



# Annual Budget

For Fiscal Year 2025

Pikes Peak Library District

2025 Adopted Budget



ADMINISTRATION OFFICES

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# Pikes Peak Library District Colorado

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## Colorado Library Districts

Colorado library districts are political subdivisions of the State and are governed by Colorado Statutes. The powers and duties of library districts are specified in the “Library Law” CRA 24-90-109. The library’s Board of Trustees appropriates its funding and has full governing and decision-making authority for the library district. The Board sets policies and compensation for all staff members of the library district. Library districts typically lease or own their own buildings, maintaining and insuring them accordingly. Library districts purchase and sustain their own library materials and provide programs to their patrons. Library districts are funded from a set mill levy passed by the voters of the District, making property tax their principal source of funding. Library districts are also entitled to a portion of specific ownership tax collected by the County. The Colorado Court of Appeals found that Colorado library districts are subject to TABOR limitations. The library Board of Trustees adopts and appropriates its own budget in compliance with Colorado revised statutes. Library districts perform financial transactions in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) and each year receive an outside financial audit in compliance with Generally Accepted Auditing Standards (GAAS).

## Overview of Pikes Peak Library District

**Pikes Peak Library District (PPLD/the District)** was created through state statute (CRS 24-90-110). The District’s Board of Trustees consists of seven members from the community. The citizen volunteers are appointed jointly by the Colorado Springs City Council and El Paso County Board of Commissioners for a maximum of two (2) five-year terms. The Trustees convene at regular meetings, as well as at special meetings, when necessary, to conduct the business of the District. Trustees are prohibited by law from receiving compensation, and their duties and responsibilities are defined in law (C.R.S. 24-90-109). Its service area covers all of El Paso County, excluding Widefield School District #3. Security/Widefield and the town of Manitou Springs did not join the Library District when it was formed in 1963. The city of Manitou Springs subsequently voted to join the District effective January 1, 2013.

**PPLD** is a nationally recognized system of public libraries, the second largest library system in Colorado, serving an estimated population of 677,513 within El Paso County. PPLD serves all El Paso County except Widefield School District 3 which has approximately 56,000 residents.

**PPLD responds** to the unique needs of individual neighborhoods and the community at large through their:

- Fourteen facilities
- Three mobile library vehicles serving an area of approximately 2,070 square miles
- Large online hub of resources and services

**PPLD strives** to reach all members of the community, providing free and equitable access to information and an avenue for personal and community enrichment while:

- Operating with an employee base of around 400 full- and part-time staff
- Utilizing roughly 400 volunteers

## History of Pikes Peak Library District

As PPLD continues to change what library service means to match the needs of the evolving community, it is also important to look back on the history of public libraries in the Pikes Peak Region. The first attempt to establish “a free public library pen to all city inhabitants” in Colorado Springs failed when in 1881 City Council ordinance to create a tax funded library was squelched by strong opposition. To fill the void, the Colorado Springs Social Union created what would become known as the Free Library and Reading Room Association, located at the corner of Tejon and Cucharras streets. Other local organizations, such as the YMCA and Grace Church Association, also operated reading rooms around the turn of the century. The situation changed dramatically in 1903 when Andrew Carnegie agreed to gift the city \$60,000 to construct its first public library. After a national competition, Boston architect Calvin Kiessling emerged with the winning design for a new building, and construction at 21 W. Kiowa St. began on April 15, 1904.

The neoclassical structure was made from material such as Pueblo sandstone and Platte Canyon granite and lit entirely by electricity except for a gaslighting system to be used in an emergency. Kiessling designed the building to “lend itself and all the requirements of a modern library building and afford it patrons the unrestricted beauties of the distant mountains and immediate surrounding.” A large crowd cheered the name of Carnegie and Colorado Springs founder General William Palmer at the library’s dedication and grand opening on March 11, 1905. The facility officially opened on March 13 with a collection of about 12,000 books.

The new library was immediately popular. In July 1905, 6,838 books were loaned, and 270 library cards were issued. In the decade to follow, the need to serve rural communities in the area was realized. As a result, the Board of Commissioners gave the library \$500 annually to provide boxes of books for the people living outside of town.

When Colorado Springs annexed Colorado City in 1917, the library board agreed to take over operation of a second Carnegie Library. It would be known as the West End Branch until it was rededicated as the Old Colorado City Branch Library in 1977.

An anonymous grant in 1954 allowed the library to purchase its first book mobile to bring libraries to communities not easily served by its two stationary locations. However, regional library service came from a 1962 vote to allow a tax levy and creation of the Pikes Peak Regional Library District in 1963. The District began operations in 1964, and included libraries in Palmer Lake, Ute Pass, and Black Forest. The addition of two more book mobiles helped serve the towns of Peyton, Calhan, and Ramah.

A demand for library service expanded along with growing population, the need for a larger downtown library was filled by a \$2.2 million grant from the El Pomar Foundation and land donated by H. Chase Stone. Penrose Library, named after Spencer and Julie Penrose, was built



next to the historical Carnegie Library and opened in 1968.



As the years passed, libraries replaced some bookmobile stops to meet the demand driven by population increase. The Library District also widened its technological capabilities to keep up with the times.

One of the most significant tech innovations came in 1981 with “Maggie’s Place” named after retired librarian Margaret O’Rourke, who joked she was being “replaced by a computer”. And indeed, the cutting-edge computer occupied O’Rourke’s former office. It was the first library catalog in the world accessible to home computers with modems.



**Head Librarian Margaret Reed, namesake of Maggie's Place, 1965**

In 1987, East Library and Information Center opened. The District’s second major facility was constructed with funds from a \$100 million bond issue approved by the voters in 1983. The State-of-the-art facility included a computer learning center and video studio, which would go on

to broadcast throughout the region and win many regional, national, and international awards for its productions.

The emerging importance led the District to provide access to some databases via the web in 1994, followed soon by full internet access at all libraries. Over the years, Library bandwidth has increased to keep up with this ever-expanding information portal.

PPLD was able to leverage a partnership with the City of Fountain and the Fountain-Fort Carson School District to open a much-needed, larger Fountain Library in 2004 to serve one of the fastest growing communities in the region. High Prairie Library opened in 2010 and incorporated many green features such as geothermal energy and repurposed beetle kill pine. Library 21c opened in 2014 within a renovated call center in Northern Colorado Springs. The facility was the first of its kind in the country, with makerspaces, a video and recording studio, business and entrepreneurial center, café, and performance venue in addition to traditional library materials such as books and movies.

PPLD continues to be innovative both in use of technology and its spaces. Sand Creek Library recently added a recording studio and makerspace. East Library is now home to makerspace and the Educational Resource Center, which provides hands-on materials for families desiring to enrich their children's education and improve their skills.

As the needs of its patrons change, PPLD will adapt to provide the resources that best serve the residents of the Pikes Peak region.

## Vision, Mission, and Values

### VISION

**Access to resources and opportunities leads to thriving people and connected communities.**

### MISSION

**Cultivate spaces for belonging, personal growth, and strong communities.**

### VALUES

- **Access:** We ensure all people feel safe to connect with services, resources, and experiences.
- **Service:** We remove barriers to provide access for all to pursue their interests, needs, and goals.
- **Freedom:** We ensure the right of community members to interact with and experience library services as they choose.
- **Accountability:** We responsibly steward resources with integrity and transparent practices.
- **Creativity:** We foster imagination and resolve problems in new ways.
- **Community:** We bring people together.



## 2023 - 2025 Strategic Plan: Areas of Focus

- 1 Access**

PPLD is an access point for everyone to engage with resources, services, and spaces as they choose.
- 2 Accountability**

PPLD is accountable to all stakeholders through fiscal responsibility, continuous evaluation, and by sharing findings with the public.
- 3 Communications**

PPLD invests in and elevates community awareness of its resources, services, and spaces.
- 4 Community Connections**

PPLD builds community through relationships and partnerships to connect people to relevant resources, services, and spaces.
- 5 Physical and Virtual Spaces**

PPLD provides equitable access to physical and virtual spaces in safe and inclusive environments.
- 6 Staff**

PPLD values, trusts, and invests in staff.

## **2025 Adopted Budget**

This is the Fiscal Year 2025 Original Adopted Budget (2025 Budget), which covers January 1 - December 31, 2025, for Pikes Peak Library District. The 2025 Budget is important for both the budgetary figures as well as its description of the future direction and services of the District for residents within its service area of El Paso County, Colorado, and beyond.

The initial 2025 Preliminary Balanced Budget was presented to the Board of Trustees on September 27, 2024. The second 2025 Preliminary Annual Budget was presented to the Board of Trustees at their budget work session on November 20, 2024. The Original Adopted Budget, along with the Resolution to establish the 2025 Mill Levy, was approved by the Board of Trustees on December 10, 2024.

The District's Leadership Team believes that the 2025 Budget incorporates the most significant goals and objectives of the District. The Leadership Team incorporated direction provided by the Board of Trustees throughout the year. Some time frames and goals were modified because of limited resources to meet all current objectives and goals.

## **Legal Requirements**

By October 15, 2024, the Chief Librarian & CEO and the Chief Financial Officer submitted the 2025 Preliminary Balanced Budget to the Board of Trustees, as required by Colorado Statute 29-1-107 and 108. Subsequently, a "notice of budget" was issued to inform the citizens of the District of the availability of the proposed budget for inspection and comments.

On November 20, 2024, the Board of Trustees held a public budget hearing to discuss the 2025 Budget and as required by statute, to give citizens the opportunity to express their comments. This meeting notice was posted following the District's public notification procedures for all Board meetings.

On December 10, 2024, the Board of Trustees will voted to adopt the 2025 Budget, appropriated monies to all funds and accounts, and certified the District's Mill Levy. Each individual fund, as required by state statute, is balanced with new and existing carryover revenues equal to all planned and anticipated expenditures.

## **Budget Representation**

This budget represents the operational objectives, policy decisions and priorities of the Board and Management in alignment with the Areas of Focus of the Strategic Plan. The Budget determines the property tax assessed to be used for the operations and capital of the District. The budget also considers an estimated portion of Specific Ownership Tax and other minor revenue sources such as grant awards.

This budget appropriates an estimate for personnel, operating, and capital costs needed to provide services and programs as outlined for the citizens. This budget is designed to provide the citizens with an understanding of how revenue comes into the District, how it is expended by major operational category as well as by program, department, and location.

The District owns nine facilities: Calhan Library, East Library, Fountain Library, High Prairie Library, Library 21c, Old Colorado City Library, Penrose Campus (including Penrose Library and

The Hall at PPLD), and Sand Creek Library. The District leases the other six facilities: Cheyenne Mountain Library, Manitou Springs Library, Monument Library, Palmer Lake Library, Ruth Holley Library, and Ute Pass Library. Additionally, the mobile fleet delivers Library services to remote sites and non-mobile populations.

