2022 ANNUAL BUDGET AND 2018-2022 STRATEGIC PLAN

Prepared by Nan Fisher
Finance Manager
January 31, 2022
2022 ANNUAL BUDGET AND
2018-2022 STRATEGIC PLAN

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**ANYTHINK LIBRARIES**

**2022 Annual Budget and Strategic Plan**

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ANYTHINK ORGANIZATIONAL CHART

Anythink Libraries Organizational Chart 2022
83 Full-time, 35 Part-time 20 hour, 43 Part-time 25hr
Total head count: 161 Total FTE: 127.375
LETTER TO THE CITIZENS OF ADAMS COUNTY, 
BOARD OF TRUSTEES AND LIBRARY DIRECTOR

Jan. 18, 2022

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

As Finance Manager, I am honored to present the 2022 Annual Budget and 2018-2022 Strategic Plan on behalf of the residents of Adams County. The 2022 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, Library Director and administrative staff. The district’s mission statement, strategic plan, operating plan and financial projections were incorporated into a sustainable financial plan, allocating our resources efficiently and effectively.

The General Fund is the only active fund in 2022. 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 describes 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 2022 AND BEYOND

As we look ahead to 2022, Anythink is faced with many of the same challenges that other organizations worldwide are facing. The organization also has some exciting opportunities to meet the needs of our changing community. There is instability caused by the pandemic, and Anythinkers must continue to utilize their adaptability skills. Hours are still limited compared to pre-pandemic offerings. Like many organizations, Anythink has experienced much turnover of staff as people move closer to families, re-evaluate their careers and make significant life changes.

Resilience is the library’s focus for 2022. How can we support our staff and community to be resilient in this time of transition, when the future is so unsure? How can we also be a more inclusive and equitable organization? Anythink leadership will be working with staff, experts and others to help answer these questions as we define a new path ahead.

The Anythink Board of Trustees has approved the refinancing of the library’s current debt to help fund two new libraries. Both libraries are in partnership with the City of Thornton. Anythink will be building a library in conjunction with the new Thornton Community Center in south Thornton. This collaboration creates a community gathering space that leverages the strengths of both Anythink and the Thornton Parks and Recreation Department in one of the oldest and most underserved parts of the city. The current Anythink York Street location will move to this location to help make library services more accessible to south Thornton residents.

Anythink is also working with the City of Thornton to build a new library on the Aylor Open Lands property at 136th and Quebec in north Thornton. This 139-acre parcel has natural prairie terrain and 360-degree views of the mountains, Denver skyline, DIA and the Eastern Plains. The 2019 site selection committee, which consisted of library trustees and advisors, made this location a priority for the district based on the partnership, location and rich possibilities within the open lands. Inspired by this unique site, the library will be focused on nature learning, environmental stewardship and community well-being. It will be seamlessly incorporated with the natural learning environments designed in collaboration with the City of Thornton across the whole site.
2021 STRATEGIC PLANNING WORK/ACCOMPLISHMENTS

“I am flexible” is one of Anythink’s 13 core competencies, and 2021 put those flexibility skills to the test.

COMMUNITY

Crisis Response – Continued offering important resources and partnerships to meet community needs in response to the pandemic.

Internal and External Coronavirus Communications – Communicated regularly with staff and customers about how the coronavirus impacts library services and offerings, including changes in hours, programming, etc.

Library Reopening – Reopened the library again after the winter shutdown and brought back/expanded services as possible.

Anythink’s Equity Journey – Held a February all-staff training focused on EDI and began conversations and planning with staff and leadership on Anythink’s journey to be a more inclusive and equitable organization.

Farmer’s Markets – Markets were once again held at Anythink Huron Street and Anythink Wright Farms in partnership with the American Heart Association, City of Thornton and Tri-County Health Department

Resource Distribution – In partnership with Adams County Government, Anythink Wright Farms and Anythink Bennett became drive-thru locations for important resources like non-perishable foods, diapers and period products.

Civic Saturday – Two virtual Civic Saturdays were hosted in 2021, creating a space for people to gather online and discuss community issues important to them.

Yellow Geckos Initiatives – Anythink’s staff engagement committee continued to find fun ways for staff to connect both virtually and in person.

Anythink Commerce City Bike Lending Project – Anythink Commerce City launched a bike checkout program to help combat transportation issues and offer a fun, environmentally friendly way for community members to get around town. Thirty bikes are now available for checkout at that location.

Renew Community Wellness Experience – This district-wide program focused on community wellbeing through programs on wellness, mindfulness, exercise and nutrition. An app helped participants connect with each other and log their wellness journey. A capstone event was hosted at Anythink Wright Farms with a presentation and cooking demonstration from writer and former Top Chef contestant Kwame Onwuachi.

Research Subcommittee – A research subcommittee was formed with members of the Board of Trustees, library advisors and Anythink administrative team to discuss the viability of refinancing the district’s debt to build new libraries.
CULTURE

mySummer with Jayson Fann – Partnered with world-renowned artist Jayson Fann to bring his spirit nests to Anythink. mySummer was inspired by nature, outdoor healing, and wonder, and Fann’s artworks, community engagement and workshops helped provide these opportunities for our community.

BMoCA at Anythink Fall Artist Showcase – Anythink partnered with the Boulder Museum of Contemporary Art to bring three artists to the libraries this past fall. Funded by SCFD and the Anythink Foundation, each artist worked closely with the branch’s community to create installations that were reflective of the people who live nearby.

Anythink Backyard Concert Series – The Anythink Foundation hosted its 9th year of backyard concerts at Anythink Wright Farms with in-person performances by The Reminders, SuperMagick and Bison Bone.

