
PIKES PEAK LIBRARY DISTRICT



2023 Fiscal Year Budget

Pikes Peak Library District

BOARD OF TRUSTEES

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Scott Taylor, Vice President

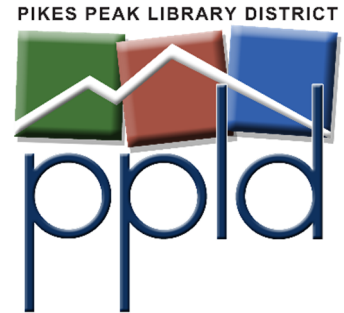
Dora Gonzales, Secretary/Treasurer

Erin Bents

Debbie English

Mina Liebert

Aaron Salt



LEADERSHIP TEAM

Teona Shainidze Krebs, Interim Chief Librarian & CEO

Tammy Sayles, Interim Chief Public Services & Deputy Chief Librarian

Randall Green, Chief Finance Officer

Michelle Ray, Chief Communications Officer

Lance James, Chief Development Officer & Foundation Executive Director

Gary Syling, Chief Facilities Management Officer

Heather Laslie, Chief Human Resources & Organizational Development Officer

Justin Goodwin, Chief Information Technology Officer

Michael Brantner, Chief Safety, Security & Community Resources Officer

Laura Foster, Executive Assistant

OVERVIEW OF LIBRARY DISTRICT

Pikes Peak Library District (PPLD) provides everyone with access to resources and opportunities so people can thrive and connect. The Library cultivates spaces for belonging, personal growth, and strong communities via 16 facilities, mobile library services, and a large online hub of resources.

It is the second largest library system in Colorado, serving a population of nearly 700,000 across 2,070 square miles in El Paso County, Colo. – as far north as Palmer Lake, south to Fountain, east to Calhan, and west to Ute Pass. Thanks to an employee base of more than 400 employees and nearly 350 volunteers, PPLD remains community-focused on services collaboration, intellectual freedom, and excellent customer service. Learn more at ppld.org.

REVENUES

PPLD receives most of its funding from property tax generated within the Library's service area, which covers all of El Paso County except Security/Widefield. The maximum mill levy that PPLD can collect is 4.0 mills. The total **Mill Levy** anticipated to be certified to the county for 2023 is 3.512.

Specific Ownership Taxes represent nearly 10% of PPLD's total revenues and is derived from vehicle registration. **Intergovernmental Revenues** include all federal and state grants, E-Rate grants, and other grants. **Fines and Fees** include fees charged to replace lost or stolen materials. PPLD no longer charges late fines for materials not returned on time.

Donations/Fundraising are funds received from the PPLD Foundation's fundraising efforts.

Employee Contributions represent the amount that Covered Employees' pay for healthcare insurance, as a percentage of the total costs paid by PPLD to the District's insurance providers.

Copy Sales is the income received from the fee charged for copying and faxing services inside the District's libraries.

EXPENSES

The Library District announced its new vision, mission, and core values in Spring 2022. One of the organizational values is Accountability, defined as "responsibly steward[ing] resources with integrity and transparent practices." To ensure transparency in this budget report, the expenses outlined in the [2023 Budget Summary](#) are defined below.

Personnel Services include wages, benefits, FICA, insurance, and more, all of which fund a total of 451 Authorized Positions. Currently, our Authorized Positions are made up of 403 active employees and 48 vacant positions, which equates to 370 Full-time Equivalent (FTE) positions.

Supplies include expenses related to office supplies that allow for the typical day-to-day operations of the Library District. It also includes materials necessary for Library programs, such as: Take and Makes, Stroll a Story, Yule Ball, community celebrations like Veteran's Day, national initiatives, and District-wide programs like Winter Adult Reading Program and Summer Adventure.

Library Materials include expenses related to the purchase of books (physical and electronic), audiobooks (physical and electronic), databases, digital content, DVDs, periodicals, and more. The total amount for these materials is specified under the Collection Management Department Budget at just over \$5.6 million. The Board of Trustees is committed to ensuring the physical and digital collections reflect our vision statement – "Access to resources and opportunities leads to thriving people and connected communities" – with their policy that requires at least 13% of the annual budget revenue is allocated to materials for PPLD's collection.

Additionally, Library Materials spending is allocated to Family & Children Services for the use of a database to track Summer Adventure participation. Also, as part of Library Materials spending, Adult Education utilizes online coursework systems for high school equivalency and English as a Second Language programs. This amount is reimbursed by the federal Integrated English Literacy and Civics Education (IELCE) grant reflected in income under Donations/Fundraising.

Utilities reflect the cost for electricity, sewer, and water expenses for our 16 facilities across the District. Colorado Springs Utilities has projected an increase to all three for 2023.

Telecommunications Costs are expenses related to telephones and internet services for our 16 facilities across the District.

Contractual Services includes expenses related to the maintenance and support of our facilities, as well as the annual financial audit, legal services, and other consulting services. The 2023 budget also includes the expectation to contract for the development of a master plan for all Library facilities. The intended benefit of such a master plan is to place our facility upgrades and refresh on a schedule to ensure thoughtful stewardship of facility upgrades and potential expansion needs, ensuring we meet our Accountability value.

Repairs and Maintenance includes expenses related to the everyday wear and tear of Library facilities. The 2023 budget reflects redoing the curbing for the East Library parking lot in preparation for all new asphalt in 2024.

Other Services include expenses related to advertising, mileage reimbursement, signage, external printing, training, Summer Adventure prizes, membership dues, subscriptions, and miscellaneous expenses.

Claims Incurred include expenses such as our partially self-insured medical related employee insurance and long-term disability insurance, with related administrative fees from the healthcare provider.

Capital Outlay includes expenses related to any capital improvement projects across the District.

DEPARTMENT DESCRIPTIONS

Chief Librarian & CEO

Teona Shainidze Krebs currently serves as Interim Chief Librarian and Chief Executive Officer (CEO) for PPLD. The Chief Librarian & CEO reports to the Board of Trustees and is responsible for the everyday oversight of PPLD staff, facilities, and community engagement while ensuring the Library's vision, mission, and values are represented throughout the District. This also reflects the Board of Trustees efforts to direct the oversight of the Chief Librarian & CEO, PPLD's budget, Library District policies, PPLD's audit, and any land or building acquirement.

Public Services

This encompasses everything that PPLD provides to the community, in terms of resources, services, and spaces for public use, embodying the mission to "cultivate spaces for belonging, personal growth, and strong communities." Public Services includes all 16 Library locations and three mobile library services (which are divided into three regions, North, Southeast, and West) and all Library services: Adult Education, Adult Services, Collection Management, Creative Services, Equity, Diversity & Inclusion, Family & Children Services, Regional History & Genealogy, and Young Adult Services.

Communications

This team provides District-wide support to ensure a strong and consistent brand for PPLD, as well as marketing and promotion to increase overall community awareness of Library resources, services, and spaces. They also administer PPLD's website, coordinate internal communications, and oversee District-wide community partnerships, outreach, and public input opportunities.

Development

This reflects the PPLD Foundation's fundraising and donor retention efforts on behalf of the Library District.

Facilities

This team provides District-wide maintenance of 16 facilities across the Library District, ensuring the buildings and groups are maintained and safely accessible. They also transport materials and equipment between Library facilities.

Finance

This team provides District-wide oversight of budget implementation, contract and risk management administration, payroll, payments, annual audits, internal and external financial reporting, and more.

Human Resources

HR staff provide District-wide support for potential and current PPLD employees, specifically benefits administration, training, recruitment, retention, and more.

Information Technology

The IT team provides District-wide support for PPLD employees' technology needs, licensing of software (used by both employees and the public), technology maintenance and refresh schedules, and more.

Safety, Security & Community Resources

PPLD does have Security staff on-site to ensure safe and respectful treatment of staff and patrons, as well as use of Library facilities. Community Resources staff connect individuals to resources in the community.

