	0	0	0	22,150	21,500	(650)
542010	Telephone Services	0	51,000	0	0	0	0	0	0	51,000	41,200	(9,800)
542020	Cell Phone Services	0	11,000	0	0	0	0	0	0	11,000	0	(11,000)
544000	Employee Travel	0	0	0	0	0	0	0	0	0	0	0
544010	Mileage	2,200	4,000	4,000	500	2,000	0	1,000	1,300	15,000	16,300	1,300
544020	Conference and Travel	13,500	4,500	12,500	2,000	24,500	4,500	16,000	13,000	90,500	65,000	(25,500)
544999	Other Employee Travel	0	0	0	0	0	0	0	0	0	0	0
549010	Copy & Reproduction Serv	0	0	0	2,500	0	0	0	0	2,500	7,750	5,250
549020	Interview Applicant Trav	0	0	0	0	0	0	0	0	0	0	0
549110	Postage & Freight Serv	0	77,000	100	0	0	38,000	0	0	115,100	114,000	(1,100)
549210	Dues & Subscription Serv	15,000	2,300	0	2,490	0	14,500	0	0	34,290	17,250	(17,040)
549220	On-Line Database Subscri	0	0	0	0	0	192,000	0	0	192,000	310,350	118,350
549230	Advertising Services	0	0	0	11,700	0	0	0	0	11,700	250	(11,450)
549999	Other Purchased Services	15,000	0	0	0	0	0	0	0	15,000	9,500	(5,500)
	<b>Total Contractual Costs</b>	<b>985,025</b>	<b>486,400</b>	<b>19,600</b>	<b>67,000</b>	<b>244,500</b>	<b>458,325</b>	<b>28,750</b>	<b>168,500</b>	<b>2,458,100</b>	<b>2,423,600</b>	<b>(34,500)</b>
555010	Office Supplies	8,500	3,500	0	0	11,500	0	8,000	4,000	35,500	29,200	(6,300)
555020	Office Equipment	0	0	0	0	0	0	0	0	0	0	0
555030	Furniture	0	0	0	0	0	0	0	0	0	0	0
555060	Computer Hardware	0	25,000	0	0	0	0	0	0	25,000	10,000	(15,000)
555070	Computer Software	0	5,000	0	0	0	42,000	0	0	47,000	5,000	(42,000)
559010	Meals - Business, Non Tr	0	0	0	0	0	0	0	0	0	4,500	4,500
559020	Food & Related Supplies	2,500	7,000	0	0	0	0	100	0	9,600	7,100	(2,500)
559025	Food & Related for Progr	3,000	0	20,350	12,300	24,725	12,000	68,500	14,100	154,975	50,300	(104,675)
559060	Books & Periodicals	0	0	0	0	0	584,175	0	0	584,175	459,100	(125,075)
559070	Non-Print Media	0	0	0	0	0	145,074	0	0	145,074	116,800	(28,274)
559075	Electronic Media	0	0	0	0	0	690,700	0	0	690,700	575,200	(115,500)
559999	Other Supplies	1,200	37,000	12,000	5,000	10,000	30,000	3,000	5,000	103,200	108,950	5,750
565020	Computer Hardware - Capi	0	0	0	0	0	0	0	0	0	0	0
572020	NSF write-offs	0	0	0	0	0	0	0	0	0	0	0
579090	Other Contingency	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Commodity Costs</b>	<b>15,200</b>	<b>77,500</b>	<b>32,350</b>	<b>17,300</b>	<b>46,225</b>	<b>1,503,949</b>	<b>79,600</b>	<b>23,100</b>	<b>1,795,224</b>	<b>1,366,150</b>	<b>(429,074)</b>
	<b>Total Operating Expenditures</b>	<b>1,948,845</b>	<b>1,252,591</b>	<b>568,587</b>	<b>350,647</b>	<b>1,732,913</b>	<b>2,771,991</b>	<b>1,277,866</b>	<b>1,201,314</b>	<b>11,104,755</b>	<b>10,501,970</b>	<b>(602,785)</b>
569999	Other Capital Outlay		50,000							50,000	50,000	0
	Add Transfer to Fund 852	500,000								500,000	250,000	(250,000)
	<b>Total Expenditures</b>	<b>2,448,845</b>	<b>1,302,591</b>	<b>568,587</b>	<b>350,647</b>	<b>1,732,913</b>	<b>2,771,991</b>	<b>1,277,866</b>	<b>1,201,314</b>	<b>11,654,755</b>	<b>10,801,970</b>	<b>(852,785)</b>
	<b>Net Income</b>	<b>9,585,580</b>	<b>(1,302,591)</b>	<b>(568,587)</b>	<b>(350,647)</b>	<b>(1,732,913)</b>	<b>(2,771,991)</b>	<b>(1,277,866)</b>	<b>(1,201,314)</b>	<b>379,670</b>	<b>(42,370)</b>	<b>2,127,610</b>

Capital Asset Requests > \$5000 per item - Master List				
Requestor	Description	Cost	Approved	Reason
Eileen M	Irrigation Design Services in Library Park	20,000		
Facilities	Full Roof Replacement - initial quote from CMC Commercial Roofing	250,000		
Eileen M	Lobby redesign + 2nd floor community space	250,000		
Eileen M	PA system	? Getting bid		
Johanna G	Outreach Van	60,000		
<b>Total Annual Capital Budget: 580,000</b>				