

ANYTHINK LIBRARIES

2025 ANNUAL BUDGET

*Prepared by Nan Fisher
Finance Manager
Jan. 27, 2025*

Anythink Libraries
Finance Office
5877 East 120th Avenue
Thornton, Colorado 80602

2025 ANNUAL BUDGET

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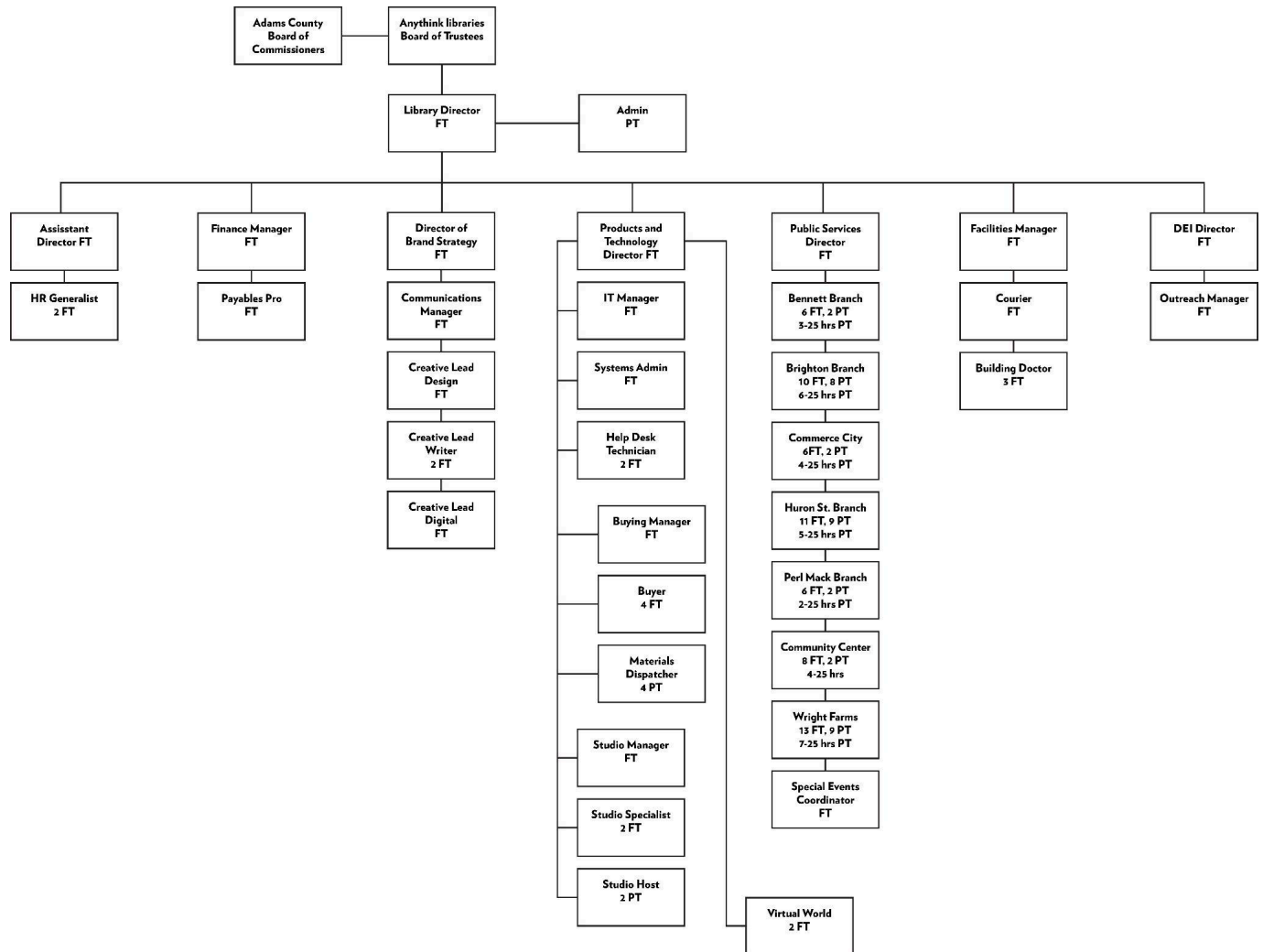
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ANYTHINK LIBRARIES
2025 Annual Budget
Table of Contents

ORGANIZATIONAL CHART	4
LETTER TO THE CITIZENS OF ADAMS COUNTY, BOARD OF TRUSTEES AND EXECUTIVE DIRECTOR	5
CHALLENGES AND OPPORTUNITIES FOR 2025 AND BEYOND	6
2024 SIGNIFICANT ACCOMPLISHMENTS	7
BUDGET OVERVIEW	9
BUDGET MESSAGE	15
BUDGET TIMELINE	19
2025 STRATEGIC PLAN	20
ANYTHINK LOCATIONS	22
2025 REVENUES AND EXPENDITURE SUMMARY	24
CERTIFIED COPY OF RESOLUTION TO ADOPT BUDGET AND APPROPRIATE FUNDS FOR YEAR 2025	27
FUND BALANCE SUMMARY	34
5-YEAR FINANCIAL PROJECTIONS	35
CERTIFICATE OF VALUATION BY ADAMS COUNTY ASSESSOR	37
CERTIFICATION OF TAX LEVIES FOR NON-SCHOOL GOVERNMENT	41

ANYTHINK ORGANIZATIONAL CHART



Anythink Libraries Organizational Chart 2024

101 full-time staff, 38 part-time staff (20hr), 31 part-time staff (25hr)

Total head count: 170

Total FTE: 139

LETTER TO THE CITIZENS OF ADAMS COUNTY, BOARD OF TRUSTEES AND EXECUTIVE DIRECTOR

Jan. 27, 2025

**To the Citizens of Adams County,
To the Board of Trustees and Executive Director
of Anythink Libraries:**

As finance manager, I am honored to present the 2025 Annual Budget to the residents of Adams County. The 2025 Annual Budget has been prepared in compliance with the Colorado budget laws and in accordance with the policies, procedures and direction of the Anythink Libraries Board of Trustees, executive director and administrative staff. The district's mission statement, strategic plan, operating plan and financial projections were incorporated into a sustainable financial plan which allocates our resources efficiently and effectively.

The General Fund is the only active fund in 2025. Often referred to as the "operating budget," the General Fund receives revenues and appropriates expenditures for the day-to-day operations of the district.

The following sections of this document provide an overview of the budgeting process, explain how the strategic plan guides budget decisions and describe the challenges and opportunities that lie ahead in designing future budgets.

Questions and comments are welcome.

Respectfully submitted,

Nan Fisher
Finance Manager
Anythink Libraries

CHALLENGES AND OPPORTUNITIES FOR 2025 AND BEYOND

Several challenges have been presented in 2025 for local governments in Colorado. Lawmakers passed Senate Bill 24-233, which will lower the amount of property tax revenue in the coming years. The law will limit the increase in tax revenue to 5.5 percent over each assessed period (every 2 years). The assessed values along the front range have increased on average by 12 percent over the past six years. The district will still see a steady base amount of \$34 million in revenue, but a big increase based on growth will not be seen.