Other Administration

This reflects additional interdepartmental expenses such as payroll accruals, pay adjustments, vacation and sick time payout, copier services, patron reimbursement, non-employee insurance, and El Paso County Treasurer fees. These expenses generally apply collectively to the entire Library District.



2023 Budget
Original Adopted Budget Document

Budget Hearing # 2
November 16, 2022



2023 Original Adopted Budget

SECTION 1 - REVENUE



2023 Revenue Budget

	General Fund	Self-Insurance Fund	Capital Funds	Designated Funds	2023 OAB
REVENUES					
General Fund					
Property Taxes	28,245,960	3,027,421	2,405,985	0	33,679,366
Specific ownership taxes	3,500,000	0	0	0	3,500,000
Interest on taxes	38,250	0	0	0	38,250
Payment in lieu of taxes	10,200	0	0	0	10,200
Total taxes	31,794,410	3,027,421	2,405,985	0	37,227,816
Intergovernmental - E-Rate	470,000	0	0	0	470,000
Intergovernmental - AEFLA	84,002	0	0	0	84,002
Intergovernmental - State Grant	170,624				170,624
Intergovernmental - LENA	30,000	0	0	0	30,000
Intergovernmental - RHG	57,912	0	0	0	57,912
Intergovernmental - IECLE	95,005	0	0	0	95,005
Fines and fees	67,500	0	0	0	67,500
Interest income	38,250	0	0	0	38,250
Donations/fundraising	200,000	0	0	0	200,000
Employee contributions	0	612,143	0	0	612,143
Miscellaneous - Copy sales	45,225	0	0	0	45,225
Miscellaneous - Parking lot collections	10,050	0	0	0	10,050
Miscellaneous - Other	4,523	0	0	0	4,523
Total Operating Revenue	1,273,091	612,143	0	0	1,885,234
Proceeds from sale of assets	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Transfers In	0	0	0	0	0
TABOR refund	0	0	0	0	0
Total Other Revenue	0	0	0	0	0
TOTAL REVENUE	33,067,501	3,639,564	2,405,985	0	39,113,050

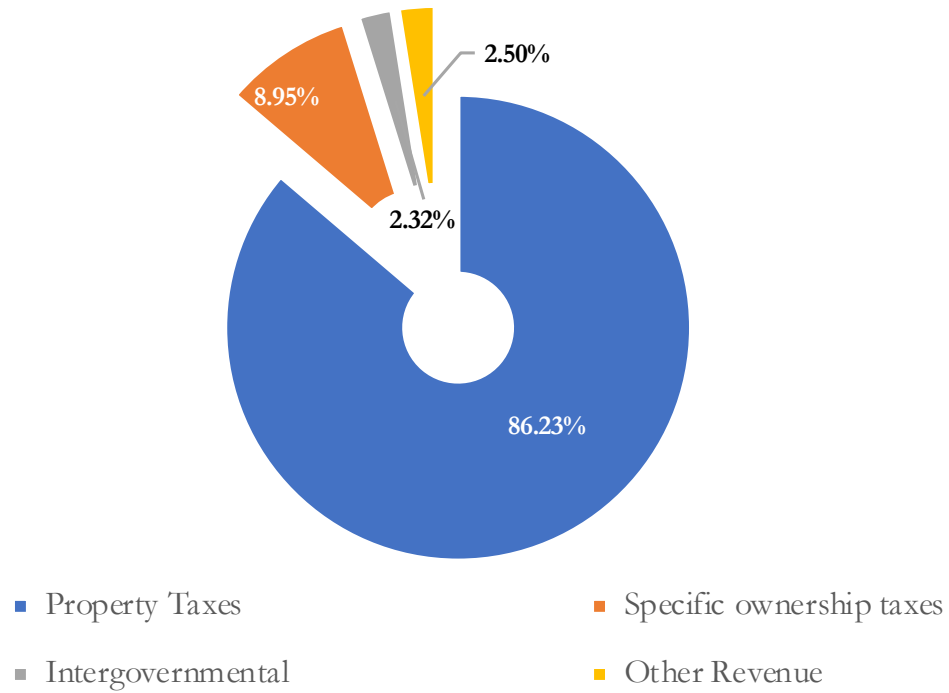


Changes to REVENUE Budget 2022 - 2023

	2022_OAB	Changes	2023_OAB
REVENUES			
Property Taxes	33,145,936	533,430	33,679,366
Specific ownership taxes	3,800,000	(300,000)	3,500,000
Interest on taxes	38,000	250	38,250
Payment in lieu of taxes	10,000	200	10,200
Total taxes	36,993,936	233,880	37,227,816
Intergovernmental - E-Rate	655,000	(185,000)	470,000
Intergovernmental - AEFLA	84,002	0	84,002
Intergovernmental - State Grant	170,624	0	170,624
Intergovernmental - LENA	0	30,000	30,000
Intergovernmental - RHG	0	57,912	57,912
Intergovernmental - IECLC	95,005	0	95,005
Fines and fees	67,500	0	67,500
Interest income	15,750	22,500	38,250
Donations/fundraising	325,000	(125,000)	200,000
Employee contributions	0	612,143	612,143
Miscellaneous - Copy sales	45,000	225	45,225
Miscellaneous - Parking lot collections	10,000	50	10,050
Miscellaneous - Other	9,500	(4,977)	4,523
Total Operating Revenue	1,477,381	407,853	1,885,234
BUDGET BEFORE TRANSFERS			
	38,471,317	641,733	39,113,050
Proceeds from sale of assets	0	0	0
Investment Earnings	0	0	0
Transfers In ^	3,045,095	(3,045,095)	0
TABOR refund	0	0	0
Total Other Revenue	3,045,095	(3,045,095)	0
TOTAL BUDGET			
	41,516,412	(2,403,362)	39,113,050

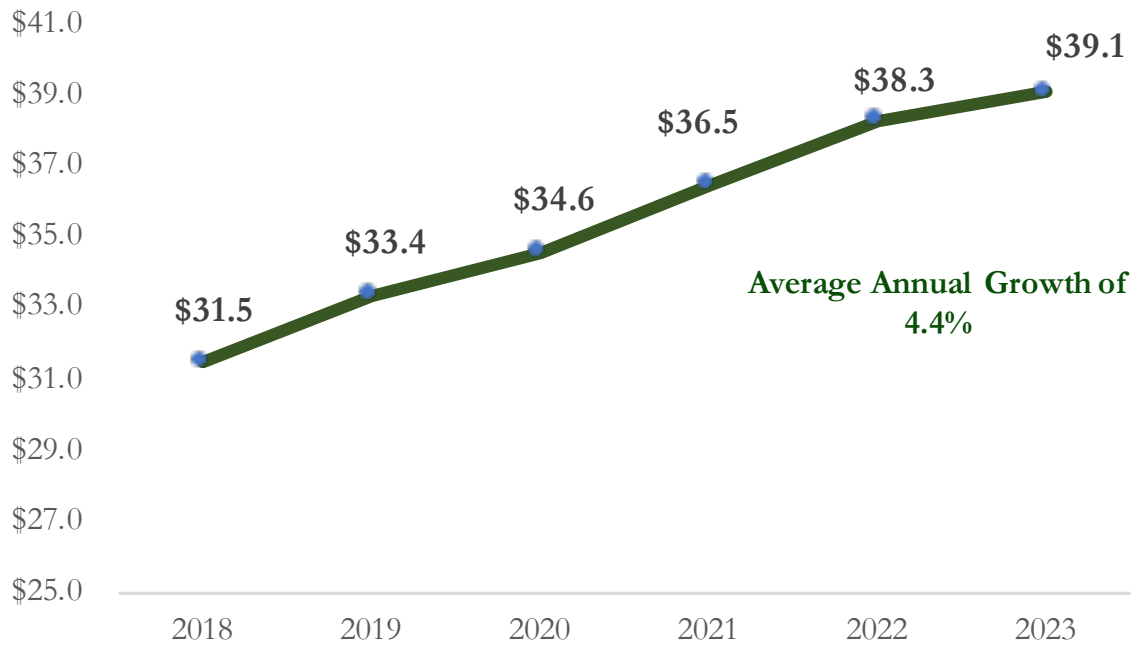
^ In the 2022 Budget, the Capital Projects were funded with a transfer from General Fund, resulting in a duplicate revenue. To provide greater transparency and to eliminate budget duplications, Property Tax Revenue is now being allocated directly to the Capital Fund, the Self Insurance Fund, and the General Fund.