## **Basis of Accounting and Budgeting**

The District uses the modified accrual basis of accounting for all governmental funds. This means revenues are recognized in the accounting period in which they become available and measurable. Property tax is reported as a receivable and deferred revenue when the levy is certified, and as revenue when due for collection in the subsequent year. Expenditures are recognized when the obligation is incurred. Encumbrances are not reported in the 2025 Budget.

The budget is prepared using Generally Accepted Accounting Principles (GAAP) for all funds. Depreciation of Property and equipment are excluded from the budget. For the 2025 Budget, property tax will be allocated to the Capital Fund and Self-Insurance Fund as expenses require, instead of transferring funds as intergovernmental transfers. It is the belief of management that allocating mill levy and its associated property tax instead of transferring funds eliminates budget duplications and provides a more transparent financial accounting of the District's operations.

## **Financial Policies**

The 2025 budget has been prepared following the District's Financial Guidelines. For the 2025 Budget, PPLD still falls within the compliance requirement of the Taxpayer's Bill of Rights (TABOR) Amendment and for calculation purposes uses the Consumer Price Index (CPI for Denver/Aurora/Lakewood). TABOR limitations are based on the CPI through June 30, 2024. The final 2024 CPI will not be known until February 2025, well after the 2025 Budget is approved.

Accordingly, the 2024 CPI used for these limit calculations is an estimate based on currently available information. It is very likely that the final 2025 CPI will vary from the estimate that is used in our 2025 TABOR limit calculations, and the District may make changes to the 2025 Budget, through a Board approved budget amendment (if necessary), once those figures are known.

The 2025 Budget complies with TABOR that requires a fund balance restriction of 3%. The remaining Reserves of the District allow for an estimated fund balance in compliance with the current reserve policy. An analysis of cashflow requirements by fund was completed to ensure an adequate level of fund balance will be available at the end of each accounting period.

## 2025 Budget Calendar

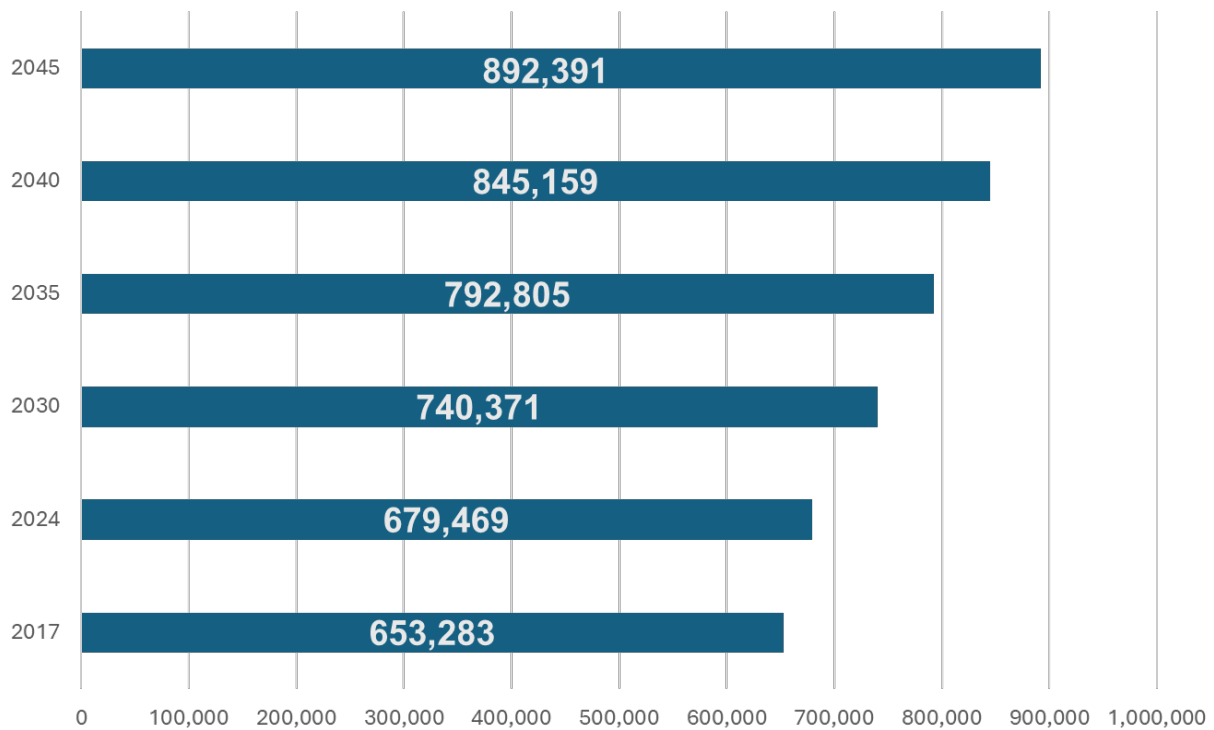
The following calendar is a chronology of events for the annual budget process and certification of the mill levy. Some of the events listed below are not statutory but represent good budgeting practices. This calendar does include the District’s internal organizational deadlines such as internal meetings, information provided by departments, and budget information deadlines for the financial reporting system.

January 1, 2024	Start of 2024 Fiscal Year
January 9, 2024	Resolution to Adopted 2024 Budget
January 10, 2024	2024 Mill Levy submitted to El Paso County
January 31, 2024	Certified copy of 2024 Original Adopted Budget filed with DOLA <i>[CRS 29-1-113 (1)]</i>
August 25, 2024	Preliminary assessed valuation due from County <i>[CRS 39-5-121]</i>
August 31, 2024	Present to Board of Trustees; Submit to State 2023 Audit/ACFR <i>[CRS 29-1-606(a)(1)]</i>
Sept. 13 - 18, 2024	Department Budget meetings with CEO, Leadership, and Controller.
Sept 24, 2024	Notice of Public Budget Hearing #1 published in The Gazette <i>[CRS 29-1-106(1)]</i>
September 27, 2024	Budget Hearing #1 - Preliminary Balanced Budget presented to Board of Trustees [CRS 29-1-105] Statutory Deadline October 15, 2024, Expenditures cannot exceed Revenues and available Fund Balances
November 20, 2024	Budget Hearing #2- Preliminary Balanced Budget presented to Board of Trustees
November 27 2024	Final Assessed Valuation due from County <i>[CRS 39-1-111]</i>
December 10,2024	Final 2025 Budget Presented to the Board of Trustees.
December 15, 2024	2024 Mill Levy submitted to El Paso County
January 1, 2025	Start of 2025 Fiscal Year
January 31, 2025	Certified copy of 2025 Original Adopted Budget filed with DOLA <i>[CRS 29-1-113 (1)]</i>

## Population Estimates of Citizens Served

Pikes Peak Area Council of Governments Small Forecasts estimates population growth based on overall El Paso County control total provided by the Colorado State Demographer. These estimates assume a high proportion of regional growth outside of the city limits of Colorado Springs. PPLD took the most recent population estimates for El Paso County and backed out the Widefield School District estimated population which represents approximate 7% of the total County population. This results in the projected population of citizens the District serves. Based on this, the District can anticipate an increase of approximately 30% or 200,000 citizens served over the next twenty years.

### Projected Population Served



## Budget Summary

The District's total 2025 Preliminary Budget #2 is shown below by fund and lined by major revenue and expenditure category. The budget details that follow this summary will outline each fund; General Fund, Capital Fund, and Self-Insurance Fund and will provide additional information on the revenue sources and expenditures by major category, as well as by function.

### **PPLD's Funds and Their Classifications:**

- **General Fund** is the primary fund used by a government entity. This fund is used to record all resource inflows and outflows not associated with special-purpose funds. Ordinary operations of the district are accounted for in this fund.
- **Capital Fund** is used to account for financial resources used in the acquisition or construction of capital projects such as facilities and information technology.
- **Self-Insurance Fund** accounts for the accumulation and allocation of costs associated with insurance claims and administration costs, as an Internal Service Fund, that provides services to other departments of the district on a cost-reimbursement basis.

## 2025 BUDGET SUMMARY

	General Fund	Capital Fund	Self-Insurance Fund	TOTAL BUDGET
<b><u>REVENUES</u></b>				
Property Taxes	33,899,591	0	2,870,711	36,770,302
Specific ownership taxes	3,300,000	0	0	3,300,000
Interest on taxes	38,523	0	3,240	41,763
Payment in lieu of taxes	11,258	0	0	11,258
<b>Total taxes</b>	<b>37,249,371</b>	<b>0</b>	<b>2,873,951</b>	<b>40,123,323</b>
Intergovernmental	360,784	0	0	360,784
Fines and fees	90,000	0	0	90,000
Interest income	500,000	0	0	500,000
Donations / fundraising	605,000	0	0	605,000
Miscellaneous - Copy sales	35,000	0	0	35,000
Miscellaneous - Parking lot collections	6,000	0	0	6,000
Miscellaneous - Other	32,962	0	0	32,962
<b>Total Operating Revenue</b>	<b>1,629,746</b>	<b>0</b>	<b>0</b>	<b>1,629,746</b>
Employee contributions	0	0	393,533	393,533
<b>Total Other Revenue</b>	<b>0</b>	<b>0</b>	<b>393,533</b>	<b>393,533</b>
<b>Total Revenue</b>	<b>38,879,118</b>	<b>0</b>	<b>3,267,484</b>	<b>42,146,602</b>
<b><u>EXPENDITURES</u></b>				
Personnel Expense	22,997,248	0	2,353,223	25,350,470
Operating Expense	13,844,031	0	1,211,629	15,055,660
Capital Outlay	0	3,977,345	0	3,977,345
<b>Total Expenditures</b>	<b>36,841,279</b>	<b>3,977,345</b>	<b>3,564,851</b>	<b>44,383,475</b>
<b>Net change in fund balance</b>	<b>2,037,839</b>	<b>(3,977,345)</b>	<b>(297,367)</b>	<b>(2,236,873)</b>
Fund balance, beginning of year	16,292,738	(1,327,812)	1,744,780	16,709,706
<b>Fund balance, end of year</b>	<b>18,330,577</b>	<b>(5,305,156)</b>	<b>1,447,413</b>	<b>14,472,834</b>



## Budget Changes

Below is PPLD's 2025 Budget as compared to 2023 and 2024 projected activity.

