

ANYTHINK LIBRARIES

2023 ANNUAL BUDGET

*Prepared by Nan Fisher
Finance Manager
January 31, 2023*

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

2023 ANNUAL BUDGET

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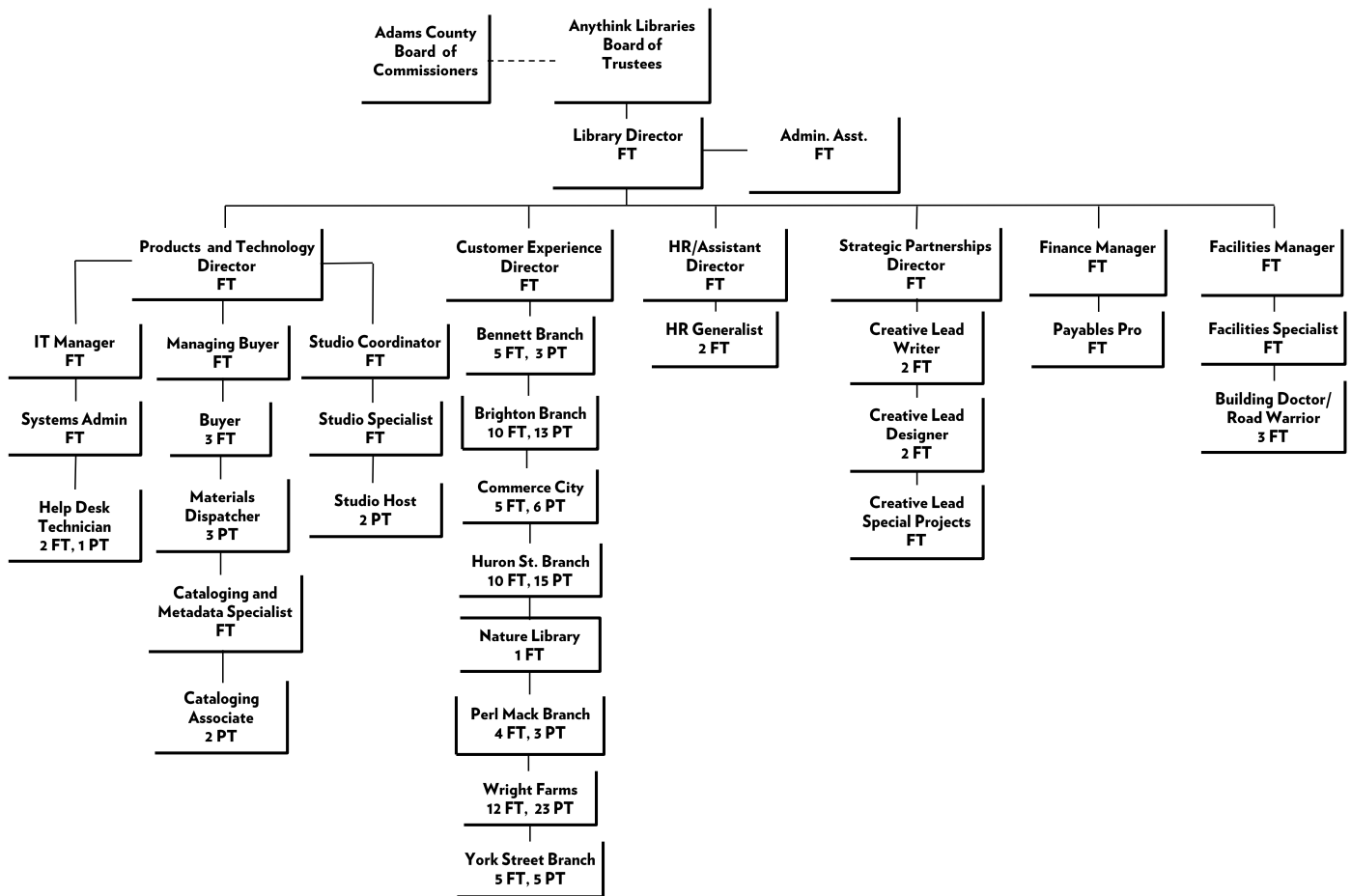
Administrative Staff

Mark Fink, Library Executive Director
Susan Dobbs, Assistant Director
Suzanne McGowan, Director of Customer Experience
Stacie Ledden, Director of Strategic Partnerships
Logan Macdonald, Director of Products and Technology
Doug Squires, Facilities Manager
Nan Fisher, Finance Manager

ANYTHINK LIBRARIES
2023 Annual Budget
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ANYTHINK ORGANIZATIONAL CHART



Anythink Libraries Organizational Chart 2023

83 full-time staff, 35 part-time staff (20hr), 43 part-time staff (25hr)

Total head count: 161

Total FTE: 127

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

Jan. 31, 2023

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

As Finance Manager, I am honored to present the 2023 Annual Budget and 2018-2022 Strategic Plan on behalf of the residents of Adams County. The 2023 Annual Budget has been prepared in compliance with the Colorado Budget Laws and in accordance with the policies, procedures and direction of the Anythink 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, allocating our resources efficiently and effectively.

The General Fund is the only active fund in 2023. 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 2023 AND BEYOND

As we look ahead to 2023, Anythink is faced with many of the same challenges that other organizations worldwide are facing. There remains instability caused by the pandemic, and Anythinkers continue to adapt to meet the changing needs and interests of our customers. Anythink's branches are open five or six days per week, and have not yet returned to pre-pandemic schedules. Like many organizations, Anythink has experienced increased staff turnover as people move closer to their families, reevaluate their careers and experiences other life changes.

This year, we are committed to assessing our organizational culture through a DEI lens. Anythink will implement its first-ever DEI plan to help us understand ways we can become a more inclusive and equitable organization which, in turn, will elevate the level of service we provide to our communities.

The organization also has some exciting opportunities to meet the changing needs of the Adams County community. Mark Fink has joined the library as Anythink Executive Director, and he will be leading the organization into the next chapter of creative and exciting experiences for our community.

Two new libraries are in the pre-construction phase, and groundbreaking will occur for both libraries this year. In 2022, certificates of participation were issued for \$48M to construct the Anythink Nature Library, located in the northeastern part of Thornton. Anythink has partnered with the City of Thornton to occupy a wing of the new Thornton Community Center. 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.

In 2023, Anythink will develop a new strategic plan that will focus on the new libraries, our values and mission for the next five years. The district continues to keep up with changing technology and the Anythink website will be updated in 2023. The Anythink World metaverse will also launch this year.

2022 SIGNIFICANT ACCOMPLISHMENTS

COMMUNITY

Coronavirus Response – Anythink continued to offer important resources and partnerships to meet community needs in response to the pandemic, including distribution of masks and at-home tests.

Thornton Community Center Project – Anythink Libraries and the City of Thornton entered an agreement in Oct. 2022 to build a library as part of the new Thornton Community Center rebuild project in south Thornton. The 40,000-square-foot building designed by Studiotrope Design Collective will house the Thornton Community Center as well as an approximately 10,000-square-foot Anythink library.

Anythink Nature Library – Anythink Libraries and the City of Thornton entered an agreement to build a nature library on the current Aylor Open Lands property at 136th Avenue and Quebec Street in Thornton. After years of planning, Thornton City Council and the Anythink Board of Trustees signed an intergovernmental agreement in June 2022.