Anythink Box – Inspired by the need to continue literacy learning while kids are home during the pandemic, the library launched the Anythink Box project. Books are curated by Anythink staff and mailed directly to the homes of children ages 5-12 to help spread the joy of reading.

Return of In-Person Programming – In 2021, after months of virtual programming, the library returned to hosting in person.

CAREER

Expanded online resources – Additional resources added to the library’s offerings that help job seekers and entrepreneurs get ahead. Resources like O’Reilly for Public Libraries offer over 30,000 hours of videos, case studies and expert playlists for those interested in exploring the topics of technology and business.

Studio Renovation and Reopening – The Studio at Anythink underwent renovations to help with air circulation in the space and allow for additional tools in the space. During their down time, they focused on quality virtual programming and kits with tools that circulated to branches throughout the district.

Career Taskforce – A small group of Anythinkers from across the district are working together with the library director to discuss how the library can better meet the needs of our business community.
BUDGET OVERVIEW

The estimated total revenue for 2022 is $27,000,376, and $24,880,097 is appropriated for library expenditures in the General Fund.

Statistics demonstrate that although 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

<table>
<thead>
<tr>
<th>Library</th>
<th>2020 LSA Population</th>
<th>Local Revenue per Capita</th>
<th>Total Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>ARAPAHOE LIBRARY DISTRICT</td>
<td>270,550</td>
<td>$152.79</td>
<td>$41,337,750</td>
</tr>
<tr>
<td>HIGH PLAINS LIBRARY DISTRICT</td>
<td>302,022</td>
<td>$150.77</td>
<td>$45,535,938</td>
</tr>
<tr>
<td>DOUGLAS COUNTY LIBRARIES</td>
<td>351,528</td>
<td>$82.42</td>
<td>$28,971,244</td>
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<tr>
<td>JEFFERSON COUNTY PUBLIC LIBRARY</td>
<td>583,081</td>
<td>$76.40</td>
<td>$44,550,056</td>
</tr>
<tr>
<td>PUEBLO CITY - COUNTY LIBRARY DISTRICT</td>
<td>168,110</td>
<td>$69.90</td>
<td>$11,751,272</td>
</tr>
<tr>
<td>DENVER PUBLIC LIBRARY</td>
<td>729,239</td>
<td>$66.47</td>
<td>$48,470,392</td>
</tr>
<tr>
<td>RANGEVIEW LIBRARY DISTRICT</td>
<td>399,594</td>
<td>$53.75</td>
<td>$21,477,914</td>
</tr>
<tr>
<td>Poudre River Public Library District</td>
<td>207,967</td>
<td>$52.07</td>
<td>$10,828,707</td>
</tr>
<tr>
<td>Pikes Peak Library District</td>
<td>669,874</td>
<td>$44.93</td>
<td>$30,095,829</td>
</tr>
<tr>
<td>Westminster Public Library</td>
<td>113,191</td>
<td>$29.45</td>
<td>$3,333,749</td>
</tr>
<tr>
<td>Aurora Public Library</td>
<td>379,859</td>
<td>$15.38</td>
<td>$5,843,709</td>
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</tbody>
</table>

### EXPENDITURES PER CAPITA

<table>
<thead>
<tr>
<th>Library</th>
<th>2020 LSA Population</th>
<th>Local Expenditures per Capita</th>
<th>Total Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>ARAPAHOE LIBRARY DISTRICT</td>
<td>270,550</td>
<td>$114.31</td>
<td>$30,927,384</td>
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<tr>
<td>DENVER PUBLIC LIBRARY</td>
<td>729,239</td>
<td>$69.39</td>
<td>$50,600,176</td>
</tr>
<tr>
<td>DOUGLAS COUNTY LIBRARIES</td>
<td>351,528</td>
<td>$67.22</td>
<td>$23,628,697</td>
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<tr>
<td>HIGH PLAINS LIBRARY DISTRICT</td>
<td>302,022</td>
<td>$63.37</td>
<td>$19,137,843</td>
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<tr>
<td>PUEBLO CITY - COUNTY LIBRARY DISTRICT</td>
<td>168,110</td>
<td>$58.70</td>
<td>$9,867,963</td>
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<tr>
<td>JEFFERSON COUNTY PUBLIC LIBRARY</td>
<td>583,081</td>
<td>$56.60</td>
<td>$33,000,812</td>
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<tr>
<td>PIKES PEAK LIBRARY DISTRICT</td>
<td>669,874</td>
<td>$46.90</td>
<td>$31,416,761</td>
</tr>
<tr>
<td>Poudre River Public Library District</td>
<td>207,967</td>
<td>$46.58</td>
<td>$9,687,167</td>
</tr>
<tr>
<td>RANGEVIEW LIBRARY DISTRICT</td>
<td>399,594</td>
<td>$39.38</td>
<td>$15,737,921</td>
</tr>
<tr>
<td>Westminster Public Library</td>
<td>113,191</td>
<td>$33.92</td>
<td>$3,839,769</td>
</tr>
<tr>
<td>Aurora Public Library</td>
<td>379,859</td>
<td>$14.88</td>
<td>$5,652,126</td>
</tr>
</tbody>
</table>
The graphs below illustrate sources and uses of the above funds. Revenues are generated from property taxes, specific ownership taxes, fees, interest, and grants, gifts and miscellaneous funds. The expenditure categories are Personnel Related Expenses, Professional & Technology Services, Facilities, Vehicle and Equipment Expenses, Operations, Library Materials and Library Services and for Lease Purchase Interest and Principal and other Miscellaneous expenses.

