

Annual Budget

poudre libraries

2026

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POUDRE RIVER PUBLIC LIBRARY DISTRICT

2026 COMPREHENSIVE ANNUAL BUDGET



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(As of December 31, 2025)

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Old Town Library Manager

Council Tree Library Manager

Harmony Library Manager

Community Outreach Manager

Collections Manager

Equity, Diversity, & Inclusion Manager

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IT & Facilities Manager

Programming & Events Manager

Human Resources Manager

Finance Manager

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POUDRE RIVER PUBLIC LIBRARY DISTRICT 2026 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 210,000 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

The District is dependent on property tax as its primary source of revenue. Properties are reassessed every other year, with 2025 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 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 2026, the total mill levy is 3.020 mills. Revenue from property taxes is budgeted to increase from \$14,209,105 to \$15,142,853.

Governor Polis signed Colorado Senate Bill 23B-001 on November 20, 2023. This temporary legislation reduces the assessment rate of multi-family property and all other residential property from 6.765% to 6.70% and further reduces the actual value of residential properties from \$15,000 to \$55,000. HB24B-1001 was passed in exchange for Ballot Initiatives 108 and 50 to be removed from the statewide ballot for the November 2024 election and for the next six years. Additionally, HB24B-1001 will take effect starting in the 2025 property tax year and limits property assessments to 10.25% on a biennial basis, among other changes. Additional legislation was approved to create a special commission to make various recommendations for a property tax structure that protects property owners while meeting the needs of local governments, like the Library, that rely on property taxes to pay for local services.

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 2025.

Tax Increment District	Distributed to PRPLD	% of Tax Revenue Generated	Distributed to URA & DDA	% of Tax Revenue Generated	Lifetime TIF Paid by PRPLD as of Dec. 2025
Timnath URA	\$ 10,656	3%	\$ 449,314	106%	\$ 3,789,778
Fort Collins DDA	581,499	71%	241,024	30%	3,171,401
North College Ave URA	104,102	43%	138,851	58%	1,220,849
Midtown URA Prospect South	35,745	57%	29,381	47%	257,625
Midtown URA Foothills Mall	24,350	34%	44,841	63%	550,587
Total	\$ 756,352	47%	\$ 903,411	56%	\$ 8,990,240

**Source- larimer.org/assessor Forms & Reports, 2024 Tax Increment Financing Authorities Report

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 2026 is \$800,000 with no change from 2025.

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 2026, we anticipate receiving \$152,010 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. This amount is unchanged from 2025.

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 2026 budget for investment earnings is \$50,000, which is an increase of \$30,000 from 2025 due to increased fund balances, in addition to the recent interest rate environment and how this will impact our investment portfolio.

Other Miscellaneous Revenue

The District receives lease income each month from Verizon Wireless for a cell phone tower on the Old Town Library rooftop. This amount has historically been \$900 per month but increased at the end of 2025 due to additional infrastructure being added by Verizon. The new monthly payment will be just over \$2,900 going forward. Other miscellaneous income includes nominal amounts of unplanned income from other sources. The total 2026 budget for other miscellaneous revenue is \$40,000, which is an increase from \$25,000 in 2025.

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. 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 2026 or 2025, respectively. We do charge a nominal amount for 3D prints at Old Town Library, but these are not significant to the overall budget.

The table on the following page summarizes total budgeted revenue for 2026.

Revenue Type	2025 Budget	2026 Budget	% Incr (Decr) vs 2025 Budget
Property Tax	\$ 14,209,150	\$ 15,142,853	6.6%
Specific Ownership Tax	800,000	800,000	0%
Total Tax Revenue	15,009,150	15,942,853	6%
Lost & Damaged Item Fees	-	-	0%
Intergovernmental Grants	52,010	52,010	0%
Copy Charges	-	-	0%
Investment/Interest Earnings	30,000	50,000	67%
Donations	100,000	100,000	0%
Miscellaneous	25,000	40,000	60%
Total Other Revenue	207,010	242,010	17%
Total Revenue	\$ 15,216,160	\$ 16,184,863	6%

General Fund Expenditures

General Fund expenditures include all 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 2026 budget changes for each Business Unit. Individual Business Units will be discussed in more detail later in this report.

Expenditures by Business Unit	2025 Budget	2026 Budget	% Incr (Decr) vs 2025 Budget
Administration (excl. Transfers)	\$ 2,877,446	\$ 3,129,497	9%
IT & Facilities (Combined)	1,269,138	1,297,020	2%
Community Outreach	755,124	821,324	9%
Communication	679,295	730,531	8%
Old Town Library	2,010,227	2,154,619	7%
Collection Services	3,435,964	3,638,509	6%
Harmony Library	1,349,749	1,393,586	3%
Council Tree Library	1,389,217	1,469,777	6%
Total Expenditures	\$ 13,766,160	\$ 14,634,863	6%
Transfer to Capital Projects Fund	1,450,000	1,550,000	7%
Total Expenditures & Transfers	\$ 15,216,160	\$ 16,184,863	6%

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 2026.

Expenditures by Type	Personnel	Contractual	Commodity	Total
Administration (excl. Transfers)	1,873,904	1,228,593	27,000	3,129,497
IT & Facilities (Combined)	683,560	500,460	113,000	1,297,020
Community Outreach	715,574	26,250	79,500	821,324
Communication	563,831	138,300	28,400	730,531
Old Town Library	1,776,619	320,750	57,250	2,154,619
Collection Services	883,879	609,095	2,145,535	3,638,509
Harmony Library	1,326,936	29,000	37,650	1,393,586
Council Tree Library	1,233,777	195,500	40,500	1,469,777
Total Expenditures	9,058,080	3,047,948	2,528,835	14,634,863
Percentage of Total Expenditures	61%	21%	17%	100%

The following table shows actual expenditures for 2019-2024 and budgeted expenditures for 2025 and 2026, organized by Business Unit, along with the year-over-year percentage increases.

