



**LIBRARY BOARD SPECIAL MEETING  
2024 Budget Public Hearing, Budget Adoption and Mill Levy Certification**  
Tuesday, January 9, 2024, 5:30 p.m., Philip and Jerry Miller Library, Castle Rock, CO

<b>Agenda Topic</b>	<b>Presenter</b>	<b>Page</b>
Call meeting to Order	Suzanne Burkholder	
Consent Agenda Recommendation(s) Memo	Suzanne Burkholder	2
1. Approval of December Meeting Minutes		3
2. Acknowledge Board of County Commissioner		
Resolution #R-023-123 Reappointing Terry Nolan		8
Library Business	Suzanne Burkholder	
2024 Budget Public Hearing		
2024 Budget Adoption and Mill Levy Certification		9
Trustee Comments		
Upcoming Meetings		
• January 31, 2024, Philip & Jerry Miller Library, Castle Rock		
○ Board Study Session, 4:00 p.m. (Dinner at 5:00 p.m.)		
○ Board Annual Business Meeting, 5:30 p.m.		
• The library hosts the Partnership of Douglas County Governments on Wednesday, January 17, 2024 at 7:30 a.m. at the Highlands Ranch Library. Breakfast at 7:00 a.m.		
Adjourn		

**MEMO**

To:	<b>Douglas County Libraries Board of Trustees</b>
Date:	January 9, 2024
From:	Bob Pasicznyuk
Subject:	<b>Consent Agenda Recommendations</b>

**ISSUE:**

Review and approve Consent Agenda item(s).

**DISCUSSION:**

The Consent Agenda follows the process outlined below:

- Items will be recommended as norm or appropriate for the Consent Agenda
- Any board member can suggest adding or pulling items from the Consent Agenda
- It takes a motion and unanimous vote to add items to the Consent Agenda
- Any one board member can request to pull consent items for further discussion, which will then be moved for discussion and possible action under Library Business
- Motion recommendation will be accepted as proposed; if an amended motion is needed, we will pull the item from the Consent Agenda to accomplish this

Consent Agenda Items for this meeting are:

1. Approval of December 6, 2023 Board Minutes
2. Acknowledgement of Douglas County Board of County Commissioners Resolution #R-023-123 Reappointing Terry Nolan for a second, three-year term.

**RECOMMENDATION:** Move to approve the consent agenda items as presented, or as amended (if an item or items were pulled).

**DOUGLAS COUNTY LIBRARIES****Board of Trustees Budget Public Hearing and Business Meeting****December 6, 2023****Castle Rock, Colorado**

President Burkholder called the business meeting to order at 5:30 p.m.

This meeting was held and was noticed in compliance with both Colorado Open Meeting Law and the Douglas County Libraries Bylaws.

The following were present:

**TRUSTEES:** Suzanne Burkholder, Jessica Kallweit, Rick LaPointe, Zach McKinney, Terry Nolan, Meghann Silverthorn, and Ted Vail

A full board was present, achieving quorum.

LaPointe and McKinney attended the meeting via conference phone.

**STAFF:** Bob Pasicznyuk, Jill Corrente, Casie Cook, Julianne Griffin, Jesse Politi, Kate Prestwood, Andrea Wyant, and Patti Owen-DeLay

**GUESTS:** Legal Counsel Linda Glesne and Castle Rock Police Officer Yowell

**PUBLIC:** Martha Carver, Linda White, Maryanne Giesler, Laureen Boll, Angela Thomas, and Holly M.

**PUBLIC COMMENTS (Non-Budget):** All speakers were Douglas County residents.

**Martha Carver:** (Grandparents for Kids) Appreciated public input on policy. Supports the changes to the policy removing ALA Statements, ULC Statement, and the efforts to assist parents with children.

**Linda White:** (Grandparents for Kids) Appreciated public input on policy. Supports the changes to the policy removing ALA Statements and the efforts to assist parents with children. Would like age of Children's Library Card to be raised to age 17. Move information on Children's Library Card to top of Parents page, and put more signage on the program in library. Ensure balanced representation without bias.