2025 BUDGET CHANGES					
	2023 ACT	2024 EST	2025 OAB	Changes	% Change
<b>REVENUES</b>					
Property Taxes	33,648,223	35,265,767	36,770,302	1,504,535	4%
Specific ownership taxes	3,585,330	3,122,232	3,300,000	177,768	6%
Interest on taxes	49,649	43,320	41,763	(1,557)	-4%
Payment in lieu of taxes	11,493	14,605	11,258	(3,347)	-23%
<b>Total Taxes</b>	<b>37,294,695</b>	<b>38,445,924</b>	<b>40,123,323</b>	<b>1,677,398</b>	<b>4%</b>
Intergovernmental	539,718	859,244	360,784	(498,460)	-58%
Donations/fundraising	676,707	231,839	605,000	373,161	161%
Other Operating Revenue	1,527,438	1,746,291	663,962	(1,082,329)	-62%
<b>Total Operating Revenue</b>	<b>2,743,863</b>	<b>2,837,374</b>	<b>1,629,746</b>	<b>(1,207,628)</b>	<b>-43%</b>
<b>Total Taxes and Operating Revenue</b>	<b>40,038,558</b>	<b>41,283,299</b>	<b>41,753,069</b>	<b>469,770</b>	<b>1%</b>
Employee contributions	478,374	395,628	393,533	(2,095)	-1%
<b>Total Other Revenue</b>	<b>478,374</b>	<b>395,628</b>	<b>393,533</b>	<b>(2,095)</b>	<b>-1%</b>
<b>Total Revenue</b>	<b>40,516,932</b>	<b>41,678,927</b>	<b>42,146,602</b>	<b>467,675</b>	<b>1%</b>
<b>EXPENDITURES</b>					
Personnel Expense	21,009,501	23,369,930	25,350,470	1,980,540	8%
Operating Expense	13,697,043	16,561,315	15,055,660	(1,505,655)	-9%
Capital Outlay	2,154,792	3,717,896	3,977,345	259,449	7%
<b>Total Expenditures</b>	<b>36,861,336</b>	<b>43,649,141</b>	<b>44,383,475</b>	<b>734,333</b>	<b>2%</b>
<b>Excess (deficiency) of Revenue over Expenditures</b>	<b>3,655,596</b>	<b>(1,970,215)</b>	<b>(2,236,873)</b>	<b>(266,658)</b>	<b>14%</b>
<b>OTHER FINANCING SOURCES (uses)</b>					
Insurance proceeds	30,249	0	0	0	0%
Transfers In/Out	0	0	0	0	0%
<b>Total Other Financing Sources (uses)</b>	<b>30,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Net Impact to Fund Balance</b>	<b>3,685,846</b>	<b>(1,970,215)</b>	<b>(2,236,873)</b>	<b>(266,658)</b>	<b>14%</b>

## Fund Balance Summary

Below are projected fund balances starting with the 2023 audited fund balances, the projected (unaudited) 2024 activity, and then the 2025 budget.

FUND BALANCES PROJECTION					
	12/31/2023		12/31/2024		12/31/2025
	Audited Fund Balances	2024 Projected Impacts	Projected Fund Balance	2025 Budget Impacts	Projected Fund Balance
Nonspendable	698,579	65,000	763,579	71,048	834,627
Restricted Fund Balance	1,456,034	(63,040)	1,392,994	28,413	1,421,407
<b>Restricted General Fund</b>	<b>2,154,613</b>	<b>1,960</b>	<b>2,156,573</b>	<b>99,461</b>	<b>2,256,034</b>
Assigned	481,080	(10,000)	471,080	(12,000)	459,080
Committed	1,500,000	(60,000)	1,440,000	(60,000)	1,380,000
Unassigned	14,127,260	(1,902,175)	12,225,085	2,010,378	14,235,463
<b>Unrestricted General Fund</b>	<b>16,108,340</b>	<b>(1,972,175)</b>	<b>14,136,165</b>	<b>1,938,378</b>	<b>16,074,543</b>
<b>General Fund</b>	<b>18,262,953</b>	<b>(1,970,215)</b>	<b>16,292,738</b>	<b>2,037,839</b>	<b>18,330,577</b>
<b>Special Revenue Fund</b> <i>(Designated Purpose Fund)</i>	<b>63,791</b>	<b>0</b>	<b>63,791</b>	<b>0</b>	<b>63,791</b>
Capital Reserve- Facilities	1,998,245	(1,534,400)	463,845	(3,110,392)	(2,646,547)
Capital Reserve-Communications	91,929	(16,740)	75,189	0	75,189
Capital Reserve- Security	89,382	(1,041,892)	(952,510)	0	(952,510)
Capital Reserve- Information Tech	68,179	(1,114,596)	(1,046,418)	(866,953)	(1,913,371)
Capital Reserve- Video Studio	50,407	0	50,407	0	50,407
Capital Reserve- Strategy & Innovat	28,152	(10,268)	17,884	0	17,884
Capital Reserve- CFO Contingency	-	0	-	0	-
<b>Capital</b>	<b>2,326,293</b>	<b>(3,717,896)</b>	<b>(1,391,603)</b>	<b>(3,977,345)</b>	<b>(5,368,947)</b>
<b>Self- Insurance</b>	<b>1,394,780</b>	<b>350,000</b>	<b>1,744,780</b>	<b>(297,367)</b>	<b>1,447,413</b>
<b>TOTAL FUND BALANCE</b>	<b>22,047,817</b>	<b>(1,970,215)</b>	<b>16,709,706</b>	<b>(2,236,873)</b>	<b>14,472,834</b>
Less: Restricted & Special Revenue	(2,218,404)	(1,960)	(2,220,364)	(99,461)	(2,319,825)
Less: Cash Flow	(4,000,000)	0	(5,500,000)	0	(5,500,000)
<b>AVAILABLE FUND BALANCE</b>	<b>15,829,413</b>	<b>(1,972,175)</b>	<b>8,989,343</b>	<b>(2,336,334)</b>	<b>6,653,009</b>

## Property Tax Revenue

Property tax revenue is the primary revenue source for PPLD. The provisions of the Taxpayer's Bill of Rights are explained below.

### State of Colorado Property Tax Revenue Limitations:

#### Constitutional - TABOR:

In November 1992, the people of the State of Colorado passed an amendment to the State's Constitution (Article X, Section 20) known as the Taxpayer's Bill of Rights (TABOR), which was effective December 31, 1992. TABOR's intended purpose was to reasonably restrain most of the growth of government by imposing spending and revenue limits on the state and any local government, excluding enterprises. Provisions of TABOR require, among other things, that:

- Each district shall reserve for use in declared emergencies 3% or more of its fiscal year spending (as defined by TABOR) excluding bonded debt service.
- If revenue from sources, not excluded from fiscal year spending, exceeds the limits prescribed by TABOR in dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset.
- Revenue collected, kept, or spent illegally, going back four full fiscal years before an individual or class action enforcement suit is filed, shall be refunded with 10% annual simple interest from the initial conduct.
- With minor exceptions, advance voter approval is required for any new tax, tax rate increase, or mill levy above that for the prior year, or creation of any multiple fiscal years direct or indirect district debt or other financial obligation, without certain cash reserve amounts.

#### Legislative – 5.5% Property Tax Revenue Limit:

This is a limitation on the property tax line item in each local government budget in Colorado. It is called the "Annual Levy Law" [29-1-301, C.R.S.], and requires that levies be lowered to prevent levying more revenue than a:

- 5.5% increase from the prior year, and
- An additional amount for new construction, annexation/inclusions, and other new property.

This limitation on levy and revenue reflects the pre-TABOR property tax system, in which levies could be raised in any year to assure property tax as a regular source of revenue.

Circumstances can occur in which the 5.5% revenue limit can force a reduction in the mill levy over the previous year to avoid collecting excess revenue. Under the structure of TABOR, this excess revenue could be collected but would have to be refunded to the extent that actual receipts exceeded the limit. This statute is more restrictive and does not allow for the collection of this revenue.

Under most other circumstances, the Constitutional limits imposed by TABOR restrict the ability of all taxing districts to raise taxes without a vote of the people.

PPLD Mill Levy Limit:

In 1986, citizens of the Library Service Area (LSA) authorized the District to set a mill levy for operating purposes up to 4.000 mills.

The District must adhere to the more restrictive of the TABOR amendment or the 5.5% Property Tax Revenue Limit when calculating its property tax revenue to be received in any given budget year without exceeding the PPLD citizen imposed restriction of 4.000 mills.

## **Total Expenditures**

The expenditure budget for 2025 for all funds totals \$44,384,475. This represents an increase of \$734,333 from 2024. Expenditures that account for a sizable portion of this change is the increase in personnel costs, which includes a 3% cost of living pay increase for all staff and adjustments informed by a 2024 market study, as well as related taxes, increased benefits costs, and higher capital project outlay.

### **Personnel**

This expenditure category includes salaries and benefits for all PPLD employees. As a service organization, the District's largest expenditure is personnel.

### **Operations**

This expenditure category includes the day-to-day operational costs. Items included in this category are utility expenses (gas, electricity, and water), telephone (phone, fax, and internet), operating and office supplies, computers and software/licensing, professional services, employee training, conferences (meetings, lodging, and meals), and equipment purchases. The largest item in the category is Library Materials which represents \$5.767M of the 2025 budget. The second largest operational expenditure category is the District's Facilities cost.

### **Capital**

This expenditure category represents the acquisition of, or addition to, the District's fixed assets, including major capital construction projects. Capital projects tend to have significant costs and have useful lives of many years. Items included in this category are recurring expenditures for land and land improvements, buildings and building improvements, machinery & equipment replacements, communication and computer equipment, and vehicles.

## Total Full-Time Equivalents

The Personnel budget for 2025 includes 425 authorized positions, which embodies full-time equivalents of 352.