YOY Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Administration (excl. Transfers)	1,822,038	1,710,171	1,781,570	\$ 1,858,768	\$ 2,173,684	\$ 2,449,019	\$ 2,877,446	\$ 3,129,497
IT & Facilities (Combined)	1,306,585	1,086,264	1,099,945	1,338,292	1,234,685	1,176,955	1,269,138	\$ 1,297,020
Community Outreach	352,853	394,328	248,270	450,053	619,444	643,680	755,124	\$ 821,324
Communication	85,650	236,303	322,309	413,660	588,738	699,512	679,295	\$ 730,531
Old Town Library	1,534,242	1,495,752	1,464,865	1,512,318	1,656,696	2,046,001	2,010,227	\$ 2,154,619
Collection Services	2,351,772	2,608,958	2,562,838	2,657,076	3,044,275	3,439,358	3,435,964	\$ 3,638,509
Programming	168,178	-	-	-	-	-	-	\$ -
Harmony Library	1,142,468	1,118,252	1,042,182	1,050,241	1,211,518	1,312,547	1,349,749	\$ 1,393,586
Council Tree Library	1,138,824	1,070,518	1,160,157	1,170,718	1,240,793	1,371,786	1,389,217	\$ 1,469,777
Total Expenditures	9,902,610	9,720,546	9,682,136	10,451,126	11,769,833	13,138,858	13,766,160	14,634,863
YOY Percentage Increase		-2%	0%	8%	13%	12%	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 12.5 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 2026, \$442,000 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 2026, the District budget for treasurer fees is \$303,000, or approximately 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 and technology that can provide interpreter services in any language.

The total 2026 Administration budget is listed below, with the most significant change related to the intergovernmental costs mentioned above, in addition to annual pay and benefits increases.

Administration	2025 Budget	2026 Budget	% Incr (Decr) vs 2025 Budget	\$ Incr (Decr) vs 2025 Budget
Personnel	\$ 1,689,688	\$ 1,873,904	11%	\$ 184,216
Contractual	1,160,758	1,228,593	6%	\$ 67,835
Commodities (incl. Capital Outlay)	27,000	27,000	0%	\$ -
Total Expenditures	\$ 2,877,446	\$ 3,129,497	9%	\$ 252,051
Transfer to Capital Projects Fund	1,450,000	1,550,000	7%	\$ 100,000
Total Expenditures & Transfers	\$ 4,327,446	\$ 4,679,497	8%	\$ 352,051

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 5.0 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 2026 Combined budget is listed below, with the most significant change due to annual pay and benefit increases.

IT & Facilities (Combined)	2025 Budget	2026 Budget	% Incr (Decr) vs 2025 Budget	\$ Incr (Decr) vs 2025 Budget
Personnel	\$ 659,148	\$ 683,560	4%	\$ 24,412
Contractual	496,990	500,460	1%	\$ 3,470
Commodities (incl. Capital Outlay)	113,000	113,000	0%	\$ -
Total Expenditures	\$ 1,269,138	\$ 1,297,020	2%	\$ 27,882

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 or face barriers to access, are economically stressed, socially isolated, or underserved due to disability, race, gender identity, sexual orientation, religion, age, national origin, or ethnicity. Staffing consists of 8.4 FTE (full-time equivalent) employee positions. In 2026, Community Outreach will continue reaching several communities through our electric Mobile Library (“EVIE”) dedicated to serving mainly underserved youth and older adults. The Outreach offices are located at the 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 2026 Community Outreach budget is listed below with the most significant change due to annual pay and benefit increases.

Community Outreach	2025 Budget	2026 Budget	% Incr (Decr) vs 2025 Budget	\$ Incr (Decr) vs 2025 Budget
Personnel	\$ 654,374	\$ 715,574	9%	\$ 61,200
Contractual	26,250	26,250	0%	-
Commodities (incl. Capital Outlay)	74,500	79,500	7%	5,000
Total Expenditures	\$ 755,124	\$ 821,324	9%	\$ 66,200
Transfer to Capital Projects Fund	-	-	0%	-
Total Expenditures & Transfers	\$ 755,124	\$ 821,324	9%	\$ 66,200

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 5.0 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 2026 Communication budget is listed below. Personnel changes are due to annual pay and benefit increases. Additionally, contractual costs are higher in 2026 due to planned expenses for a consultant related to a District-wide wayfinding project. Commodities (supplies) expenses will be lower in 2026 related to the FoCo BookFest, which will be organized by an outside organization going forward.

Communication	2025 Budget	2026 Budget	% Incr (Decr) vs 2025 Budget	\$ Incr (Decr) vs 2025 Budget
Personnel	\$ 521,920	\$ 563,831	8%	\$ 41,911
Contractual	118,925	138,300	16%	\$ 19,375
Commodities (incl. Capital Outlay)	38,450	28,400	-26%	\$ (10,050)
Total Expenditures	\$ 679,295	\$ 730,531	8%	\$ 51,236
Transfer to Capital Projects Fund	-	-	0%	\$ -
Total Expenditures & Transfers	\$ 679,295	\$ 730,531	8%	\$ 51,236

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 20.4 FTE (full-time equivalent) employee positions. All staff are located at the Old Town Library branch, which is traditionally open seven days a week for a total of 66 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 (AMH), new furnishings, public art, and shelving for more accessible materials.

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 coordinated with the City for a new irrigation system for Library Park that was completed in 2023. In 2025, the automated material handling (AMH) machine was replaced at OTL and planned capital purchases for 2026 include furniture replacement and replacement of HVAC controllers.

The 2026 Old Town Library budget is shown on the following page including annual pay and benefit increases and other contractual costs, such as occupational therapy and social services paid to external partner organizations.

Old Town Library	2025 Budget	2026 Budget	% Incr (Decr) vs 2025 Budget	\$ Incr (Decr) vs 2025 Budget
Personnel	\$ 1,669,227	\$ 1,776,619	6%	\$ 107,392
Contractual	293,750	320,750	9%	\$ 27,000
Commodities (incl. Capital Outlay)	47,250	57,250	21%	\$ 10,000
Total Expenditures	\$ 2,010,227	\$ 2,154,619	7%	\$ 144,392
Transfer to Capital Projects Fund	-	-	0%	\$ -
Total Expenditures & Transfers	\$ 2,010,227	\$ 2,154,619	7%	\$ 144,392

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 on Automation Way.

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 2025, 38,162 items were added to the collection and 37,031 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 2025, Interlibrary Loan processed 69,427 requests: 42,383 for our patrons and 27,044 for patrons of other libraries.

The total 2026 Collection Services budget is listed below with increases for annual pay and benefits and electronic media due to increased cost and patron demand.