Growing Readers Together – Anythink participated in the Colorado State Library Growing Readers Together initiative to provide early literacy programs and resources for Family, Friend & Neighbor (FFN) childcare providers at Anythink Huron Street and Anythink Perl Mack. Through this program, Anythink partnered with the Children’s Museum of Denver to distribute free Loose Parts activity kits and annual museum memberships.

Farmers Markets – Markets were 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 Bennett and Anythink Wright Farms were drive-thru sites offering important resources like nonperishable foods, diapers and period products for community members in need.

Free Little Art Gallery at Anythink Bennett – The Town of Bennett and Anythink partnered to install a Free Little Art Gallery where community members can donate or discover miniature art.

Bookmobile at Special Events – Anythink in Motion, the district’s bookmobile, visited the Adams County Fair and the Northglenn Food Truck Festival.

Yellow Geckos Initiatives – Anythink’s staff engagement committee continued to find fun ways for staff to connect.

First Library Card – An initiative was piloted at Anythink Wright Farms to offer a special experience and incentive for our youngest Anythinkers when they sign up for their first library card.

Illuminate the Night – Hosted a nighttime celebration at Anythink Wright Farms to mark the end of summer. This community event included live music, spoken word, owls, moon yoga, lights and lanterns, a group processional and viewing of the large-scale paper lantern installation by artist Helen Hiebert.

Electric Vehicle Charging Stations – Made four electric charging ports available to the public at Anythink Wright Farms in response to a growing number of electric vehicle users in the greater Thornton area.

Trylts – Launched new brand for the non-traditional items collection.

Short Story Dispenser – Partnered with the City of Northglenn to bring a Short Story Dispenser to the Northglenn Recreation Center. The stand-alone kiosk prints short pieces of fiction for people of all ages to enjoy.

Pollinator Gardens – Raised funds through the Anythink Foundation to enhance and expand pollinator gardens at Anythink locations. Completed design and began construction for the Anythink Wright Farms pollinator garden

Dream & Design Studio – To gather creative input from the community, Anythink launched Dream & Design: Exploring Nature and Architecture, an immersive experience at Anythink Wright Farms, open Oct. 2022 to Feb. 2023, where visitors learn about and contribute ideas for the future Anythink Nature Library.

CULTURE

Anythink's DEI Journey – Formed a DEI Task Force and launched staff initiative, EDI Book Clubs – Through Another Lens. Issued RFQ to conduct organizational assessment, report findings and recommendations, design a training curriculum and develop a Diversity, Equity and Inclusion (DEI) Strategic Plan for Anythink.

“Our Wishes” at PLA 2022 – Anythink brought artist Alejandra Abad and her “Our Wishes” project to PLA 2022 in Portland. As part of “Our Wishes,” a collaboration between Anythink, Abad and the Boulder Museum of Contemporary Art, messages of hope were crowdsourced from the Thornton community and placed on beautiful flags. The flags were installed in the PLA conference center, creating a space for rest, reflection and engagement. This installation was an opportunity to showcase how working with local artists can help amplify community voices and nurture our community.

Colorado Symphony Programs at Anythink Brighton – Anythink Brighton partnered with the Brighton Armory and the Colorado Symphony to offer bilingual performances and interactive concert programs designed to introduce children to orchestra music and storytelling.

Children's Museum of Denver Programs – Anythink partnered with Children's Museum of Denver to pilot bilingual early literacy programs at Anythink Huron Street, Anythink Perl Mack and Anythink Wright Farms.

“The Reality of Everything” Art Installation at Anythink Brighton – Created by Alt Ethos, The Reality of Everything is a permanent steel shade sculpture installed at Anythink Brighton in May 2022, inspired by Brighton's agricultural and industrial roots.

mySummer 2022 – The summer program was inspired by the theme of “wishes for ourselves, wishes for others and wishes for our future.” Highlights included visits with unicorns, artist workshops, storytime with award-winning author Matt de la Peña, and many opportunities to make wishes.

Step Into the Light – Artist Helen Hiebert created a large-scale paper lantern as part of Anythink's 2022 mySummer initiative. Hiebert constructed and installed the Japanese lantern with the help of community and staff volunteers during her artist residency at Anythink Wright Farms in May 2022. The lantern was later installed at Anythink York Street in December 2022.

SeriesFest Mobile Cinema Lab at Anythink Huron Street – Anythink Huron Street, SeriesFest and Northglenn Arts partnered to bring filmmaking programs for teens to the library during the summer. SeriesFest's Mobile Cinema Lab travels across Colorado to offer video production and storyteller education to students. This was an unprecedented partnership between SeriesFest and a public library system.

Pop-Up Studio Programs – The Studio team visited branches throughout the district and facilitated programs to introduce customers to different tools and technology each month.

Anythink Backyard Concert Series – The Anythink Foundation hosted its 10th year of summer concerts with all-star performances by Irie Still, King Cake and Gora Gora Orkestar.

Spirit Nest Installations – Artist Jayson Fann returned to Colorado in September 2022 to install two additional spirit nests at Anythink Commerce City and Anythink Huron Street. These large-scale wood sculptures are community gathering spaces and expose people of all ages to beautiful art. There are now six spirit nests installed across the district.

Hispanic Heritage Month Kick-Off Celebration at Anythink Commerce City – Hundreds of community members celebrated Hispanic Heritage Month with live music, dancers, games and food.

Fat Bear Week at Anythink York Street – Staff at Anythink York Street created an e-zone for Fat Bear Week. Anythink guide Andrea Bacino was featured in a story about the contest in The Verge, a national media outlet from Vox.

BMoCA at Anythink Fall Artist Showcase – During the second annual Fall Artist Showcase, local artists Eileen Roscina and Cherish Marquez created four unique community art installations at Anythink Bennett, Anythink Brighton, Anythink Commerce City and Anythink Huron Street. The installations focused on nature, social connections, and both digital and physical worlds through the lens of the diverse landscapes that exist within Adams County. Through hands-on workshops and opportunities for public collaboration, the showcase provided avenues for people to connect, create and celebrate our community.

The Shelf – Launched The Shelf, a Spanish language streaming platform.

New catalog homepage – Launched a redesigned catalog homepage, making it easier to log into the catalog, and find new and notable titles.

CAREER

Expanded online resources – Additional resources were added to the library's offerings to help job seekers and entrepreneurs get ahead.

Anythink Arcade at The Studio – Hosted Anythink Arcade at The Studio, helping customers create arcade games together.

Grand Opening of Anythink Coffee House – Hosted the grand opening of the Anythink Coffee House, located inside Anythink Wright Farms, in Sept. 2022. The Anythink Coffee House is a business partnership between Anythink and Community Uplift Partnership (CUP), a local non-profit that equips young adults with tools to make better decisions that impact their future and their families.

New Executive Director – Anythink Executive Director Mark Fink joined the organization in Oct. 2022.