**Maryanne Giesler:** Concerned about limiting parental control to age 17. Be careful with language and use legal mandated definitions. Any control can be censorship.

**CONSENT AGENDA:** Minutes October 25, 2023

1. Minutes October 25, 2023
2. Email Poll for Parker Carpet Project

**MOTION 23-12-01:** Nolan moved and the motion carried unanimously to approve the consent agenda consisting of the October 25, 2023, Board Business Meeting minutes and the Parker Carpet Project email poll ratification. Silverthorn seconded the motion.

#### **BUDGET PUBLIC HEARING**

Burkholder opened the Public Hearing for the 2024 Budget stating that due to legislative changes to budget and mill levy law for the 2024 budget, budget adoption will happen at a Special Budget Meeting on January 9, 2024, at 5:30 p.m. at the Philip and Jerry Miller Library in Castle Rock.

There were no public comments on the 2024 budget.

#### **EXECUTIVE LIBRARY DIRECTOR**

- **Third Quarter Key Performance Indicators Report** – In packet, not discussed.
- **Third Quarter Strategic Report** – In packet, not discussed.
- **Third Quarter Financial Reports**
  - Cook reviewed the third quarter financials.
  - Performance vs. Budget is showing revenue coming in over budget and expenses lower than budget, along with payouts for the Castle Rock Project. This is a snapshot of September 30, and this excess should even out over the year.
- **Third Quarter Division Reports** – In packet, not discussed.
- **Douglas County Libraries Framework for Collection Management**
  - Pasicznyuk went through the framework used in making materials selections.
  - Silverthorn, Nolan, and Burkholder all appreciated the framework, and personal choice.
  - Pasicznyuk mentioned that 30-50% of materials are out at any time, and this can lead to a deception of what is carried.
  - Pasicznyuk also said that we aren't aiming at a one-to-one ratio of one side vs. another. Customers can ask for materials they see we are missing within our framework and availability.

#### **DISTRICT BUSINESS**

No conflicts of interest were declared.

#### **Resolution to Authorize Expenditures**

Pasicznyuk wants to ensure authority to spend money the first 10 days of 2024 until the board has time to pass a 2024 budget.

**MOTION 23-12-02:** Vail moved and the motion carried unanimously to adopt Resolution 23-12-01 stating in part that the Executive Library Director is expressly authorized to approve reasonable and necessary expenses, as identified and budgeted in the draft 2024 Budget and which arise within the first 10 days of the 2024 budget year (not to exceed \$1,576,406). To the

extent necessary, such expenses may be paid from General Operating to Reserve funds already appropriated by the board in the 2023 Budget for this purpose. Nolan seconded the motion.

### **Executive Committee**

#### **Second Reading for Adoption of Updated Bylaws and Internal Policies**

**MOTION 23-12-03:** Kallweit moved on second reading and the motion carried unanimously to adopt the updated bylaws' duties of President, Article V, Section 1, to name the president as the media spokesperson of the board, and Article II, Section 6, to add a new bullet outlining trustees' conduct when engaging with the media, in addition to the internal policies as presented. Nolan seconded the motion.

Policies included are:

#### **ADMINISTRATION POLICIES**

1. Media Policy
2. Lobbying Policy
3. Social Media Policy
4. Facility Naming Rights Policy
5. Closure Policy
6. Electronic Mail Monitoring and Archiving Policy
7. Risk Management Policy
8. Disposal of Personal Information Policy

#### **FINANCIAL POLICIES**

1. Authorization of Expenditures Policy
2. Budget Policy
3. Debt Management Policy
4. Audit Policy
5. Purchasing of Goods and Services Policy
6. Nondisclosure Policy
7. Capital Assets Policy
8. Asset Disposal Policy
9. Investment and Cash Management Policy
10. Reserve Fund Policy
11. Expense Reimbursement Policy

#### **HUMAN RESOURCES POLICIES**

1. Conflict of Interest Policy
2. Standards of Conduct Policy
3. Customer Privacy Policy
4. At-Will Employment Policy
5. Employment Opportunity and Unlawful Harassment Policy
6. Accommodation Policy
7. Sexual Harassment Policy
8. Complaint Procedure Policy
9. Unlawful Harassment Policy
10. Leave of Absence Policy
11. Compensation Policy
12. Employee and Volunteer Alcohol and Drugs Policy