Revenue by Major Category (in Millions)



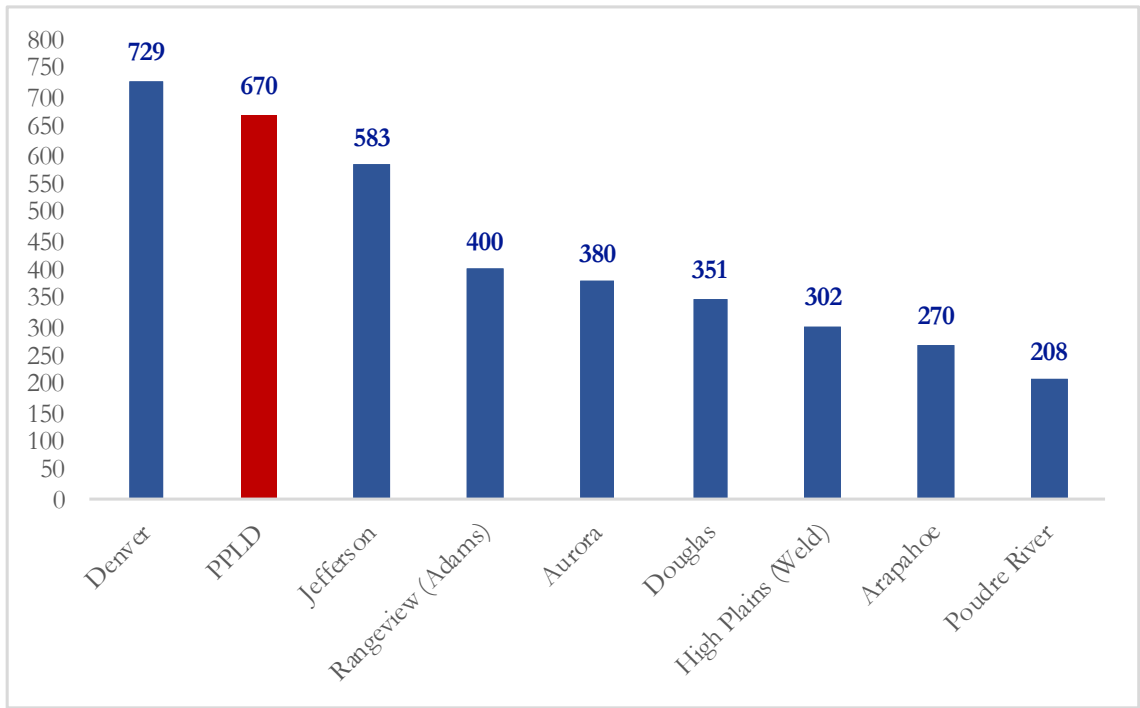


HISTORICAL REVENUE (IN MILLIONS)



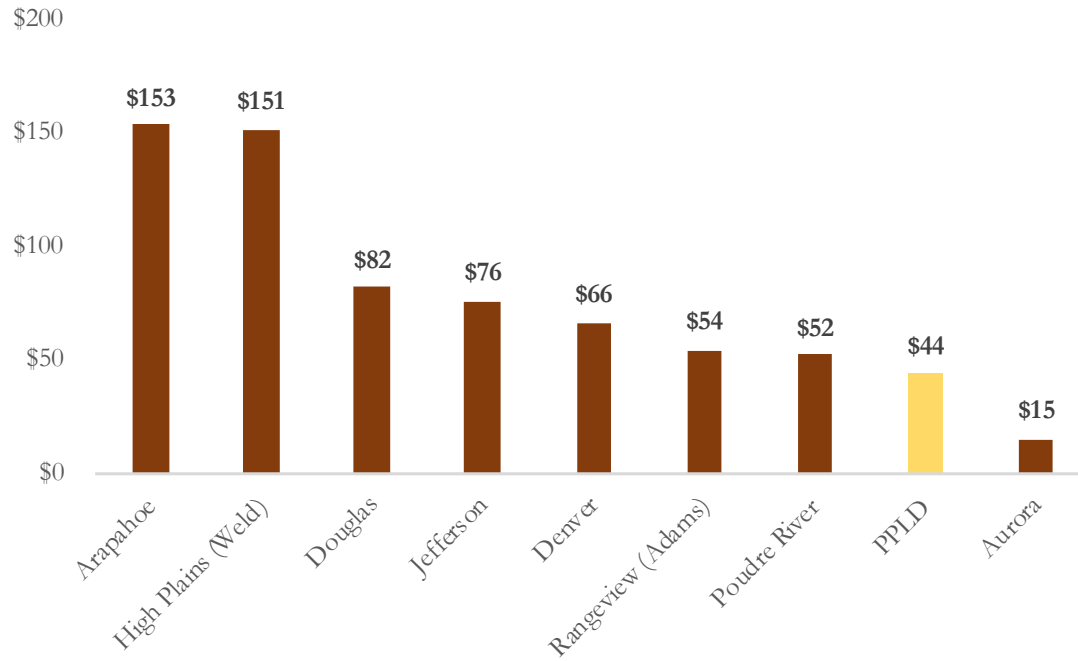


2021 COMPARITIVE POPULATION SERVED (in thousands)





2021 REVENUE PER CAPITA





2023 Original Adopted Budget

SECTION 2 - EXPENDITURES



Changes to PERSONNEL Budget 2022 - 2023

	<u>2022 OAB</u>	<u>Changes</u>	<u>2023 OAB</u>	<u>% Change</u>
<u>General Fund</u>				
Public Services	117,686	11,483	129,169	10%
Adult Services	607,034	65,580	672,614	11%
Family and Children Services	620,691	124,080	744,771	20%
Regional History and Genealogy	632,556	101,038	733,594	16%
Creative Services	429,979	46,426	476,405	11%
Knights of Columbus Hall	66,307	7,157	73,464	11%
Young Adult Services	392,631	65,255	457,886	17%
Adult Education	333,727	293,864	627,591	88%
Collection Management	1,464,486	163,852	1,628,338	11%
Equity, Diversity and Inclusion	219,390	10,885	230,275	5%
LIBRARY SERVICES SUMMARY	4,884,487	889,621	5,774,108	18%
West Region - Administration	232,802	24,944	257,747	11%
Penrose Library	1,289,565	151,519	1,441,084	12%
Cheyenne Mountain Library	461,870	44,328	506,198	10%
Old Colorado City Library	408,947	55,739	464,686	14%
Manitou Springs Library	249,452	48,775	298,227	20%
Ute Pass Library	59,062	(14,542)	44,520	-25%
Mobile Library Services	434,457	41,410	475,867	10%
WEST REGION SUMMARY	3,136,155	352,173	3,488,328	11%
Southeast Region - Administration	305,126	30,556	335,682	10%
East Library	1,627,970	178,729	1,806,699	11%
Fountain Library	357,483	23,450	380,933	7%
Ruth Holley Library	443,558	24,186	467,744	5%
Sand Creek Library	576,359	31,028	607,387	5%
SOUTHEAST REGION SUMMARY	3,310,496	287,949	3,598,445	9%