BUDGET OVERVIEW

The estimated total revenue for 2023 is \$27,993,999 and \$25,584,629 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

| | 2021 | | Total Revenue |
|---------------------------------------|----------------|--------------------------|-------------------|
| Library | LSA Population | Local Revenue per Capita | |
| ARAPAHOE LIBRARY DISTRICT | 271,063 | \$ 155.15 | 42,056,538 |
| HIGH PLAINS LIBRARY DISTRICT | 326,891 | \$ 147.36 | 48,169,914 |
| DOUGLAS COUNTY LIBRARIES | 369,287 | \$ 90.38 | 33,375,209 |
| JEFFERSON COUNTY PUBLIC LIBRARY | 579,652 | \$ 78.43 | 45,460,255 |
| PUEBLO CITY - COUNTY LIBRARY DISTRICT | 169,505 | \$ 77.85 | 13,195,828 |
| DENVER PUBLIC LIBRARY | 717,632 | \$ 66.25 | 47,543,323 |
| RANGEVIEW LIBRARY DISTRICT | 403,391 | \$ 61.51 | 24,810,898 |
| POUDRE RIVER PUBLIC LIBRARY DISTRICT | 208,111 | \$ 57.80 | 12,027,895 |
| PIKES PEAK LIBRARY DISTRICT | 677,964 | \$ 53.57 | 36,318,200 |
| WESTMINSTER PUBLIC LIBRARY | 116,072 | \$ 28.36 | 3,292,141 |
| AURORA PUBLIC LIBRARY | 336,390 | \$ 16.52 | 5,557,210 |

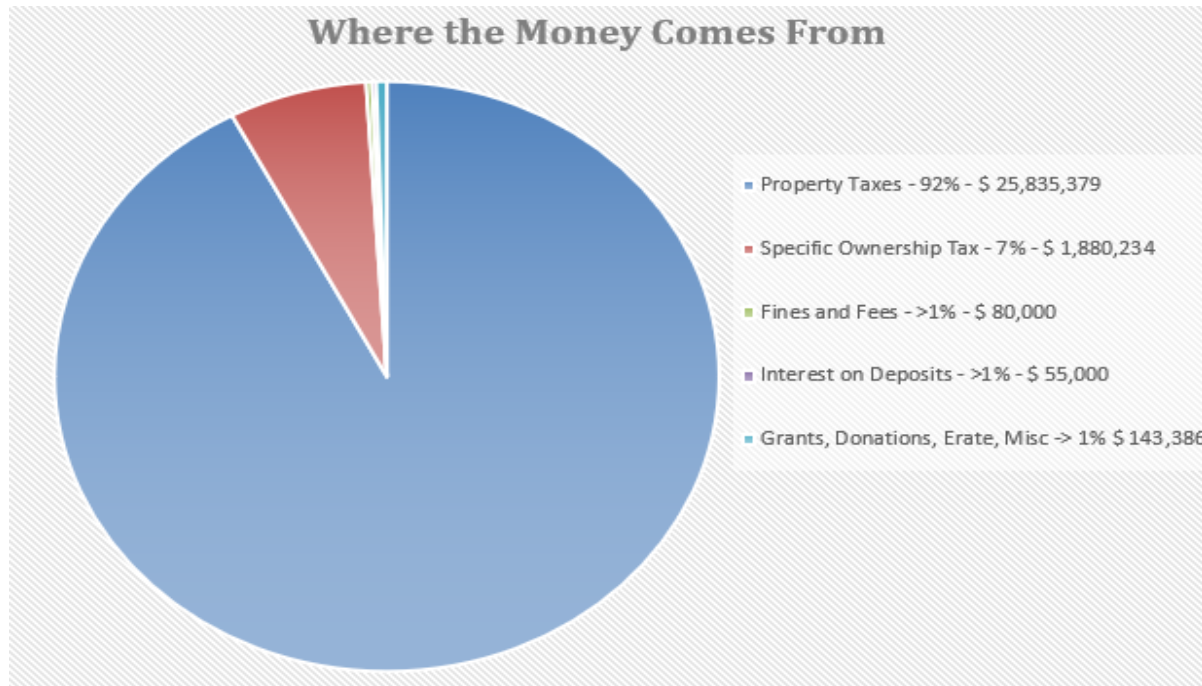
2020

EXPENDITURES PER CAPITA

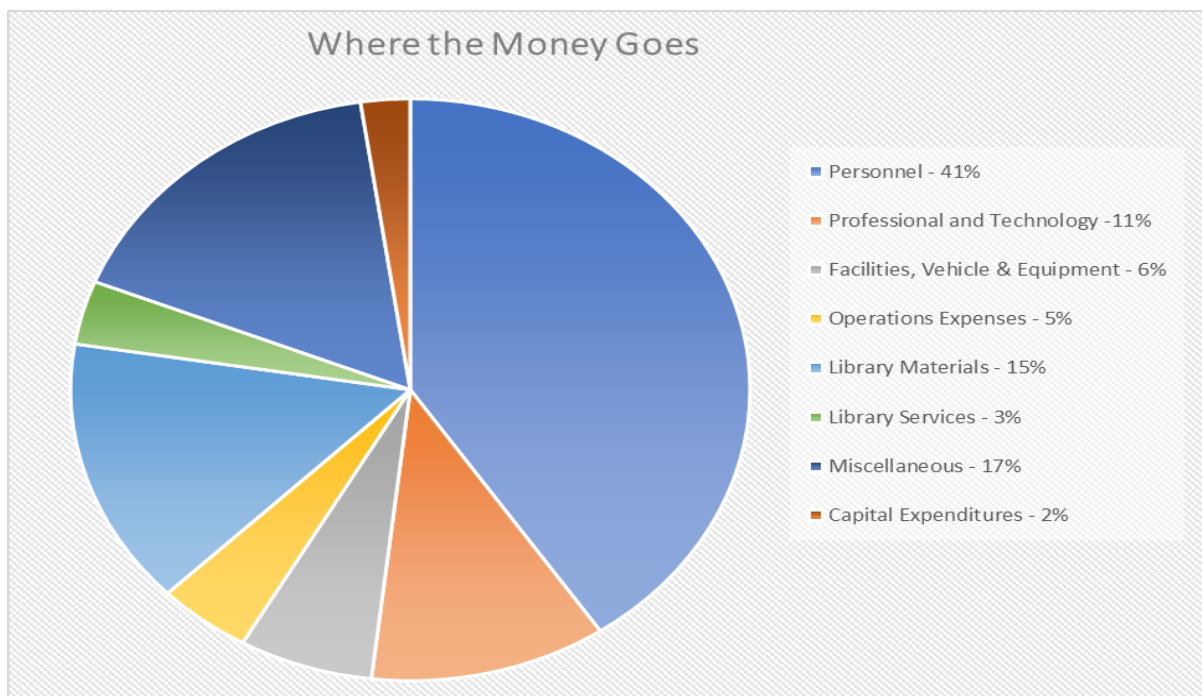
| | 2021 | | |
|---------------------------------------|----------------|-------------------------------|-------------------|
| Library | LSA Population | Local Expenditures per Capita | Total Expenses |
| ARAPAHOE LIBRARY DISTRICT | 271,063 | 146.57 | 39,730,102 |
| DENVER PUBLIC LIBRARY | 717,632 | 65.19 | 46,785,092 |
| DOUGLAS COUNTY LIBRARIES | 369,287 | 66.88 | 24,699,615 |
| HIGH PLAINS LIBRARY DISTRICT | 326,891 | 62.23 | 20,342,206 |
| PUEBLO CITY - COUNTY LIBRARY DISTRICT | 169,505 | 71.77 | 12,165,691 |
| JEFFERSON COUNTY PUBLIC LIBRARY | 579,652 | 61.36 | 35,564,584 |
| PIKES PEAK LIBRARY DISTRICT | 677,964 | 50.32 | 34,118,114 |
| POUDRE RIVER PUBLIC LIBRARY DISTRICT | 208,111 | 47.05 | 9,791,971 |
| RANGEVIEW LIBRARY DISTRICT | 403,391 | 41.49 | 16,734,786 |
| WESTMINSTER PUBLIC LIBRARY | 116,072 | 32.74 | 3,800,476 |
| AURORA PUBLIC LIBRARY | 336,390 | 16.19 | 5,445,060 |

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.