**REVENUES – $27,000,376**

- **Property Taxes** - 92% - $24,767,386
- **Specific Ownership Tax** - 7% - $1,850,000
- **Fines and Fees** - 1% - $70,000
- **Interest on Deposits** - 1% - $110,000
- **Grants, Donations, Erate, Misc.** - 1% - $202,990
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
Less TIF (tax incremental financing)
Current year’s net total taxable assessed value

Property tax receipts are calculated by taking the total assessed valuation multiplied by the mill rate (3.659) and dividing by 1,000:

$ 6,709,782,070 x 3.659 divided by 1,000 =

Added Abatement from 2021

The table below indicates an upward trend in property tax assessed valuations.
Revenues for 2022 total $27,000,376. This is an increase of $2,137,592 over budgeted revenues for 2021. Appropriations for operations (including lease purchase interest and principal) for 2022 are $24,880,097. This is an increase of $686,830 over 2021.

<table>
<thead>
<tr>
<th>Levy/Collection Year</th>
<th>Assessed Valuation</th>
<th>Increase</th>
<th>% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001/2002</td>
<td>$2,184,330,380</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2002/2003</td>
<td>$2,301,344,350</td>
<td>$117,013,969</td>
<td>5.36%</td>
</tr>
<tr>
<td>2004/2005</td>
<td>$2,612,001,890</td>
<td>$101,210,629</td>
<td>4.03%</td>
</tr>
<tr>
<td>2005/2006</td>
<td>$2,845,712,610</td>
<td>$233,710,719</td>
<td>8.95%</td>
</tr>
<tr>
<td>2006/2007</td>
<td>$2,947,771,890</td>
<td>$102,059,279</td>
<td>3.59%</td>
</tr>
<tr>
<td>2007/2008</td>
<td>$3,236,598,640</td>
<td>$288,826,749</td>
<td>9.80%</td>
</tr>
<tr>
<td>2008/2009</td>
<td>$3,317,379,040</td>
<td>$80,780,399</td>
<td>2.50%</td>
</tr>
<tr>
<td>2009/2010</td>
<td>$3,296,881,800</td>
<td>-$20,497,241</td>
<td>-0.62%</td>
</tr>
<tr>
<td>2010/2011</td>
<td>$3,259,281,600</td>
<td>-$37,600,201</td>
<td>-1.14%</td>
</tr>
<tr>
<td>2011/2012</td>
<td>$3,232,958,140</td>
<td>-$26,323,461</td>
<td>-0.81%</td>
</tr>
<tr>
<td>2012/2013</td>
<td>$3,281,189,640</td>
<td>$48,231,499</td>
<td>1.49%</td>
</tr>
<tr>
<td>2013/2014</td>
<td>$3,392,435,490</td>
<td>$111,245,849</td>
<td>3.39%</td>
</tr>
<tr>
<td>2014/2015</td>
<td>$3,484,113,730</td>
<td>$91,678,239</td>
<td>2.70%</td>
</tr>
<tr>
<td>2015/2016</td>
<td>$3,485,450,370</td>
<td>$1,336,640</td>
<td>0.04%</td>
</tr>
<tr>
<td>2016/2017</td>
<td>$3,829,901,720</td>
<td>$344,451,350</td>
<td>9.88%</td>
</tr>
<tr>
<td>2017/2018</td>
<td>$3,911,472,700</td>
<td>$81,570,980</td>
<td>2.13%</td>
</tr>
<tr>
<td>2018/2019</td>
<td>$4,643,035,309</td>
<td>$731,562,609</td>
<td>18.70%</td>
</tr>
<tr>
<td>2019/2020</td>
<td>$5,869,886,310</td>
<td>$1,226,851,001</td>
<td>26.42%</td>
</tr>
<tr>
<td>2020/2021</td>
<td>$6,185,469,180</td>
<td>$315,582,870</td>
<td>5.38%</td>
</tr>
<tr>
<td>2021/2022</td>
<td>$6,709,782,070</td>
<td>$524,312,890</td>
<td>8.48%</td>
</tr>
</tbody>
</table>
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 2022 are $10,431,299, compared to $10,599,226 in 2021. The personnel budget decreased by 1.6% due to coronavirus and the library’s current reduction in hours. A 4% increase in salaries is budgeted for merit increases and state minimum wage increase by $0.24 per hour. Employees could receive an actual merit salary increase of 0-5% of their base salary. The percent of merit increase is based on the employee’s performance evaluation.

Health insurance premiums did not increase for 2022.

Employees’ shared costs of benefits did not increase for 2022.

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 $25,000 for 2022 due to legal review of IGA with City of Thornton.

Professional services expenses increased by $410,500. This amount is budgeted for reviews, surveys and construction consultation associated with the two new library building projects in Thornton.

Expenditures for cataloging and ILL resources did not increase for 2022 due to more demand from Prospector.

Technology equipment (computers and software) expenses decreased by $515,550 because computers were replaced in 2021.

Telecommunications expenses increased by $50,000 due to more demand for mobile hot spots.

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 $30,000 for 2022 as building maintenance costs trend upward when the buildings approach 10 years or older.
Utilities increased slightly due to higher natural gas prices.

The snow removal contract increased by 5%. Grounds maintenance budget increased by $160,000. This amount is allocated to the installation of a pollinator garden at Anythink Wright Farms.

Janitorial services budget increased by 20% due to the minimum wage increase with the cleaning contract, Kleen-Tech, and additional deep cleans performed quarterly.

Equipment rental (leases for copier, printer, fax and scanning equipment) did not increase for 2022.

Equipment maintenance and repair increased slightly.

Fuel, gas and oil budget increased by $4,000 in 2022 due to higher gas prices.