The economy has been strong since recovering from COVID-19, but inflation remains a concern. As of December 2024, the inflation rate was 2.9 percent. The Federal Reserve Board has a goal of an inflation rate of 2 percent, but with the change in presidency, inflation could be a key issue. The district is building the Nature Library at 136th Avenue and Quebec Street in Thornton, and inflation can affect the cost of labor and materials. The project is currently on budget, and sub-contractors have been hired at set prices. This will help with the impact of inflation in the next two years as the project gets completed.

The Colorado unemployment rate in December 2024 was 3.4 percent, which is average compared to the rest of the United States. However, this rate may go up with the change in presidency, as the new administration has eliminated several government jobs as part of their objective. Additionally, the immigration policy, tariffs and return to in-person work will all have a big impact on several industries, from agriculture to manufacturing.

The district has a healthy fund balance and reserves that, if needed, can be accessed to fill in for financial impact on projects, employee sustainability, repairs and maintenance, etc.

Opportunities for the district are: the continued progress of the Nature Library, the opening of the Thornton Community Center in 2024 and the continued impact Anythink has on the communities we serve. A survey done by SloverLinett in 2024 showed patrons describe Anythink as welcoming, a community resource and a good use of tax dollars. Over the next five years, Anythink will make investments in multigenerational programs, hosting topic-specific gatherings and expanding open hours.

2024 SIGNIFICANT ACCOMPLISHMENTS

COMMUNITY

Anythink Wright Farms – Completed a “facilities refresh” in January.

Expanded Hours – In April, we expanded hours of operation at the Bennett, Commerce City, Perl Mack branches and the Thornton Community Center.

Community Check-In – Over the summer, we interviewed and surveyed more than 1,200 residents to do a “community check-in”.

Anythink Nature Library – In August, we celebrated the commencement of the Nature Library project with a ground blessing ceremony. We are excited that construction is underway, and we will open the facility in mid-2026.

Anythink Thornton Community Center – In October, we opened Anythink Thornton Community Center. More than 2,000 people visited on opening day.

Anythink York Street Closure – After ten years on the Mapleton campus, we closed Anythink York Street.

CULTURE

Anythink’s DEI Journey – Launched a Diversity, Equity, Inclusion and Belonging (DEIB) Strategic Plan. Offered our first DEIB Learning Path on LinkedIn for all staff. Provided in-person microaggression training for all staff.

Immersive Theater – In August and September, we partnered with Catamounts to offer 90 free shows which were attended by 700 people. A majority of customers noted this was the first time they participated in an immersive theater experience.

mySummer 2024 – In June and July, we offered an amazing mySummer experience across Adams County to more than 12,000 registered customers.

Poet Laureate “Unstudied” at Anythink Wright Farms – The final Poet Laureate event of 2024 was hosted at Anythink Wright Farms. In keeping with the “cozy” theme for this Unstudied program, the library was bathed in warm, twinkling lights. There were single person tents for littles, along with a luxurious tent and chandelier in the backyard for adults. The event was supported by the amazing efforts of Ashley, Suzanne, the Poet Laureate team, facilities and Wright Farms staff. Thanks, as always, to Kerrie Joy for moderating and creating a wonderful atmosphere for folks to share their poetry with an enthusiastic crowd.

Maker Fair at The Studio – Anythink Thornton Community Center hosted three maker fair workshops. Customers were welcomed to wander around the space and see The Studio's different tools and equipment, as well as try the equipment at the hands-on mini workshop stations. The maker fairs supported local artists by allowing customers to shop for homemade trinkets and treasures at the craft market. These events were free of charge and open to the public.

CAREER

New DEIB and Community Engagement Director – We hired our first Diversity, Equity, Inclusion, Belonging and Community Engagement Director.

New Roles – Created and filled Lead Concierge and Wrangler Coordinator roles across the district.

Cost of Living Allowance – Effective November 2024, all Anythinkers are receiving a 2% cost of living allowance (COLA).

Expected launch of Anythink World Project – During an online coffee chat, Alex shared updates about Anythink World and presented a sneak peek of the official launch. We are excited to finally reveal Anythink World to the public and to use this space in the metaverse to respond to customer interests and needs. This space will provide one more tool we can use to meet customers where they are.

BUDGET OVERVIEW

The estimated total revenue for 2025 is \$36,462,833 and \$74,329,191 is appropriated for library expenditures in the General Fund.

Statistics demonstrate that while Anythink remains on the low end of local revenue per capita, as well as expenditures per capita, for library service areas (LSA) in Colorado — the organization continues to meet the ever-changing needs of the Adams County community.

REVENUE PER CAPITA

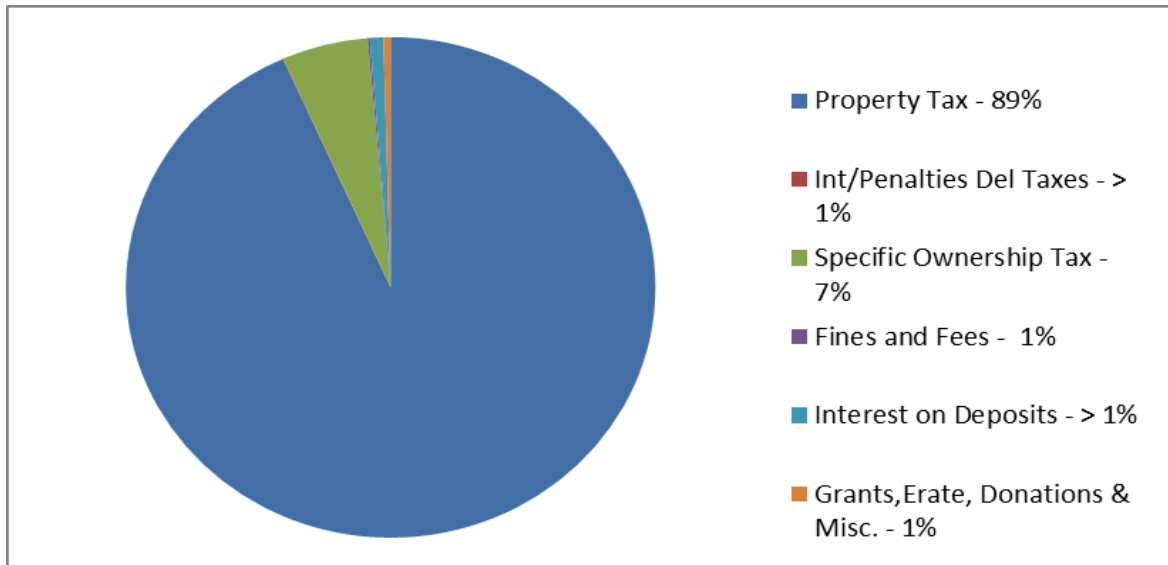
	2023		Total Operating Revenue
Library	LSA Population	Local Revenue per Capita	
HIGH PLAINS LIBRARY DISTRICT	315,735	\$ 196.39	62,007,726
ARAPAHOE LIBRARY DISTRICT	270,480	\$ 165.04	44,639,949
DENVER PUBLIC LIBRARY	712,637	\$ 115.73	82,476,837
DOUGLAS COUNTY LIBRARIES	376,026	\$ 100.26	37,701,228
PUEBLO CITY - COUNTY LIBRARY DISTRICT	169,383	\$ 84.78	14,360,391
JEFFERSON COUNTY PUBLIC LIBRARY	575,936	\$ 84.50	48,668,391
RANGEVIEW LIBRARY DISTRICT	406,718	\$ 68.36	27,801,829
POUDRE RIVER PUBLIC LIBRARY DISTRICT	211,387	\$ 61.29	12,955,974
PIKES PEAK LIBRARY DISTRICT	678,684	\$ 58.85	39,940,766
WESTMINSTER PUBLIC LIBRARY	115,178	\$ 41.02	4,724,512
AURORA PUBLIC LIBRARY	391,281	\$ 18.19	7,115,783