Collection Services	2025 Budget	2026 Budget	% Incr (Decr) vs 2025 Budget	\$ Incr (Decr) vs 2025 Budget
Personnel	\$ 874,744	\$ 883,879	1%	\$ 9,135
Contractual	609,450	609,095	0%	\$ (355)
Commodities (incl. Capital Outlay)	1,951,770	2,145,535	10%	\$ 193,765
Total Expenditures	\$ 3,435,964	\$ 3,638,509	6%	\$ 202,545
Transfer to Capital Projects Fund	-	-	0%	\$ -
Total Expenditures & Transfers	\$ 3,435,964	\$ 3,638,509	6%	\$ 202,545

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 17.3 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. Funds were set aside in 2023 for bathroom renovations and improvements to be completed in 2024. Additional funds were allocated in the 2024 Capital Projects Fund to design and build an AMH unit for the Harmony Library. Both projects were completed in 2025.

The total 2026 Harmony Library budget is shown on the following page, including annual pay and benefit increases.

Harmony Library	2025 Budget	2026 Budget	% Incr (Decr) vs 2025 Budget	\$ Incr (Decr) vs 2025 Budget
Personnel	\$ 1,286,774	\$ 1,326,936	3%	\$ 40,162
Contractual	23,750	29,000	22%	\$ 5,250
Commodities (incl. Capital Outlay)	39,225	37,650	-4%	\$ (1,575)
Total Expenditures	\$ 1,349,749	\$ 1,393,586	3%	\$ 43,837
Transfer to Capital Projects Fund	-	-	0%	\$ -
Total Expenditures & Transfers	\$ 1,349,749	\$ 1,393,586	3%	\$ 43,837

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 16.1 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. Other recent projects completed include automated door openers for restrooms and the installation of additional security cameras, with planned furniture replacement budgeted for 2026.

The total 2026 Council Tree Library budget is listed on the following page, including increases for annual pay and benefits and contractual (custodial) costs.

Council Tree Library	2025 Budget	2026 Budget	% Incr (Decr) vs 2025 Budget	\$ Incr (Decr) vs 2025 Budget
Personnel	\$ 1,159,967	\$ 1,233,777	6%	\$ 73,810
Contractual	195,500	195,500	0%	\$ -
Commodities (incl. Capital Outlay)	33,750	40,500	20%	\$ 6,750
Total Expenditures	\$ 1,389,217	\$ 1,469,777	6%	\$ 80,560
Transfer to Capital Projects Fund	-	-	0%	\$ -
Total Expenditures & Transfers	\$ 1,389,217	\$ 1,469,777	6%	\$ 80,560

Programming Expenditures

The District typically facilitates many diverse programs for all ages throughout the year. In 2025, we offered 2,065 facilitated programs with a total attendance of 52,081.

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 2026, we anticipate receiving \$75,000 from Poudre River Friends of the Library (primarily for Summer Reading). The District plans to spend \$159,100 on supplies, artists, and speakers paid from the General Fund.

The total 2026 Programming budget is listed below by business unit:

Building	2026 Budget
Communication	\$ 25,500
Council Tree	\$ 30,500
Harmony	\$ 21,450
Old Town	\$ 32,150
Collections	\$ 50,000
Community Outreach	\$ 74,500
Total	\$ 234,100

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 the purchase of new or expanded facilities. In 2015, the policy was revised to transfer a minimum of \$250,000 per year to primarily fund the District's Capital Replacement Plan. In 2024 and 2025, total transfers of \$3,000,000 and \$1,900,000, respectively, were approved to fund current capital projects and 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 2025, the District does not have any donor-restricted donations in this Fund.

The total 2026 revenue budget for the Capital Projects Fund is listed below.

Revenue Type	2025 Budget		2026 Budget	
Investment Earnings	\$	-	\$	-
General Fund Transfer - Facilities		1,450,000		1,550,000
Total Revenue	\$	1,450,000	\$	1,550,000

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 2024, major projects included Southeast Expansion and planning for the new AMH unit at the Harmony Library. For 2025, major projects include continue planning and preparations for Southeast Expansion and replacement of the existing AMH at the Old Town Library. We expect to break ground on Southeast Expansion in 2026, in addition to improvements at Webster House and capital items related to the district-wide wayfinding project.

For 2026, the District has budgeted \$10,976,890 in expenditures as shown on the following page:

Expenditure	2026 Budget
SE Expansion - Due Diligence/Planning/Site Development*	\$ 10,604,890
Webster House HVAC	150,000
Webster House Roof Replacement	35,000
Book Drop	7,000
IT Equipment	20,000
Rebranding - remaining items	10,000
Wayfinding and signage updates	45,000
CT - Furniture (Public)	10,000
CT - Furniture	10,000
HL - Light wall	15,000
HL - Equipment	10,000
OTL - HVAC Controllers	40,000
OTL - Furniture for kids' area	10,000
OTL - Furniture for storytime room	5,000
OTL - Equipment for community room	5,000
Total Annual Capital Budget:	\$ 10,976,890

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.

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 assigned 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.

Fund Balances	2024 Actual	2025 Budget	2026 Budget
General Fund Nonspendable - Prepaid items	\$ 22,275	\$ 11,000	\$ 11,000
General Fund Restricted - Emergencies	470,000	455,000	460,000
General Fund Assigned - Donations	510,025	510,025	510,025
General Fund Assigned- Working Capital	3,044,000	3,045,000	3,248,000
General Fund Assigned - Programming	100,000	100,000	100,000
General Fund Unassigned	1,915,920	1,886,268	1,931,883
General Fund Total Fund Balance	6,062,220	6,007,293	6,260,908
Capital Projects Fund Restricted	\$ -	\$ -	\$ -
Capital Projects Fund Committed	12,743,382	12,150,000	14,275,000
Capital Projects Fund Unassigned	-	-	-
Capital Projects Fund Total Fund Balance	12,743,382	12,150,000	14,275,000