Authorized Positions & FTE Counts						
Department	Total Authorized Positions			Total Full Time Equivalents (FTEs)		
	2023 Actual	2024 Projector	2025 Budget	2023 Actual	2024 Projector	2025 Budget
<b>Public Services</b>	<b>339</b>	<b>329</b>	<b>329</b>	<b>268.98</b>	<b>258.35</b>	<b>258.35</b>
<b>Public Services Administration</b>	49	50	50	46.50	47.50	47.50
Public Services Administration	1	2	2	1.00	2.00	2.00
Collection Management	24	24	24	23.50	23.50	23.50
Regional History and Genealogy	12	13	13	10.00	11.00	11.00
Adult Education	12	11	11	12.00	11.00	11.00
<b>Programming</b>	23	18	18	22.50	17.50	17.50
<b>Branches</b>	267	261	261	199.98	193.35	193.35
Branch Administration	12	11	11	12.00	10.50	10.50
Penrose Library	38	42	43	28.13	31.53	32.53
East Library	49	44	44	35.20	31.80	31.80
Library 21c	38	40	45	29.08	30.50	33.80
Cheyenne Mountain Library	13	13	13	9.98	9.78	9.78
Fountain Library	11	11	11	7.50	7.50	7.50
High Prairie Library	11	11	12	7.75	7.50	8.10
Manitou Springs Library	10	11	12	6.80	7.70	8.30
Monument Library	16	16	17	11.95	11.85	12.35
Old Colorado City Library	10	10	10	8.30	8.00	8.00
Palmer Lake Library	0	0	0	0.00	0.00	0.00
Rockrimmon Library	14	9	0	10.70	6.00	0.00
Ruth Holley Library	12	13	13	9.00	9.50	9.50
Sand Creek Library	15	13	13	11.40	10.00	10.00
Ute Pass Library	0	0	0	0.00	0.00	0.00
Calhan Library	4	3	3	2.20	1.70	1.70
Mobile Library Services	13	14	14	9.00	9.50	9.50
The Hall @ PPLD	1	0	0	1.00	0.00	0.00
<b>Administration</b>	<b>99</b>	<b>96</b>	<b>96</b>	<b>97.10</b>	<b>95.60</b>	<b>93.60</b>
<b>Chief Librarian and CEO Office</b>	3	4	4	3.00	4.00	4.00
<b>Support Services</b>	40	41	41	39.75	42.25	40.25
<b>Support Services Administration</b>	1	2	2	1.00	2.00	2.00
<b>Human Relations Office</b>	7	8	8	6.75	7.75	7.75
<b>Facilities</b>	14	12	12	14.00	14.00	12.00
Facilities - Penrose Library	5	5	5	5.00	5.00	5.00
Facilities - East Library	3	3	3	3.00	3.00	3.00
Facilities - Library 21c	6	4	4	6.00	4.00	4.00
<b>Information Technology</b>	12	12	12	12.00	11.50	11.50
<b>Strategy and Innovation</b>	6	7	7	6.00	7.00	7.00
<b>Security</b>	30	25	25	29.50	24.50	24.50
<b>Finance Office</b>	9	11	11	9.00	11.00	11.00
<b>Communications Office</b>	15	13	13	13.85	11.85	11.85
<b>Communications</b>	10	8	8	9.25	7.25	7.25
<b>Patron Experience</b>	4	4	4	3.60	3.60	3.60
<b>Multi-Cultural</b>	1	1	1	1.00	1.00	1.00
<b>Development Office</b>	2	2	2	2.00	2.00	2.00
<b>Grand Total</b>	<b>438</b>	<b>425</b>	<b>425</b>	<b>366.08</b>	<b>353.95</b>	<b>351.95</b>

## **Fund Expenditures**

Following are three-year comparative statements with the change between the 2025 Budget and the 2024 Projection for the District's Total Expenditures, Operating Expenditures, Personnel Expenditures, and Capital Outlay for each Fund and Category of spending discussed below, as required.

The 2025 Budget of \$44,383,475 includes \$3,977,345 for Capital Improvements in the Capital Improvements Fund (CIP Fund) and \$3,564,851 for self-insured medical benefits and other insurance in the Self-Insurance Fund. The remaining expenditures budget of \$36,841,279 is allotted to the General Fund.

## **General Fund Expenditures**

### **Public Services**

Public Services expenditures from the General Fund include spending on our Library collections, operations at all our locations, and providing programming to patrons of all ages.

### **Administration**

Administration expenditures from the General Fund support the operations of our Support Services, which includes Human Resources, Facilities, Information Technology, Security, Finance, Communications, and Development.

## **Designated Funds**

Designated funds incorporate all financial activity (sources and uses) of all funds received that were restricted or designated by a source from outside the District. Often, such funds are received for specific purposes or activities, and they generally supplement General Fund expenditures. Sources of these funds include federal, state, and local grants, and donations from individuals, corporations, foundations, and other non-profits.

Previously, all financial activity of such funds were accounted for by utilizing Special Revenue Funds (SRFs). The definition of SRFs changed, and none of these funds qualify as an SRF. The financial activity of these funds is now accounted for within the General Fund (and might be a Capital Outlay when warranted).

## **Special Revenue Fund**

The 2025 Budget includes PPLD's remaining Special Revenue Funds (SFRs). SRFs are funds established to account for monies previously received by the District that were either restricted or designated (by the donor when applicable) for specific purposes. Due to changes in accounting literature, the District's designated funds are no longer accounted for under SFRs (as mentioned above) and are required to be accounted for under the General Fund.

The remaining funds included under SFRs are to be fully depleted over time. For purposes of this document, the SFRs that remain funded for Capital Outlay are Cheyenne Mountain Library, \$812; High Prairie Library, \$50,696; and Sand Creek Library, \$12,283. There are no budgets for use of these funds for 2025.

For financial reporting purposes, all SFRs have been combined into one fund totaling \$63,791.

## **Capital Project Fund**

The purpose of this fund is to account for the accumulation of funds to be used on projects specifically identified and appropriated for Facilities, Information Technology, Security, and Communications, which are not funded through a Special Revenue Fund, or any designated fund included within the General Fund.

For the 2025 Budget cycle, PPLD management reviewed Capital Project Fund project spending requests totaling about \$5.921M. In the final recommendation to the Board of Trustees, management proposed \$3.977M in Capital projects to begin projects delayed in prior budget years due to budget balancing measures.

For purposes of the 2025 Budget, all Capital Funds that are financially reported as separate funds, were consolidated into a single Capital Project Fund with expenditure appropriation of \$3.977M from the available Fund Balance retained by the Capital Funds at the end of 2025.

As indicated below, the 2025 Budget includes \$3,110,392 for various Facility related projects, including \$1,206,474 in work related to items from the Facilities Master Plan finalized in 2024. Additionally, \$142,693 has been reserved for water main reroute at 21c, as well as \$250,000 for Penrose interior remodel work and \$262,493 in fencing for Penrose complex. The remaining funds will involve building improvements, furniture, and equipment.

The 2025 Budget also includes \$866,953 for Information Technology. The appropriation for Information Technology includes six projects related to E-Rate projects ranging from Internet services to hotspots for the district and switches for a total \$558,953; while the remaining projects involve the acquisition of Security gates and computer refreshes for the district.

## **Self-Insurance Fund**

In 2004, the District implemented a partially self-insured health plan for its eligible employees, those who were regularly scheduled to work 30-40 hours per week. This amount below is reflective of the 6% increase in the renewal rate for 2025 and is substantially based on employee enrollment that is in place for 2024.

Previously, the District provided its participating employees with at least one month without premium collection during the calendar year, given the effective use of the plan benefits resulting in fund balance savings. Beginning in 2020, the Plan's reserves have decreased to the minimum levels that the insurance company recommends due to the overall use of the Plan benefits and other issues, meaning that the District is not able to offer a premium-free month during 2024. Management will monitor the reserve balances during 2025, some of which are based on the final audited figures for 2024 (not known until June 2025) and may recommend a month of no premiums during the second half of 2025.



# Three-year Comparative Expenditure Statements

## Changes to Total Expenditure Budget

2025 Changes to TOTAL EXPENDITURE BUDGET					
	2023 ACT	2024 EST	2025 OAB	Changes	% Change
<b>General Fund</b>					
<b>Public Services</b>	<b>18,596,099</b>	<b>20,250,094</b>	<b>21,524,582</b>	<b>(1,274,488)</b>	<b>-6%</b>
<b>Public Services Administrative</b>	<b>7,725,133</b>	<b>9,014,756</b>	<b>9,495,915</b>	<b>(481,159)</b>	<b>-5%</b>
Public Services Administration	133,498	256,424	266,046	(9,622)	-4%
Collection Management	1,448,811	1,648,943	1,761,787	(112,844)	-7%
Collection Management - Library Materials	5,626,086	5,430,136	5,767,278	(337,142)	-6%
Regional History and Genealogy	112,605	821,211	816,185	5,026	1%
Adult Education	404,133	858,041	884,619	(26,577)	-3%
<b>Programming Administration</b>	<b>1,768,593</b>	<b>1,430,824</b>	<b>1,543,139</b>	<b>(112,315)</b>	<b>-8%</b>
<b>Branch Administration</b>	<b>9,102,373</b>	<b>9,804,514</b>	<b>10,485,528</b>	<b>(681,013)</b>	<b>-7%</b>
Branch Administration	637,592	621,417	663,797	(42,380)	-7%
Penrose Library	1,289,648	1,520,478	1,679,171	(158,693)	-10%
East Library	1,490,991	1,591,701	1,698,504	(106,803)	-7%
Library 21c	1,332,542	1,599,722	1,862,384	(262,662)	-16%
Cheyenne Mountain Library	478,650	504,692	538,594	(33,902)	-7%
Fountain Library	355,716	404,536	431,303	(26,766)	-7%
High Prairie Library	241,015	375,183	424,771	(49,588)	-13%
Manitou Springs Library	316,206	414,850	466,567	(51,717)	-12%
Monument Library	558,709	581,526	638,910	(57,384)	-10%
Old Colorado City Library	438,262	423,447	451,739	(28,292)	-7%
Palmer Lake Library	(12)	-	-	0	0%
Rockrimmon Library	505,631	244,055	-	244,055	100%
Ruth Holley Library	397,454	432,208	461,134	(28,926)	-7%
Sand Creek Library	479,332	545,488	581,909	(36,421)	-7%
Ute Pass Library	427	0	-	0	100%
Calhan Library	66,979	74,816	79,534	(4,718)	-6%
Mobile Library Services	439,692	469,395	507,212	(37,817)	-8%
The Hall @ PPLD	73,539	1,000	-	1,000	100%
<b>Administration</b>	<b>12,251,251</b>	<b>14,903,163</b>	<b>14,457,856</b>	<b>445,307</b>	<b>3%</b>
Chief Librarian and CEO Office	294,424	429,528	461,622	(32,094)	-7%
<b>Support Services</b>	<b>6,998,098</b>	<b>8,006,180</b>	<b>7,983,037</b>	<b>23,143</b>	<b>0%</b>
Support Services Administration	32,072	312,880	291,876	21,004	7%
Human Resources Office	699,466	862,110	941,100	(78,990)	-9%
<b>Facilities</b>	<b>3,816,972</b>	<b>3,904,833</b>	<b>3,725,004</b>	<b>179,829</b>	<b>5%</b>
Facilities - District-wide	1,094,037	1,133,100	1,164,500	(31,400)	-3%
Facilities - Penrose Library	359,383	370,728	395,220	(24,493)	-7%
Facilities - East Library	228,606	245,429	267,592	(22,162)	-9%
Facilities - Library 21c	533,314	352,317	381,556	(29,240)	-8%