EXPENDITURES PER CAPITA

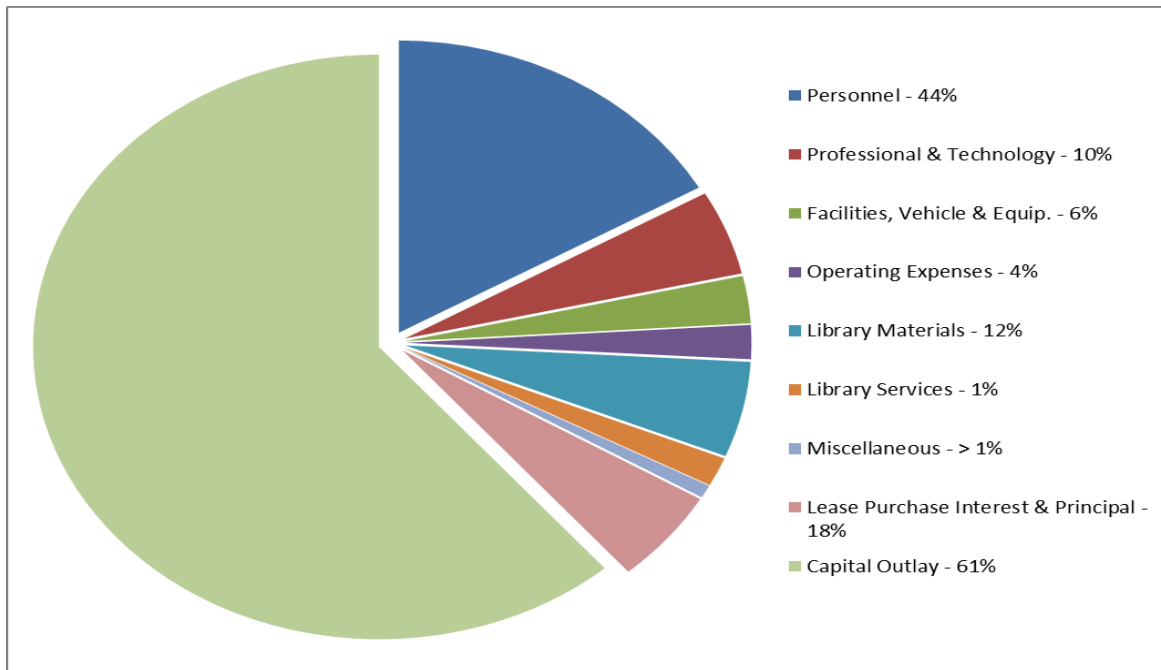
Library	LSA Population	Local Expenditures per Capita	Total Operating Expenses
ARAPAHOE LIBRARY DISTRICT	270,480	155.43	37,981,431
DOUGLAS COUNTY LIBRARIES	376,026	97.64	36,713,356
DENVER PUBLIC LIBRARY	712,637	92.49	65,909,567
HIGH PLAINS LIBRARY DISTRICT	315,735	82.45	26,032,338
PUEBLO CITY - COUNTY LIBRARY DISTRICT	169,383	75.18	12,734,422
JEFFERSON COUNTY PUBLIC LIBRARY	575,936	71.22	41,016,773
POUDRE RIVER PUBLIC LIBRARY DISTRICT	211,387	55.38	11,706,276
RANGEVIEW LIBRARY DISTRICT	406,718	47.07	19,145,705
PIKES PEAK LIBRARY DISTRICT	678,684	45.86	31,126,157
WESTMINSTER PUBLIC LIBRARY	115,178	41.69	4,801,391
AURORA PUBLIC LIBRARY	391,281	17.44	6,822,540

The graphs below illustrate sources and uses of the above funds. **Revenues are generated from:** (1) property taxes, (2) interest and penalties on delinquent taxes, (3) specific ownership taxes, (4) fines and fees, (5) interest on deposits, and (6) grants, gifts and miscellaneous funds. **The expenditure categories are:** (1) personnel, (2) professional and technology, (3) facilities, vehicle and equipment, (4) operations, (5) library materials, (6) library services, (7) miscellaneous, (8) lease purchase interest and principal and (9) capital outlay.

REVENUE – \$36,462,833



EXPENDITURES – \$74,329,191



Property tax revenue projections are calculated using the “Certification of Valuation by Adams County Assessor” received in mid-August.

Current year’s gross total taxable assessed valuation	\$9,750,898,530
Less tax incremental financing (TIF)	\$506,903,706
Current year’s net total taxable assessed value	\$9,243,994,824

Property tax receipts are calculated by taking the total assessed valuation multiplied by the mill rate (3.647) and dividing by 1,000:

$\$9,243,994,824 \times 3.647 / 1,000 =$	\$33,712,849
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The table below indicates a continued increase in Adams County Assessed Values:

Levy/Collection Year	Assessed Valuation	Increase	% Increase
2001/2002	2,184,330,380		
2002/2003	2,301,344,350	\$117,013,969	5.36%
2003/2004	2,510,791,260	\$209,446,909	9.10%
2004/2005	2,612,001,890	\$101,210,629	4.03%
2005/2006	2,845,712,610	\$233,710,719	8.95%
2006/2007	2,947,771,890	\$102,059,279	3.59%
2007/2008	3,236,598,640	\$288,826,749	9.80%
2008/2009	3,317,379,040	\$80,780,399	2.50%
2009/2010	3,296,881,800	-\$20,497,241	-0.62%
2010/2011	3,259,281,600	-\$37,600,201	-1.14%
2011/2012	3,232,958,140	-\$26,323,461	-0.81%
2012/2013	3,281,189,640	\$48,231,499	1.49%
2013/2014	3,392,435,490	\$111,245,849	3.39%
2014/2015	3,484,113,730	\$91,678,239	2.70%
2015/2016	3,485,450,370	\$1,336,640	0.04%
2016/2017	3,829,901,720	\$344,451,350	9.88%
2017/2018	3,911,472,700	\$81,570,980	2.13%
2018/2019	4,643,035,309	\$731,562,609	18.70%
2019/2020	5,869,886,310	\$1,226,851,001	26.42%
2020/2021	6,185,469,180	\$315,582,870	5.38%
2021/2022	6,709,782,070	\$524,312,890	8.48%
2022/2023	7,163,191,790	\$453,409,720	6.76%
2023/2024	9,051,009,475	1,887,817,685	26.35%
2024/2025	9,243,994,824	192,985,349	2.13%

Revenues for 2025 total \$ 34,027,145 an increase of \$ 1,183,159 over budgeted revenues for 2024. Appropriations for operations (including lease purchase interest and principal) for 2025 are \$ 73,976,357, an increase of \$ 45,590,264 over 2024.