REVENUE – \$27,993,999



EXPENDITURES – \$25,584,629



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 | \$7,517,362,920 |
| Less TIF (tax incremental financing) | \$354,171,130 |
| Current year's net total taxable assessed value | \$7,163,197,790 |

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

$$\$7,163,197,790 \times 3.659 / 1000 = \$ 26,210,141$$

| | |
|---|--------------|
| Less adjustment for Ad Valorem Property Tax Revenue | \$394,740 |
| Net Budgeted Revenue | \$25,815,401 |

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% |

Revenues for 2023 total \$27,993,999. This is an increase of \$993,623 over budgeted revenues for 2022.

Appropriations for operations (including lease purchase interest and principal) for 2022 are \$25,584,629. This is an increase of \$704,532 over 2022.

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 2023 are \$10,375,961, compared to \$10,431,2999 in 2022. The personnel budget decreased by .5%. The 2023 personnel budget has merit increases budgeted at 5% and a cost of living allowance that was given in December 2022 of 4%. The Wranglers were given a \$1.00 raise in November 2022 to ensure the minimum wage of \$13.65 was met in 2023. The starting wage for Wranglers is \$13.85.

Health insurance premiums increased by 6.4%.

Employees' shared costs of benefits did not increase for 2023.

Employer pension cost increased another .5% to reach 11%.

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 \$3,000 for 2023 due to inflation.

Professional services expenses decreased by \$160,500. In 2022 this budget was high due to the unknown expenses of refinancing debt and the completion of a legal review of two intergovernmental agreements with the City of Thornton.

Expenditures for cataloging and ILL resources increased for 2023 due to more demand from Prospector.

Technology equipment (computers and software) expenses increased by \$180,550 to update all audio/visual equipment in the branch library conference rooms.

Telecommunications expenses increased by \$95,000 due to more demand for mobile hotspots.

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 decreased by \$50,000 for 2023. A replacement schedule is being developed for all branches to accommodate repairs and replacement of equipment. If these repairs/replacements are over \$5,000 they will be capitalized under GFOA recommendations.

Utilities increased slightly due to higher natural gas prices.

The snow removal contract increased by 25% due to change in services. The contract will now be billed on occurrence rather than via monthly set fees. An additional \$50,000 has been added for the pollinator garden to be completed in 2023.

The janitorial services budget increased by 20% due to the minimum wage increase with the cleaning contract, Kleen-Tech, and for additional deep cleaning of our facilities to be performed quarterly.

Equipment rental decreased significantly due to changes in GAAP accounting for leases. All copiers in the district are leased, so only the interest and taxes are expensed.

Equipment maintenance and repair expenses increased slightly.

Fuel, gas and oil budget increased by \$8,000 in 2023 due to higher gas prices.

Vehicle equipment repair and maintenance decreased by \$10,000 for repairs to the Anythink Bookmobile. The Bookmobile is aging and in the past five years, the district has completed several high-cost repairs. The district will continue monitoring the viability of using this vehicle.

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.

Liability and property insurance increased by \$15,446 due to a rate increase with the Special Districts Pool. The travel and training budget decreased by \$75,000 since 2023 is an off year for the Public Library Association Conference. Memberships, postage, and supplies all decreased in 2023 to align with actual expenses recorded over the past few years.

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 in 2023 by \$100,000.

LIBRARY SERVICES – From mySummer to districtwide programming opportunities, the budget has increased by 4% due to inflation.

MISCELLANEOUS – Miscellaneous expenditures include expenses related to lease-purchase principal and interest, and treasurer's fees. The debt service payment increases in 2023 due to new debt issued for the Nature Library. This increase is \$830,680. The treasurer's fees correlate with the property taxes and increased by \$15,945.

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

The total budget of \$400,000 will be allocated to items that need to be replaced. A current audit is being done for all buildings to create a capital expenditure plan that will start in 2023 and run through 2026.

The budget for office furniture did not increase in 2023, and remains at \$200,000.

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 the Rangeview Library 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 Board of 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, 2023), 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:

- Proposed expenditures must be shown for administration, operations, maintenance, debt service, and capital projects to be undertaken or executed during the year.
- Anticipated revenue must be set forth.
- Estimated beginning and ending fund balances must be shown.
- 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.

The written budget message must:

- Describe the important features of the budget
- Include a statement of the budgetary basis of accounting used in the budget (cash, modified accrual, or encumbrance)
- 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 2023 (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.

| <u>Board Member</u> | <u>Board Position</u> | <u>Term Expires</u> |
|---------------------|-----------------------|---------------------|
| Lynne Fox | President | Jan. 31, 2025 |
| Suzanne Brundage | Secretary | Jan. 21, 2026 |
| Andrew Southard | Trustee | Feb. 1, 2023 |
| Gretchen Lapham | Trustee | Feb. 1, 2024 |

BUDGET TIMELINE

| <u>DATE</u> | <u>ACTIVITY</u> | <u>PERSONNEL</u> |
|----------------|--|---|
| May 2022 | Review current Strategic Plan and Operations Plan Begin evaluation of which 2022 actions will be moving into the 2023 Budget year | Administrative and Leadership Teams |
| June 2022 | Begin evaluation of preliminary plans for the 2023 Budget in relation to the Strategic Plan. Submit requests to Manager; managers collect and add input, and submit to Director/Finance Manager | Branch Managers, Supervisors, Administrative Team |
| July 2022 | Deadline for input on district-wide equipment and capital expenditures from Administrative Team. Results will be incorporated into the budget. | Administrative Team |
| August 2022 | Preliminary 2023 Budget prepared for Administrative Team Review. During review, tie budget expenditures to Strategic Plan | Administrative Team |
| September 2022 | Revised Preliminary 2023 Budget Budget presented to Administrative Team for Review | Administrative Team |
| September 2022 | Final Presentation to Administrative Team of 2023 Budget includes narrative tying to Strategic Plan | Finance Manager |
| October 2022 | Presentation of 2023 Budget to Finance Committee | Finance Manager |
| October 2022 | Delivery of Draft 2023 Budget to Board of Trustees | Finance Manager |
| November 2022 | Official presentation of 2023 Budget to the Board of Trustees at Board Meeting. Public hearing of the 2023 Budget | Finance Manager |
| December 2022 | Board of Trustees meeting: Adoption & appropriation of the 2023 Budget; certification of mill levies. (State law requires that the Board must approve the Mill by December 15th) | Finance Manager |

ANYTHINK LOCATIONS

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

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

Anythink Support Services at Northglenn
10530 Huron Street
Northglenn, CO 80234

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

Outreach/Anythink in Motion
303-288-2018

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

[illegible]