2025 Changes to TOTAL EXPENDITURE BUDGET						
	2023 ACT	2024 EST	2025 OAB	Changes	% Change	
Facilities - Utilities / Rents	1,601,632	1,803,260	1,516,135	287,124	16%	
Information Technology	2,065,080	2,408,261	2,472,008	(63,747)	-3%	
Strategy and Innovation	384,508	518,097	553,050	(34,953)	-7%	
Security	1,223,457	1,486,233	1,582,858	(96,626)	-7%	
Finance Office	1,361,134	1,621,827	1,716,020	(94,193)	-6%	
Communications Office	1,323,019	1,423,258	1,460,849	(37,591)	-3%	
Communications	985,428	916,650	1,015,540	(98,891)	-11%	
Patron Experience	90,894	311,464	331,912	(20,447)	-7%	
Multi-Cultural	246,698	195,144	113,397	81,747	42%	
Development Office	368,011	371,622	200,070	171,552	46%	
Interdepartmental	683,109	1,564,516	1,053,399	511,116	33%	
Interdepartmental - Other	683,109	1,564,516	1,053,399	511,116	33%	
<b>ATTRITION SAVINGS</b>	-	-	-	-	0%	
<b>UNDESIGNATED</b>	<b>30,847,350</b>	<b>35,153,257</b>	<b>35,982,438</b>	<b>(829,181)</b>	<b>-2%</b>	
Designated Funds (less Capital Outlay)	918,341	1,467,912	858,841	609,071	41%	
<b>DESIGNATED (less Capital Outlay)</b>	<b>918,341</b>	<b>1,467,912</b>	<b>858,841</b>	<b>609,071</b>	<b>41%</b>	
<b>TOTAL GENERAL FUND</b>	<b>31,765,691</b>	<b>36,621,169</b>	<b>36,841,279</b>	<b>(220,109)</b>	<b>-1%</b>	
<b>General Fund Designated Funds - Capital Outlay</b>						
Designated Fund Equipment	11,139	-	-	0	0%	
<b>GENERAL FUND DESIGNATED FUNDS-CAPITAL OUTLAY</b>	<b>11,139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Special Revenue Fund</b>						
Designated Purpose Fund - High Prairie	-	-	-	0	0%	
<b>SPECIAL REVENUE FUND-CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Capital Fund</b>						
Capital Reserve- Facilities	1,108,723	1,534,400	3,110,392	(1,575,991)	-103%	
Capital Reserve-Communications	8,193	16,740	-	16,740	100%	
Capital Reserve- Security	330,366	1,041,892	-	1,041,892	100%	
Capital Reserve- Information Tech (IT)	696,372	1,114,596	866,953	247,643	22%	
Capital Reserve- Video Studio	-	-	-	0	0%	
Capital Reserve- Strategy & Innovation	-	10,268	-	10,268	100%	
<b>DELAY OF CAPITAL PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	

2025 Changes to TOTAL EXPENDITURE BUDGET						
	2023 ACT	2024 EST	2025 OAB	Changes	% Change	
<b>CAPITAL FUND-CAPITAL OUTLAY</b>	<b>2,143,653</b>	<b>3,717,896</b>	<b>3,977,345</b>	<b>(259,449)</b>	<b>-7%</b>	
<b>Self-Insurance Fund</b>						
Self-Insured Medical	2,940,853	3,310,076	3,564,851	(254,775)	-8%	
<b>SELF INSURANCE FUND</b>	<b>2,940,853</b>	<b>3,310,076</b>	<b>3,564,851</b>	<b>(254,775)</b>	<b>-8%</b>	
<b>2025 BUDGET</b>	<b>36,861,336</b>	<b>43,649,141</b>	<b>44,383,475</b>	<b>(734,333)</b>	<b>-2%</b>	

## Changes to Operating Budget

2025 Changes to OPERATING BUDGET					
	2023 ACT	2024 EST	2025 OAB	Changes	% Change
<b>General Fund</b>					
<b>Public Services</b>	6,029,580	6,031,077	6,310,173	(279,095)	-5%
<b>Public Services Administrative</b>	5,668,128	5,696,923	5,952,478	(255,555)	-4%
Public Services Administration	1,121	63,352	59,400	3,952	6%
Collection Management	-	-	-	0	0%
Collection Management - Library Material	5,626,086	5,430,136	5,767,278	(337,142)	-6%
Regional History and Genealogy	27,164	117,733	65,500	52,233	44%
Adult Education	13,756	85,702	60,300	25,402	30%
<b>Programming Administration</b>	247,070	219,964	243,433	(23,469)	-11%
<b>Branch Administration</b>	114,382	114,191	114,262	(71)	0%
Branch Administration	25,237	16,000	16,000	0	0%
Penrose Library	11,471	10,500	10,500	0	0%
East Library	5,783	20,000	20,000	0	0%
Library 21c	9,746	20,023	18,500	1,523	8%
Cheyenne Mountain Library	11,970	5,500	5,500	0	0%
Fountain Library	4,954	4,500	4,500	0	0%
High Prairie Library	1,362	1,362	1,362	0	0%
Manitou Springs Library	3,129	6,850	6,850	0	0%
Monument Library	5,047	4,850	4,850	0	0%
Old Colorado City Library	3,879	4,364	4,200	164	4%
Palmer Lake Library	(12)	-	-	0	0%
Rockrimmon Library	3,978	3,500	-	3,500	100%
Ruth Holley Library	6,618	3,500	3,500	0	0%
Sand Creek Library	8,283	6,554	6,500	54	1%
Ute Pass Library	427	0	-	0	100%
Calhan Library	722	50	-	50	100%
Mobile Library Services	11,637	5,638	12,000	(6,362)	-113%
The Hall at PPLD	150	1,000	-	1,000	100%
<b>Administration</b>	5,915,753	8,022,099	6,851,474	1,170,625	15%
Chief Librarian and CEO Office	11,958	32,809	44,010	(11,201)	-34%
Support Services	4,192,247	4,903,957	4,618,674	285,284	6%
Support Services Administration	-	45,000	5,500	39,500	88%
Human Relations Office	111,744	213,022	197,487	15,535	7%
Facilities	2,922,082	3,204,553	2,977,835	226,717	7%
Facilities - District-wide	1,094,037	1,133,100	1,164,500	(31,400)	-3%
Facilities - Penrose Library	75,255	87,000	92,500	(5,500)	-6%
Facilities - East Library	60,463	71,300	81,700	(10,400)	-15%
Facilities - Library 21c	90,695	109,893	123,000	(13,107)	-12%
Facilities - Utilities / Rents	1,601,632	1,803,260	1,516,135	287,124	16%
Information Technology	1,138,045	1,407,143	1,401,951	5,192	0%

2025 Changes to TOTAL EXPENDITURE BUDGET					
	<u>2023 ACT</u>	<u>2024 EST</u>	<u>2025 OAB</u>	<u>Changes</u>	<u>% Change</u>
Strategy and Innovation	384,508	518,097	553,050	(34,953)	-7%
Security	1,223,457	1,486,233	1,582,858	(96,626)	-7%
Finance Office	1,361,134	1,621,827	1,716,020	(94,193)	-6%
Communications Office	<b>1,323,019</b>	<b>1,423,258</b>	<b>1,460,849</b>	<b>(37,591)</b>	<b>-3%</b>
Communications	985,428	916,650	1,015,540	(98,891)	-11%
Patron Experience	90,894	311,464	331,912	(20,447)	-7%
Multi-Cultural	246,698	195,144	113,397	81,747	42%
Development Office	368,011	371,622	200,070	171,552	46%
Interdepartmental	683,109	1,564,516	1,053,399	511,116	33%
Interdepartmental - Other	683,109	1,564,516	1,053,399	511,116	33%
<b>ATTRITION SAVINGS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>UNDESIGNATED</b>	<b>30,847,350</b>	<b>35,153,257</b>	<b>35,982,438</b>	<b>(829,181)</b>	<b>-2%</b>
Designated Funds (less Capital Outlay)	918,341	1,467,912	858,841	609,071	41%
<b>DESIGNATED (less Capital Outlay)</b>	<b>918,341</b>	<b>1,467,912</b>	<b>858,841</b>	<b>609,071</b>	<b>41%</b>
<b>TOTAL GENERAL FUND</b>	<b>31,765,691</b>	<b>36,621,169</b>	<b>36,841,279</b>	<b>(220,109)</b>	<b>-1%</b>
<b>General Fund Designated Funds - Capital Outlay</b>					
Designated Fund Equipment	11,139	-	-	0	0%
<b>GENERAL FUND DESIGNATED FUNDS-CAPITAL OUTLAY</b>	<b>11,139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Special Revenue Fund</b>					
Designated Purpose Fund - High Prairie	-	-	-	0	0%
<b>SPECIAL REVENUE FUND-CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Capital Fund</b>					
Capital Reserve- Facilities	1,108,723	1,534,400	3,110,392	(1,575,991)	-103%
Capital Reserve-Communications	8,193	16,740	-	16,740	100%
Capital Reserve- Security	330,366	1,041,892	-	1,041,892	100%
Capital Reserve- Information Tech (IT)	696,372	1,114,596	866,953	247,643	22%
Capital Reserve- Video Studio	-	-	-	0	0%

2025 Changes to TOTAL EXPENDITURE BUDGET					
	<u>2023 ACT</u>	<u>2024 EST</u>	<u>2025 OAB</u>	<u>Changes</u>	<u>% Change</u>
Capital Reserve- Strategy & Innovation	-	10,268	-	10,268	100%
<b>DELAY OF CAPITAL PROJECTS</b>	-	-	-	-	<b>0%</b>
<b>CAPITAL FUND-CAPITAL OUTLAY</b>	<b>2,143,653</b>	<b>3,717,896</b>	<b>3,977,345</b>	<b>(259,449)</b>	<b>-7%</b>
<u>Self-Insurance Fund</u>					
Self-Insured Medical	2,940,853	3,310,076	3,564,851	(254,775)	-8%
<b>SELF INSURANCE FUND</b>	<b>2,940,853</b>	<b>3,310,076</b>	<b>3,564,851</b>	<b>(254,775)</b>	<b>-8%</b>
<b>2025 BUDGET</b>	<b>36,861,336</b>	<b>43,649,141</b>	<b>44,383,475</b>	<b>(734,333)</b>	<b>-2%</b>