EXPENDITURES

PERSONNEL – Part wizard, part genius and part explorer — every staff member contributes to the success of Anythink. Personnel expenditures include salaries and wages, contract employment, payroll taxes, unemployment, worker's compensation and employee benefits.

Personnel expenses for 2025 increased by \$1 million for added positions, COLA and merit increases. The personnel budget has merit increases at 5 percent. The COLA that was given in December 2024 was 2 percent.

Health insurance premiums increased by 8.1 percent.

Employees' shared cost of benefits did not increase for 2025.

Employer pension cost remains at 11.5 percent for 2025 and years going forward.

PROFESSIONAL & TECHNOLOGY SERVICES – In order to provide the best tools for customers and operate as an innovative 21st century library, Anythink continues to expand technology development. Professional and technology expenditures include legal and audit, professional services, cataloging and interlibrary loan (ILL) fees, technology equipment, technology maintenance fees, telecommunications and website development.

Legal and audit expenses increased by \$40,000 to cover the legal fees for protecting Anythink's intellectual property. Audit fees increased slightly by \$2,000.

Professional services expenses increased by \$6,000 based on Unique Collection services increasing by \$1 per account. Paylocity, the payroll platform, will have increased rates due to additional positions added.

Expenditures for cataloging and ILL resources decreased by \$25,000.

Technology equipment (computers and software) expenses increased by \$481,000. All public and employee computers will be replaced in 2025.

Telecommunications expenses remained the same as 2024.

FACILITIES, VEHICLE & EQUIPMENT – Anythink serves the residents of Adams County with its seven branch locations and Anythink in Motion, the district's bookmobile. Our facilities are inspiring spaces that invite customers to explore and create. The facilities require regular maintenance and exceptional care to remain beautiful, welcoming and vibrant places for the community, staff, trustees, partners and other stakeholders. Facilities, vehicle and equipment expenditures include building repair and maintenance, rent and leases, utilities, snow removal, grounds maintenance, janitorial services, equipment rental and leases, equipment maintenance and repair, fuel, gas and oil, and vehicle repair and maintenance.

Building repair and maintenance costs increased by \$70,000 for 2025. As the buildings age,

we are seeing more maintenance issues. A replacement schedule has been developed to help with maintenance costs. If these repairs and replacements are over \$5,000 they will be capitalized.

Utilities increased by 5 percent due to higher natural gas prices and the opening of the community center location that will have shared utilities with the City of Thornton.

The grounds maintenance budget increased by \$25,000 to maintain the pollinator garden.

Janitorial services increased slightly due to inflation and increased rates.

Equipment maintenance and repairs remained the same as 2024.

The fuel, gas and oil budget remains the same for 2025.

Vehicle repair and maintenance increased by \$5,000 for repairs to the Anythink Bookmobile.

OPERATIONS – Anythink informs the community about offerings and provides top-notch training and experiences for staff through operations efforts. Operations expenditures include expenses related to advertising and marketing, property and liability insurance, meetings, travel, training, memberships, licenses, fees, postage and delivery, products for sale, supplies and non-consumables.

Liability and property insurance increased by \$18,831 due to a rate increase through the special district insurance pool. Additionally, the Thornton Community Center was added to the insurance policy, which increased the policy by \$6,000. Membership and postage remain the same. Supplies increased by 6 percent due to increase in cost overall.

LIBRARY MATERIALS – Anythink is committed to providing access to high-demand, cutting-edge materials, technology, media, resources and services. Library materials expenditures include books, materials processing supplies, non-print materials (audio/visual), downloadable materials, electronic resources and content, subscriptions and publications.

Library materials expenditures, including electronic and downloadable media, increased by 3 percent.

LIBRARY SERVICES – Programming decreased by \$11,000 due to budgeting closer to actual values based on historical data. Programming supplies decreased as well based on historical data.

Audio/Visual content decreased based on historical costs. Anythink World will be launching live in 2025, and the budget has been decreased since the website has been developed and only maintenance will be needed. District-wide programming increased by \$10,000, and special events increased by \$20,000.

MISCELLANEOUS – Miscellaneous expenditures include expenses related to lease-purchase principal and interest, as well as treasurer’s fees. The debt service payment remained the same for 2025.

CAPITAL EXPENSES – Capital expenditures include expenses related to office furnishings, building improvements, technology, vehicles and heavy equipment. Capital expenses increased by \$1.6 million to complete projects on the five year capital plan throughout the district.

BUDGET MESSAGE

FINANCIAL REPORTING ENTITY

Rangeview Library District (RLD) was established by resolution of the Adams County Board of County Commissioners on Dec. 15, 2003, and on Jan.1, 2004, the Adams County Library System was merged into the new district. The general objectives are to provide citizens of the library district with library services for their education and recreation. Operations of this district are generally governed by the Colorado State Statutes: Library Law, Title 24, Article 90 CRS.

BUDGET PROCESS

The budget calendar is based on Colorado Revised Statute (C.R.S.) 29-1-108 (4), as well as internal planning for completion of each phase. The process should begin in June, concurrent with analysis and updates to the Strategic Plan to set objectives, goals, strategies and budgetary impact for all libraries and departments. This information becomes an intrinsic part of the overall budget process.

Detailed analysis of current and historical costs for operational expenses, as well as the 10-Year Financial Projection spreadsheet, are all evaluated for essential inclusion in the annual budget. A preliminary budget is distributed to members of the Fiscal Affairs Committee for review, input and feedback.

On or before Oct. 15, a preliminary budget for the following year with a short narrative is officially submitted to the RLD Board. This budget is based upon estimates of valuation for assessment prepared by the county assessor. Notice of a public hearing to be held at a subsequent meeting of the RLD Board is published with the Notice of Budget.

Prior to the public hearing, the budget for the coming year is available to the public for review. The RLD Board considers changes or adoption of the proposed budget at their meeting held after the public hearing. The budget may be approved at that time, or it may be tabled until a later meeting.

Final valuation for assessment numbers is not due from the county assessor until Dec. 10.

Certification of the mill levy is due to the county commissioners by Dec. 15. The RLD Board may adopt a budget, appropriate funds for expenditures and certify the mill levy at any time after the public hearing. It is not necessary to have a meeting between Dec. 10 and Dec. 15 unless there is a dramatic change in the final valuation for assessment.

No later than 30 days following the start of the fiscal year (Jan. 31, 2025), a certified copy of the adopted budget must be filed with the Colorado Division of Local Government.