Vehicle and equipment repair and maintenance increased by $20,000 for repairs to the Anythink Bookmobile.

**OPERATIONS** – Through operations efforts, Anythink informs the community about offerings, and provides top-notch training and experiences for staff. 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.

Advertising increased by $50,000 for an external marketing opportunity with the new N Line in 2022.

Liability and property insurance increased by $41,000 for higher coverage on the existing buildings due to cost of new construction. The travel and training budget increased by $25,000 for staff to attend more conferences and training events, including the Public Library Association Conference.

Membership costs increased due to a new partnership with Rocky Mountain Partnership. The postage and delivery budget increased by $90,000 due to increased postage prices. Also, more materials are being sent through the mail to our customers due to coronavirus.

**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, did not increase in 2022 and remains $3.7 million. Supply chain issues caused delays in book publication due to shortages of paper and cardboard.

**LIBRARY SERVICES** – From mySummer to district-wide programming like last year’s Renew Community Wellness Experience, these initiatives provide opportunities for individuals of all ages to learn, explore and grow.

Library services expenditures include library programming, programming supplies and mySummer.

The library programming budget increased by 2% in 2022 to add additional programs, enhance programs at The Studio and fund district-wide initiatives.
MISCELLANEOUS – Miscellaneous expenditures include expenses related to lease-purchase principal and interest, and treasurer’s fees. The debt service payment did not increase in 2022. The treasurer’s fees correlate with the property taxes and increased by 8%.

CAPITAL EXPENSES – Capital expenditures include expenses related to office furnishings, building improvements, technology, vehicles and heavy equipment.

The total budget of $300,000 will be allocated to items that need to be replaced. These items are listed in the 2019 audit prepared by Humphries Poli.

The budget for office furniture did not increase in 2022. The budget for building improvements increased by $100,000.
BUDGET MESSAGE

Financial Reporting Entity
Rangeview Library District 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 State Statute (29-1-108 (4), C.R.S.), 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, and 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 of Trustees. 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 Board of Trustees 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 Board of Trustees considers changes or adoption of the proposed budget at their meeting that is held after the public hearing. The budget may be approved at that time or 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 Trustees 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. 30, 2021), 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 and sets the following:

1. Proposed expenditures must be shown for administration, operations, maintenance, debt service, and capital projects 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.

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 Division of Local Government by January 31. A certified copy means that it has on it a signed statement indicating:

I, Nan Fisher, certify that the attached is a true and accurate copy of the adopted 2022 (year) 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 library Board of Trustees. 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 library Board of Trustees 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, and then unrestricted resources as they are 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 Board of Trustees that oversees the operation of the district.

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

<table>
<thead>
<tr>
<th>Board Member</th>
<th>Board Position</th>
<th>Term Expires</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lynne Fox</td>
<td>President</td>
<td>Jan. 31, 2025</td>
</tr>
<tr>
<td>Suzanne Brundage</td>
<td>Secretary</td>
<td>Jan. 21, 2026</td>
</tr>
<tr>
<td>Yadira Caraveo</td>
<td>Trustee</td>
<td>Jan. 20, 2022</td>
</tr>
<tr>
<td>Andrew Southard</td>
<td>Trustee</td>
<td>Feb. 1, 2023</td>
</tr>
<tr>
<td>Gretchen Lapham</td>
<td>Trustee</td>
<td>Feb. 1, 2024</td>
</tr>
<tr>
<td>DATE</td>
<td>ACTIVITY</td>
<td>PERSONNEL</td>
</tr>
<tr>
<td>--------------</td>
<td>--------------------------------------------------------------------------</td>
<td>------------------------------------------------</td>
</tr>
<tr>
<td>May 2021</td>
<td>Review current Strategic Plan and Operating Plan; begin evaluation of which</td>
<td>Administration and Leadership Team</td>
</tr>
<tr>
<td></td>
<td>2022 actions will be moving into the 2022 budget year.</td>
<td></td>
</tr>
<tr>
<td>June 2021</td>
<td>Begin evaluation of preliminary plans for the 2022 budget in relation to</td>
<td>Branch Managers, Supervisors, Administrative</td>
</tr>
<tr>
<td></td>
<td>the Strategic Plan.</td>
<td>Team</td>
</tr>
<tr>
<td>July 2021</td>
<td>Deadline for input on district-wide equipment and capital expenditures</td>
<td>Administrative Team</td>
</tr>
<tr>
<td></td>
<td>from Administrative Team. Results will be incorporated into the budget.</td>
<td></td>
</tr>
<tr>
<td>August 2021</td>
<td>Preliminary 2022 budget prepared for Administrative Team review. During</td>
<td>Administrative Team</td>
</tr>
<tr>
<td></td>
<td>review, tie budget expenditures to Strategic Plan.</td>
<td></td>
</tr>
<tr>
<td>September 2021</td>
<td>Revised preliminary 2022 budget presented to Administrative Team for</td>
<td>Administrative Team</td>
</tr>
<tr>
<td></td>
<td>review.</td>
<td></td>
</tr>
<tr>
<td>September 2021</td>
<td>Final presentation to Administrative Team of 2022 budget, including</td>
<td>Finance Manager</td>
</tr>
<tr>
<td></td>
<td>narrative tying to Strategic Plan.</td>
<td></td>
</tr>
<tr>
<td>October 2021</td>
<td>Presentation of 2022 Budget to Finance Committee.</td>
<td>Finance Manager</td>
</tr>
<tr>
<td>October 2021</td>
<td>Delivery of draft 2022 budget to Board of Trustees</td>
<td>Finance Manager</td>
</tr>
<tr>
<td>November 2021</td>
<td>Official presentation of 2022 budget to the Anythink Board of Trustees</td>
<td>Finance Manager</td>
</tr>
<tr>
<td></td>
<td>at board meeting as part of public hearing of the 2022 budget</td>
<td></td>
</tr>
<tr>
<td>December 2021</td>
<td>Board of Trustees meeting: Adoption and appropriation of the 2022 budget;</td>
<td>Finance Manager</td>
</tr>
<tr>
<td></td>
<td>certification of mill levies. (State law requires that the Board must</td>
<td></td>
</tr>
<tr>
<td></td>
<td>approve the mill by December 15.)</td>
<td></td>
</tr>
</tbody>
</table>
LIBRARY SERVICES

Anythink’s collection includes books, audio books, DVDs, magazines and CDs. More than 90 percent of the collection is less than 5 years old.