13. Anti-Violence Policy
14. Safety Policy
15. Violation of Public Policy, Converted Activity and Reporting (“Whistleblower”) Policy
16. Employment of Relatives Policy
17. Workers’ Compensation Insurance and Reporting Policy
18. Dating Policy
19. Employee Handbook Policy

### **Bylaw and Policy Review**

Working with the board, staff, and legal counsel, the bylaws and policies were reviewed considering customer survey results, legal authority, and precedent, resulting in the revised bylaws, Access Policy, Children and Parents Policy, Citizen Review Request Policy, Curating Library Collections and Content Policy, Internet Policy, and Program Policy.

- Updated Bylaws

**MOTION 23-12-04:** Nolan moved and the motion carried unanimously with a full board to adopt the bylaws as presented, including the above bylaws amendments. McKinney seconded the motion.

- Updated Policies

**MOTION 23-12-05:** Nolan moved and the motion carried unanimously with a full board to adopt the Access Policy, Children and Parents Policy, Citizen Review Request Policy, Curating Library Collections and Content Policy, Internet Policy, and Programs Policy as amended and presented. Vail seconded the motion.

### **PARTNER REPORTS**

#### Partnership of Douglas County Governments (PDCG)

Vail had no report.

#### Douglas County Youth Initiative (DCYI)

McKinney had no report.

#### Urban Libraries Council (ULC)

Silverthorn shared that the Executive Committee met and talked about Strategic Planning. Silverthorn encouraged the council to understand the needs of suburban libraries.

#### Foundation

Kallweit had no report.

### **TRUSTEE COMMENTS**

Silverthorn shared how wonderful the Snow Ball Storybook event was.

Burkholder appreciated all the work of staff, legal counsel, and the board with policy, and thanked the community for the 1,700 responses to our policy survey.

## UPCOMING BOARD MEETINGS

1. **Executive Committee Meeting**: December 14, 2023, 8:00 a.m., Douglas County Libraries at Castle Pines
2. **Board Special Meeting for Mill Levy Certification and Budget Adoption**: January 9, 2024, 5:30 p.m., Douglas County Libraries at the Philip and Jerry Miller Library, Castle Rock
3. **Executive Committee Meeting**: January 11, 2024, 8:00 a.m., Douglas County Libraries at Castle Pines
4. **Board Study Session**: January 31, 2024, 4:00 p.m., Douglas County Libraries at the Philip and Jerry Miller Library, Castle Rock
5. **Board Business Meeting**: January 31, 2024, 5:30 p.m., Douglas County Libraries at the Philip and Jerry Miller Library, Castle Rock

## OTHER BOARD CALENDAR ITEMS

1. **Partnership of Douglas County Governments Meeting**: January 17, 2024, 7:00 a.m. (meeting begins at 7:30 a.m.), Douglas County Libraries at Highlands Ranch

## ADJOURN

Burkholder adjourned the meeting at 6:30 p.m.

Respectfully submitted,

Meghann Silverthorn, Board Secretary  
Minutes prepared by Patti Owen-Delay

**RESOLUTION NO. R-023- 123**

**RESOLUTION MAKING AN APPOINTMENT TO THE DOUGLAS COUNTY LIBRARIES BOARD OF TRUSTEES**

**WHEREAS**, Resolution No. R-990-149, established the Douglas Public Library District, now known as Douglas County Libraries, specified the terms of office for the members of the library district's board of trustees and established a procedure for filling vacancies on the library district's board of trustees ("Establishment Resolution"); and

**WHEREAS**, Resolution No. R-001-041 reduced the term office of members of the Board of Trustees of the Douglas Public Library District from five years to three years.

**WHEREAS**, Resolution No. R-013-37 revised the process regarding recommendations for Appointment of Trustees to serve on the Douglas County Libraries Board of Trustees and was amended in 2018 to further detail the process.