Changes to PERSONNEL Budget 2022 - 2023

	2022 OAB	Changes	2023 OAB	% Change
North Region Administration	184,743	12,682	197,425	7%
Library 21c	1,394,354	183,889	1,578,243	13%
High Prairie Library	360,061	42,455	402,516	12%
Calhan Library	70,045	3,117	73,162	4%
Monument Library	522,848	49,576	572,424	9%
Rockrimmon Library	456,609	54,746	511,355	12%
NORTH REGION SUMMARY	2,988,660	346,465	3,335,125	12%
LIBRARY SERVICE PROVIDERS SUMMARY	9,435,311	986,586	10,421,898	10%
PUBLIC SERVICES SUMMARY	14,319,799	1,876,207	16,196,006	13%
Administration	265,155	(6,164)	258,991	-2%
Human Relations Office	519,613	90,571	610,184	17%
Finance Office	566,393	79,439	645,832	14%
Facilities	774,825	119,774	894,599	15%
Security	923,438	294,774	1,218,212	32%
Communications Office	710,811	139,173	849,984	20%
Information Technology Office	1,247,356	(130,590)	1,116,766	-10%
Development Office	173,275	17,528	190,802	10%
Interdepartmental	744,694	(736,994)	7,700	-99%
Support Services	5,925,559	(132,489)	5,793,070	-2%
GENERAL FUND - Undesignated	20,245,358	1,743,718	21,989,076	9%
Designated Funds	145,807	(145,807)	0	-100%
Total Designated	145,807	(145,807)	0	-100%
TOTAL GENERAL FUND	20,391,165	1,597,911	21,989,076	8%
Self-Insurance Fund				
Self-Insured Medical *	2,637,500	660,598	3,298,098	25%
SELF INSURANCE FUND	2,637,500	660,598	3,298,098	25%
TOTAL PERSONNEL BUDGET	23,028,665	2,258,509	25,287,174	10%

* In the 2022 Budget, the Self-Insured Medical costs were included in the Interdepartmental budget in the General Fund. In the 2023 Budget, to provide greater transparency and for consistency with the Annual Comprehensive Financial Report, it is budgeted in the Self-Insurance Fund. For purposes of this budget comparison, the 2022 Medical costs budget has been moved down to the Self-Insurance Fund.



Authorized Positions & FTE Counts

Department	Total Authorized Positions			Total Full Time Equivalents (FTEs)		
	2021 Budget	2022 Budget	2023 Budget	2021 Budget	2022 Budget	2023 Budget
Chief Librarian and CEO Office	2	2	2	2.0	2.0	2.0
Public Services - Administrative Services	1	1	1	1.0	1.0	1.0
LIBRARY SERVICES						
Adult Services	9	9	9	9.0	9.0	9.0
Family and Children's Services	10	10	10			
Regional History and Genealogy	13	13	13	10.5	10.5	10.5
Creative Services	7	7	7	7.0	7.0	7.0
Knights of Columbus Hall	1	1	1	1.0	1.0	1.0
Young Adult Services	6	6	6	6.0	6.0	6.0
Adult Education	7	7	7	7.0	7.0	7.0
Collection Management	25	25	25	23.8	23.8	23.8
Equity, Diversity and Inclusion	3	3	3	3.0	3.0	3.0
Total LIBRARYSERVICES	81	81	81	76.8	76.8	76.8
Regional Libraries - Administration						
West Region - Administration	4	4	4	4.0	4.0	4.0
Penrose Library	42	42	42	29.8	29.8	29.8
Cheyenne Mountain Library	13	13	13	10.0	10.0	10.0
Old Colorado City Library	11	11	11	8.9	8.9	8.9
Manitou Springs Library	7	7	7	5.2	5.2	5.2
Ute Pass Library	2	2	2	1.4	1.4	1.4
Mobile Library Services	13	13	13	9.2	9.2	9.2
Total West Region	92	92	92	68.3	68.3	68.3
Southeast Region - Administration	5	5	5	5.0	5.0	5.0
East Library	52	52	52	37.3	37.3	37.3
Fountain Library	11	11	11	7.3	7.3	7.3
Ruth Holley Library	14	14	14	10.2	10.2	10.2
Sand Creek Library	15	15	15	11.5	11.5	11.5
Total Southeast Region	97	97	97	71.3	71.3	71.3

Authorized Positions & FTE Counts

Department	Total Authorized Positions			Total Full Time Equivalents (FTEs)		
	2021 Budget	2022 Budget	2023 Budget	2021 Budget	2022 Budget	2023 Budget
North Region Administration	3	3	3	3.0	3.0	3.0
Library 21c	38	38	38	28.8	28.8	28.8
High Prairie Library	11	11	11	7.8	7.8	7.8
Calhan Library	3	3	3	1.7	1.7	1.7
Monument Library	16	16	16	11.9	11.9	11.9
Palmer Lake Library	0	0	0	0.0	0.0	0.0
Rockrimmon Library	13	13	13	9.9	9.9	9.9
Total North Region	84	84	84	62.9	62.9	62.9
Total Regional Libraries	273	273	273	202.6	202.6	202.6
SECURITY	22	22	22	20.5	20.5	20.5
HUMAN RELATIONS OFFICE	7	7	7	6.8	6.8	6.8
Facilities - Penrose Library	5	5	5	5.0	5.0	5.0
Facilities - East Library	3	3	3	3.0	3.0	3.0
Facilities - Library 21c	6	6	6	6.0	6.0	6.0
TOTAL FACILITIES	14	14	14	14.0	14.0	14.0
COMMUNICATIONS OFFICE	12	12	12	11.8	11.8	11.8
INFORMATION TECHNOLOGY OFFICE	17	17	17	16.6	16.6	16.6
DEVELOPMENT OFFICE	4	3	3	3.3	2.3	2.3
FINANCE OFFICE	8	8	8	8.0	8.0	8.0
Grand Total	441	440	440	363.2	362.2	362.2



Changes to OPERATING Budget 2022 - 2023

	2022 OAB	Changes	2023 OAB	% Change
General Fund				
Public Services	7,200	(82)	7,118	-1%
Adult Services	144,573	(32,473)	112,100	-22%
Family and Children Services	189,563	(26,645)	162,918	-14%
Regional History and Genealogy	88,162	(21,356)	66,806	-24%
Creative Services	121,085	(26,193)	94,892	-22%
Knights of Columbus Hall	4,000	(3,000)	1,000	-75%
Young Adult Services	120,808	(10,760)	110,048	-9%
Adult Education	69,300	12,000	81,300	17%
Collection Management	761,500	(23,470)	738,030	-3%
Collection Management - Library Materials	4,979,319	130,257	5,109,576	3%
Equity, Diversity and Inclusion	46,000	(25,440)	20,560	-55%
LIBRARY SERVICES SUMMARY	6,531,510	(27,162)	6,504,348	0%
West Region - Administration	36,887	(14,088)	22,799	-38%
Penrose Library	11,750	3,230	14,980	27%
Cheyenne Mountain Library	17,800	(10,948)	6,852	-62%
Old Colorado City Library	5,000	(760)	4,240	-15%
Manitou Springs Library	9,000	(3,117)	5,883	-35%
Ute Pass Library	2,750	165	2,915	6%
Mobile Library Services	9,150	2,749	11,899	30%
WEST REGION SUMMARY	92,337	(22,769)	69,568	-25%
Southeast Region - Administration	30,100	(4,600)	25,500	-15%
East Library	30,000	(3,800)	26,200	-13%
Fountain Library	6,700	1,700	8,400	25%
Ruth Holley Library	8,000	(1,258)	6,742	-16%
Sand Creek Library	21,500	(10,000)	11,500	-47%
SOUTHEAST REGION SUMMARY	96,300	(17,958)	78,342	-19%
North Region Administration	33,000	(6,000)	27,000	-18%
Library 21c	25,000	1,700	26,700	7%
High Prairie Library	3,750	225	3,975	6%
Calhan Library	1,250	75	1,325	6%
Monument Library	4,000	1,000	5,000	25%
Palmer Lake Library	500	0	500	0%
Rockrimmon Library	3,750	225	3,975	6%
NORTH REGION SUMMARY	71,250	(2,775)	68,475	-4%
LIBRARY SERVICE PROVIDERS SUMMARY	259,887	(43,502)	216,385	-17%
PUBLIC SERVICES SUMMARY	6,791,397	(70,665)	6,720,732	-1%