Public access computers at all library locations, including the bookmobile, provide access to the Internet and a wealth of premium electronic databases and downloadable ebooks and audiobooks. Customers can also utilize many resources through the library’s website at anythinklibraries.org, including instant streaming services.

Anythink libraries offer programs for adults, teens and children to showcase their collections and resources. Story hours and an annual summer program for children, teens and adults are designed to engage people in the art of reading.

The Outreach/Anythink in Motion department provides library services to customers who are not able to visit a library facility.
ANYTHINK LOCATIONS

**Anythink Bennett**  
495 7th Street  
Bennett, CO 80102  
303-405-3231  
Whitney Oakley, Anythink manager  
Tues-Thurs 10 am-6 pm  
Fri and Sat 10 am-5 pm  
Sunday and Monday, Closed

**Anythink Brighton**  
327 E. Bridge Street  
Brighton, CO 80601  
303-405-3230  
Rebecca Bowman, Anythink manager  
Mon-Thurs, 9 am-7 pm  
Fri and Sat, 9 am-5 pm  
Sunday, Closed

**Anythink Commerce City**  
7185 Monaco Street  
Commerce City, CO 80022  
303-287-0063  
Ricardo Cárdenas, Anythink manager  
Tues-Thurs 10 am-6 pm  
Fri and Sat 10 am-5 pm  
Sunday and Monday, Closed

**Anythink Huron Street**  
9417 Huron Street  
Thornton, CO 80260  
303-452-7534  
Daniel Alvarez, Anythink manager  
Mon-Thurs, 9 am-7 pm  
Fri and Sat, 9 am-5 pm  
Sunday, Closed

**Anythink Perl Mack**  
7611 Hilltop Circle  
Denver, CO 80221  
303-428-3576  
Annette Martinez, Anythink manager  
Tues-Thurs 10 am-6 pm  
Fri and Sat 10 am-5 pm  
Sunday and Monday, Closed

**Anythink Wright Farms**  
5877 E. 120th Avenue  
Thornton, CO 80602  
303-405-3200  
Michael Hibben, Anythink manager  
Mon-Thurs, 9 am-7 pm  
Fri and Sat, 9 am-5 pm  
Sunday, Closed

**Anythink York Street**  
8990 York Street, Ste. A  
Thornton, CO 80229  
303-405-3234  
Jakob Seelig, Anythink manager  
Tues-Thurs 10 am-6 pm  
Fri and Sat 10 am-5 pm  
Sunday and Monday, Closed

**Outreach/Anythink in Motion**  
303-288-2018

**Anythink Support Services**  
5877 E. 120th Ave.  
Thornton, CO 80602  
303-288-2001  
Mon-Fri, 8 am-5 pm

**Anythink Support Services at Northglenn**  
10530 Huron St.  
Northglenn, CO 80234
ANYTHINK LOCATIONS

A  Anythink Bennett  495 Seventh Street, Bennett, CO  80102
B  Anythink Commerce City  7185 Monaco Street, Commerce City, CO  80022
C  Anythink Wright Farms  5877 E. 120th Avenue, Thornton, CO  80602
D  Anythink Brighton  327 E. Bridge Street, Brighton, CO  80601
E  Anythink Perl Mack  7611 Hilltop Circle, Denver, CO  80221
F  Anythink Huron Street  9417 Huron Street, Thornton, CO  80260
G  Anythink York Street  8990 York Street, Suite A, Thornton, CO  80229
Anythinkers are the heart of our organization. Supporting our staff is a top priority, from growing a culture of optimism to encouraging creativity at every touch point. As Anythink evolves over the next years, we face the next chapter of our adventure. Anythink is growing into a place of learning, experimentation and discovery. The idea of a library is morphing from a place of books to a place where the community connects with information and creates content. This means we are building the Anythink version of a 21st century organization:

“Success in today’s society requires information literacy, a spirit of self-reliance, and a strong ability to collaborate, communicate effectively, and solve problems. Combining strengths in traditional learning with robust investment in modern communication infrastructures, libraries and museums are well-equipped to build the skills Americans need in the 21st century.” (IMLS 2008)

– Pam Sandlian Smith, Anythink Director

MISSION
We open doors for curious minds.

OUR VALUES
We are guided by these shared values in everything we do:
Compassion for our customers and for each other
Passion for our product
Eagerness to learn
Optimistic attitude – we believe that anything is possible
Everyone is creative

STRATEGIC INITIATIVES
Anythink is a Learning Organization
Anythink is an Experience Library
We Understand and Collaborate with Our Community
Creativity and Innovation are Supported By Technology
Shift Perceptions of Anythink & Libraries
ANYTHINK STRATEGIC PLAN 2018-2022

OUR VISION: Anythink is the catalyst for innovation in our community.

COMMUNITY

OUTCOME: People are happy, healthy and safe.