A budget presents a complete financial plan by fund and by spending agency within each fund. Additionally, a budget adheres to the following:

1. Proposed expenditures must be shown for administration, operations, maintenance, debt service and capital projects in order to be undertaken or executed during the year.
2. Anticipated revenue must be set forth.
3. Estimated beginning and ending fund balances must be shown.
4. Three years' worth of comparable data must be shown in the budget: the prior fiscal year's actual figures, the estimated figures through the end of the current fiscal year and the coming budget year's data.

A written budget message must:

1. Describe the important features of the budget.
2. Include a statement of the budgetary basis of accounting used in the budget (cash, modified accrual or encumbrance).
3. Include a description of the services to be delivered during the budget year.

Expenditures and revenues must be described with "...explanatory schedules or statements classifying the expenditures by object and the revenues by source."

No deficit spending: No budget shall provide for expenditures in excess of available revenues and beginning fund balances.

Lease-purchase agreement supplemental schedule: The adopted budget must separately set forth the total amount to be expended during the budget year for payment obligations under all lease purchase agreements for real property and for all other property. It must also show the total maximum payment liability under the agreement and all optional renewal terms.

Filing the budget: A certified copy of the budget must be filed with the Colorado Division of Local Government by Jan. 31. A certified copy means that it has a signed statement indicating:

I, Nan Fisher, certify that the attached is a true and accurate copy of the adopted 2025 Budget of the Rangeview Library District (Anythink Libraries)

PROCESS TO AMEND THE BUDGET

Changes to the budget can be made through a formal resolution process by the RLD Board. If during the fiscal year, the district receives unanticipated revenue or revenues not assured at the time of the adoption of the budget from any source other than the district's property tax mill levy, the RLD Board may authorize the expenditure of these unanticipated funds by enacting a supplementary budget and appropriation.

BASIS OF ACCOUNTING

Basis of accounting refers to the specific time at which revenues and expenditures are recognized in the accounts and reported in the financial statements. The General Fund and the Capital Project Fund both utilize the modified accrual basis of accounting.

Under the modified accrual basis of accounting, expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows and revenues are recorded when earned. Property taxes are reported as a receivable and deferred revenue when levied and as revenue upon collection in the following year. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

When both restricted and unrestricted resources are available for use, it is the district's policy to use restricted resources first, then unrestricted resources as needed.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period, not to exceed 60 days.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. An exception to the general rule is compensated absences which are recorded when the payment is due.

BUDGETARY BASIS OF ACCOUNTING

There is no appreciable difference in the basis of accounting used for financial statements and the accounting method used for budgeting. The budgetary basis of accounting for budgeting purposes is also modified accrual. The only two funds for which budgets are formulated for Anythink are the General Fund and the Capital Fund – both funds reflect modified accrual basis of accounting for budgetary purposes.

ANYTHINK FINANCIAL MANAGEMENT GUIDE

The district maintains a financial management guide that describes the policies and procedures

for the annual audit, financial planning, reserves, investing, capital expenditures, debt, financial reporting, cash management, purchasing, banking and records retention. These policies will be updated on a regular basis. All current financial policies are available for review from the Finance Department.

GOVERNING BOARD

The Adams County Board of County Commissioners appoints the five-member RLD Board that oversees the operations of the district.

The table below lists current members of the RLD Board, their positions on the RLD Board and the years when their terms expire:

<u>Board Member</u>	<u>Board Position</u>	<u>Term Expires</u>
Susie Brundage	President	Jan. 31, 2026
Lynn Fox	Secretary	Jan. 31, 2025
Gretchen Lapham	Treasurer	Jan. 31, 2029
Trisha Kramer	Trustee	Jan. 31, 2028

BUDGET TIMELINE

<u>DATE</u>	<u>ACTIVITY</u>	<u>PERSONNEL</u>
May 2024	Review current Strategic Plan and Operations Plan. Begin evaluation of which actions will be moving into the 2025 budget year.	Administration and Leadership Team
June 2024	Begin evaluation of preliminary plans for the 2025 budget in relation to the Strategic Plan. Submit requests to managers. Managers collect and add input, then submit to Director/Finance Director.	Branch Managers, Supervisors, Administrative Team
August 2024	Receive preliminary assessed values from Adams County to calculate the increase in revenue for the 2025 budget.	Finance Manager
September 2024	Meet with Branch and Department Managers for their input and their requests for budget items.	Administrative Team/Finance Manager
October 2024	Prepare draft budget with approved items from the Administrative team for each department's request. Finance Manager updates the revenue and miscellaneous expenses.	Finance Manager
October 2024	Delivery of 2025 draft budget to RLD Board.	Finance Manager
November 2024	Official presentation of 2025 budget to the RLD Board at RLD Board Meeting. Public hearing of the 2025 budget.	Finance Manager
December 2024	RLD Board meeting: Adoption and appropriation of the 2025 budget. Certification of mill levies. State law requires that the RLD Board must approve the mill by Dec. 15.	Finance Manager



Diversity, Equity and Inclusion Strategic Plan

2024-2028

Vision and DEI Mission Statement

Vision

Anythink's vision is to be the catalyst for innovation in Adams County — a place where people are happy, healthy, safe and smart. We support lifelong learning for children, families, artists, and entrepreneurs through hands-on programming, popular resources, and the one-on-one assistance of our dedicated staff.

Our community deserves only the best libraries, places where everyone will find delightful opportunities to learn about anything under the sun in the most beautiful, comfortable spaces. Our libraries are community assets that belong to you.

DEI Mission Statement

Through our DEI work, Anythink recognizes that bringing awareness and education about our diverse histories and backgrounds can foster understanding, promote inclusion and strengthen our communities. To fulfill our mission and ensure that all Adams County residents and visitors are welcomed and supported by Anythink, we provide comfortable spaces, accessible resources, and opportunities for personal growth. We empower our staff and customers to create meaningful connections through shared experiences, diverse and culturally relevant programming, and inclusive communities. This document outlines Anythink's DEI strategy to guide our commitment to:

- Represent the diversity of Adams County, internally and externally by centering and elevating the voices and experiences of the historically underserved and underrepresented.
- Operationalize equitable policies and practices that advance our mission.
- Create a feeling of inclusion and belonging for all staff and customers.

Our DEI Mission Statement serves as a guide for the DEI Strategic Plan, and for Anythink's current and future work beyond the scope of this plan.



Process and Focus

Process

The DEI strategic planning process began in the fall of 2023 after Anythink completed a comprehensive DEI Climate and Organizational Assessment performed by Tangible Development.

To best design strategies and actions that meet Anythink's DEI strengths and challenges, the DEI strategic planning process spanned 6 months, led by the collaborative work of the DEI Strategic Planning Team:

- Lisa Allarid — Payable Pro, Finance Department
- Nadia Cenicerros — Guide, Anythink Brighton
- Christy Chady — Cataloging Associate, Collection Development Department
- Mark Fink — Executive Director
- Jessica Gates — Writer, Brand Strategy, External and Donor Relations Department
- Cela Janiec — Specialist, The Studio
- Annette Martinez — Manager, Anythink Perl Mack
- Samantha Sanchez — Wrangler, Anythink Wright Farms
- Evelyne Sentenza — Concierge, Anythink Brighton

The DEI Strategic Planning Team provided analysis, ideas, and recommendations throughout the iterative and collaborative process. This included a feedback checkpoint from all staff in the form of a town-hall style review of the draft plan and a district-wide survey prior to finalization.