- 23

2023 ADOPTED BUDGET

Rangview Library District General Fund 2023 Preliminary Budget

| | <u>2021 Audited</u> | <u>2022 Budget</u> | <u>2022 Projected</u> | <u>2023 Budget</u> | <u>\$ Change 2022 to 2023 Budget</u> | <u>% Change 2022 to Projected 2023 Budget</u> |
|--------------------------------|---------------------|--------------------|-----------------------|--------------------|--|---|
| GENERAL FUND BEGINNING BALANCE | 17,573,913 | 22,106,421 | 22,106,421 | 25,932,476 | | |

REVENUE

| | | | | | | |
|-------------------------|------------|------------|------------|------------|-----------|----------|
| Property Tax | 22,604,316 | 24,752,386 | 24,752,386 | 25,815,379 | 1,062,993 | 4.29% |
| Int/Penalties Del Taxes | 21,746 | 15,000 | 15,000 | 20,000 | 5,000 | 33.33% |
| Specific Ownership Tax | 1,920,805 | 1,850,000 | 1,711,702 | 1,880,234 | 30,234 | 1.63% |
| Fines and Fees | 68,804 | 70,000 | 75,000 | 80,000 | 10,000 | 14.29% |
| Interest on Deposits | (97,308) | 110,000 | - | 55,000 | (55,000) | -50.00% |
| Grants and Misc | 238,012 | 142,990 | 130,000 | 143,386 | 396 | 0.28% |
| Erate | - | 25,000 | - | - | (25,000) | -100.00% |
| Café Revenue | 19,469 | 35,000 | - | - | (35,000) | -100.00% |
| TOTAL REVENUES | 24,775,844 | 27,000,376 | 26,684,088 | 27,993,999 | 993,623 | 3.68% |

EXPENDITURES

| | <u>2021 Audited</u> | <u>2022 Budget</u> | <u>2022 Projected</u> | <u>2023 Budget</u> | <u>\$ Change 2022 to 2023 Budget</u> | <u>% Change 2022 to Projected 2023 Budget</u> | <u>% of Total Budget</u> |
|--|---------------------|--------------------|-----------------------|--------------------|--|---|--------------------------|
|--|---------------------|--------------------|-----------------------|--------------------|--|---|--------------------------|

PERSONNEL

| | | | | | | | |
|-------------------------------|-----------|------------|-----------|------------|----------|--------|-----|
| Salaries and Wages | 6,770,614 | 7,886,246 | 7,235,319 | 7,886,498 | 252 | | |
| Payroll Taxes | 515,772 | 788,625 | 723,532 | 788,650 | 25 | | |
| Unemployment and Compensation | 28,458 | 30,760 | 29,000 | 33,836 | 3,076 | | |
| Employee Benefits | 1,345,463 | 1,725,688 | 1,377,889 | 1,666,977 | (58,691) | | |
| TOTAL PERSONNEL | 8,660,306 | 10,431,299 | 9,365,740 | 10,375,961 | (55,338) | -0.53% | 42% |

PROFESSIONAL & TECHNOLOGY SERVICES

| | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-------|-----|
| Legal/CPA/Audit | 58,450 | 110,000 | 110,000 | 113,000 | 3,000 | | |
| Professional Services | 353,981 | 960,500 | 450,000 | 800,000 | (160,500) | | |
| Development Services | 18,200 | 50,000 | 50,000 | 50,000 | - | | |
| Cataloging/ILL | 45,513 | 60,000 | 65,000 | 75,000 | 15,000 | | |
| Technology Equipment | 729,140 | 404,450 | 404,450 | 585,000 | 180,550 | | |
| Technology Maintenance Fees | 130,550 | 175,000 | 175,000 | 183,750 | 8,750 | | |
| Technology Hosting Fees | 194,921 | 350,000 | 350,000 | 367,500 | 17,500 | | |
| Telecommunications | 505,702 | 515,000 | 515,000 | 610,000 | 95,000 | | |
| Website Development | 10,813 | 225,000 | 225,000 | 100,000 | (125,000) | | |
| TOTAL PROFESSIONAL & TECHNOLOGY SERVICES | 2,047,270 | 2,849,950 | 2,344,450 | 2,884,250 | 34,300 | 1.20% | 11% |

| | 2021 Audited | 2022 Budget | 2022 Projected | 2023 Budget | \$ Change 2022 to 2023 Budget | % Change 2022 to Projected |
|--|--------------|-------------|----------------|-------------|----------------------------------|-------------------------------|
| FACILITIES, VEHICLE & EQUIPMENT | | | | | | |
| Building Repairs & Maintenance | 150,747 | 260,000 | 185,000 | 210,000 | (50,000) | |
| Rent & Lease | 3,760 | 4,000 | 5,000 | 5,000 | 1,000 | |
| Utilities | 359,552 | 390,000 | 360,000 | 425,000 | 35,000 | |
| Snow Removal & Ground Maint | 167,505 | 355,000 | 355,000 | 420,000 | 65,000 | |
| Janitorial | 425,453 | 480,000 | 450,000 | 480,000 | - | |
| Equipment Rental (Leases) | 118,165 | 140,000 | 120,000 | 25,000 | (115,000) | |
| Equipment Maintenance and Repair | 2,504 | 8,000 | 30,000 | 10,000 | 2,000 | |
| Fuel, Gas & Oil | 16,929 | 22,000 | 22,000 | 30,000 | 8,000 | |
| Vehicle & Equip. Repair & Maint | 36,214 | 40,000 | 26,000 | 30,000 | (10,000) | |
| | 1,280,829 | 1,699,000 | 1,553,000 | 1,635,000 | (64,000) | -3.77% |
| OPERATIONS EXPENSE | | | | | | |
| Advertising and Marketing | 275,666 | 400,000 | 300,000 | 400,000 | - | |
| Liability and Property Insurance | 126,494 | 168,037 | 151,000 | 183,483 | 15,446 | |
| Business Meeting and Mileage | 27,175 | 50,000 | 25,000 | 50,000 | - | |
| Training and Travel | 77,195 | 225,000 | 100,000 | 150,000 | (75,000) | |
| Memberships, License & Fees | 60,791 | 80,000 | 70,000 | 70,000 | (10,000) | |
| Postage and Delivery | 82,637 | 150,000 | 60,000 | 60,000 | (90,000) | |
| Products for Sale | 2,638 | 5,000 | 2,000 | - | (5,000) | |
| Supplies & Non-Consumables | 131,210 | 285,000 | 153,000 | 225,000 | (60,000) | |
| TOTAL OPERATIONS EXPENSE | 783,806 | 1,363,037 | 861,000 | 1,138,483 | (224,554) | -16.47% |
| LIBRARY MATERIALS | | | | | | |
| Books | 1,142,769 | 1,146,473 | 1,366,747 | 1,350,000 | 203,527 | |
| Materials Processing Supplies | 334,312 | 380,000 | 325,000 | 360,000 | (20,000) | |
| Non-Print Materials (Audio/Visual) | 405,038 | 694,577 | 585,000 | 450,000 | (244,577) | |
| Downloadable Materials | 845,857 | 1,063,950 | 860,000 | 1,300,000 | 236,050 | |
| Electronic Resources and Content | 179,841 | 200,000 | 165,000 | 200,000 | - | |
| Non-Traditional materials | 12,903 | 175,000 | 65,000 | 100,000 | (75,000) | |
| Subscriptions/Publications | 47,845 | 40,000 | 40,000 | 40,000 | - | |
| TOTAL LIBRARY MATERIALS | 2,968,565 | 3,700,000 | 3,406,747 | 3,800,000 | 100,000 | 3% |
| LIBRARY SERVICES | | | | | | |
| Library Programming | 60,533 | 200,000 | 125,000 | 200,000 | - | |
| Programming Supplies | 72,886 | 80,000 | 60,000 | 80,000 | - | |
| Anythink Video Content | 53,506 | 50,000 | 60,000 | 50,000 | - | |
| Studio Programming and Materials | 66,235 | 125,000 | 40,000 | 150,000 | 25,000 | |
| District Wide Programming | 199,135 | 150,000 | 150,000 | 100,000 | (50,000) | |
| Special Events | - | 50,000 | 25,000 | 100,000 | 50,000 | |
| Staff Lead Initiatives | - | 25,000 | 5,000 | 25,000 | - | |
| Summer Reading Programs | 175,140 | 200,000 | 150,000 | 200,000 | - | |
| TOTAL LIBRARY SERVICES | 627,435 | 880,000 | 615,000 | 905,000 | 25,000 | 3% |