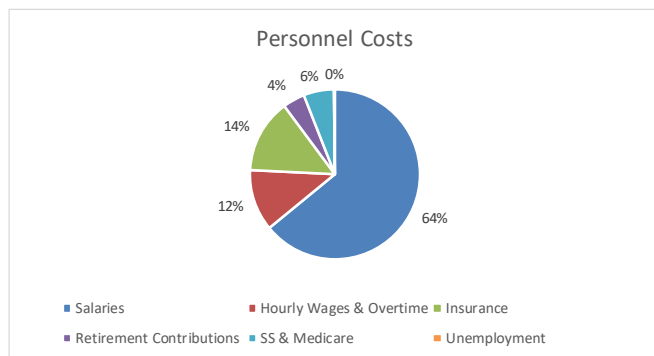
Staffing

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

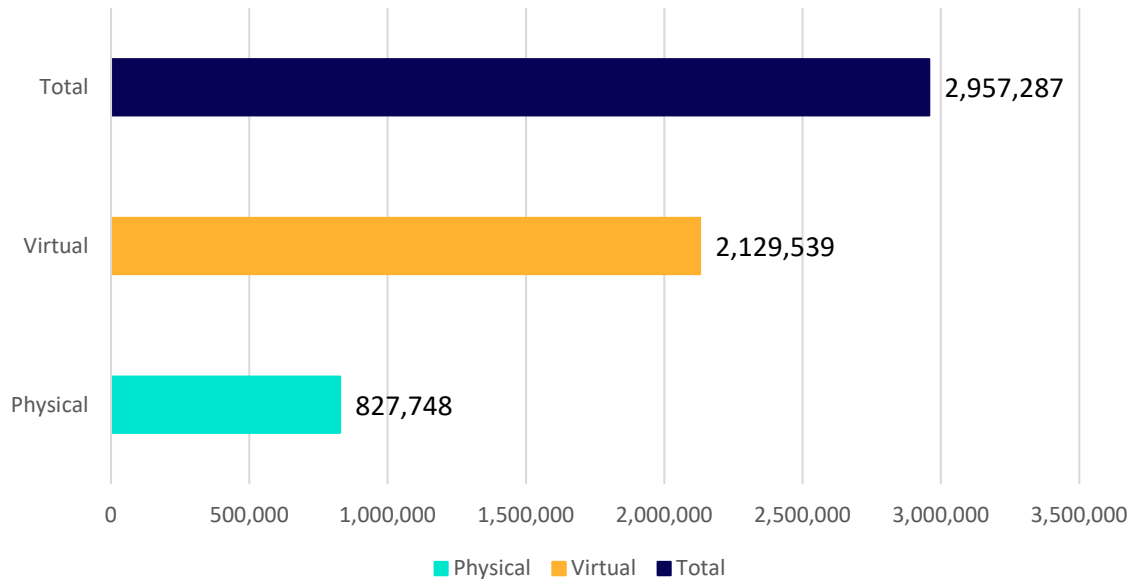
Business Unit	Council Tree	Harmony	Midtown	Old Town	Webster House	Grand Total
Administration						
Hourly					1.0	
Salary					11.5	12.5
Combined					.	
Hourly						
Salary					5.0	5.0
Community Services						
Hourly					1.2	
Salary			1.3		6.0	8.4
Communication						
Hourly						
Salary					5.0	5.0
Old Town Library						
Hourly				9.1		
Salary				11.3		20.4
Collection Services						
Hourly			0.4			
Salary			9.6			10.0
Harmony Library						
Hourly		7.4				
Salary		9.9				17.3
Council Tree Library						
Hourly	7.1					
Salary	9.0					16.1
2026 Grand Total	16.1	17.3	11.2	20.4	29.6	94.5
2025 Grand Total	16.1	17.3	11.2	20.4	29.6	94.5

The information below provides a breakdown of total budgeted personnel costs for 2026.

Personnel Costs	
Salaries	5,595,895
Hourly Wages & Overtime	1,023,859
Insurance	1,228,183
Retirement Contributions	363,732
SS & Medicare	506,411
Unemployment	15,000
Total Personnel Costs	8,733,080