Changes to OPERATING Budget 2022 - 2023				
	2022 OAB	Changes	2023 OAB	% Change
Administration	30,800	1,848	32,648	6%
Human Relations Office	219,422	149	219,571	0%
Finance Office ~	151,600	563,797	715,397	372%
Facilities	2,953,616	760,337	3,713,952	26%
Security	80,820	(9,445)	71,375	-12%
Communications Office	562,040	(98,826)	463,214	-18%
Information Technology Office	1,528,528	102,937	1,631,465	7%
Development Office	136,900	26,750	163,650	20%
Interdepartmental	801,000	(569,884)	231,116	-71%
Support Services	6,464,725	777,663	7,242,388	12%
GENERAL FUND - Undesignated	13,256,122	706,998	13,963,120	5%
Designated Funds	360,912	(41,535)	319,377	-12%
Total Designated	360,912	(41,535)	319,377	-12%
TOTAL GENERAL FUND	13,617,034	665,463	14,282,497	5%
Self-Insurance Fund				
Self-Insured Medical	220,000	70,000	290,000	32%
SELF INSURANCE FUND	220,000	70,000	290,000	32%
TOTAL GENERAL FUND & SELF INSURANCE OPERATING BUDGET	13,837,034	735,463	14,572,497	5%
Operating Transfers to Other Funds ^	3,045,095	(3,045,095)	0	-100%
TOTAL OPERATING BUDGET	16,882,129	(2,309,632)	14,572,497	-14%

* In the 2022 Budget, the Self-Insured Medical costs were included in the Interdepartmental budget in the General Fund. In the 2023 Budget, to provide greater transparency and for consistency with the Annual Comprehensive Financial Report, it is budgeted in the Self-Insurance Fund. For purposes of this budget comparison, the 2022 Medical costs budget has been moved down to the Self-Insurance Fund.

^ In the 2022 Budget, the Capital Projects were included in the 'Operating Transfers to Other Funds' budget in the General Fund. In the 2023 Budget, to provide greater transparency and to eliminate budget duplications, Property Tax Revenue is now being allocated directly to the Capital Fund for Capital Projects.

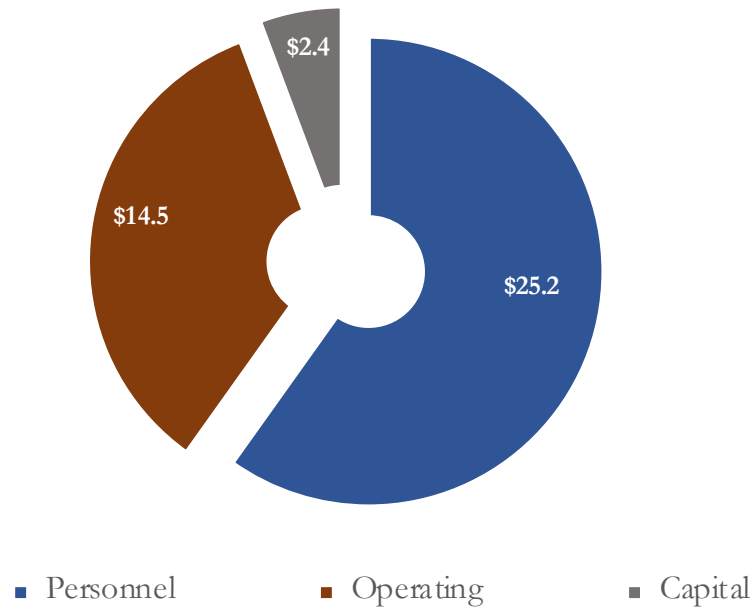
~ Reclassification of Bank and Treasurer Fees from Interdepartmental to the appropriate home department



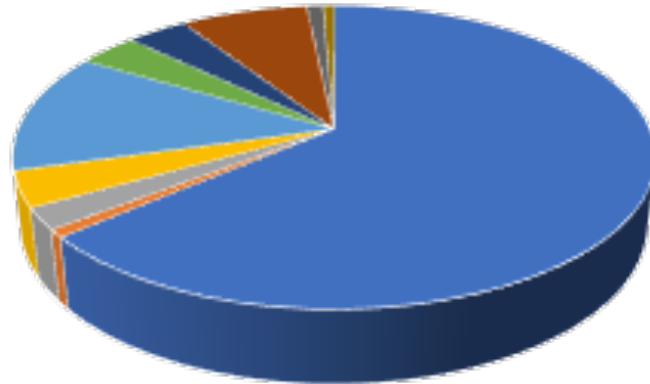
Changes to CAPITAL Budget 2022 - 2023

	2022 OAB	Changes	2023 OAB	% Change
General Fund				
Designated Funds - Capital	15,000	20,798	35,798	139%
Total Designated	15,000	20,798	35,798	139%
TOTAL GENERAL FUND	15,000	20,798	35,798	139%
Capital Fund				
Capital Reserve- Creative Services	1,500	57,700	59,200	3847%
Capital Reserve- IT	1,056,350	248,385	1,304,735	24%
Capital Reserve- Facilities	754,500	(396,400)	358,100	-53%
Communication Projects	25,395	14,855	40,250	58%
East Renovation	117,000	351,000	468,000	300%
Library 21C Capital Facility	194,500	(131,500)	63,000	-68%
Penrose Capital Projects -Facilities	1,191,200	(1,078,500)	112,700	-91%
CAPITAL FUND	3,340,445	(934,460)	2,405,985	-28%
TOTAL CAPITAL BUDGET	3,355,445	(913,662)	2,441,783	-27%

Expense by Major Category (in Millions)



2023 EXPENSE BUDGET BY DEPT



- Public Services ~64%
- Administration ~1%
- Human Relations Office ~2%
- Finance Office ~4%
- Facilities ~13%
- Security & Safety ~4%
- Communications Office ~4%
- Information Technology Office ~8%
- Development Office ~1%
- Interdepartmental ~1%



Changes to TOTAL EXPENDITURE (BASE) Budget 2022 - 2023

	<u>2022 OAB</u>	<u>Changes</u>	<u>2023 OAB</u>	<u>% Change</u>
General Fund				
Public Services	124,886	11,401	136,287	9%
Adult Services	751,607	33,107	784,714	4%
Family and Children Services	810,254	97,434	907,688	12%
Regional History and Genealogy	720,718	79,682	800,400	11%
Creative Services	551,064	20,233	571,297	4%
Knights of Columbus Hall	70,307	4,157	74,464	6%
Young Adult Services	513,439	54,495	567,934	11%
Adult Education	403,027	305,864	708,891	76%
Collection Management	2,225,986	140,382	2,366,368	6%
Collection Management - Library Materials	4,979,319	130,257	5,109,576	3%
Equity, Diversity and Inclusion	265,390	(14,555)	250,835	-5%
LIBRARY SERVICES SUMMARY	11,415,997	862,459	12,278,456	8%
West Region - Administration	269,689	10,856	280,545	4%
Penrose Library	1,301,315	154,749	1,456,064	12%
Cheyenne Mountain Library	479,670	33,380	513,050	7%
Old Colorado City Library	413,947	54,979	468,926	13%
Manitou Springs Library	258,452	45,658	304,110	18%
Ute Pass Library	61,812	(14,377)	47,435	-23%
Mobile Library Services	443,607	44,159	487,766	10%
WEST REGION SUMMARY	3,228,492	329,403	3,557,896	10%
Southeast Region - Administration	335,226	25,956	361,182	8%
East Library	1,657,970	174,929	1,832,899	11%
Fountain Library	364,183	25,150	389,333	7%
Ruth Holley Library	451,558	22,928	474,486	5%
Sand Creek Library	597,859	21,028	618,887	4%
SOUTHEAST REGION SUMMARY	3,406,796	269,991	3,676,787	8%