| | | | | | | % Change 2022 | |
|--------------------------------------|---------------------|--------------------|-----------------------|--------------------|--|---|--|
| | <u>2021 Audited</u> | <u>2022 Budget</u> | <u>2022 Projected</u> | <u>2023 Budget</u> | <u>\$ Change 2022 to</u> <u>2023 Budget</u> | <u>to Projected</u> <u>2023 Budget</u> | |
| MISCELLANEOUS | | | | | | | |
| Lease Purchase Interest & Principal | 3,008,217 | 3,016,025 | 3,841,587 | 3,846,705 | 830,680 | | |
| Paying Agent Fees | 4,000 | 9,500 | 15,000 | 12,000 | - | | |
| Treasurer's Fees | 339,434 | 371,286 | 340,510 | 387,231 | 15,945 | | |
| TOTAL MISCELLANEOUS | 3,351,651 | 3,396,811 | 4,197,097 | 4,245,936 | 846,625 | 25% | |
| TOTAL EXPENDITURES | 19,719,863 | 24,320,097 | 22,343,034 | 24,984,629 | 662,032 | | |
| CAPITAL EXPENSES | | | | | | | |
| Office Furniture & Fixtures | 93,947 | 200,000 | 200,000 | 200,000 | - | | |
| Building Improvements | 429,526 | 300,000 | 250,000 | 400,000 | 100,000 | | |
| Vehicles | - | 60,000 | 65,000 | - | (60,000) | | |
| | 523,473 | 560,000 | 515,000 | 600,000 | 40,000 | 7% | |
| Total Expenditures | 20,243,336 | 24,880,097 | 22,858,034 | 25,584,629 | | | |
| ENDING BALANCE | 22,106,421 | 24,226,701 | 25,932,476 | 28,341,845 | | | |
| Net Fund Change | | | | | | | |
| RESERVES | | | | | | | |
| Emergency Reserves | 599,365 | 708,987 | 708,997 | 741,536 | | | |
| Operating Reserves | 3,801,225 | 4,659,473 | 4,659,473 | 5,100,855 | | | |
| Capital Reserve (Future Projects) | 1,000,000 | 1,000,000 | 1,000,000 | 1,100,000 | | | |
| Replacement Funds Reserved | 500,000 | 500,000 | 500,000 | 500,000 | | | |
| Total Reserved funds | 5,900,590 | 6,868,460 | 6,868,470 | 7,442,391 | | | |
| ENDING FUND BALANCE AVAILABLE | 22,106,421 | 24,226,701 | 25,932,476 | 28,341,845 | | | |

FUND BALANCE SUMMARY

| <u>Fund</u> | <u>Beginning Fund Balance 12/31/2022</u> | <u>Estimated Revenue and Transfers In</u> | <u>Appropriations (Expenditures) and Transfers Out</u> | <u>Ending Fund Balance</u> |
|---------------------|--|---|--|--------------------------------|
| General | \$ 22,106,421 | \$ 27,993,999 | \$ 25,584,629 | \$ 24,515,791 |
| Capital Projects | \$ - | \$ - | | \$ - |
| Total All Funds | \$ 22,106,421 | \$ 27,993,999 | \$ 25,584,629 | \$ 24,515,791 |
| Excluded Transfers | \$ - | \$ - | \$ - | \$ - |
| Net Total All Funds | \$ 22,106,421 | \$ 27,993,999 | \$ 25,584,629 | \$ 24,515,791 |

5-YEAR FINANCIAL PROJECTIONS

| RANGEVIEW LIBRARY DISTRICT GENERAL FUND - REVENUE/EXPENDITURE BUDGET FORECAST FOR YEARS 2023 to 2027 ADD of 2 NEW LOCATIONS | | | | | | |
|--|------------|-------------------|------------------|-------------------------|------------------|------------------|
| | | CC - Fall of 2024 | | Nature - Summer of 2025 | | |
| | | 2023 | 2024 | 2025 | 2026 | 2027 |
| GENERAL FUND BEGINNING BALANCE | | Adopted Budget | Estimated Budget | Estimated Budget | Estimated Budget | Estimated Budget |
| REVENUES | | 25,932,476 | 28,341,946 | 31,725,343 | 34,532,027 | 37,639,860 |
| Property Tax | 25,815,379 | 27,880,609 | 28,995,834 | 31,315,500 | 32,568,120 | 35,000,000 |
| Delinquent Property Tax | 20,000 | 20,400 | 20,808 | 22,000 | 22,000 | 25,000 |
| Specific Ownership Tax | 1,880,234 | 1,917,839 | 1,975,374 | 2,034,635 | 2,095,674 | 2,200,000 |
| Fees | 80,000 | 82,000 | 85,000 | 85,000 | 85,000 | 90,000 |
| Interest on Deposits | 55,000 | 56,100 | 60,000 | 60,000 | 65,000 | 65,000 |
| Grants, Other | 143,386 | 145,000 | 150,000 | 150,000 | 150,000 | 160,000 |
| Total Revenue | 27,993,999 | 30,101,948 | 31,287,016 | 33,672,135 | 35,003,795 | 37,639,860 |
| Total funds available | 53,926,475 | 58,443,793 | 63,012,358 | 68,204,163 | 72,643,655 | 77,643,655 |
| EXPENDITURES | | 2023 | 2024 | 2025 | 2026 | 2027 |
| Personnel | | Estimated Budget | Estimated Budget | Estimated Budget | Estimated Budget | Estimated Budget |
| Salaries and Wages | 7,886,498 | 8,280,823 | 9,094,864 | 10,022,107 | 10,523,213 | 11,023,213 |
| Payroll Taxes | 788,650 | 745,274 | 909,486 | 1,002,211 | 1,052,321 | 1,052,321 |
| Unemployment & Compensation | 33,189 | 33,189 | 49,000 | 55,000 | 55,000 | 60,000 |
| Employee Benefits | 1,666,977 | 1,833,675 | 2,017,042 | 2,622,155 | 2,753,263 | 2,753,263 |
| TOTAL PERSONNEL | 10,375,961 | 10,894,961 | 12,070,393 | 13,701,473 | 14,388,796 | 15,093,796 |
| Professional & Technology Services | | 113,000 | 120,000 | 150,000 | 165,000 | 175,000 |
| Legal/CPA/Audit | 800,000 | 800,000 | 810,000 | 850,000 | 850,000 | 850,000 |
| Professional Services | 50,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Development Services | 75,000 | 85,000 | 90,000 | 95,000 | 95,000 | 95,000 |
| BCR/Cataloging/ILL | 585,000 | 550,000 | 550,000 | 550,000 | 550,000 | 550,000 |
| Technology Equipment | 183,750 | 200,000 | 205,000 | 210,000 | 215,000 | 215,000 |
| Technology Maintenance Fees | 367,500 | 375,000 | 376,000 | 385,000 | 395,000 | 395,000 |
| Technology Hosting Fees | 610,000 | 622,200 | 634,644 | 635,000 | 650,000 | 650,000 |
| Telecommunications | 100,000 | 100,000 | 65,000 | 85,000 | 100,000 | 100,000 |
| Website Development | 2,884,250 | 2,912,200 | 2,940,644 | 2,985,000 | 3,090,000 | 3,090,000 |
| TOTAL PROFESSIONAL & TECHNOLOGY | | | | | | |
| Facilities, Vehicle & Equipment Expenses | | 210,000 | 220,000 | 225,000 | 225,000 | 230,000 |
| Building Repairs & Maintenance | 5,000 | 75,000 | 10,000 | 10,000 | 15,000 | 15,000 |
| Rent & Leases | 425,000 | 457,750 | 495,000 | 505,000 | 515,000 | 515,000 |
| Utilities | 420,000 | 445,000 | 475,000 | 485,000 | 495,000 | 495,000 |
| Snow Removal & Ground Maintenance | 480,000 | 510,000 | 525,300 | 550,000 | 560,000 | 560,000 |
| Janitorial | 25,000 | 25,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Equipment Rental (Leases) | 10,000 | 15,000 | 25,000 | 25,000 | 30,000 | 30,000 |
| Equipment Maintenance and Repair | 30,000 | 30,000 | 30,000 | 35,000 | 35,000 | 35,000 |
| Fuel, Gas & Oil | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Vehicle & Equip. Repair & Maint. | 1,635,000 | 1,807,750 | 1,850,300 | 1,900,000 | 1,945,000 | 1,945,000 |
| TOTAL FACILITIES, VEHICLE & EQUIP. | | | | | | |

| | | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------|--|--|--|
| Operations Expense | | | | | | | | | |
| Advertising & Marketing | 400,000 | 450,000 | 450,000 | 500,000 | 500,000 | 240,000 | | | |
| Liability & Property Insurance | 183,483 | 205,000 | 225,000 | 235,000 | 240,000 | | | | |
| Business Meetings and Mileage | 50,000 | 75,000 | 75,000 | 80,000 | 80,000 | | | | |
| Travel and Training | 150,000 | 150,000 | 150,000 | 160,000 | 160,000 | | | | |
| Memberships, Licenses & Fees | 70,000 | 70,000 | 70,000 | 80,000 | 80,000 | | | | |
| Postage & Delivery | 60,000 | 70,000 | 75,000 | 80,000 | 85,000 | | | | |
| Supplies & Non-Consumables | 225,000 | 235,000 | 265,000 | 285,000 | 285,000 | | | | |
| TOTAL OPERATIONS | 1,138,483 | 1,255,000 | 1,310,000 | 1,420,000 | 1,430,000 | | | | |
| Library Materials | | | | | | | | | |
| Books | 1,350,000 | 1,500,000 | 1,530,000 | 1,606,500 | 1,686,825 | | | | |
| Materials Processing Supplies | 360,000 | 370,000 | 377,400 | 396,270 | 416,084 | | | | |
| Non-Print Materials (Audio/Visual) | 450,000 | 460,000 | 473,800 | 497,490 | 522,365 | | | | |
| Downloadable Materials | 1,300,000 | 1,339,000 | 1,379,170 | 1,448,129 | 1,520,535 | | | | |
| Electronic Resources and Content | 200,000 | 204,000 | 210,120 | 220,626 | 231,657 | | | | |
| Non traditional Items | 100,000 | 102,000 | 105,000 | 110,250 | 115,763 | | | | |
| Subscriptions/Publications | 40,000 | 45,000 | 45,000 | 47,250 | 49,613 | | | | |
| TOTAL LIBRARY MATERIALS | 3,800,000 | 4,020,000 | 4,120,490 | 4,326,515 | 4,542,840 | | | | |
| Library Services | | | | | | | | | |
| Library Programming | 200,000 | 210,000 | 290,000 | 300,000 | 330,000 | | | | |
| Programming Supplies | 80,000 | 85,000 | 150,000 | 170,000 | 175,000 | | | | |
| Anythink Video Content | 50,000 | 50,000 | 50,000 | 50,000 | 60,000 | | | | |
| Studio Programming and Materials | 150,000 | 150,000 | 150,000 | 150,000 | 165,000 | | | | |
| District Wide Programming | 100,000 | 120,000 | 150,000 | 150,000 | 165,000 | | | | |
| Neighborhood Innovations Projects | 125,000 | 130,000 | 130,000 | 135,000 | 140,000 | | | | |
| Summer Reading | 200,000 | 220,000 | 240,000 | 250,000 | 260,000 | | | | |
| TOTAL LIBRARY SERVICES | 905,000 | 965,000 | 1,160,000 | 1,205,000 | 1,295,000 | | | | |
| Miscellaneous | | | | | | | | | |
| Lease Purchase Interest & Principal | 3,846,705 | 3,849,691 | 3,849,691 | 3,849,637 | 3,849,637 | | | | |
| Paying Agent Fees | 12,000 | 15,000 | 18,000 | 18,000 | 20,000 | | | | |
| Treasurer's Fee | 387,231 | 398,848 | 410,813 | 443,678 | 456,989 | | | | |
| TOTAL MISCELLANEOUS | 4,245,936 | 4,263,539 | 4,278,504 | 4,311,315 | 4,326,626 | | | | |
| Total Expenditures | 24,984,630 | 26,118,450 | 27,730,331 | 29,849,302 | 31,018,262 | | | | |
| Capital Expenses | | | | | | | | | |
| Office Furniture & Fixtures | 200,000 | 200,000 | 200,000 | 250,000 | 250,000 | | | | |
| Building Improvements | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | | | | |
| Vehicles & Heavy Equipment | - | - | 150,000 | 65,000 | - | | | | |
| Total Capital Expenses | 600,000 | 600,000 | 750,000 | 715,000 | 650,000 | | | | |
| Total Expenditures & Capital Expenses | 25,584,630 | 26,718,450 | 28,480,331 | 30,564,302 | 31,668,262 | | | | |
| ENDING BALANCE | 28,341,845 | 31,725,343 | 34,532,027 | 37,639,860 | 40,976,392 | | | | |
| RESERVES | | | | | | | | | |
| Emergency Reserves (Taber 3 %) | 839,820 | 903,058 | 938,610 | 1,010,164 | 1,050,114 | | | | |
| Operating Reserves (3 month Operating) | 6,246,158 | 6,529,613 | 6,932,583 | 7,462,326 | 7,754,566 | | | | |
| Capital Reserve (Future Projects) | 1,000,000 | 1,000,000 | 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 | 8,585,977 | 8,932,671 | 9,371,193 | 9,972,490 | 10,304,679 | | | | |
| ENDING FUND BALANCE AVAILABLE | \$19,755,868 | \$22,792,672 | \$25,160,834 | \$27,667,371 | \$30,670,713 | | | | |

CERTIFICATION OF VALUATION BY ADAMS COUNTY ASSESSOR

Ken Musso
ASSESSOR



Assessor's Office
4430 South Adams County Parkway
2nd Floor, Suite C2100
Brighton, CO 80601-8201
PHONE 720.523.6038
FAX 720.523.6037
www.adcogov.org

December 1, 2022

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

To NAN FISHER:

Enclosed is the final 2022 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 2022 by December 15, 2022.