**WHEREAS**, Trustees to the Douglas County Libraries are appointed by the Douglas County Board of County Commissioners; and

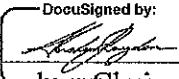
**BE IT RESOLVED**, that the following individual is re-appointed to the Douglas County Libraries Board of Trustees for the term specified:

Terry Nolan

Term Expires January 2027

**PASSED AND ADOPTED** this 12<sup>th</sup> day of December 2023, in Castle Rock, Douglas County, Colorado.

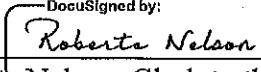
**DOUGLAS COUNTY COMMISSIONERS  
DOUGLAS COUNTY, COLORADO**

DocuSigned by:  
BY:   
Abe Laydon, Chair



DS

ATTEST:

DocuSigned by:  
BY:   
Roberta Nelson, Clerk to the Board



## MEMO

To:	<b>Douglas County Libraries Board of Trustees</b>
Date:	January 9, 2024
From:	Casie Cook, Director of Finance
Subject:	<b>2024 Budget and Mill Levy Certification</b>

### ISSUE:

2024 Budget Adoption, Mill Levy Certification and corresponding Resolutions, and Funds Appropriation

### DISCUSSION:

Due to the legislative special session related to property taxes, deadlines to adopt the budget, certify the mill levy, and appropriate funds have been extended to early January. Douglas County Libraries, as publicly noticed, is holding a special board meeting on January 9<sup>th</sup> to adopt the budget, certify the mill levy, and appropriate funds.

The Library recognized 2024 to be an anomaly – property taxes rising 40+% beyond any historic precedent. In response, Douglas County Libraries has elected to temporarily reduce its mill levy in the year 2024 to the rate of inflation and in keeping with historic revenue averages. This reduction has resulted in an approximate \$5 million savings to the Douglas County Taxpayers, while still maintaining the quality of service and facilities that library customers expect. In the following pages, details on the budget can be found.

**RECOMMENDATION:** A motion to approve / adopt the 2024 budget, the associated and temporary mill levy reduction, and to appropriate funds for the 2024 year.

# **PUBLIC NOTICE**

## **\$00~~00~~ of \$1 NOTICE AS TO PROPOSED 2024 BUDGET**

**NOTICE IS HEREBY GIVEN** that a proposed budget has been submitted to the Board of Trustees of the Douglas County Libraries for the year 2024. A copy of such proposed budget has been filed on October 15, 2023 in the administrative offices of the Douglas County Libraries, 100 S. Wilcox Street, Castle Rock, CO where same is open for public inspection.

Due to legislative intervention modifying assessment rates, reducing total assessed value and modifying budgetary deadlines, the proposed budget will now be considered at a special meeting of the Douglas County Libraries Board of Trustees to be held on **Tuesday, January 9, 2023 at 5:30 p.m.** at the Philip and Jerry Miller Library, 100 S. Wilcox St, Castle Rock, CO.

Any interested elector of the Douglas County Libraries may inspect the proposed budget and file or register any objections at any time prior to the final adoption of the budget.

**Dated: December 14, 2023  
BY ORDER OF THE BOARD OF TRUSTEES  
DOUGLAS COUNTY LIBRARIES**

**By: /Robert Pasicznyuk/ Robert Pasicznyuk  
Executive Library Director**

**Legal Notice No. 946491  
First Publication: December 14, 2023  
Last Publication: December 14, 2023  
Publisher: Douglas County News-Press**