## Changes to Personnel Budget

2025 Changes to PERSONNEL BUDGET					
	2023 ACT	2024 EST	2025 OAB	Changes	% Change
<b>General Fund</b>					
<b>Public Services</b>	<b>12,566,519</b>	<b>14,219,017</b>	<b>15,214,409</b>	<b>(995,392)</b>	<b>-7%</b>
<b>Public Services Administration</b>	<b>2,057,006</b>	<b>3,317,833</b>	<b>3,543,437</b>	<b>(225,604)</b>	<b>-7%</b>
Public Services Administration	132,377	193,072	206,646	(13,574)	-7%
Collection Management	1,448,811	1,648,943	1,761,787	(112,844)	-7%
Regional History and Genealogy	85,441	703,478	750,685	(47,206)	-7%
Adult Education	390,377	772,339	824,319	(51,979)	-7%
<b>Programming Administration</b>	<b>1,521,523</b>	<b>1,210,860</b>	<b>1,299,707</b>	<b>(88,846)</b>	<b>-7%</b>
<b>Branch Administration</b>	<b>8,987,991</b>	<b>9,690,324</b>	<b>10,371,266</b>	<b>(680,942)</b>	<b>-7%</b>
Branch Administration	612,355	605,417	647,797	(42,380)	-7%
Penrose Library	1,278,177	1,509,978	1,668,671	(158,693)	-11%
East Library	1,485,208	1,571,701	1,678,504	(106,803)	-7%
Library 21c	1,322,796	1,579,699	1,843,884	(264,185)	-17%
Cheyenne Mountain Library	466,680	499,192	533,094	(33,902)	-7%
Fountain Library	350,762	400,036	426,803	(26,766)	-7%
High Prairie Library	239,653	373,821	423,409	(49,588)	-13%
Manitou Springs Library	313,077	408,000	459,717	(51,717)	-13%
Monument Library	553,663	576,676	634,060	(57,384)	-10%
Old Colorado City Library	434,382	419,084	447,539	(28,456)	-7%
Palmer Lake Library	-	-	-	-	0%
Rockrimmon Library	501,654	240,555	-	240,555	100%
Ruth Holley Library	390,836	428,708	457,634	(28,926)	-7%
Sand Creek Library	471,049	538,934	575,409	(36,475)	-7%
Ute Pass Library	-	-	-	0	0%
Calhan Library	66,257	74,766	79,534	(4,767)	-6%
Mobile Library Services	428,055	463,756	495,212	(31,455)	-7%
The Hall @ PPLD	73,389	-	-	0	0%
<b>Administration</b>	<b>6,335,498</b>	<b>6,881,064</b>	<b>7,606,382</b>	<b>(725,319)</b>	<b>-11%</b>
Chief Librarian and CEO Office	282,466	396,718	417,612	(20,894)	-5%
Support Services	2,805,850	3,102,223	3,364,364	(262,141)	-8%
Support Services Administration	32,072	267,880	286,376	(18,496)	-7%
Human Relations Office	587,722	649,088	743,613	(94,525)	-15%
Facilities	894,890	700,281	747,168	(46,888)	-7%
Facilities - Penrose Library	284,129	283,728	302,720	(18,993)	-7%
Facilities - East Library	168,143	174,129	185,892	(11,762)	-7%
Facilities - Library 21c	442,619	242,424	258,556	(16,132)	-7%
Information Technology	927,035	1,001,118	1,070,056	(68,939)	-7%
Strategy and Innovation	364,131	483,857	517,150	(33,293)	-7%
Security	1,166,019	1,392,580	1,483,858	(91,279)	-7%
Finance Office	682,025	878,719	939,780	(61,062)	-7%
Communications Office	885,906	923,125	985,849	(62,724)	-7%



2025 Changes to PERSONNEL BUDGET						
	<u>2023 ACT</u>	<u>2024 EST</u>	<u>2025 OAB</u>	<u>Changes</u>	<u>% Change</u>	
Communications	651,403	505,604	540,540	(34,937)	-7%	
Patron Experience	90,894	311,464	331,912	(20,447)	-7%	
Multi-Cultural	143,610	106,057	113,397	(7,340)	-7%	
Development Office	214,378	187,699	200,070	(12,371)	-7%	
Interdepartmental	298,853	-	214,848	(214,848)		
Interdepartmental - Other	298,853	-	214,848	(214,848)		
<b>ATTRITION SAVINGS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	
<b>UNDESIGNATED</b>	<b>18,902,017</b>	<b>21,100,081</b>	<b>22,820,792</b>	<b>(1,720,711)</b>	<b>-8%</b>	
Designated Funds	202,307	135,979	176,456	40,477	30%	
<b>DESIGNATED</b>	<b>202,307</b>	<b>135,979</b>	<b>176,456</b>	<b>40,477</b>	<b>30%</b>	
<b>TOTAL GENERAL FUND</b>	<b>19,104,324</b>	<b>21,236,060</b>	<b>22,997,248</b>	<b>(1,680,234)</b>	<b>-8%</b>	
<u>Self-Insurance Fund</u>						
Self-Insured Medical	1,905,177	2,133,871	2,353,223	219,352	10%	
<b>SELF INSURANCE FUND</b>	<b>1,905,177</b>	<b>2,133,871</b>	<b>2,353,223</b>	<b>219,352</b>	<b>10%</b>	
<b>TOTAL PERSONNEL BUDGET</b>	<b>21,009,501</b>	<b>23,369,930</b>	<b>25,350,470</b>	<b>(1,460,882)</b>	<b>-6%</b>	



## Changes to Capital Outlay Budget

2025 Changes to CAPITAL OUTLAY BUDGET					
	2023 ACT	2024 EST	2025 OAB	Changes	% Change
<b>General Fund Designated Funds - Capital Outlay</b>					
Video Production Equipment	2,497	-	-	-	0%
IMLS Grant-IT Equipment	8,642	-	-	-	0%
<b>GENERAL FUND DESIGNATED FUNDS - CAPITAL OUTLAY</b>	<b>11,139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Special Revenue Fund - Capital Outlay</b>					
Designated Purpose Fund - High Prairie	-	-	-	-	0%
<b>SPECIAL REVENUE FUND -CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Capital Fund - Capital Outlay</b>					
Capital Reserve- Facilities	1,108,723	1,534,400	3,110,392	1,575,991	103%
Capital Reserve-Communications	8,193	16,740	-	(16,740)	-100%
Capital Reserve- Security	330,366	1,041,892	-	#####	-100%
Capital Reserve- Information Tech (IT)	696,372	1,114,596	866,953	(247,643)	-22%
Capital Reserve- Video Studio	-	-	-	0	0%
Capital Reserve- Strategy & Innovation	-	10,268	-	(10,268)	-100%
Capital Reserve- CFO Contingency	-	-	-	0	0%
<b>CAPITAL FUND - CAPITAL OUTLAY</b>	<b>2,143,653</b>	<b>3,717,896</b>	<b>3,977,345</b>	<b>259,449</b>	<b>7%</b>
		*			
<b>TOTAL CAPITAL OUTLAY BUDGET</b>	<b>2,154,792</b>	<b>3,717,896</b>	<b>3,977,345</b>	<b>259,449</b>	<b>7%</b>

## Changes to Capital Outlay Detail

2025 CAPITAL OUTLAY DETAIL					
	2023 ACT	2024 EST	2025 OAB	\$ Variance	% Variance
<b>General Fund Designated Funds - Capital Outlay</b>					
Bookmobile - Lift Gate					
Bookmobile - Install Electric Desk					
Video Production Equipment	2,497				
Food Industry Training Equipment					
IMLS Grant-IT Equipment	8,642				
<b>TOTAL GENERAL FUND DESIGNATED FUNDS - CAPITAL OUTLAY</b>	<b>\$11,139</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Special Revenue Fund - Capital Outlay</b>					
Designated Purpose Fund - High Prairie					
Build Outdoor Pavilion					
Build Outdoor Play Space					
<b>TOTAL SPECIAL REVENUE FUND - CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

2025 CAPITAL OUTLAY DETAIL						
	2023 ACT	2024 EST	2025 OAB		\$ Variance	% Variance
<b>Capital Project Fund - Capital Outlay</b>						
<b>Capital Reserve- Facilities</b>						
<b>Bookmobile</b>						
Bookmobile Build	256,367	42,773				
	<b>\$256,367</b>	<b>\$42,773</b>	<b>\$0</b>		<b>(\$42,773)</b>	<b>-100%</b>
<b>Cheyenne Mountain</b>						
CH Rusted Stub Out			5,100	FMP		
	<b>\$0</b>	<b>\$0</b>	<b>\$5,100</b>		<b>\$5,100</b>	
<b>District-wide</b>						
DW Concrete Replacement	6,380					
MO Auto Door Openers	7,500					
MO Older 2 Doors Front	3,764					
PA Auto Door Openers	3,731					
UT Install Solid Door	699					
DW Annual Roof Maintenance	15,255					
DW Annual Asphalt Maintenance	39,237					
Paint Facilities Van	4,200					
Vehicle Replacement	1,193					
Vehicles Replacement	43,360					
Contingency	117,015					
Furniture Contingency	1,448					
DW Concrete Replacement		8,060				
DW Recycling Retainers		9,700				
Window Screens		5,000				
Front Door Opener		3,114				
Contingency		3,309				
Concrete Replacement		5,465				
Roof Inspections		8,704				

2025 CAPITAL OUTLAY DETAIL						
	2023 ACT	2024 EST	2025 OAB		\$ Variance	% Variance
DW Furniture		6,000				
DW Staff Furniture		7,800				
DW Staff Chairs		8,625				
Furniture-Contingency		23,807				
Furniture-Contingency		8,745				
DW Tree Trimming		4,905				
23 Vehicle Replacement		44,473				
DW HVAC Controller Replacement			200,000 *			
CA Deferred Maintenance Repair And Repaint Damaged Ceiling			5,916	FMP		
HI Chrome Ceiling Fan Blades (H)			606 *	FMP		
Replace All Staff Chairs on Public Desks and Staff Workstations			30,000 *			
RH&G Stand Desk for Digitization Lab						
DW Contingency			25,000 *			
	\$243,782	\$147,707	\$261,522		\$113,815	77%
<b>East</b>						
Parking Lot Consultant	2,304					
Security Operations Center	24,440					
Improvements Other Than Bldgs	14,920					
Contingency	1,570					
Contingency 2022	2,605					
EA Contingency		24,962				
EA Parking Lot Replacement		664,331				
Elevator Modernization		209,477				
Concrete Replacement			15,000 *			
Upgrade AMH to Include Sorting Capabilities						
EA Electrical Maintenance Main Switchboard			394,994	FMP		
Contingency			25,000 *			
	\$45,840	\$898,770	\$434,994		(\$463,776)	-52%

2025 CAPITAL OUTLAY DETAIL					
	2023 ACT	2024 EST	2025 OAB		\$ Variance % Variance
<b>Fountain</b>					
FO (5) RTU's Replacement	17,243				
FO Remodel Staff Room	13,440				
FO Desk Replace - Adj Height	4,944				
FO (5) RTU Replacements		17,672			
FO Perform Disconnect Maintenance			36,261	FMP	
FO Sidwalk Crack Sealant					
	<b>\$35,627</b>	<b>\$17,672</b>	<b>\$36,261</b>		<b>\$18,589 105%</b>
<b>Library 21C</b>					
Seal Coat And Restripe	2,000				
Initial Irrigation Repairs/UPG	25,000				
Covert Tuff To Native Grass	75,396				
CM Meeting Room	9,675				
LI Auto Doors Venue	7,585				
LI ADA Ramp Venue	7,500				
Improvements Other Than Bldgs	23,000				
Replace Desk-Children's Service	4,982				
2022 Contingency	60,255				
LI Fin/Fac Office Buildouts		67,304			
LI Contingency		525			
LI Shelving Finance		5,963			
LI Studio Gate		15,000			
Water Main Reroute			142,693		
Circ Office Leak			20,000	*	
Landscaping Jamboree Southside Burn					
Mudjack Hillside by Chiller Yard			12,000	*	
Spare Circuit Breaker Turn-off			140,352	FMP	
Contingency			25,000	*	
	<b>\$215,393</b>	<b>\$88,792</b>	<b>\$340,045</b>		<b>\$251,253 283%</b>