TOTAL EXPENDITURES

Changes to TOTAL EXPENDITURE (BASE) Budget 2022 - 2023

	2022 OAB	Changes	2023 OAB	% Change
North Region Administration	217,743	6,682	224,425	3%
Library 21c	1,419,354	185,589	1,604,943	13%
High Prairie Library	363,811	42,680	406,491	12%
Calhan Library	71,295	3,192	74,487	4%
Monument Library	526,848	50,576	577,424	10%
Palmer Lake Library	500	0	500	0%
Rockrimmon Library	460,359	54,971	515,330	12%
NORTH REGION SUMMARY	3,059,910	343,690	3,403,600	11%
LIBRARY SERVICE PROVIDERS SUMMARY	9,695,198	943,084	10,638,282	10%
PUBLIC SERVICES SUMMARY	21,111,196	1,805,543	22,916,738	9%
Administration	295,955	(4,316)	291,639	-1%
Human Relations Office	739,035	90,720	829,754	12%
Finance Office	717,993	643,236	1,361,229	90%
Facilities	3,728,441	880,110	4,608,551	24%
Security	1,004,258	285,329	1,289,587	28%
Communications Office	1,272,851	40,347	1,313,198	3%
Information Technology Office	2,775,884	(27,653)	2,748,231	-1%
Development Office	310,175	44,278	354,452	14%
Interdepartmental	1,545,694	(1,306,878)	238,816	-85%
Support Services	12,390,284	645,174	13,035,458	5%
GENERAL FUND - Undesignated	33,501,480	2,450,716	35,952,196	7%
Designated Funds	521,719	(166,544)	355,175	-32%
Total Designated	521,719	(166,544)	355,175	-32%
TOTAL GENERAL FUND	34,023,199	2,284,172	36,307,371	7%
Self-Insurance Fund				
Self-Insured Medical	2,857,500	730,598	3,588,098	26%
SELF INSURANCE FUND	2,857,500	730,598	3,588,098	26%
TOTAL GENERAL FUND & SELF INSURANCE OPERATING BUDGET	36,880,699	3,014,770	39,895,469	8%

TOTAL EXPENDITURES

Changes to TOTAL EXPENDITURE (BASE) Budget 2022 - 2023

	2022 OAB	Changes	2023 OAB	% Change
Capital Fund				
Capital Reserve- Creative Services	1,500	57,700	59,200	3847%
Capital Reserve- IT	1,056,350	248,385	1,304,735	24%
Capital Reserve- Facilities	754,500	(396,400)	358,100	-53%
Communication Projects	25,395	14,855	40,250	58%
East Renovation	117,000	351,000	468,000	300%
Library 21C Capital Facility	194,500	(131,500)	63,000	-68%
Penrose Capital Projects -Facilities	1,191,200	(1,078,500)	112,700	-91%
CAPITAL FUND	3,340,445	(934,460)	2,405,985	-28%
BUDGET BEFORE TRANSFERS REMOVAL #	40,221,144	2,080,310	42,301,454	5%
Operating Transfers to Other Funds ^	3,045,095	(3,045,095)	0	-100%
2023 BUDGET @	43,266,239	(964,785)	42,301,454	-2%

BUDGET BEFORE TRANSFERS illustrates actual changes in spending authority

@ 2023 BUDGET shows actual change in Budget



CAPITAL PROJECTS DETAIL

	2022 OAB	2023 OAB	\$ Variance	% Variance
<u>Capital Reserve- Creative Services</u>				
Equipment Initiatives		59,200		
Equipment Replacement	1,500			
	\$1,500	\$59,200	\$57,700	3847%
<u>Capital Reserve- IT</u>				
2018 Archival Management System		37,200		
21 AV Equipment Standardization		26,400		
21 Computer Refresh Staff		230,155		
Additional Drops	7,000			
Audio/Visual Equip Standard	100,000			
Awe Literacy Stations	55,000	132,765		
Barcode Scanners	12,500			
Body Camera	6,000			
Cabling Infrastructure	25,000			
Cabling Pe Adm & Staff	50,000			
Cm It Scanpro	11,000			
Contingency It	25,000			
Copiers	5,000			
Crs - Laptops	2,500			
Fcs Lena Early Education	17,800			
Hi Mfd	1,500			
HR Compensation Determination Tool		2,500		
Hr Digital Signage	5,000			
Hr Performance Manag Tool	11,750			
Hytterra Poc Radio System	45,000			
IIS Migration		160,000		
IIS Peripherals		69,664		
Kch Business Center	6,000			
Kch Business Centr Av	6,000			
Kch Laptop	2,500			
Mls Laptop For Astrovan	1,400			
Network Switches/ UPS		429,382		
Receipt Printers	12,500			
Remote Access Terminals	60,000			
Report Servers	10,000			
Ru Av Replacment	7,400			
Sa Audio/Visual Equip	12,000			
Sa Av Conference Rm	1,600			
Sa Makerspace Video Display	1,600			
Se Laptops	3,600			
Security 21C Camera St Monitor	600			
Security Computers	3,000			



CAPITAL PROJECTS DETAIL

	2022 OAB	2023 OAB	\$ Variance	% Variance
Security Exterior Device Chrg	30,000			
Security Interior Div Chrg	11,300			
Security Monitors 16 Locations	10,000			
Security Oncall Tablet	1,400			
Staff Increase It Support	2,400			
Telecommunications Switches	270,000	16,669		
Ups Rotation	14,000			
Wireless System	200,000	200,000		
Zebra Printer	9,000			
	\$1,056,350	\$1,304,735	\$248,385	24%

Capital Reserve- Facilities

Bookmobile	324,000			
Contingency 2022	50,000			
Vehicles Replacement	45,000			
Fo 5 Rtu'S Replacement	35,000			
Hvac Controller	30,000			
Furniture Contingency 2022	25,000	53,100		
Dw Asphalt Reapirs & Maintenanc	20,000			
Mo Network Closet Rework	20,000			
Roof Inspection	20,000			
Ch Painting Allowance	18,000			
Dw Concrete Replacement	15,000			
Fo Remodel Staff Room	15,000			
Pa Install Central Air Condit	15,000			
Ca After Hours Lockers	11,000			
Fo Collaborarive Work Space	11,000			
Ol Painting Allowance	10,000			
Pa Enginnering For A/C & Reno	10,000			
Pa Replace Service Desk	10,000			
Recycling Retainers	10,000			
Pa Carpet Replacement	8,500			
Ch Reading & Study Room Chair	7,500			
Fo Desk Replace - Adj Height	7,500			
Sa Staff Chairs	7,500			
Ol Custom Table Top Screen	6,000			
Fo Water Fountain Replacement	5,000			
Ho Memorial For Ruth Holley	5,000			
Ol Window Cornices	3,000			
Pa Painting Allowance	3,000			
Ho Furniture Repl Childr&Teen	2,000			
Ol Lighting Upgrade	1,500			
Ro Public Restroom Improvem	1,500			



CAPITAL PROJECTS DETAIL

	2022 OAB	2023 OAB	\$ Variance	% Variance
Sa Restroom Refresh	1,500			
Pa Lighting Upgrade	1,000			
Buildings		174,000		
Equipment		71,000		
Improvements other than Buildings		60,000		
	\$754,500	\$358,100	(\$396,400)	-53%

Communication Projects

Branded Canopies	1,500			
Ch Signage	4,395			
Contingency		5,000		
Ea Photo Exhibit	5,000			
FO SIGNAGE		7,500		
HI SIGNAGE		5,000		
KCH, Crs, Facilities		6,000		
LI Signage		9,500		
Pe Community Mural	5,000			
Rhg & East Signage	2,000			
RHG Signage		2,250		
RU Signage		5,000		
Sa Signage	7,500			
	\$25,395	\$40,250	\$14,855	58%