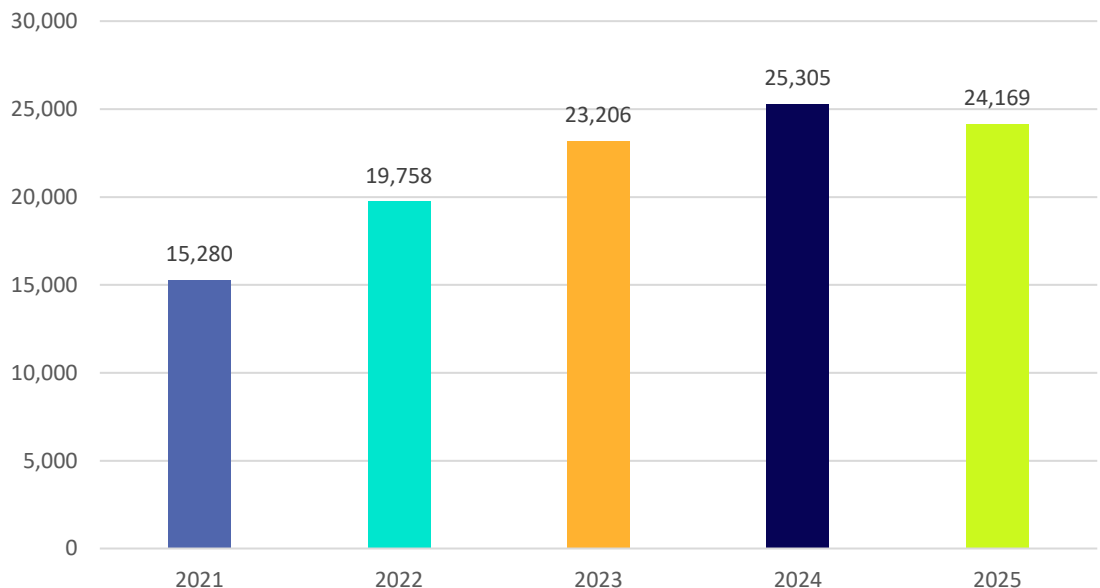
2025 Visits YTD



All Cardholders		
New YTD	Current Active	Current Total*
24,169	70,918	112,757

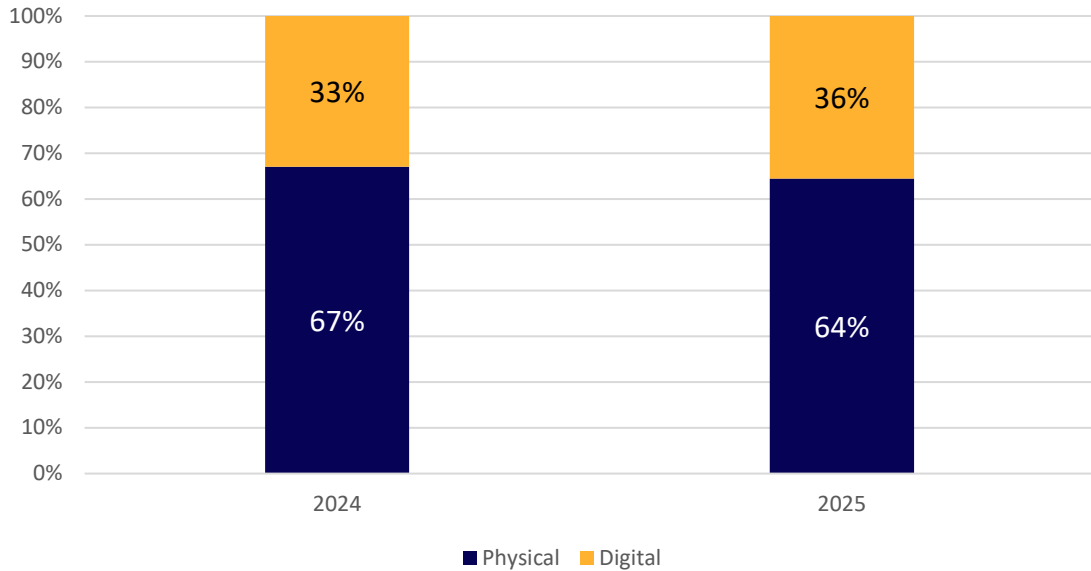
*The total current cardholders reflects the deletion of invalid cards after Oct. 31, 2025, and the annual deletion of inactive cards at the end of the year.