2025 CAPITAL OUTLAY DETAIL						
	2023 ACT	2024 EST	2025 OAB		\$ Variance	% Variance
<b>Manitou Springs - Carnegie</b>						
MA Furniture		17,685				
MA Furniture		68,865				
	\$0	\$86,550	\$0		(\$86,550)	-100%
<b>Old Colorado City</b>						
OL Replace Carpet	3,100					
OL Tables&Chairs Repl Mt Rm	794					
OL Tables Chrg&Comp	10,132					
OL Staff Wall Correction		3,887				
OL Hvac Replacement/Upgrade		15,255				
Ol Tuck Pointing						
OL Caulk Seals on Elevator Glass			2,550	FMP		
Ol Lightpost Repair						
	\$14,026	\$19,142	\$2,550		(\$16,592)	-87%
<b>Palmer Lake</b>						
AC Unit		1,676				
PA Unisex Restroom ADA Compliance			15,300	FMP		
	\$0	\$1,676	\$15,300		\$13,624	813%
<b>Penrose</b>						
Add A/C To Network Closet	15,000					
Buildings	2,967					
Buildings	19,278					
Replace Existing Park Mtr	27,518					
Chiller Replacement	55,000					
Adult Area Tables	5,000					
Tables & Chairs - Adults	11,007					
Service Point Chairs	2,636					
Contingency	157,089					
Land Improvement		84				

2025 CAPITAL OUTLAY DETAIL						
	2023 ACT	2024 EST	2025 OAB		\$ Variance	% Variance
PE Shelving Security Updates		23,013				
PE Security Improvement-Fencing		5,000				
PE Security Improvement-Boulders		3,029				
Land Improvement		5,753				
Garage Door Replacement		14,919				
PE Security Improvement- Architect		4,364				
PE Signage		2,375				
PE Security Updates- Shelving		379				
Contingency		420				
PE Fencing		7,508	262,493			
Buildings		1,532				
PE Adjustable Height Tables		2,951				
PE Adult Area Tables		5,000				
Programming Move To Hall		184				
PE Furniture Replacement		33,784				
Contingency		8,628				
PE Furniture Replacement		5,282				
PE Front Doors replacement		35,014				
PE Chiller/HVAC		72,100				
PE Interior Remodel			250,000			
Special Collections Fire Supression			840,000 *			
Sound Treatment For Hall						
Electrical Outlets Northeast Side Of Mezzanine						
Elevator Modernization And Badging Capabilities						
Carnegie Catwalk Weatherproofing						
Painting Archives Room Carnegie						
Install Cover On Meter Sockets			480,445	FMP		
Façade Inspect/Design/Repair Exterior Wall			118,320	FMP		
Perform Maintenance On Electrical Panels Hall			6,630	FMP		
CEO Office Furniture Refresh			25,000 *			
Contingency			25,000 *			
	\$295,496	\$231,319	\$2,007,888		\$1,776,569	768%

2025 CAPITAL OUTLAY DETAIL						
	2023 ACT	2024 EST	2025 OAB		\$ Variance	% Variance
<b>Rockrimmon</b>						
RO Public Restroom Improvement	666					
RO ADA Improvement Entry Way						
	\$666	\$0	\$0		\$0	0%
<b>Ruth Holley</b>						
Adult Ed Adjustable Height Desk						
	\$0	\$0	\$0		\$0	0%
<b>Sand Creek</b>						
SA Staff Chairs	1,526					
SA Perform Panelboard Maintenance			6,732	FMP		
	\$1,526	\$0	\$6,732		\$6,732	
<b>Ute Pass</b>						
Painting Ute Pass						
	\$0	\$0	\$0		\$0	0%
<b>Total Capital Reserve- Facilities</b>	<b>\$1,108,723</b>	<b>\$1,534,400</b>	<b>\$3,110,392</b>		<b>\$1,575,991</b>	<b>103%</b>
<b>Capital Reserve-Communications</b>						
RHG & EA Signage	1,798					
CH Signage	4,395					
UT-Signage	2,000					
PE Signage Update		13,375				
MA Signage Update		3,366				
PE Remodel Signs						
SA Exterior Sign						
Contingency						



2025 CAPITAL OUTLAY DETAIL						
	2023 ACT	2024 EST	2025 OAB		\$ Variance	% Variance
EA Updating Median Sign						
UT Sign update						
PA Interior Signage						
DW Audio Visual Updates						
<b>Total Capital Reserve-Communications</b>	<b>\$8,193</b>	<b>\$16,740</b>	<b>\$0</b>		<b>(\$16,740)</b>	<b>-100%</b>
<b>Capital Reserve- Security</b>						
Security System	13,527					
Access Control	316,839					
Access Control		159,925				
Surveillance Cameras		225,070				
PE Interior Lockers		5,364				
RHG Camera Upgrade		48,639				
SA Camera Upgrade		78,025				
Monument Camera Upgrade		55,712				
Cheyenne Camera Upgrade		55,902				
Security Contingency		1,283				
PE Security Upgrade Hrdwre		99,970				
Equipment		34,920				
PE Security Contingency		201,375				
3 Security Vehicles for DW use		75,705				
PE Elevator Upgrades						
DW Cleaning Stations						
Fire Training System						
PE Chrome Book Kiosk						
DW IP Spreaker Project						
PE Fencing						
<b>Total Capital Reserve- Security</b>	<b>\$330,366</b>	<b>\$1,041,892</b>	<b>\$0</b>		<b>(\$1,041,892)</b>	<b>100%</b>
<b>Capital Reserve- Information Tech (IT)</b>						
Capital Reserve- Information Tech (IT)	3,633					
Zebra Printer	4,347					

2025 CAPITAL OUTLAY DETAIL						
	2023 ACT	2024 EST	2025 OAB		\$ Variance	% Variance
Receipt Printers	38,307					
Computer Refresh Staff	101,415					
Computer Refresh Patron	71,189					
AWE Literacy Stations	8,618					
CM IT Scanpro	56,076					
Network Switches/UPS	1,829					
Cabling Infrastructure Repair	4,097					
PE Admin & Staff Cabling	5,817					
Cabling Infrastructure	138,956					
Telecommunications	39,158					
ILS Peripherals	11,452					
Security Monitors 16 Locations	56,031					
Security System	36,772					
Surveillance System	86,024					
AV Equipment Standardization	22,650					
DW AV Equipment	10,000					
SmartNet Erate		78,249				
Tech Refresh Staff		110,261				
Tech Refresh Patrons		36,531				
FO (1) Security Gate		18,007				
CA (2) Security Gate		15,000				
PA Security Gates		11,131				
MO (1) Security Gate		15,000				
Meraki Erate		129,437				
Network Switches/UPS		37,773				
Zayo Erate		276,000				
23 Network Switches UPS Erate		18,615				
5 Gaming PCs		12,500				
Programming Gaming PCs		10,000				
Kiosks For District		90,146				
Chromebooks for Kiosks		14,490				
RB760 Desktop Minis		137,685				

2025 CAPITAL OUTLAY DETAIL						
	2023 ACT	2024 EST	2025 OAB		\$ Variance	% Variance
Firewalls		82,052				
ERATE Internet service for the District			330,000 *			
ERATE SmartNet technical support service for the district			78,953 *			
ERATE T-Mobile Hotspots			11,000 *			
Redundant Data Center Plus Storage Array						
Technology refresh for staff members (laptops, monitors, desktops)			133,000 *			
Technology refresh for patrons (includes laptops/monitors/desktops)			107,000 *			
UT - 1 Security Gate			17,000 *			
CA - 1 Security Gate			17,000 *			
FO - 1 Security Gate			17,000 *			
Security gate for Ute Pass			17,000 *			
ERATE 20 - 9300 Cisco Switches			56,000 *			
ERATE 15 Palo Alto Firewalls			80,000 *			
ERATE 10 APC UPS Devices			3,000 *			
ERATE New network switches and UPS devices						
ERATE - Network Switches/UPS devices						
Erate Meraki wireless access points (WAPs)						
Cabling For Infrastructure; Replacement & Repairs						
Wireless Erate, 2023 Project						
Telephone Switches (Phone Servers)		21,720				
IT Scan Pro (Zebra Printer)						
<b>Total Capital Reserve- Information Tech (IT)</b>	<b>\$696,372</b>	<b>\$1,114,596</b>	<b>\$866,953</b>		<b>(\$247,643)</b>	<b>-22%</b>
<b>Capital Reserve- Strategy &amp; Innovation</b>						
3D Scanners		80				
Equipment Initiatives		4,628				
Equipment Replacement		3				
New Maker Kits		1,000				
Equipment Replacement		2,708				
Contingency		1,848				
(3) GoPro Hero 12's						
(2) Z30 Cameras						

2025 CAPITAL OUTLAY DETAIL						
	2023 ACT	2024 EST	2025 OAB		\$ Variance	% Variance
Contingency Funds						
<b>Total Capital Reserve- Strategy &amp; Innovation</b>	<b>\$0</b>	<b>\$10,268</b>	<b>\$0</b>		<b>(\$10,268)</b>	<b>-100%</b>
<b>Capital Reserve-CFO Contingency</b>						
CFO Contingency (for emergency use)						
<b>Total Capital Reserve- CFO Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>TOTAL CAPITAL PROJECT FUND - CAPITAL OUTLAY</b>	<b>\$2,143,653</b>	<b>\$3,717,896</b>	<b>\$3,977,345</b>		<b>\$259,449</b>	<b>7%</b>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$2,154,792</b>	<b>\$3,717,896</b>	<b>\$3,977,345</b>		<b>\$259,449</b>	<b>7%</b>
<b>DELAY OF CAPITAL PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>0%</b>
<b>CAPITAL OUTLAY</b>	<b>2,154,792</b>	<b>3,717,896</b>	<b>3,977,345</b>		<b>259,449</b>	<b>107%</b>

## Departmental Overviews

### Administration

Administration includes the Office of the Chief Librarian and CEO consists of the Chief Librarian, Executive Assistant to the Chief Librarian, Deputy Chief Librarian, and Internal Communications and Special Projects Manager. Under supervision of the Board of Trustees, the office supports the District's mission by formulating and implementing short and long-range goals in alignment with the District's Strategic Plan. The office has responsibility for assuring the integrity and excellence of customer service, community engagement, and the use of District staff, collections, and resources through the direction of all library operations and has responsibility for establishing budgets and ensuring effective and efficient management practices throughout the District.