Focus

Historically, Anythink has worked to create a diverse, equitable, and inclusive experience for customers; henceforth, the primary focus of this DEI Strategic Plan is to ensure Anythink works to create a meaningful and substantial culture shift for staff. Anythink cannot provide quality service to customers if the staff experience is not also diverse, equitable, and inclusive.

Outlined in this plan are four outcomes, with sub goals (or objectives), and strategies. Overall, these four outcomes drive DEI organizational change and ensure that Anythink is evolving to meet the current and future needs of staff and customers alike. This DEI Strategic Plan will be followed with more specific action steps and timelines. This document does not go “in the weeds” on the “how;” instead, it focuses on the “what” of Anythink's DEI Strategy.



Outcomes and Accountability

Outcomes

- Outcome 1: Develop an Inclusive and Respectable Workplace
- Outcome 2: Invest in People- and Culture-Centered Organizational Practices
- Outcome 3: Develop a Strong Internal DEI Structure to Sustain Long-Term DEI Change
- Outcome 4: Equip and Empower Staff to Successfully Navigate Customer Interactions

This plan establishes DEI priorities through 2028 and includes short- and long-term goals identified in these four outcomes.

Shared and Transparent Accountability

Anythink's current and future work will be upheld by accountability mechanisms to ensure this work is embedded into our organizational values and thoughtfully implemented. Updates on implementation of the DEI Strategic Plan will be provided quarterly by the Administrative Team and the Executive Director.



Outcome 1 and Objectives

OUTCOME 1: DEVELOP AN INCLUSIVE AND RESPECTABLE WORKPLACE

Objective 1.1:

Implement Human Resources (HR) mechanisms to support an inclusive and respectful workplace.

Strategy 1.1.A:

Create and implement strategies to develop open and empowered communication between staff and administration/managers/HR.

Strategy 1.1.B:

Explore a 360-degree manager/administration team/HR evaluation, with anonymous compilation reports from employees.

Strategy 1.1.C:

Develop a process to ensure timely feedback is provided to relevant parties, while maintaining confidentiality, when an employee performance concern is reported to supervisors and/or HR.

Strategy 1.1.D:

Review changes/updates to HR processes annually with all staff.

Objective 1.2:

Further develop opportunities for connection and resource sharing across the district.

Strategy 1.2.A:

Create district-wide guidelines for DEI resources that support both branch-level autonomy and resource sharing, with the goal of integrating more resources, displays, and general promotions of diverse cultures.

Strategy 1.2.B:

Support signage and communication in multiple languages.

Strategy 1.2.C:

Create more staff engagement opportunities, such as staff appreciation/recognition events.



Outcome 1 continued...

Objective 1.3:

Expand DEI knowledge and skills that support an equitable and inclusive workplace.

Strategy 1.3.A:

Offer DEI coaching and mentoring opportunities for Anythink's Leadership Team, specifically on how to sustain DEI organizational change efforts.

Strategy 1.3.B:

Expand Anythink's internal DEI professional development curriculum to address more topics including, but not limited to:

- Systemic racism and racial bias
- Systemic sexism, gender bias, and misogyny
- Supporting Transgender employees and Trans issues more broadly
- Supporting employees who are parents and caregivers
- Supporting employees with disabilities
- Supporting employees of lower, working and middle socioeconomic statuses
- Engaging in dialogue and navigating healthy conflict
- Gender trauma and healing for the experiences of women
- Sexism and how men can be allies with women and gender non-conforming persons
- Understanding the breadth of identity and intersectional identities



Outcome 2 and Objectives

OUTCOME 2: INVEST IN PEOPLE- AND CULTURE-CENTERED ORGANIZATIONAL PRACTICES

Objective 2.1:

Align staffing levels to meet workload expectations, job roles and responsibilities.

Strategy 2.1.A:

Review job roles and responsibilities and implement changes to job descriptions to ensure all job descriptions are accurate, inclusive, and in alignment with Anythink's DEI Mission Statement

Strategy 2.1.B:

Provide compensation for multilingual work.

Strategy 2.1.C:

Review and create options to enhance promotional and full-time opportunities for internal staff.

Objective 2.2:

Provide more professional development at Anythink

Strategy 2.2.A:

Explore more professional development opportunities to support employee development and/or eligibility for promotional opportunities.

Strategy 2.2.B:

Explore creating a district-wide mentorship program.

Objective 2.3:

Develop consistency in hiring and onboarding process.

Strategy 2.3.A:

Review and implement changes to job postings and sourcing to ensure alignment with Anythink's DEI Mission Statement.

Strategy 2.3.B:

Create and standardize a DEI-informed checklist for the recruitment and hiring process.

Strategy 2.3.C:

Include DEI-related questions in hiring interviews that align with Anythink's DEI Mission Statement.

Strategy 2.3.D:

Annually monitor, update, and train on implicit bias in the hiring process for those involved in interview and hiring panels.

Strategy 2.3.E:

Review and implement changes to the onboarding experience to ensure the process is consistent and equitable.

Strategy 2.3.F:

Review the current exit interview process and explore strategies to remove barriers and encourage more participation and consistency in the process for both part- and full-time employees.

Outcome 2 continued...

Objective 2.4:

Track DEI goals in performance evaluations.

Strategy 2.4.A:

Integrate Anythink's DEI Mission Statement into Performance in Excellence (PIE) Goals.

Strategy 2.4.B:

Track employee DEI professional development and individual PIE Goals.

Strategy 2.4.C:

Provide managers/supervisors with training to support DEI PIE goal accountability for staff.

Strategy 2.4.D:

Provide DEI-related PIE goals for the Leadership Team and members of Support Services, which may include topics such as active listening, effective communication, employee coaching, and democratic management style.

Objective 2.5:

Expand district-wide pay transparency.

Strategy 2.5.A:

Continue to communicate district-wide information on pay ranges for job openings, cost of living adjustments (COLAs), and PIE merit increase ranges.

Strategy 2.5.B:

Perform regular compensation reviews and benchmarking to ensure pay equity.



Outcome 3 and Objectives

OUTCOME 3: DEVELOP A STRONG INTERNAL DEI STRUCTURE TO SUSTAIN LONG-TERM DEI CHANGE

Objective 3.1:

Build organizational structures to support Anythink's DEI work.

Strategy 3.1.A:

Hire a Director of Diversity, Equity, Inclusion and Outreach Services.

Strategy 3.1.B:

Develop Employee Resource Groups (ERGs).

Strategy 3.1.C:

Create and operationalize a DEI liaison system to embed DEI responsibility and support within each branch and department.

Strategy 3.1.D:

Review and remove language with historical links to systems of oppression.

Strategy 3.1.E:

Review and update the Library Use Policy through a DEI lens.



Outcome 4

OUTCOME 4: EQUIP AND EMPOWER STAFF TO SUCCESSFULLY NAVIGATE CUSTOMER INTERACTIONS

Objective 4.1:

Develop support systems and strategies for staff when working with customers.