New Cardholders YTD Comparison

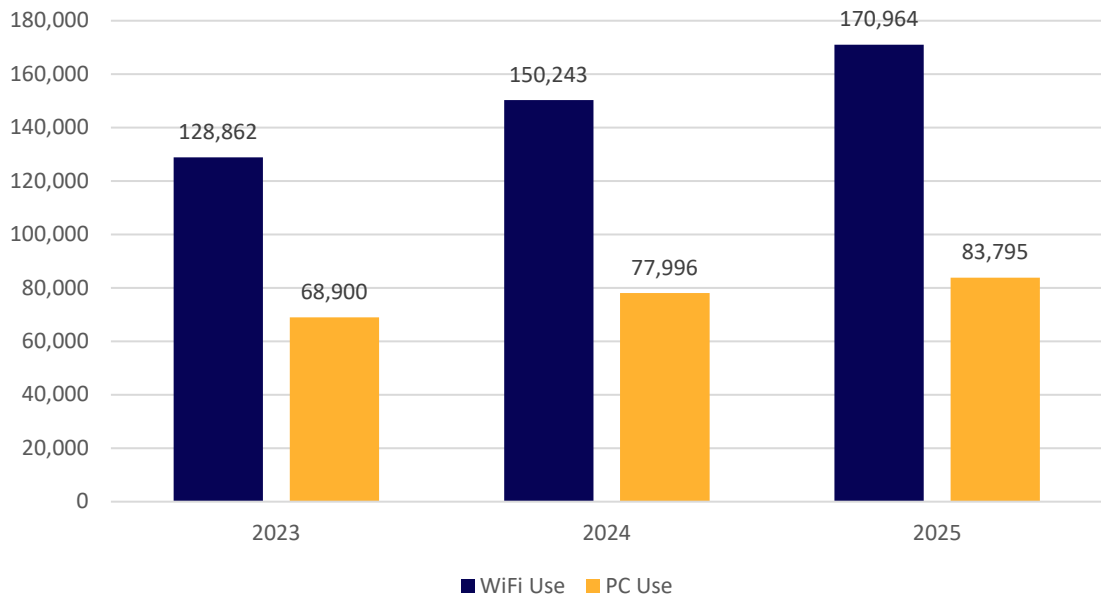


December 2025 Dashboard

Circulation by Format YTD

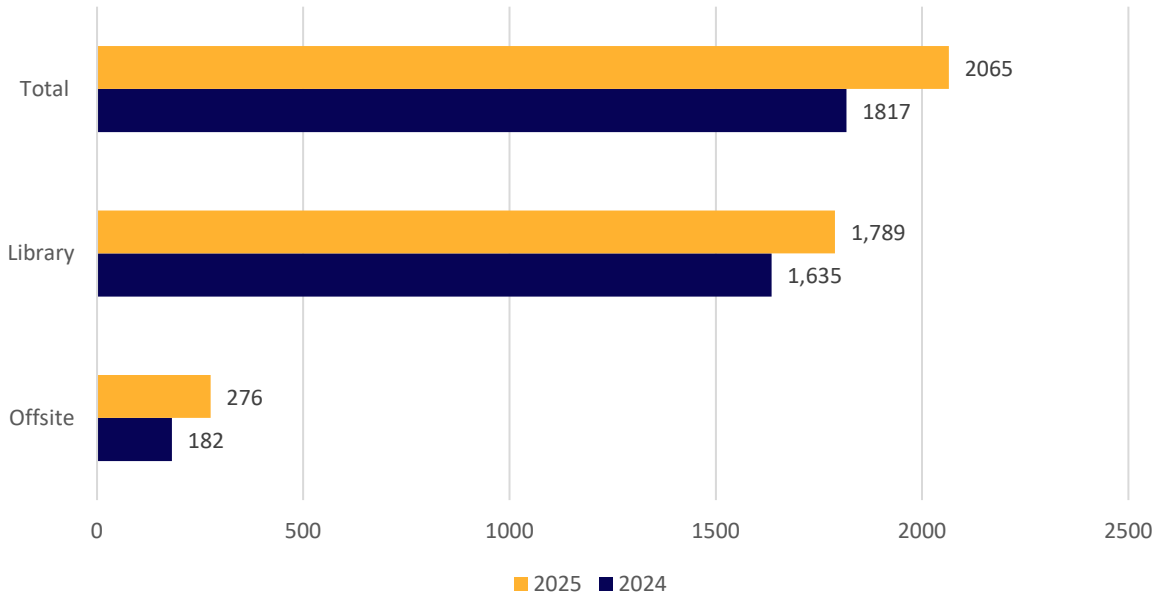


Tech Access YTD Comparison

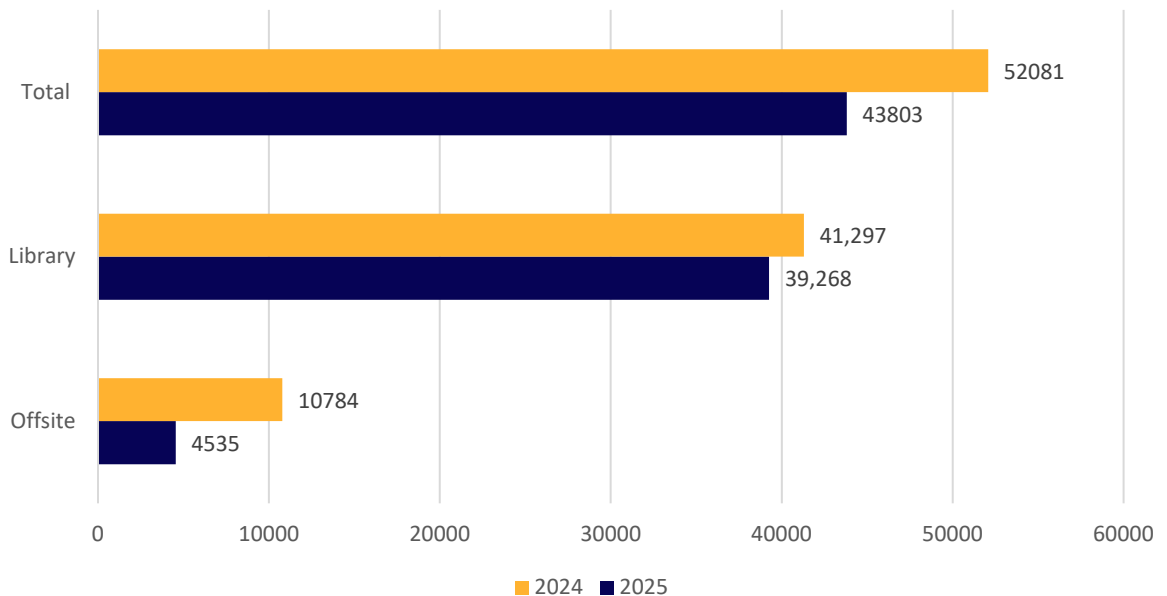


December 2025 Dashboard

of Programs YTD



Program Attendance YTD



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 OR Board may call a special election in lieu of submitting a request to the DOLG	§29-1-302(1), C.R.S. §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.

**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 10, 2025, at the hour of 4:00 p.m.

The following members of the Board of Trustees were present:

President: Corey Radman
Vice President: Hilary Herrmann
Secretary/Treasurer: Rick Rivera
Trustee: Josh Fudge
Trustee: Matt Schild
Trustee: Vicki Woods

Also present: Elizabeth Dauer, Seter, Vander Wall & Mielke, P.C.; Diane Lapierre, Library Director; Ken Draves, Library Deputy Director; Amy Lyons, District Finance Manager.

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 of the Notice of Regular Meeting and a copy of the published Notice as to Proposed 2026 and Amended 2025 Budgets are incorporated into these proceedings.

NOTICE OF REGULAR MEETING
AND
NOTICE AS TO PROPOSED 2026 BUDGET AND AMENDED 2025 BUDGET

**NOTICE OF PUBLIC HEARING AS TO
PROPOSED 2026 AND AMENDED 2025 BUDGET**

NOTICE IS HEREBY GIVEN that a proposed 2026 budget and, if necessary, an amended 2025 budget have been submitted to the **POUDRE RIVER PUBLIC LIBRARY DISTRICT** for the fiscal year 2026. Copies of such proposed 2026 budget and, if necessary, amended 2025 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 2026 budget and, if necessary, amended 2025 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 10, 2025 at 201 Peterson Street, Fort Collins, Colorado. Any interested elector within the Poudre River Public Library District may inspect the proposed 2026 budget and, if necessary, the amended 2025 budget and file or register any objections at any time prior to the final adoption of the proposed 2026 budget and, if necessary, the amended 2025 budget.

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

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

Publish in: *The Fort Collins Coloradoan*
Publish on: Monday, October 27, 2025

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

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 POUFRE RIVER PUBLIC LIBRARY DISTRICT, LARIMER COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2026, AND ENDING ON THE LAST DAY OF DECEMBER, 2026.

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 10, 2025 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 POUFRE RIVER PUBLIC LIBRARY DISTRICT OF LARIMER COUNTY, COLORADO:

Section 1. Summary of 2026 Revenues and 2026 Expenditures. The estimated revenues and expenditures for each fund for fiscal year 2026, 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 2026.

Section 3. Levy of General Property Taxes. That the foregoing budget indicated that the amount of money necessary to balance the budget for the General Fund for operating expenses from property tax revenue is \$15,089,722 and that the 2025 valuation for assessment, as certified by the Adams County Assessor, is \$5,029,907,472. That for the purposes of meeting all general operating expenses of the District during the 2026 budget year, there is hereby levied a tax of 3.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2025, including a levied tax of 0.020 mills for refunds/abatements, for a total of 3.020 mills.

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.

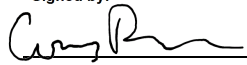
Section 6. Budget Certification. The budget shall be certified by the Secretary of the District, and made a part of the public records of the Poudre River Public Library District.

The foregoing Resolution was seconded by Trustee Schild.


RESOLUTION APPROVED AND ADOPTED THIS 10TH DAY OF NOVEMBER, 2025.

Poudre River Public Library District
2026 Budget Resolution
Signature Page

POUDRE RIVER PUBLIC LIBRARY DISTRICT

Signed by:
By: 
President

ATTEST:

Signed by:
By: 
Secretary

STATE OF COLORADO
COUNTY OF LARIMER
POUDRE RIVER PUBLIC LIBRARY DISTRICT

I, _____, 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 10, 2025, 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 2026; 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 10th day of November, 2025.

Signed by:

Rick Rivera

E393A0BFAF6A24DB...