STRATEGIC INITIATIVE: Anythink builds community by connecting people, organizations and agencies with ideas and each other.

Anythink as Town Square – Anythink is a place where people come together for civic engagement, social interaction and information. The Anythink Town Square convenes on a district-wide and hyperlocal level, in spaces both physical and online.

CULTURE

OUTCOME: People are enriched by learning and culture.

STRATEGIC INITIATIVE: Anythink is a cultural and learning destination for Colorado.

Reimagine Anythink’s spaces – As Adams County grows exponentially, Anythink will examine, refine and expand its spaces to support the learning and cultural enrichment of its customers.

Anythink 2.0 – Elevate and expand Anythink experiences, programs, products and services to support 21st century skills – creativity, collaboration, communication and critical thinking – through staff support and strategic partnerships.

CAREER

OUTCOME: People are prosperous and creative.

STRATEGIC INITIATIVE: Anythink supports the entrepreneurial spirit of the community.

Support People Development – Anythink is a place where people can experiment, innovate, invent and grow, gaining critical skills to help them live successful, creative lives.

Support Economic Development – Anythink is a place where small businesses and start-ups can access tools, spaces, mentorship and more to help them succeed.
### General Fund Revenues

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>2022 Final Budget</th>
<th>2022 Budget</th>
<th>Change 2022 vs. 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax</td>
<td>227,745.36</td>
<td>227,745.36</td>
<td>0.0%</td>
</tr>
<tr>
<td>Interest</td>
<td>12,758.03</td>
<td>12,758.03</td>
<td>0.0%</td>
</tr>
<tr>
<td>Fines and Fees</td>
<td>12,706.22</td>
<td>12,706.22</td>
<td>0.0%</td>
</tr>
<tr>
<td>Service Charges</td>
<td>7,270.57</td>
<td>7,270.57</td>
<td>0.0%</td>
</tr>
<tr>
<td>Other</td>
<td>2,746.35</td>
<td>2,746.35</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### General Fund Expenditures

<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>2022 Budget</th>
<th>Change 2022 vs. 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Wages</td>
<td>1,379,768</td>
<td>0.0%</td>
</tr>
<tr>
<td>Supplies and Materials</td>
<td>348,795</td>
<td>0.0%</td>
</tr>
<tr>
<td>General Services</td>
<td>151,920</td>
<td>0.0%</td>
</tr>
<tr>
<td>Depreciation</td>
<td>125,000</td>
<td>0.0%</td>
</tr>
<tr>
<td>Equipment</td>
<td>118,920</td>
<td>0.0%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>1,928,203</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### General Fund Budget Summary

- **Total Revenues:** $2,322,265
- **Total Expenditures:** $1,928,203
- **Budgetary Balance:** $394,062

*Library District*
<table>
<thead>
<tr>
<th>Percentage</th>
<th>Budget 2021</th>
<th>Budget 2022</th>
<th>Variance 2022</th>
<th>Variance %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Library Services</td>
<td>$3,720,000</td>
<td>$3,650,000</td>
<td>($70,000)</td>
<td>-2%</td>
</tr>
<tr>
<td>Library Services</td>
<td>$3,650,000</td>
<td>$3,580,000</td>
<td>($70,000)</td>
<td>-2%</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>$3,580,000</td>
<td>$3,550,000</td>
<td>($30,000)</td>
<td>-1%</td>
</tr>
<tr>
<td>Equipment</td>
<td>$3,550,000</td>
<td>$3,525,000</td>
<td>($25,000)</td>
<td>-0.7%</td>
</tr>
<tr>
<td></td>
<td>2022 Budget</td>
<td>2021 Budget</td>
<td>% Change 2021 to 2022</td>
<td>% Change 2021 to 2020</td>
</tr>
<tr>
<td>----------------</td>
<td>-------------</td>
<td>-------------</td>
<td>-----------------------</td>
<td>----------------------</td>
</tr>
<tr>
<td><strong>Operating Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenses</td>
<td>7,191,580</td>
<td>7,189,632</td>
<td>2,958</td>
<td>2,958</td>
</tr>
<tr>
<td>Building Improvements</td>
<td>3,970</td>
<td>3,970</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>20,000</td>
<td>20,000</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Travel</td>
<td>20,000</td>
<td>20,000</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Total Miscellaneous</td>
<td>4,000</td>
<td>4,000</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Miscellaneous</strong></td>
<td>4,000</td>
<td>4,000</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Net Change</strong></td>
<td>-608</td>
<td>-608</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Operating Income</strong></td>
<td>4,583,300</td>
<td>4,583,300</td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>

**Capital Expenditures**

<table>
<thead>
<tr>
<th></th>
<th>2022 Budget</th>
<th>2021 Budget</th>
<th>% Change 2021 to 2022</th>
<th>% Change 2021 to 2020</th>
<th>$ Change 2021 to 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Capital Expenditures</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Ending Fund Balances Available**

<table>
<thead>
<tr>
<th></th>
<th>2022 Budget</th>
<th>2021 Budget</th>
<th>% Change 2021 to 2022</th>
<th>% Change 2021 to 2020</th>
<th>$ Change 2021 to 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Reserves</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Fund Change</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Total Expenditures**

<table>
<thead>
<tr>
<th></th>
<th>2022 Budget</th>
<th>2021 Budget</th>
<th>% Change 2021 to 2022</th>
<th>% Change 2021 to 2020</th>
<th>$ Change 2021 to 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenditures</td>
<td>7,191,580</td>
<td>7,189,632</td>
<td>2,958</td>
<td>2,958</td>
<td>20,948</td>
</tr>
</tbody>
</table>