	2022	2023	2024		
	Actual	As of Oct 31 Forecast	% Revenue	Budget	% Revenue
<b>SUMMARY INCOME STATEMENT</b>					
<b>Revenues</b>					
Property Taxes	\$32,350,901	\$32,436,073	86%	\$36,156,932	91%
Auto Ownership Taxes	2,894,516	2,773,646	7%	1,568,000	4%
Contributions/Grants	421,592	341,880	1%	305,932	1%
Charges for Services	567,080	537,874	1%	345,468	1%
Interest Income	521,327	1,564,405	4%	1,205,050	3%
<b>Total Revenue</b>	<b>\$36,755,416</b>	<b>37,653,878</b>	<b>100%</b>	<b>39,581,382</b>	<b>100%</b>
<b>Operating Expenditures</b>					
Salaries and Wages	13,326,924	14,256,044	38%	16,337,049	41%
Benefits	1,359,949	823,232	2%	1,356,468	3%
PERA	1,836,459	2,012,244	5%	2,496,414	6%
Library Content	3,996,798	3,934,530	10%	4,617,007	12%
Facility	1,785,765	1,908,199	5%	2,652,382	7%
Technology Equipment & 3rd-Party Services	1,395,873	1,400,946	4%	1,714,940	4%
Library Programs & Outreach	1,137,341	878,035	2%	1,577,839	4%
District-Wide Support Costs	775,523	714,306	2%	1,333,582	3%
Capital Maintenance Projects	1,338,024	362,801	1%	1,268,947	3%
Other Operating Expenditures	0	0	0	0	0
<b>Subtotal Operating Expenditures</b>	<b>\$26,952,656</b>	<b>26,290,338</b>	<b>70%</b>	<b>33,354,628</b>	<b>84%</b>
Debt Service	\$3,012,196	\$2,095,879	6%	\$2,166,259	5%
County Treasurer Tax Collection Fee	485,283	487,235	1%	565,873	1%
<b>Total Operating, Interest &amp; Fee Expenditures</b>	<b>\$30,450,135</b>	<b>28,873,453</b>	<b>77%</b>	<b>36,086,760</b>	<b>91%</b>
<b>Revenues Over (Under) Operating Expenditures</b>	<b>\$6,305,281</b>	<b>8,780,426</b>	<b>23%</b>	<b>3,494,622</b>	<b>9%</b>
<b>Non-Operating Revenues (Expenditures)</b>					
Capital Improvement Projects	(11,483,732)	(13,300,000)	35%	(2,349,788)	6%
<b>Total Non-Operating Revenues (Expenditures)</b>	<b>(\$11,483,732)</b>	<b>(13,300,000)</b>	<b>35%</b>	<b>(2,349,788)</b>	<b>6%</b>
<b>Total Revenues Over (Under) Total Expenditures</b>	<b>(\$5,178,451)</b>	<b>(4,519,574)</b>	<b>-12%</b>	<b>1,144,834</b>	<b>3%</b>
Beginning Fund Balance	29,297,865	24,119,414		19,599,840	
<b>Ending Fund Balance</b>	<b>\$24,119,414</b>	<b>\$19,599,840</b>		<b>\$20,744,674</b>	



**2024 Budget**  
**Maintenance & Improvement Projects**  
**For Projects over \$5,000 and a life of greater than one year**

	Original Budget
<b><u>Operating Expenditures: Maintenance Projects</u></b>	
<b>District IT: B100</b>	
PC replacement	200,000
Security Cameras System	250,000
Jamex replacements	7,000
Board AV Solution	50,000
Self-check leases	49,176
Server leases	98,100
Subtotal	<u>654,276</u>
<b>District-Wide: B100</b>	
Misc concrete & asphalt repairs	40,000
Landscaping - replace or repair	35,000
Front-of-house furnishings	4,500
Back-of-house (staff) furnishings	20,000
Subtotal	<u>99,500</u>
<b>Castle Pines: B200</b>	
Re-Upholstering	<u>16,800</u>
Subtotal	<u>16,800</u>
<b>Highlands: B300</b>	
Paint	42,685
Re-Upholstering	<u>20,000</u>
Subtotal	<u>62,685</u>
<b>Lone Tree: B400</b>	
Paint	40,110
Front-of-house furnishings	1,000
Re-Upholstering	<u>15,200</u>
Subtotal	<u>56,310</u>
<b>Parker: B600</b>	
Re-carpet	234,450
Paint	43,585
Front-of-house furnishings	5,000
Re-Upholstering	<u>26,400</u>
Subtotal	<u>309,435</u>
<b>Castle Rock: B700</b>	
Landscaping - replace or repair	<u>61,781</u>
Subtotal	<u>61,781</u>
<b>Roxborough: B800</b>	
Paint	3,360
Re-Upholstering	<u>4,800</u>
Subtotal	<u>8,160</u>
<b>Total Maintenance Projects</b>	<b><u>\$1,268,947</u></b>