Strategy 4.1.A:

Review and revise current training and management approaches on navigating challenging interactions with customers with the purpose of prioritizing employee safety.

Strategy 4.1.B:

Provide de-escalation training for all staff.

Strategy 4.1.C:

Develop a standard process for Anythink to support staff dealing with challenging incidents involving customers.

Strategy 4.1.D:

Expand opportunities to engage local residents in dialogue about library services and programs to better align with the community's everchanging wants and needs.





**RANGEVIEW LIBRARY DISTRICT
BOARD OF TRUSTEES**

**CERTIFIED COPY OF RESOLUTION TO ADOPT BUDGET AND APPROPRIATE
FUNDS FOR YEAR 2025**

STATE OF COLORADO)
) ss.
COUNTY OF ADAMS)

The Board of Trustees of the Rangeview Library District, Adams County, Colorado held a regular meeting at Anythink Community Center, 2211 Eppinger Blvd., Thornton, Colorado, on Wednesday, November 20, 2024, at the hour of 5:00 p.m.

The following members of the Board of Trustees were present:

President:	Suzanne Brundage
Vice President:	Lynne Fox
Secretary/Treasurer:	Gretchen Lapham
Trustee:	Trisha Kramer

Counsel reported that, prior to the meeting, each of the Trustees were notified of the date, time and place of this meeting and the purpose for which it was called. Counsel further reported that this meeting is a regular meeting of the Board of Trustees of the District and that a Notice of Regular Meeting was posted and remains posted to the date of this meeting. A copy of the published Notice as to Proposed 2025 Budget and Amended 2024 Budget, as shown below, is incorporated into these proceedings.

**NOTICE OF PUBLIC HEARING AS TO PROPOSED 2025 BUDGET
AND AMENDED 2024 BUDGET**

NOTICE IS HEREBY GIVEN that a proposed 2025 budget has been submitted to the **RANGEVIEW LIBRARY DISTRICT** for the fiscal year 2025. A copy of such proposed budget has been filed in the office of the District Finance Director, located at 5877 East 120th Avenue, in Thornton, Colorado, where same is open for public inspection. Such proposed budget will be considered at a regular meeting of the Rangeview Library District to be held at Anythink Community Center, 2211 Eppinger Blvd., Thornton, CO 80229 at 5:00 p.m. on Wednesday, November 20, 2024. If necessary, an amended 2024 budget will be filed in the office of the District Finance Director and open for public inspection for consideration at the regular meeting. Any interested elector within the Rangeview Library District may inspect the amended and proposed budgets and file or register any objections at any time prior to the final adoption of the amended 2024 budget and proposed 2025 budget.

BY ORDER OF THE BOARD OF TRUSTEES:

RANGEVIEW LIBRARY DISTRICT

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

Publish in: *Northglenn/Thornton Sentinel*
Publish on: Thursday, November 7, 2024

Thereupon, Trustee Lapham 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 FOR COLLECTION IN THE YEAR 2025 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 RANGEVIEW LIBRARY DISTRICT, ADAMS COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

WHEREAS, the Board of Trustees of the Rangeview Library District has authorized its budget officer to prepare and submit a proposed budget to said governing body 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, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 20, 2024, 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 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 RANGEVIEW LIBRARY DISTRICT OF ADAMS COUNTY, COLORADO:

Section 1. Summary of 2025 Revenues and 2025 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2025, as more specifically set forth in the budget attached hereto, are accepted and approved.

Section 2. Adoption of Budget. That the budget as submitted, amended and attached hereto and incorporated herein is approved and adopted as the budget of the Rangeview Library District for fiscal year 2025.

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 \$ 34,027,145 and that the 2024 valuation for assessment, as certified by the Adams County Assessor, is \$ 9,243,994,824. That for the purposes of meeting all general operating expenses of the District during the 2025 budget year, there is hereby levied a tax of 3.647 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2024, including a levied tax of .034 mills for refunds/abatements, for a total of 3.681 mills.

Section 4. Certification to County Commissioners. That the Secretary of the District, or its designee, is hereby authorized and directed to immediately cause to have certified to the County Commissioners of Adams 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. Budget Certification. That the budget shall be certified by the Secretary or Acting Secretary of the District, and made a part of the public records of the Rangeview Library District.

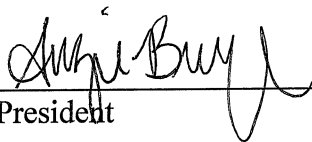
Section 6. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

The foregoing Resolution was seconded by Trustee Fox.

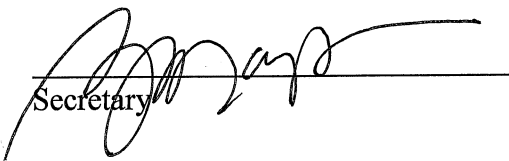
RESOLUTION APPROVED AND ADOPTED THIS 20TH DAY OF NOVEMBER,
2024.

Rangeview Library District
2025 Budget Resolution Signature Page

RANGEVIEW LIBRARY DISTRICT

By: 
President

ATTEST:

By: 
Secretary

STATE OF COLORADO
COUNTY OF ADAMS
RANGEVIEW LIBRARY DISTRICT

I, Gretchen Lapham, hereby certify that I am a Trustee and the duly elected and qualified Secretary or Acting Secretary of the Rangeview 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 Rangeview Library District held on Wednesday, November 20, 2024, at Anythink Community Center, 2211 Eppinger Blvd., Thornton, 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 2025; 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 15th day of November, 2024.