**Total Revenue**

<table>
<thead>
<tr>
<th></th>
<th>2022 Budget</th>
<th>2021 Budget</th>
<th>% Change 2021 to 2022</th>
<th>% Change 2021 to 2020</th>
<th>$ Change 2021 to 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Revenue</td>
<td>4,583,300</td>
<td>4,583,300</td>
<td>0%</td>
<td>0%</td>
<td>0</td>
</tr>
</tbody>
</table>

**Ending Fund Balances Available**

<table>
<thead>
<tr>
<th></th>
<th>2022 Budget</th>
<th>2021 Budget</th>
<th>% Change 2021 to 2022</th>
<th>% Change 2021 to 2020</th>
<th>$ Change 2021 to 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Reserves</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Fund Change</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**Total Expenditures**

<table>
<thead>
<tr>
<th></th>
<th>2022 Budget</th>
<th>2021 Budget</th>
<th>% Change 2021 to 2022</th>
<th>% Change 2021 to 2020</th>
<th>$ Change 2021 to 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenditures</td>
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<td>7,189,632</td>
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<td>20,948</td>
</tr>
</tbody>
</table>

**Total Revenue**

<table>
<thead>
<tr>
<th></th>
<th>2022 Budget</th>
<th>2021 Budget</th>
<th>% Change 2021 to 2022</th>
<th>% Change 2021 to 2020</th>
<th>$ Change 2021 to 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Revenue</td>
<td>4,583,300</td>
<td>4,583,300</td>
<td>0%</td>
<td>0%</td>
<td>0</td>
</tr>
</tbody>
</table>

**Ending Fund Balances Available**

<table>
<thead>
<tr>
<th></th>
<th>2022 Budget</th>
<th>2021 Budget</th>
<th>% Change 2021 to 2022</th>
<th>% Change 2021 to 2020</th>
<th>$ Change 2021 to 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Reserves</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Fund Change</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
# Fund Balance Summary

<table>
<thead>
<tr>
<th>Fund</th>
<th>Beginning Fund Balance</th>
<th>Estimated Revenue and Transfers in</th>
<th>Appropriations (Expenditures) and Transfers Out</th>
<th>Ending Fund Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General</strong></td>
<td>$25,809,063</td>
<td>$27,000,376 ($24,880,097)</td>
<td></td>
<td>$27,929,342</td>
</tr>
<tr>
<td><strong>Capital Projects</strong></td>
<td>$0</td>
<td>$629,772 ($4,000)</td>
<td></td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total All Funds</strong></td>
<td>$25,809,063</td>
<td>$27,000,376 ($24,880,097)</td>
<td></td>
<td>$27,929,342</td>
</tr>
<tr>
<td><strong>Excluded Transfers</strong></td>
<td>$0</td>
<td>$0</td>
<td></td>
<td>$0</td>
</tr>
<tr>
<td><strong>Net Total All Funds</strong></td>
<td>$25,809,063</td>
<td>$27,000,376 ($24,880,097)</td>
<td></td>
<td>$27,929,342</td>
</tr>
</tbody>
</table>
December 1, 2021

RANGEVIEW LIBRARY DISTRICT
Attn: NAN FISHER
5877 E 120TH AVE
THORNTON CO  80602

To NAN FISHER:

Enclosed is the final 2021 certified value.

This value is subject to change by the State Board of Assessment Appeals and the State Board of Equalization as provided by law.

In accordance with the law, you are directed to certify a mill levy for the year 2021 by December 15, 2021.

Please note: If the mill levy is 0, a DLG form still needs to be returned.

Certification forms should be mailed to: Adams County Finance Department
4430 S. Adams County Pkwy. Ste. C4000A
Brighton, CO  80601

Please email completed DLG form to: MillLevy@adcgov.org
Questions: 720-523-6189

Sincerely,

Ken Musso
Adams County Assessor
KM/rmb
CERTIFICATION OF VALUATION BY ADAMS COUNTY ASSESSOR

Name of Jurisdiction: 002 - RANGEVIEW LIBRARY DISTRICT

IN ADAMS COUNTY ON 11/30/2021

1. PREVIOUS YEARS NET TOTAL TAXABLE ASSESSED VALUATION: $6,185,469,190
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: $7,064,409,000
3. LESS TIF DISTRICT INCREMENT, IF ANY: $354,628,930
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: $6,709,782,070
5. NEW CONSTRUCTION: $137,604,980
6. INCREASED PRODUCTION OF PRODUCING MINES: $0
7. ANNEXATIONS/INCLUSIONS: $13,833,880
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: $0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (26-1-301(3b) C.R.S.): $79,058,628
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (26-1-301(1a) C.R.S.): $5,160,211
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (26-1-301(1a) C.R.S. and (26-10-114(1)(a)(i)(B) C.R.S.): $205,620,11

* This value reflects personal property exemptions if enacted by the jurisdiction as authorized by Art. X, Sec. 20(6)(d), C.C.R.
** New construction is defined as: Taxable real property structures and the personal property connected with this structure.
# Jurisdiction must submit respective certifications (Forms DLO 52 and DLO 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.
## Jurisdiction must apply (Form DLO 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONSTIT., AND 39-3-121(2b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2021 IN ADAMS COUNTY, COLORADO ON AUGUST 25, 2021

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: $55,013,783,198
2. ADDITIONS TO TAXABLE REAL PROPERTY:
3. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: $1,176,824,782
4. ANNEXATIONS/INCLUSIONS: $1,021,631,333
5. INCREASED MINING PRODUCTION: $0
6. PREVIOUSLY EXEMPT PROPERTY: $799,302
7. OIL OR GAS PRODUCTION FROM A NEW WELL: $90,362,718
8. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEARS TAX WARRANT: $0
9. DELETIONS FROM TAXABLE REAL PROPERTY:
10. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: $1,282,070
11. DISCONNECTIONS/EXCLUSION: $0
12. PREVIOUSLY TAXABLE PROPERTY: $6,287,401

(1) This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.
(2) Construction is defined as newly constructed taxable real property structures.
% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-3-119(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: $0

NOTE: All values must be certified to the Board of County Commissioners no later than December 15, 2021

IN ACCORDANCE WITH 39-3-126(1), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): $5,608,640

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119(1), C.R.S.