**Non-Operating Expenditures: Improvement Projects****District-Wide: B100**

Front-of-house (patron) furnishings	\$20,000
Transporter bins	\$50,000
Replace Everbright walls at PA, LT and CAP	\$45,000
(8) Lockers at CAP (8) Lockers at ROX	\$10,000
Book Supports & Shelves	\$123,738
(15) Transit Bins	\$70,000
(100) Transit Bin Covers	\$9,000
(2) Game cabinets: ROX, CAP	\$2,400
Sorter Upgrades	\$222,000
Subtotal	<u><u>\$552,138</u></u>

**Highlands: B300**

Entry way re-pave	\$174,000
Re-roof	\$423,650
Replace HI 4 VAV & 9 Fan power boxes	\$450,000
Switchstacks	\$324,000
Update some playscape pieces for The Market at HI	\$20,000
Subtotal	<u><u>\$1,391,650</u></u>

**Lone Tree: B400**

Playscape	\$175,000
Butcher Block Table for LT. Vol. Area.	\$1,000
Subtotal	<u><u>\$176,000</u></u>

**Parker: B600**

Playscape	\$175,000
Jelly drop in 1st. Flr. lounge at PA for 2nd Chapter Bookstore.	\$5,000
Subtotal	<u><u>\$180,000</u></u>

**Castle Rock: B700**

Castle Rock FF&E	\$50,000
Subtotal	<u><u>\$50,000</u></u>

<b>Total Improvement Projects</b>	<b><u><u>\$2,349,788</u></u></b>
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**2024 Budget Report**  
**Adjustments: Preliminary vs. Final Budget**

**Total Revenues Over (Under) Total Expenditures - as reported October 16, 2023** \$2,064,933

**Revenues**

decrease to property taxes	(500,000)
adjustment to property taxes due to county assessor rounding	4,169
Increase (Decrease) Revenues	<u>(495,831)</u>

**Expenditures**

County's Treasurer Fees:

decrease to county's treasurer fees per revenue adjustment	7,438
Subtotal County's Treasurer Fees	7,438

Retirement:

increase retirement for owed employer contributions plus interest	(107,250)
Subtotal Retirement	(107,250)

District-Wide Support Costs:

increase general liability insurance	(38,675)
Subtotal District-Wide Support Costs	(38,675)

Capital Maintenance projects:

corrected from MNT to IMP: Lone Tree Playscape	175,000
corrected from MNT to IMP: Parker Playscape	175,000
added: Castle Rock Landscaping	(61,781)
corrected from MNT to IMP: a portion of Switchstacks	142,040
Subtotal Capital Maintenance project	430,259

Capital Improvement projects:

corrected from MNT to IMP: Lone Tree Playscape	(175,000)
corrected from MNT to IMP: Parker Playscape	(175,000)
corrected from MNT to IMP: a portion of Switchstacks	(142,040)
added: Castle Rock non-traditional FFE	(50,000)
added: Highlands Ranch repaving of entryway	(174,000)
Subtotal Capital Improvement projects	<u>(716,040)</u>

Decrease (Increase) Expenditures

Net Total Adjustments (rounded) (920,099)

**Total Revenues Over (Under) Total Expenditures - as reported January 9, 2024**

**1,144,834**

**DOUGLAS COUNTY LIBRARIES  
BOARD OF TRUSTEES  
RESOLUTION 2024-01-01 TO ADOPT BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE DOUGLAS COUNTY LIBRARIES, DOUGLAS COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2024, AND ENDING ON THE LAST DAY OF DECEMBER, 2024.

WHEREAS, the Board of Trustees of the Douglas County Libraries has authorized Robert W. Pasicznyuk, Executive Library Director, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Robert W. Pasicznyuk, Executive Library Director, has submitted a proposed budget to this governing body for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on Tuesday, January 9, 2024 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances, so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DOUGLAS COUNTY LIBRARIES OF DOUGLAS COUNTY, COLORADO:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Douglas County Libraries for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the President and Treasurer of the Board of Trustees and made a part of the public records of the Douglas County Libraries.