Secretary



**RANGEVIEW LIBRARY DISTRICT
GENERAL FUND - REVENUE/EXPENDITURE BUDGET FORCAST
FOR YEARS 2025 to 2029**

Nature - Summer of 2026					
	2025	2026	2027	2028	2029
	<u>Budget</u>	<u>Estimated Budget</u>	<u>Estimated Budget</u>	<u>Estimated Budget</u>	<u>Estimated Budget</u>
GENERAL FUND BEGINNING BALANCE	73,488,927	35,975,403	40,649,778	46,629,839	41,942,192
REVENUES					
Property Tax	34,027,145	35,388,231	36,449,878	37,907,873	39,424,188
Delinquent Property Tax	20,000	20,400	22,000	25,000	25,000
Specific Ownership Tax	1,907,688	1,964,919	2,023,866	2,084,582	2,147,120
Fees	50,000	55,000	55,000	60,000	60,000
Interest on Deposits	300,000	150,000	150,000	150,000	150,000
Grants, Other	158,000	160,000	165,000	165,000	165,000
Total Revenue	36,462,833	37,738,549	38,865,744	40,392,455	41,971,307
EXPENDITURES					
	<u>Budget</u>	<u>Estimated Budget</u>	<u>Estimated Budget</u>	<u>Estimated Budget</u>	<u>Estimated Budget</u>
Personnel					
Salaries and Wages	9,503,151	9,978,309	10,776,573	11,315,402	11,881,172
Payroll Taxes	950,315	997,831	1,077,657	1,131,540	1,188,117
Unemployment & Compensation	36,077	49,000	55,000	60,000	62,000
Employee Benefits	1,944,659	2,139,125	2,780,862	2,919,905	3,153,498
TOTAL PERSONNEL	12,434,202	13,164,264	14,690,093	15,426,848	16,284,787
Professional & Technology Services					
Legal/CPA/Audit	170,000	178,500	180,000	183,000	190,000
Professional Services	415,000	550,000	600,000	650,000	650,000
Security Services	360,000	390,000	415,000	425,000	450,000
Development Services	50,000	60,000	60,000	60,000	60,000
BCR/Cataloging/ILL	50,000	60,000	60,000	65,000	65,000
Technology Equipment	800,000	600,000	600,000	550,000	550,000
Technology Maintenance Fees	225,000	230,000	235,000	235,000	240,000
Technology Hosting Fees	360,000	376,000	385,000	395,000	395,000
Telecommunications	635,000	657,000	660,000	670,000	675,000
DEI - Stratgic Planning	50,000	50,000	50,000	50,000	50,000
Website Development	45,000	85,000	65,000	70,000	75,000
TOTAL PROFESSIONAL & TECHNOLOGY	3,160,000	3,236,500	3,310,000	3,353,000	3,400,000
Facilities, Vehicle & Equipment Expenses					
Building Repairs & Maintenance	300,000	300,000	310,000	310,000	315,000
Rent & Leases	5,000	10,000	10,000	15,000	15,000
Utilities	523,930	545,000	561,350	583,804	601,000
Snow Removal & Ground Maintenance	525,000	565,000	570,000	575,000	580,000
Janitorial	475,650	509,000	530,000	550,000	575,000
Equipment Rental (Leases)	17,000	35,000	35,000	35,000	35,000
Equipment Maintenance and Repair	10,000	25,000	25,000	30,000	35,000
Fuel, Gas & Oil	35,000	30,000	35,000	35,000	40,000
Vehicle & Equip. Repair & Maint.	45,000	35,000	35,000	30,000	35,000
TOTAL FACILITIES, VEHICLE & EQUIP.	1,936,580	2,054,000	2,111,350	2,163,804	2,231,000

Operations Expense					
Advertising & Marketing	330,000	350,000	400,000	425,000	435,000
Brand Strategy Contract Services	150,000	150,000	175,000	180,000	190,000
Liability & Property Insurance	213,831	245,000	245,000	250,000	250,000
Business Meetings and Mileage	75,000	85,000	85,000	85,000	85,000
Travel and Training	150,000	245,000	250,000	250,000	255,000
Memberships, Licenses & Fees	95,000	105,000	110,000	110,000	110,000
Postage & Delivery	62,000	75,000	75,000	75,000	75,000
Supplies & Non-Consumables	290,000	298,700	307,661	316,891	326,398
TOTAL OPERATIONS	1,365,831	1,553,700	1,647,661	1,691,891	1,726,398
Library Materials					
Books	1,350,000	1,577,000	1,655,850	1,738,643	1,790,802
Materials Processing Supplies	350,000	357,000	374,850	393,593	405,400
Non-Print Materials (Audio/Visual)	380,000	391,400	410,970	431,519	444,464
Downloadable Materials	1,450,000	1,493,500	1,568,175	1,646,584	1,695,981
Electronic Resources and Content	280,000	288,400	302,820	317,961	327,500
Non traditional Items	86,000	105,000	110,250	115,763	119,235
Subscriptions/Publications	30,000	45,000	47,250	49,613	51,101
TOTAL LIBRARY MATERIALS	3,926,000	4,257,300	4,470,165	4,693,673	4,834,483
Library Services					
Library Programming	194,000	290,000	300,000	330,000	330,000
Programming Supplies	116,000	150,000	170,000	175,000	175,000
Branch/Local	9,200	10,000	11,000	11,000	12,000
Anythink Video Content	45,000	50,000	50,000	60,000	60,000
Anythink World	145,000	200,000	210,000	215,000	215,000
Studio Programming and Materials	180,500	195,000	200,000	205,000	205,000
District Wide Programming	135,000	150,000	150,000	165,000	165,000
Special Events	130,000	135,000	135,000	140,000	140,000
Summer Reading	200,000	230,000	230,000	240,000	240,000
Outreach	40,000	45,000	45,000	50,000	50,000
TOTAL LIBRARY SERVICES	1,194,700	1,455,000	1,501,000	1,591,000	1,592,000
Miscellaneous					
Lease Purchase Interest & Principal	3,849,637	3,849,691	3,849,637	3,849,637	3,849,637
Paying Agent Fees	18,000	18,000	18,000	20,000	20,000
Treasurer's Fees	510,407	525,719	567,777	584,810	602,354
TOTAL MISCELLANEOUS	4,378,044	4,393,410	4,435,414	4,454,447	4,471,991
Total Expenditures	28,395,357	30,114,175	32,165,682	33,374,663	34,540,659
Capital Expenses					
Office Furniture & Fixtures	400,000	400,000	255,000	250,000	300,000
Building Improvements	800,000	400,000	400,000	400,000	400,000
Outreach	1,000,000	-	-	-	350,000
Vehicles & Heavy Equipment	650,000	150,000	65,000	-	65,000
Total Capital Expenses	2,850,000	950,000	720,000	650,000	1,115,000
Construction in Progress					
Nature Library	42,731,000	2,000,000	-	-	-
Total Expenditures & Capital Expenses	73,976,357	33,064,175	32,885,682	34,024,663	35,655,659
ENDING BALANCE	35,975,403	40,649,778	46,629,839	52,997,632	48,257,840
RESERVES					

Emergency Reserves 3%	1,093,885	1,132,156	1,165,972	1,211,774	1,259,139
Operating Reserves (3 month Operating)	7,098,839	7,528,544	8,041,421	8,343,666	8,635,165
Capital Reserve (Future Projects)	1,000,000	2,200,000	1,000,000	1,000,000	1,000,000
Replacement Funds Reserved	500,000	500,000	500,000	500,000	500,000
Total Reserved funds	9,692,724	11,360,700	10,707,393	11,055,439	11,394,304
ENDING FUND BALANCE AVAILABLE	\$26,282,679	\$29,289,078	\$35,922,446	\$41,942,192	\$36,863,536

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Adams County, Colorado.

On behalf of the Rangeview Library District,

the (taxing entity)^A Board of Trustees,

of the (governing body)^B Rangeview Library District,

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 9,750,898,530 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: \$ 9,243,994,824 (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: 12/12/2024 for budget/fiscal year 2025 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	3.647 mills	\$ 33,712,849
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	3.647 mills	\$ 33,712,849
3. General Obligation Bonds and Interest ^J	mills	\$
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	0.034 mills	\$ 314,296
7. Other ^N (specify):	mills	\$
	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	3.681 mills	\$ 34,027,145

Contact person: Elizabeth A. Dauer, Esq Daytime phone: (303) 770-2700

Signed: Title: District General Counsel

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-I-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).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity*'s total mills upon the *taxing entity*'s *Gross Assessed Value* found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.