East Renovation

2018 Contingency		25,000		
Buildings		293,000		
Contingency 2022	25,000			
Dock Concrete Repair/Replace	22,000			
Equipment		5,000		
Improvements other than Buildings		95,000		
Land Improvement	5,000			
Parking Lot Consultant	30,000			
Security Operations Center	35,000	50,000		
	\$117,000	\$468,000	\$351,000	300%

Library 21C Capital Facility

2022 Contingency	25,000			
Auto Openers Ada For Maker	14,000			
Buildings		40,000		
Cm Meeting Room	12,500			
Covert Tuff To Native Grass	75,000			
Elevator Lighting	12,000			
Elevator Starter	5,000			



CAPITAL PROJECTS DETAIL

	2022 OAB	2023 OAB	\$ Variance	% Variance
Fire Mag-Lock Ada Studio	6,000			
Improvements other than Buildings		23,000		
Initial Irrigation Repairs/Upg	25,000			
Seal Coat And Resptipe	20,000			
	\$194,500	\$63,000	(\$131,500)	-68%
<u>Penrose Capital Projects -Facilities</u>				
Add A/C To Network Closet	15,000			
Add Teen Center - Consultant	10,000			
Adult Area Tables	5,000			
Ajustable Height Tables	8,700			
Buildings		104,200		
Contingency 2022	25,000			
Enclose Lower Classroom	15,000			
Equipment		8,500		
Furniture For Children's Area	7,800			
Mezzanine Redesign	10,000			
Painting Allowance	75,000			
Personal Belongs Lockers	18,000			
Replace Door Openers	10,000			
Replace Rooftop Unit	23,500			
Roof Replacement	950,000			
Service Point Chairs	3,200			
Tables & Chairs - Adults	15,000			
	\$1,191,200	\$112,700	(\$1,078,500)	-91%
TOTAL CAPITAL	\$3,340,445	\$2,405,985	(\$934,460)	-28%



2023 TOTAL EXPENDITURE (BASE) Budget

	<u>Personnel</u>	<u>Operating</u>	<u>Capital</u>	<u>TOTAL</u>
General Fund				
Public Services	129,169	7,118	-	136,287
Adult Services	672,614	112,100	0	784,714
Family and Children Services	744,771	162,918	0	907,688
Regional History and Genealogy	733,594	66,806	0	800,400
Creative Services	476,405	94,892	0	571,297
Knights of Columbus Hall	73,464	1,000	0	74,464
Young Adult Services	457,886	110,048	0	567,934
Adult Education	627,591	81,300	0	708,891
Collection Management	1,628,338	738,030	0	2,366,368
Collection Management - Library Materials	-	5,109,576	0	5,109,576
Equity, Diversity and Inclusion	230,275	20,560	0	250,835
LIBRARY SERVICES SUMMARY	5,774,108	6,504,348	-	12,278,456
West Region - Administration	257,747	22,799	0	280,545
Penrose Library	1,441,084	14,980	0	1,456,064
Cheyenne Mountain Library	506,198	6,852	0	513,050
Old Colorado City Library	464,686	4,240	0	468,926
Manitou Springs Library	298,227	5,883	0	304,110
Ute Pass Library	44,520	2,915	0	47,435
Mobile Library Services	475,867	11,899	0	487,766
WEST REGION SUMMARY	3,488,328	69,568	-	3,557,896
Southeast Region - Administration	335,682	25,500	0	361,182
East Library	1,806,699	26,200	0	1,832,899
Fountain Library	380,933	8,400	0	389,333
Ruth Holley Library	467,744	6,742	0	474,486
Sand Creek Library	607,387	11,500	0	618,887
SOUTHEAST REGION SUMMARY	3,598,445	78,342	-	3,676,787
North Region Administration	197,425	27,000	0	224,425
Library 21c	1,578,243	26,700	0	1,604,943
High Prairie Library	402,516	3,975	0	406,491
Calhan Library	73,162	1,325	0	74,487
Monument Library	572,424	5,000	0	577,424
Palmer Lake Library	-	500	0	500
Rockrimmon Library	511,355	3,975	0	515,330

2023 TOTAL EXPENDITURE (BASE) Budget

	<u>Personnel</u>	<u>Operating</u>	<u>Capital</u>	<u>TOTAL</u>
NORTH REGION SUMMARY	3,335,125	68,475	-	3,403,600
LIBRARY SERVICE PROVIDERS SUMMARY	10,421,898	216,385	-	10,638,282
PUBLIC SERVICES SUMMARY	16,196,006	6,720,732	-	22,916,738
Administration	258,991	32,648	0	291,639
Human Relations Office	610,184	219,571	0	829,754
Finance Office	645,832	715,397	0	1,361,229
Facilities	894,599	3,713,952	0	4,608,551
Security & Safety	1,218,212	71,375	0	1,289,587
Communications Office	849,984	463,214	0	1,313,198
Information Technology Office	1,116,766	1,631,465	0	2,748,231
Development Office	190,802	163,650	0	354,452
Interdepartmental	7,700	231,116	0	238,816
Support Services	5,793,070	7,242,388	-	6,307,566
GENERAL FUND - Undesignated	21,989,076	13,963,120	-	35,952,196
Designated Funds	0	319,377	35,798	355,175
Total Designated	0	319,377	35,798	355,175
TOTAL GENERAL FUND	21,989,076	14,282,497	35,798	36,307,371
<u>Self-Insurance Fund</u>				
Self-Insured Medical	3,298,098	290,000	0	3,588,098
SELF INSURANCE FUND	3,298,098	290,000	0	3,588,098
<u>Capital Fund</u>				
Capital Reserve- Creative Services	0	0	59,200	59,200
Capital Reserve- IT	0	0	1,304,735	1,304,735
Capital Reserve- Facilities	0	0	358,100	358,100
Communication Projects	0	0	40,250	40,250
East Renovation	0	0	468,000	468,000
Library 21C Capital Facility	0	0	63,000	63,000
Penrose Capital Projects -Facilities	0	0	112,700	112,700
CAPITAL FUND	0	0	2,405,985	2,405,985
2023 BUDGET	25,287,174	14,572,497	2,441,783	42,301,454



2023 Original Adopted Budget

SECTION 3 - SUMMARY & FORECAST



Changes to OAB 2022 - 2023

	<u>2022 OAB</u>	<u>Changes</u>	<u>2023 OAB</u>	<u>% Change</u>
REVENUES				
Property Taxes	33,145,936	533,430	33,679,366	2%
Specific ownership taxes	3,800,000	(300,000)	3,500,000	-8%
Interest on taxes	38,000	250	38,250	1%
Payment in lieu of taxes	10,000	200	10,200	2%
Total taxes	36,993,936	233,880	37,227,816	1%
Intergovernmental	1,004,631	(97,088)	907,543	-10%
Donations/fundraising	325,000	(125,000)	200,000	-38%
Employee contributions	0	560,677	560,677	100%
Other Operating Revenue	147,750	(20,452)	127,298	-14%
Total Operating Revenue	1,477,381	318,137	1,795,518	22%
Total Revenue	38,471,317	552,017	39,023,334	1%
Expenditures				
Personnel Expense	23,028,665	2,258,509	25,287,174	10%
Operating Expense	13,837,034	735,463	14,572,497	5%
Capital Outlay	3,355,445	(913,662)	2,441,783	-27%
Total Expenditures	40,221,144	2,080,310	42,301,454	5%
Net Impact to Fund Balance	(1,749,827)	(1,528,293)	(3,278,120)	-87%