ADOPTED this 9th day of January, 2024.

ATTEST:

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Suzanne Burkholder  
Douglas County Libraries Board President

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TR Nolan  
Douglas County Libraries Board Vice President

DOUGLAS COUNTY LIBRARIES  
BOARD OF TRUSTEES  
CERTIFICATION OF 2024 BUDGET

I, TR Nolan, hereby certify that I am a Trustee and the duly elected and qualified Treasurer of the Douglas County Libraries, and that the attached is a true and correct copy of the budget for the fiscal year 2024, duly adopted at a meeting of the Board of Trustees of the Douglas County Libraries held on Tuesday, January 9, 2024.

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TR Nolan  
Douglas County Libraries Board Vice President

**DOUGLAS COUNTY LIBRARIES  
BOARD OF TRUSTEES  
RESOLUTION 2024-01-02 TO SET MILL LEVIES**

**A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE DOUGLAS COUNTY LIBRARIES, DOUGLAS COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.**

WHEREAS, the Board of Trustees of the Douglas County Libraries has adopted the annual budget in accordance with the Local Government Budget Law, on Tuesday, January 9, 2024; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$36,156,932; and

WHEREAS, the 2023 valuation for assessment for the Douglas County Libraries, as certified by the County Assessor, is \$10,292,323,249;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DOUGLAS COUNTY LIBRARIES, DOUGLAS COUNTY, COLORADO:**

Section 1. That for the purposes of meeting all general operating expenses of the Douglas County Libraries during the 2024 budget year, there is hereby levied a tax of 3.513 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 2. The Douglas County Libraries enacts a one-time temporary property tax credit, on the General Fund calculated to be equal to (0.487) mills upon each dollar of the total valuation for assessment of all taxable property within the County of Douglas for the taxable year 2023, to be collected in calendar year 2024.

Section 3. That the Treasurer is hereby authorized and directed to immediately certify to the County Commissioners of Douglas County, Colorado, the mill levies for the Douglas County Libraries as hereinabove determined and set.

ADOPTED this 9th day of January 2024.

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Suzanne Burkholder  
Douglas County Libraries Board President

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TR Nolan  
Douglas County Libraries Board Vice President

**DOUGLAS COUNTY LIBRARIES  
BOARD OF TRUSTEES  
RESOLUTION 2024-01-03 TO APPROPRIATE SUMS OF MONEY**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW FOR THE DOUGLAS COUNTY LIBRARIES, DOUGLAS COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Local Government Budget Law, on January, 9, 2024; and

WHEREAS, the Board of Trustees has made provision therein for revenues in an amount less than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Douglas County Libraries;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE DOUGLAS COUNTY LIBRARIES, DOUGLAS COUNTY, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

**General Fund:**

Current operating expenses	\$36,086,760
Capital Outlay	2,349,788
Emergency reserves	<u>1,000,639</u>
Total general fund appropriations	\$39,437,187

ADOPTED this 9th day of January 2024.

ATTEST:

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Suzanne Burkholder  
Douglas County Libraries Board President

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TR Nolan  
Douglas County Libraries Board Vice President

**DOUGLAS COUNTY LIBRARIES  
BOARD OF TRUSTEES  
CERTIFICATION OF TAX LEVIES**

**DATE: JANUARY 9, 2024**

**TO: THE BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, COLORADO**

**Dear Commissioners:**

For the year 2024, the Board of Trustees of the Douglas County Libraries hereby certifies a total levy of 3.513 mills to be extended by you upon the total assessed valuation of \$10,292,323,249 to produce \$36,156,932 in revenue. The levies and revenues are for the following purposes:

	Levy	Revenue
1. General Operating Expenses	4.000	\$41,169,293
2. <Minus> Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction	<0.487>	<5,012,361>
Subtotal for General Operating	<hr/> 3.513	<hr/> 36,156,932
3. General Obligation Bonds and Interest	0.000	0
4. Contractual Obligations	0.000	0
5. Capital Expenditures	0.000	0
6. Refunds/Abatements	0.000	0
7. Other	0.000	0
Total	<hr/> <u>3.513</u>	<hr/> <u>\$36,156,932</u>

This mill levy certification is in compliance with all statutory and constitutional requirements and limitations.