### Adult Education

PPLD's Adult Education program provides a variety of learning opportunities for adults in the community. Adult Education educational has opportunities for students wishing to obtain a GED by providing classes to increase the skills and knowledge to pass the tests. Also provided are classes to English Language learners through classroom instruction. Conversational skills classes and Pathway to Citizenship classes are also offered throughout the district. Additionally, the Strategic Services Librarians provide services, workshops, classes, and resources in the subject areas of Legal Resources, Business Resources, Nonprofit Resources and the Career Navigator assists patrons wishing to obtain or improve employment. Adult Education also coordinates NorthStar Digital Literacy classes.

### Branches

The Branches department oversees the operations of 16 facilities and three Mobile Library Services vehicles which provide library services across 2,070 square miles of El Paso County. aim to provide patrons with a positive experience that will impact their lives by providing resources that help to engage and transform their experience.

### Collection Management

Collection Management functions include selection, ordering, cataloging, and processing of materials for the PPLD Collection; administration and optimization of the library system software and related services or products; and coordination of District-wide circulation processes and supplies. Interlibrary Loan is also part of Collection Management and has a separate budget. The largest portion of the Collection Management budget is designated for collection materials.

### Communications

The Communications office works to unify and strengthen PPLD's brand to ensure cohesion, consistency, and accountability. It strives to increase awareness, understanding, and use of the Library's resources, services, and facilities. It fosters strong engagement and input from community members and entities to position the Pikes Peak Library District as a key asset, partner, and thought leader in the community and of library systems.

## **Development**

The Development office oversees fundraising efforts for the District, operates the PPLD Foundation, and acts as liaison between the Library District and the Friends of the Pike Peak Library District.

## **Facilities**

The Facilities department is responsible for operations, maintenance, and repair of buildings, grounds, and utility infrastructure for the district's 15 library locations. The department also oversees contracts and providers for services including janitorial, carpet cleaning, HVAC and elevator maintenance, and grounds maintenance, and manages internal courier service, mailing, and lease agreements. The team is also responsible for the fleet of Library vehicles and acquisition and maintenance of all furniture and facility-related equipment, and plays a major role in planning and management of the District's annual capital projects.

## **Finance**

The Finance Office is critical to fulfilling the provisions of both the Strategic Plan and the Mission Statement, be it community, resources, innovation/creativity, service, internal staff, accountability or in impacting individuals and building community. Finance helps keep the daily operations ongoing by paying our vendors and employees. Finance also ensures our accounting is in order, meets statutorily enforced reporting deadlines, and provides business advice and information to help guide sound decisions by Library management.

## **Human Resources**

Human Resources ensures fair pay, compliant with Equal Pay for Equal Work Act Objective. HR also oversees recruitment and retention, identifies skill deficiencies in our staff and develops our staff to be top performers, and provides high quality employee relations support, and creates an intentional culture in the areas of EDI, ADA, and staff accountability.

## **Interlibrary Loan**

Interlibrary Loan service provides a way for El Paso County residents of the PPLD to obtain library resources throughout the state of Colorado, United States and Canada. PPLD requests materials from, and supplies materials to, other libraries according to principles and procedures established in the Interlibrary Loan Code for the United States.

## **Information Technology**

IT is split into two work groups: Infrastructure and End User Services. Infrastructure oversees development of IT architecture and improving cybersecurity. The End User Services team maintains all equipment and software used by patrons and Library staff.

## **Programming**

Programming focuses on planning and coordinating services and programs for patrons of all ages in our community. The department includes librarians who specialize in different age groups and Equity, Diversity, and Inclusion efforts in our programming. They are responsible for large programs such as Summer Adventure for kids and teens, All Pikes Peak Reads, Mountain of Authors, Winter Adult Reading Program, Human Library, and more.

## **Public Services**

Public Services consists of Programming, Branches, and supports the District's mission through strategic leadership in system-wide public services operations and services; integrates services, collection, and technology to meet the diverse needs of the entire community; ensures that intellectual freedom remains at the forefront of all services and that the District provides the broadest possible access to information and resources.

## **Regional History and Genealogy**

The Regional History and Genealogy provides our local region with access to a wide range of historic materials that support our community in connecting with their past. Staff care for and preserve the historic resources reflecting the Pikes Peak region community and engage the community to connect the history of the region with residents.

## **Security**

The Security department ensures public and staff safety and enforcement of library policies, procedures, rules, and regulations. They work closely with the IT department to identify and install upgrades to security systems across the District that are outdated and/or in need of repair.

## **Strategy & Innovation**

Through data, evaluation, collaboration, and creative problem-solving, Strategy & Innovation uses a district-wide perspective to help optimize resources and to equip staff to shape the future of library services and meet community needs.

# Signed Resolution to Adopt and Appropriate the 2025 Budget

## RESOLUTION TO ADOPT AND APPROPRIATE THE 2025 BUDGET

A resolution summarizing expenditures and revenue for each fund, adopting a budget, and appropriating funds as outlined below for the Pikes Peak Library District, Colorado Springs, Colorado, for the calendar year beginning on the first day of January 2025 and ending on the last day of December 2025.

WHEREAS, pursuant to Colorado Local Government Budget Law, the Board of Trustees of the Pikes Peak Library District must adopt the annual budget for 2025 by December 10, 2024; and

WHEREAS, the 2025 Original Adopted Budget must recognize revenues and have available fund balance sufficient to cover the appropriated expenditures set forth in the annual budget; and

WHEREAS, a Preliminary Balanced Budget for 2025 was submitted by the Chief Financial Officer to the Board of Trustees on September 27, 2024, as required by Colorado Local Government Budget Law; and

WHEREAS, pursuant to the notice published in accordance with Colorado Local Government Budget Law, the proposed 2025 budget has been open for inspection by the public since September 27, 2024; and

WHEREAS, public hearings were held by the Board of Trustees on October 16, 2024 and November 20, 2024 in order to provide interested citizens an opportunity to file or register any comments or objections, and to review evidence and hear testimony as presented to the Board on the proposed 2025 budget; and

WHEREAS, up to and including this date, said proposed budget has been open for inspection by the public and interested citizens to be given an opportunity to file or register any objections to said proposed budget pursuant to Colorado Local Government Budget Law; and

WHEREAS, Attachment A outlines the revenue, expenditures and fund balance details of the 2025 budget; and

WHEREAS, all expenditure changes made to the Preliminary Balanced Budget to revenue and available fund balances are incorporated in the Original Adopted Budget, as required by Colorado Local Government Budget Law; and

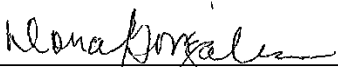
NOW, THEREFORE, BE IT RESOLVED BY THE PIKES PEAK LIBRARY DISTRICT BOARD OF TRUSTEES;

Section 1. That the budget as submitted, amended and summarized in Attachment A, hereby is approved and adopted as the budget of the Pikes Peak Library District for the year 2025. The following sums are hereby appropriated from the revenues and available fund balances of each fund, to each fund, for the stated purpose:

General Fund	\$ 36,841,279
Capital Fund	\$ 3,977,345
Self-Insurance Fund	<u>\$ 3,564,851</u>
Total	\$ 44,383,475

Section 2. That the budget hereby approved and adopted shall be signed by the Chief Librarian/Chief Executive officer, filed with the Colorado Department of Local Affairs, Division of Local Government, and made a part of the public records of the Pikes Peak Library District.

ADOPTED, this 10<sup>th</sup> day of December 2024.

  
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Dora Gonzales, President  
Board of Trustees



# Signed Resolution to Set Mill Levies

## RESOLUTION TO SET MILL LEVIES

A resolution to establish and approve the certification of the Pikes Peak Library District's mill levy for the 2024 property taxes payable in 2025 and allocating revenues from such property taxes and the specific ownership tax among the District's various Funds.

WHEREAS, the El Paso County, County Assessor has certified the value of all real property in the Pikes Peak Library District for the year 2024 (for taxes to be collected in the year 2025) in the total net assessed valuation amount of \$11,802,303,670; and

WHEREAS, the Board of Trustees of the District desires to establish the amount of property tax revenues to be collected from levies against the valuation of all taxable property located in the District; and

WHEREAS, the Board of Trustees of the District, in compliance with TABOR, establishes the amount of property tax revenues to be collected that will not exceed the maximum amount of property tax revenues the District is allowed to receive under the TABOR amendment; and

WHEREAS, the District is authorized to recover revenues lost through abatements, said amounts to the District, being 0.007 mills in the amount of \$84,585; and a temporary tax credit revenue adjustment being .014 mills in the amount of \$156,884;

WHEREAS, the Board of Trustees has the discretion to allocate the levy of 3.147 mills plus 0.007 mills from abatements minus the temporary tax credit adjustment of .014 mills for a total of 3.140 mills among the various funds of the District, which funds for the year 2025 are the General Fund, Capital Fund, and Self-Insurance Fund as follows; and

General Fund	2.606
Capital Fund	0.281
Self-Insurance Fund	<u>0.253</u>
Total	3.140

WHEREAS, in addition to revenues collected from the levy upon all such taxable property in the amount of \$36,770,302, the Board of Trustees desires to allocate to the General Fund those revenues anticipated to be collected from the Specific Ownership Tax, which revenues for the year 2025 are anticipated in the amount of \$3,300,000; and

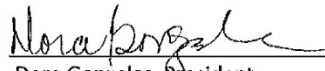
WHEREAS, the Board of Trustees of the Library District has adopted the annual budget in accordance with Local Government Budget Law on December 10, 2024, and:

NOW, THEREFORE, BE IT RESOLVED BY THE PIKES PEAK LIBRARY DISTRICT BOARD OF TRUSTEES:

Section 1. That for the purpose of meeting general operating expenses and to help defray the costs of government for the Pikes Peak Library District for the year 2025, there is hereby levied a tax of 3.140 mills (comprised of a general operating mill levy of 3.147 mills and an abatement mill of 0.07 minus the temporary tax credit of .014 mills) upon each dollar of the total valuation for assessment of all taxable property within the District for the 2024 assessment year.

Section 2. That the Chief Financial Officer of the Pikes Peak Library District is hereby authorized and directed to immediately certify to the County Commissioners of El Paso County, Colorado, the mill levies for the Pikes Peak Library District as hereinabove determined and set.

ADOPTED, this 10<sup>th</sup> day of December 2024.

  
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Dora Gonzales, President  
Board of Trustees