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@adcogov.org
Questions: 720-523-6862

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 12/1/2022

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2022 IN ADAMS COUNTY, COLORADO

| | |
|--|-----------------|
| 1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: | \$6,709,782.070 |
| 2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: * | \$7,517,362.920 |
| 3. LESS TIF DISTRICT INCREMENT, IF ANY: | \$354,171.130 |
| 4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: | \$7,163,191.790 |
| 5. NEW CONSTRUCTION: ** | \$156,621.120 |
| 6. INCREASED PRODUCTION OF PRODUCING MINES: # | \$0 |
| 7. ANNEXATIONS/INCLUSIONS: | \$4,248,690 |
| 8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: # | \$0 |
| 9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.): | \$23,034.763 |
| 10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a) C.R.S.): | \$14,847.55 |
| 11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) AND (39-10-114(1)(a)(I)(B) C.R.S.): | \$167,681.76 |

* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo.

** New construction is defined as: Taxable real property structures and the personal property connected with the structure.

Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2022 IN ADAMS COUNTY, COLORADO ON AUGUST 25, 2022

| | |
|--|------------------|
| 1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @ | \$57,835,124.724 |
| ADDITIONS TO TAXABLE REAL PROPERTY: | |
| 2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: ! | \$1,218,480.897 |
| 3. ANNEXATIONS/INCLUSIONS: | \$42,437,516 |
| 4. INCREASED MINING PRODUCTION: % | \$0 |
| 5. PREVIOUSLY EXEMPT PROPERTY: | \$3,237,504 |
| 6. OIL OR GAS PRODUCTION FROM A NEW WELL: | \$26,325,443 |
| 7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: | \$0 |
| (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.) | |
| DELETIONS FROM TAXABLE REAL PROPERTY: | |
| 8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: | \$865,905 |
| 9. DISCONNECTIONS/EXCLUSION: | \$0 |
| 10. PREVIOUSLY TAXABLE PROPERTY: | \$61,192,189 |

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! 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 39-5-128(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 levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2022 | | |
| IN ACCORDANCE WITH 39-5-128(1.5) C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** | | \$8,479,510 |
| ** 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 f(3), C.R.S. | | |

Data Date: 11/29/2022

CERTIFICATION OF TAX LEVIES FOR NON-SCHOOL GOVERNMENTS

002 County Tax Entity Code

DOLA LGID/SID 01054

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Adams County, Colorado.

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

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 7,517,362,920 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: \$ 7,163,191,790 (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: 12/14/2022 for budget/fiscal year 2023
 (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 | <u>3.647</u> mills | \$ <u>26,124,161</u> |
| 2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I | < <u>.055</u> > mills | \$ < <u>395,000</u> > |
| SUBTOTAL FOR GENERAL OPERATING: | <u>3.592</u> mills | \$ <u>25,729,161</u> |
| 3. General Obligation Bonds and Interest ^J | _____ mills | \$ _____ |
| 4. Contractual Obligations ^K | _____ mills | \$ _____ |
| 5. Capital Expenditures ^L | _____ mills | \$ _____ |
| 6. Refunds/Abatements ^M | <u>.0234</u> mills | \$ <u>167,682</u> |
| 7. Other ^N (specify): _____ | _____ mills | \$ _____ |
| _____ | _____ mills | \$ _____ |
| TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7] | <u>3.62</u> mills | \$ <u>25,896,843</u> |

Contact person: (print) Kim J. Seter Daytime phone: (303) 770-2700
 Signed: [Signature] Title: Attorney, Reg. #14294

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).

**RANGEVIEW LIBRARY DISTRICT
BOARD OF TRUSTEES**

**CERTIFIED COPY OF RESOLUTION TO ADOPT BUDGET AND APPROPRIATE
FUNDS FOR YEAR 2023**

STATE OF COLORADO)
) ss.
COUNTY OF ADAMS)

The Board of Trustees of the Rangeview Library District, Adams County, Colorado held a regular meeting at 327 E. Bridge Street, Brighton, Colorado on Wednesday, November 16, 2022, at the hour of 5:00 p.m.

The following members of the Board of Trustees were present:

| | |
|----------------------|------------------|
| President: | Lynne Fox |
| Vice President: | Andrew Southard |
| Secretary/Treasurer: | Suzanne Brundage |
| Trustee: | Gretchen Lapham |

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 2023 Budget and Amended 2022 Budget, as shown below, is incorporated into these proceedings.

{00628434}

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

NOTICE IS HEREBY GIVEN that a proposed 2023 budget has been submitted to the **RANGEVIEW LIBRARY DISTRICT** for the fiscal year 2023. 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 16, 2022 at Anythink Brighton, 327 E. Bridge Street, Brighton, Colorado. If necessary, an amended 2022 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 2022 budget and proposed 2023 budget.

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 3, 2022

Thereupon, Trustee Southard 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 2023 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, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

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 16, 2022, and interested electors were given the opportunity to file or register any objections to the proposed budget; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available 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.

{00628434}

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE RANGEVIEW LIBRARY DISTRICT OF ADAMS COUNTY, COLORADO:

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

Section 2. Adoption of Budget. 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 2023.

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 \$ 25,812,741 and that the 2022 valuation for assessment, as certified by the Adams County Assessor, is \$ 7,163,191,790. That for the purposes of meeting all general operating expenses of the District during the 2023 budget year, there is hereby levied a tax of 3.605 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2022, including a levied tax of 3.659 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 \$ 3,846,705 and that the 2022 valuation for assessment, as certified by the Adams County Assessor, is \$ 7,163,191,790. That for the purposes of meeting all debt retirement expenses of the District during the 2023 budget year, there is hereby levied a tax of 3.659 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2022.

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.

{00628434}

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 Brundage

RESOLUTION APPROVED AND ADOPTED THIS 16TH DAY OF NOVEMBER,
2022.

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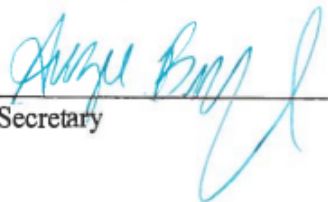
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Rangeview Library District
2023 Budget Resolution Signature Page

RANGEVIEW LIBRARY DISTRICT

By: 
President

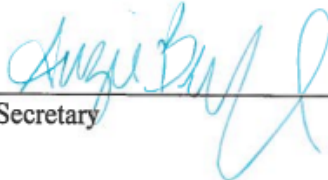
ATTEST:

By: 
Secretary

STATE OF COLORADO
COUNTY OF ADAMS
RANGEVIEW LIBRARY DISTRICT

I, Suzie Bundage, 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 16, 2022, at 327 E. Bridge Street, Brighton, Colorado, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2023; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 16th day of November, 2022.


Secretary