2023 GENERAL FUND BUDGET MATRIX

2023 Budget Summary	Admin	Public Services	Human Resources	Development	Finance	Facilities	Information Technology	Communications	Security Services	Interdepartmental	Restricted	TOTAL GENERAL FUND	
	REVENUES												
Property Taxes	0	0	0	0	0	0	0	0	0	0	0	28,245,960	
Specific ownership taxes	0	0	0	0	0	0	0	0	0	0	0	3,500,000	
Interest on taxes	0	0	0	0	0	0	0	0	0	0	0	38,250	
Payment in lieu of taxes	0	0	0	0	0	0	0	0	0	0	0	10,200	
Total taxes	0	0	0	0	0	0	0	0	0	0	0	31,794,410	
Intergovernmental	0	0	0	0	0	0	0	0	0	0	0	907,543	
Fines and fees	0	0	0	0	0	0	0	0	0	0	0	67,500	
Interest income	0	0	0	0	0	0	0	0	0	0	0	38,250	
Donations/fundraising	0	0	0	0	0	0	0	0	0	0	0	200,000	
Employee contributions	0	0	0	0	0	0	0	0	0	0	0	0	
Miscellaneous - Copy sales	0	0	0	0	0	0	0	0	0	0	0	45,225	
Miscellaneous - Parking lot	0	0	0	0	0	0	0	0	0	0	0	10,050	
Miscellaneous - Other	0	0	0	0	0	0	0	0	0	0	0	4,523	
Total Revenue	0	0	0	0	0	0	0	0	0	0	0	33,067,501	
EXPENSES													
Personnel Expense	258,991	16,196,006	610,184	190,802	645,832	894,599	1,116,766	849,984	1,218,212	7,700	0	21,989,076	
Operating Expense	32,648	6,720,732	219,571	163,650	715,397	3,713,952	1,631,465	463,214	71,375	231,116	319,377	14,282,497	
Capital Outlay	0	0	0	0	0	0	0	0	0	0	35,798	35,798	
Total Expense	291,639	22,916,738	829,754	354,452	1,361,229	4,608,551	2,748,231	1,313,198	1,289,587	238,816	355,175	36,307,371	
												Net change in fund balance	(3,239,870)
												Fund balance, beginning of year	9,151,900
												Fund balance, end of year	5,912,030



2023 BUDGET MATRIX BY FUND

	TOTAL GENERAL FUND	21C Library	East Library Project Fund	Penrose Improvements	Capital Reserve Fund	TOTAL CAPITAL	Self-Insurance Fund	TOTAL BUDGET
REVENUES								
Property Taxes	28,245,960	0	0	0	0	2,405,985	3,027,421	33,679,366
Specific ownership taxes	3,500,000	0	0	0	0	0	0	3,500,000
Interest on taxes	38,250	0	0	0	0	0	0	38,250
Payment in lieu of taxes	10,200	0	0	0	0	0	0	10,200
Total taxes	31,794,410	0	0	0	0	2,405,985	3,027,421	37,227,816
Intergovernmental	907,543	0	0	0	0	0	0	907,543
Fines and fees	67,500	0	0	0	0	0	0	67,500
Interest income	38,250	0	0	0	0	0	0	38,250
Donations/fundraising	200,000	0	0	0	0	0	0	200,000
Employee contributions	0	0	0	0	0	0	612,143	612,143
Miscellaneous - Copy sales	45,225	0	0	0	0	0	0	45,225
Miscellaneous - Parking lot collections	10,050	0	0	0	0	0	0	10,050
Miscellaneous - Other	4,523	0	0	0	0	0	0	4,523
Total Revenue	33,067,501	0	0	0	0	2,405,985	3,639,564	39,113,050
EXPENSES								
Personnel Expense	21,989,076	0	0	0	0	0	3,298,098	25,287,174
Operating Expense	14,282,497	0	0	0	0	0	290,000	14,572,497
Capital Outlay	35,798	63,000	468,000	112,700	1,762,285	2,405,985	0	2,441,783
Total Expense	36,307,371	63,000	468,000	112,700	1,762,285	2,405,985	3,588,098	42,301,454
Net change in fund balance	(3,239,870)					0	51,466	(3,188,404)
Fund balance, beginning of year	9,151,900	370,244	181,365	753,167	3,757,505	5,062,281	99,692	14,313,873
Fund balance, end of year	5,912,030	370,244	181,365	753,167	3,757,505	5,062,281	151,158	11,125,469



PROJECTED FUND BALANCES					
	12/31/21		12/31/22		12/31/23
	Audited Fund Balances	2022 Projected Impacts	Projected Fund Balance	2023 Budget Impacts	Projected Fund Balance
Nonspendable	400,575	0	400,575	0	400,575
Restricted Fund Balance	1,392,473	0	1,392,473	0	1,392,473
Restricted GF	1,793,048	0	1,793,048	0	1,793,048
Assigned	306,562	0	306,562	0	306,562
Unassigned	11,228,870	(2,383,532)	8,845,338	(3,239,870)	5,605,468
	11,535,432	(2,383,532)	9,151,900	(3,239,870)	5,912,030
General Fund	13,328,480	(2,383,532)	10,944,948	(3,239,870)	7,705,078
Special Revenue Fund	100,688	(38,464)	62,224	0	62,224
Capital Projects -North	315,403	54,841	370,244	0	370,244
Capital Projects -East	90,178	91,187	181,365	0	181,365
Capital Projects -Penrose	342,977	410,190	753,167	0	753,167
Capital Reserve	3,477,782	279,723	3,757,505	0	3,757,505
Capital	4,226,340	835,941	5,062,281	0	5,062,281
Self- Insurance	313,188	(213,496)	99,692	51,466	151,158
TOTAL FUND BALANCE	17,968,696	(1,799,551)	16,169,145	(3,188,404)	12,980,741
Less: Restricted	(1,793,048)	0	(1,793,048)	0	(1,793,048)
AVAILABLE FUND BALANCE	16,175,648	(1,799,551)	14,376,097	(3,188,404)	11,187,693



FIVE YEAR PROJECTED FORECAST

	2023	2024	2025	2026	2027
REVENUES					
Property Taxes (5%)	33,679,366	35,363,334	37,131,501	38,988,076	40,937,480
Specific ownership taxes (3%)	3,500,000	3,605,000	3,713,150	3,824,545	3,939,281
Interest on taxes	38,250	38,250	38,250	38,250	38,250
Payment in lieu of taxes (5%)	10,200	10,710	11,246	11,808	12,398
Total taxes	37,227,816	39,017,294	40,894,147	42,862,678	44,927,409
Intergovernmental (3%)	907,543	934,769	962,812	991,697	1,021,448
Fines and fees (5%)	67,500	70,875	74,419	78,140	82,047
Interest income	38,250	38,250	38,250	38,250	38,250
Employee contributions (5%)	612,143	642,750	674,888	708,632	744,064
Donations/fundraising	200,000	200,000	200,000	200,000	200,000
Copy sales (5%)	45,225	47,486	49,861	52,354	54,971
Parking lot collections (5%)	10,050	10,553	11,080	11,634	12,216
Other	4,523	4,523	4,523	4,523	4,523
Other Revenue	1,885,234	1,949,206	2,015,832	2,085,229	2,157,518
Total Revenue	39,113,050	40,966,500	42,909,979	44,947,908	47,084,927
EXPENSES					
GF- Personnel Expense (3%)	21,989,076	22,648,749	23,328,211	24,028,058	24,748,899
GF- Operating Expense (3%)	14,318,295	14,747,844	15,190,279	15,645,987	16,115,367
ISF- Medical Claims (10%)	3,588,098	3,946,908	4,341,599	4,775,758	5,253,334
CIP- Capital Projects	2,405,985	2,405,985	2,405,985	2,405,985	2,405,985
Total expense	42,301,454	43,749,485	45,266,074	46,855,788	48,523,586
Net change in fund balance	(3,188,404)	(2,782,985)	(2,356,095)	(1,907,881)	(1,438,659)
Fund balance, beginning of year ~ General Fund	9,151,900				
Fund balance, beginning of year ~Self-Insurance	99,692				
Fund balance, beginning of year ~ Capital	5,062,281				
Available Beginning Fund Balance	14,313,873	11,125,469	8,342,484	5,986,389	4,078,508
Rolling Fund Balance	11,125,469	8,342,484	5,986,389	4,078,508	2,639,849