Secretary

EXHIBIT A

**BUDGET DOCUMENT
AND
BUDGET MESSAGE**

		Admin	Combined	Commun. Outreach	Comm.	Old Town	Collect. Services	Harmony	Council Tree	2026	2025		2024	
Acct#	Account Description	102105	102125	102135	102145	102225	102230	102325	102425	Budget	Budget	Variance	Actual	Variance
411010	Property Taxes	15,142,853	-	-	-	-	-	-	-	15,142,853	14,209,150	933,703	14,110,039	1,032,814
411040	Penalties & Interest-Prop Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
429010	Library Fines	-	-	-	-	-	-	-	-	-	-	-	31,023	(31,023)
431799	Other State Ops Grants/Contrib	52,010	-	-	-	-	-	-	-	52,010	52,010	-	775,163	(723,153)
433020	Auto Specific Ownership	800,000	-	-	-	-	-	-	-	800,000	800,000	-	940,138	(140,138)
459010	Copy Charges	-	-	-	-	-	-	-	-	-	-	-	1,451	(1,451)
461010	Interest on Investments	50,000	-	-	-	-	-	-	-	50,000	30,000	20,000	371,448	(321,448)
473020	Library Donations	100,000	-	-	-	-	-	-	-	100,000	100,000	-	186,645	(86,645)
479999	Other Miscellaneous Revenue	40,000	-	-	-	-	-	-	-	40,000	25,000	15,000	12,880	27,120
Total Revenue		16,184,863	-	-	-	-	-	-	-	16,184,863	15,216,160	968,703	16,428,786	(243,924)
511010	Salaries-Regular	1,121,482	527,037	501,830	428,395	1,003,684	633,697	708,835	670,935	5,595,895	5,157,274	438,621	5,130,549	465,346
511020	Salaries-Hourly	40,000	-	36,473	7,500	322,220	25,322	310,120	282,224	1,023,859	1,067,623	(43,764)	919,727	104,132
511040	Salaries-Overtime	-	-	-	-	-	-	-	-	-	-	-	3,750	(3,750)
511050	Salaries-Annual Increases***	275,000	-	-	-	-	-	-	-	275,000	275,000	-	3,878	271,122
511070	Termination Pay	-	-	-	-	-	-	-	-	-	-	-	-	-
512010	Health Insurance	195,609	74,689	96,813	62,198	266,032	123,715	170,294	152,570	1,141,920	1,059,254	82,666	1,038,280	103,640
512020	Dental Insurance	9,814	3,959	4,959	3,296	12,512	6,440	8,663	7,520	57,163	51,374	5,789	53,857	3,306
	Health - Annual Increases***	50,000	-	-	-	-	-	-	-	50,000	50,000	-	-	50,000
512030	Retirement Contributions	72,896	34,257	32,619	27,846	65,239	41,190	46,074	43,611	363,732	335,126	28,606	334,321	29,411
512050	SS & Medicare	88,853	40,318	41,180	33,346	101,432	50,415	77,950	72,917	506,411	476,091	30,320	435,813	70,598
512060	Workers Compensation	-	-	-	-	-	-	-	-	-	-	-	-	-
512070	Employee Group Life Ins	1,250	800	400	250	1,500	600	1,500	1,000	7,300	7,300	-	4,189	3,111
512080	Long-Term Disability	4,000	2,500	1,300	1,000	4,000	2,500	3,500	3,000	21,800	21,800	-	17,106	4,694
512100	Unemployment Compensation	15,000	-	-	-	-	-	-	-	15,000	15,000	-	11,299	3,701
519999	Other Personnel Costs	-	-	-	-	-	-	-	-	-	-	-	723	(723)
Total Personnel Costs		1,873,904	683,560	715,574	563,831	1,776,619	883,879	1,326,936	1,233,777	9,058,080	8,515,842	542,238	7,953,492	1,104,588
521010	Banking Services	1,000	-	-	-	-	-	-	-	1,000	1,000	-	770	230
521020	Audit Services	27,295	-	-	-	-	-	-	-	27,295	26,500	795	25,000	2,295
521180	Collections Services	-	15,000	-	-	-	-	-	-	15,000	15,000	-	13,071	1,929
521210	Consulting Services	110,000	-	-	-	-	-	-	-	110,000	80,000	30,000	75,200	34,800
521230	Legal Services	65,000	-	-	-	-	-	-	-	65,000	65,000	-	44,343	20,657
521240	Security Services	-	-	-	-	31,500	-	-	-	31,500	31,500	-	18,601	12,899
521310	Artists, Musicians & Sp	-	-	-	-	-	-	-	-	-	-	-	-	-
521320	Education & Training	22,000	-	-	-	-	-	-	-	22,000	22,000	-	19,502	2,498
521360	Disposal of HAZMAT	-	-	-	-	-	-	-	-	-	-	-	-	-
521370	Contractual Labor	-	-	-	-	-	-	-	-	-	-	-	-	-
522000	Governmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
522040	Contract Pmt to Gvt/Other	745,000	-	-	-	-	500	-	-	745,500	715,500	30,000	708,354	37,146
529999	Other Prof & Tech Services	43,800	-	5,000	82,100	-	78,600	-	-	209,500	202,200	7,300	153,571	55,929
531010	Water	1,250	-	-	-	3,000	-	-	-	4,250	4,250	-	3,810	440
531030	Wastewater Services	1,000	-	-	-	2,000	-	-	-	3,000	3,000	-	2,737	263
531040	Storm Drainage Services	2,000	-	-	-	3,000	-	-	-	5,000	4,750	250	4,150	850
531050	Natural Gas	6,000	-	-	-	12,500	-	-	15,000	33,500	33,500	-	15,611	17,889
531060	Electricity	7,000	-	-	-	50,000	-	-	25,000	82,000	81,000	1,000	76,309	5,691
532010	Solid Waste Services	2,500	-	-	-	2,000	-	-	-	4,500	4,500	-	2,505	1,995
532020	Recycling Services	2,000	6,500	-	-	2,000	-	-	-	10,500	10,000	500	14,003	(3,503)
532050	Janitorial Services	20,000	-	-	-	145,000	5,800	-	60,000	230,800	230,800	-	236,482	(5,682)
533250	Vehicle Repair Services	-	-	5,000	-	-	-	-	-	5,000	3,500	1,500	4,311	689
533310	Hardware Maint & Support	-	17,500	-	-	-	-	-	-	17,500	14,030	3,470	13,675	3,825
533320	Software Maint & Support	-	320,260	-	-	-	-	-	-	320,260	320,260	-	276,660	43,600
533340	Maintenance Contracts	-	10,000	-	-	15,000	-	-	12,500	37,500	37,500	-	21,792	15,708
533999	Other Repair & Maint Serv	-	65,000	-	-	-	-	-	-	65,000	65,000	-	56,505	8,495
534010	Office Rental	-	-	-	-	-	89,000	-	-	89,000	85,000	4,000	86,790	2,210
534020	Fleet Services Equip	-	-	3,000	-	-	-	-	-	3,000	3,000	-	2,730	270