Data Date: 11/30/2021
CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners 1 of ___________, Colorado.

On behalf of the ___________, Colorado.

(taxing entity) 2
Board of Trustees

(governing body) 3
Rangeview Library District

(local government) 4

Hereby officially certifies the following mills to be levied against the taxing entity’s GROSS $7,064,409,000 assessed valuation of:

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area 5 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:

Submitted: 12/08/2021 for budget/fiscal year 2022

PURPOSE (see end notes for definitions and examples)

<table>
<thead>
<tr>
<th>Description</th>
<th>Levy (mills)</th>
<th>Revenue ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. General Operating Expenses 6</td>
<td>3.659</td>
<td>24,551,093</td>
</tr>
<tr>
<td>2. Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction 7</td>
<td>&lt;</td>
<td>&lt; mills</td>
</tr>
<tr>
<td>3. General Obligation Bonds and Interest 8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Contractual Obligations 9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Capital Expenditures 4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Refunds/Abatements 10</td>
<td>0.030</td>
<td>201,293</td>
</tr>
<tr>
<td>7. Other 11 (specify):</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

SUBTOTAL FOR GENERAL OPERATING:

3.659 mills $24,551,093

TOTAL: (Sum of General Operating Subtotal and Items 3 to 7)

3.689 mills $24,752,386

Contact person: Elizabeth Dauer Daytime phone: (303) 770-2700
Signed: Title: Attorney Reg. #43606

Include one copy of this tax entity’s completed form when filing the local government’s budget by January 31st, per 25-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1113 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7270.

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 DLG 57 or the County Assessor’s FINAL certification of valuation).

Page 1 of 4
CERTIFIED COPY OF RESOLUTION TO ADOPT BUDGET AND APPROPRIATE FUNDS FOR YEAR 2022

RANGEVIEW LIBRARY DISTRICT
BOARD OF TRUSTEES

CERTIFIED COPY OF RESOLUTION TO ADOPT BUDGET AND APPROPRIATE FUNDS FOR YEAR 2022

STATE OF COLORADO  
) ss.
COUNTY OF ADAMS  
)

The Board of Trustees of the Rangeview Library District, Adams County, Colorado held a regular meeting via Zoom videoconferencing platform on Wednesday, November 17, 2021, at the hour of 5:00 p.m.

The following members of the Board of Trustees were present:

Vice President: Andrew Southard
President: Lynne Fox
Trustee: Gretchen Lapham
Secretary: Suzanne Brundage
Trustee: Yadira Caraveo

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 Amended 2021 Budget and Proposed 2022 Budget, as shown below, is incorporated into these proceedings.
NOTICE OF PUBLIC HEARING AS TO AMENDED 2021 BUDGET AND PROPOSED 2022 BUDGET

NOTICE IS HEREBY GIVEN that a proposed 2022 budget has been submitted to the RANGEVIEW LIBRARY DISTRICT for the fiscal year 2022. 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 5:00 p.m. on Wednesday, November 17, 2021. If necessary, an amended 2021 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 2021 budget and proposed 2022 budget.

To reduce the spread of COVID-19, the Board of Trustee encourages the Public and others to join the meeting via GoToMeeting. To access meeting, visit:
https://global.gotomeeting.com/join/859930317

BY ORDER OF THE BOARD OF TRUSTEES:
RANGEVIEW LIBRARY DISTRICT

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

Publish in: Northglenn/Thornton Sentinel
Publish on: Thursday, November 4, 2021
Thereupon, Trustee Lapham introduced and moved the adoption of the following Resolution:

RESOLUTION


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 17, 2021, 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 2022 Revenues and 2022 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2022, 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 2022.

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 $24,752,386 and that the 2021 valuation for assessment, as certified by the Adams County Assessor, is $7,064,409,000. That for the purposes of meeting all general operating expenses of the District during the 2022 budget year, there is hereby levied a tax of 3.689 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021, including a levied tax of 0.030 mills for refunds/abatements.

Section 4. Levy of Debt Retirement Expenses. That the foregoing budget indicated that the amount of money necessary to balance the budget for the Debt Service Fund for debt retirement expense from property tax revenue is $0 and that the 2021 valuation for assessment, as certified by the Adams County Assessor, is $7,064,409,000. That for the purposes of meeting all debt retirement expenses of the District during the 2022 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021.

Section 5. 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 6. **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.

The foregoing Resolution was seconded by Trustee **CARAVO**.

RESOLUTION APPROVED AND ADOPTED THIS 17TH DAY OF NOVEMBER, 2021.

[Remainder of Page Intentionally Left Blank]
RANGEVIEW LIBRARY DISTRICT

By: [Signature]

President

ATTEST:

By: [Signature]

Secretary
STATE OF COLORADO
COUNTY OF ADAMS
RANGEVIEW LIBRARY DISTRICT

I, Suzette Blandine, 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 17, 2021, via Zoom videoconferencing platform, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2022; 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 17th day of November, 2021.

[Signature]
Secretary

[00564329]