Acct#	Account Description	Admin	Combined	Commun. Outreach	Comm.	Old Town	Collect. Services	Harmony	Council Tree	2026	2025		2024	
		102105	102125	102135	102145	102225	102230	102325	102425	Budget	Budget	2024 Variance	Actual	2024 Variance
534040	Copier Rental Services	10,250	-	-	-	20,000	2,400	20,000	15,000	67,650	58,900	8,750	54,384	13,266
534050	Other Rental Services	-	-	-	-	-	40,000	-	-	40,000	35,000	5,000	40,400	(400)
539999	Other Property Services	-	-	-	-	-	-	-	60,000	60,000	60,000	-	55,624	4,376
541050	Workers Comp Premiums	15,000	-	-	-	-	-	-	-	15,000	15,000	-	12,409	2,591
541060	Liability Ins Premium	65,372	-	-	-	-	-	-	-	65,372	45,667	19,705	43,082	22,290
541070	Property Ins Premium	37,376	-	-	-	-	-	-	-	37,376	54,041	(16,665)	50,982	(13,606)
542010	Telephone Services	-	45,000	-	-	-	-	-	-	45,000	45,000	-	46,696	(1,696)
542020	Cell Phone Services	-	11,000	-	-	-	-	-	-	11,000	11,000	-	9,775	1,225
544000	Employee Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
544010	Mileage	2,500	3,200	5,000	500	2,000	-	1,500	1,500	16,200	15,450	750	12,431	3,769
544020	Conference and Travel	7,250	3,000	5,250	5,500	7,750	3,250	7,500	6,500	46,000	46,000	-	59,179	(13,179)
544999	Other Employee Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
549010	Copy & Reproduction Serv	-	-	-	16,850	-	-	-	-	16,850	15,500	1,350	13,881	2,969
549020	Interview Applicant Trav	-	-	-	-	-	-	-	-	-	-	-	-	-
549110	Postage & Freight (Courier)	-	2,000	1,000	-	-	154,500	-	-	157,500	157,500	-	194,423	(36,923)
549210	Dues & Subscription Serv	20,000	2,000	2,000	2,600	-	599	-	-	27,199	26,775	424	46,743	(19,544)
549220	On-Line Database Subscri	-	-	-	-	-	234,446	-	-	234,446	242,000	(7,554)	307,243	(72,797)
549230	Advertising Services	-	-	-	30,750	-	-	-	-	30,750	23,750	7,000	21,920	8,830
549999	Other Purchased Services	15,000	-	-	-	25,000	-	-	-	40,000	15,000	25,000	43,441	(3,441)
Total Contractual Costs		1,228,593	500,460	26,250	138,300	320,750	609,095	29,000	195,500	3,047,948	2,925,373	122,575	2,889,093	158,853
555010	Office Supplies	6,000	-	-	-	10,000	-	8,000	5,000	29,000	28,000	1,000	46,134	(17,134)
555020	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
555060	Computer Hardware	-	12,000	-	-	-	-	-	-	12,000	12,000	-	6,365	5,635
555070	Computer Software	-	5,000	-	-	-	18,892	-	-	23,892	10,000	13,892	6,885	17,007
559010	Meals - Business, Non Tr	-	-	-	-	-	-	-	-	-	-	-	969	(969)
559020	Food & Related Supplies	20,000	6,000	-	-	-	-	-	-	26,000	26,000	-	16,748	9,252
559025	Food & Related for Progr	-	-	74,500	25,500	37,250	50,000	21,450	30,500	239,200	214,475	24,725	214,858	24,342
559060	Books & Periodicals	-	-	-	-	-	581,245	-	-	581,245	581,440	(195)	547,504	33,741
559070	Non-Print Media	-	-	-	-	-	73,460	-	-	73,460	87,730	(14,270)	54,484	18,976
559075	Electronic Media	-	-	-	-	-	1,389,338	-	-	1,389,338	1,210,000	179,338	1,223,443	165,895
559999	Other Supplies	1,000	40,000	5,000	2,900	10,000	32,600	8,200	5,000	104,700	105,300	(600)	140,940	(36,240)
569999	Other Capital Outlay	-	50,000	-	-	-	-	-	-	50,000	50,000	-	22,952	27,048
579090	Other Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Commodity Costs		27,000	113,000	79,500	28,400	57,250	2,145,535	37,650	40,500	2,528,835	2,324,945	203,890	2,281,283	247,553
Total Operating Expenditures		3,129,497	1,297,020	821,324	730,531	2,154,619	3,638,509	1,393,586	1,469,777	14,634,863	13,766,160	868,703	13,123,868	1,510,994
591852	Transfer to Fund 852	1,550,000	-	-	-	-	-	-	-	1,550,000	1,450,000	100,000	3,000,000	(1,450,000)
Total Expenditures		4,679,497	1,297,020	821,324	730,531	2,154,619	3,638,509	1,393,586	1,469,777	16,184,863	15,216,160	968,703	16,123,868	60,994

- - 304,918

***Reserved for implementation of 2027 Annual Increases/Salary Funding/Health Insurance Increases

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Larimer County, Colorado.

On behalf of the Poudre River Public Library District,
 (taxing entity)^A
 the Board,
 (governing body)^B
 of the Poudre River Public Library District,
 (local government)^C

Hereby officially certifies the following mills
 to be levied against the taxing entity's GROSS \$ 5,371,719,276
 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
 (AV) different than the GROSS AV due to a Tax
 Increment Financing (TIF) Area^F the tax levies must be
 calculated using the NET AV. The taxing entity's total
 property tax revenue will be derived from the mill levy
 multiplied against the NET assessed valuation of:

\$ 5,029,907,472

(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
 BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/8/2025 for budget/fiscal year 2026.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)

LEVY²

REVENUE²

1. General Operating Expenses ^H	<u>3</u> mills	\$ <u>15,089,722</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>0</u> > mills	\$ < <u>0</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>3</u> mills	\$ <u>15,089,722</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ <u>0</u>
4. Contractual Obligations ^K	_____ mills	\$ <u>0</u>
5. Capital Expenditures ^L	_____ mills	\$ <u>0</u>
6. Refunds/Abatements ^M	<u>0.02</u> mills	\$ <u>100,598</u>
7. Other ^N (specify): _____	_____ mills	\$ <u>0</u>
	_____ mills	\$ <u>0</u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>3.020</u> mills	\$ <u>15,190,321</u>

Contact person: Amy Lyons Phone: (970) 221-6674
 Signed:  Title: Finance Manager

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? ☐ Yes ☐ No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).