Contact Person: Crystal Bustillos

Daytime Phone: (303) 688-7613

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Suzanne Burkholder  
Douglas County Libraries Board President

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TR Nolan  
Douglas County Libraries Board Vice President

DOUGLAS COUNTY LIBRARIES  
BOARD OF TRUSTEES  
ACKNOWLEDGMENT OF NOTICE AND  
APPROVAL OF RECORD OF PROCEEDINGS

We, the undersigned members of the Board of Trustees of the Douglas County Libraries, Douglas County, Colorado, do hereby acknowledge receipt of proper notice of the public hearing of the Board held Tuesday, January 9, 2024 informing of the date, time, and place of the meeting and the purpose for which it was called, and do hereby waive any and all other notices which might be required by law, and we do hereby approve said record of proceedings and the actions taken by the Board as stated therein.

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Suzanne Burkholder

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TR Nolan

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Meghann Silverthorn

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Richard LaPointe

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Jessica Kallweit

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Zach McKinney

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Ted Vail



## Revenue

It's not news that property taxes across Colorado are rising in 2024 by 30%, 40%, or more depending on the community and jurisdiction. Under the leadership of our citizen-led Board of Trustees, the Library is temporarily reducing its mill levy and limiting its 2024 property tax increase to 13%. The 13% increase allows the Library to respond to inflation. It also keeps the Library's annual, average revenue growth to just about 5%. The Library will use its resources in 2024 toward several important investments.

## People

- The Library is examining wages and salaries each year against Denver-area Cost of Labor data. Our objectives for this work are two-fold:
  - (1) To prevent labor shortages that might compromise our business, and
  - (2) To ground fair or equitable compensation in data – tie compensation to the market.

2024's budget advances compensation lines by about 7%. That 7% increase funds market adjustments, a 4% merit increase, and recognition for top performance.

- The 2024 budget supports additional moves around staffing and development:
  - 1) Restored funding for staff to engage at professional conferences,
  - 2) Restored funding for a staff in-service day,
  - 3) Resources for managers and supervisors to anticipate turnover in hiring,
  - 4) A new staff position to lead safety and security efforts.

## Content

The budget corrects content purchases against 5 years of inflation erosion adding \$680,000.

## Events & Activities

The 2024 budget funds customary event and activities offerings.

<ul style="list-style-type: none"> <li>• Page to Stage</li> <li>• Battle of the Books</li> <li>• Camp DCL</li> <li>• Summer Reading</li> <li>• Four Storybook Holiday Events</li> <li>• 12+ Author Events</li> <li>• Community Sponsorships</li> <li>• DCL Brew Tour</li> <li>• Forest of Stories</li> <li>• 20 Santa Visit Events</li> <li>• The Dolly Parton Imagination Library</li> </ul>	<ul style="list-style-type: none"> <li>• Holiday Concert Series</li> <li>• 2024 Reefing Challenge</li> <li>• Osher Lifelong Learning Institutes</li> <li>• Book Start</li> <li>• GED Support and Celebrations</li> <li>• ESL</li> <li>• Ageless (Senior Events &amp; Services)</li> <li>• Citizenship Support and Celebrations</li> <li>• Home Bound Materials Delivery</li> <li>• Great Decisions Series</li> </ul>
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## Facilities

Capital Savings Reserve. The 2024 budget sets aside about \$2,000,000 toward a new facility to be planted in Northwest Douglas County.

Maintenance. The 2024 budget keeps pace with customary maintenance costs – housekeeping, landscaping, parking lots, and routine repairs. Clean, well-maintained facilities align with our brand and customer acclaim alike. The budget also funds several large-scale projects.

- Parker Aesthetics Upgrades: Flooring, paint, and miscellaneous surface treatments.
- Highlands Ranch Roof and 2<sup>nd</sup> Floor HVAC Upgrades.
- Castle Pines: This project is deferred to Q1 2025 to match both revenue and facilities team capacity in managing projects.

## Other Changes

Playscapes and Children's Interactives: The budget replaces and upgrades playscapes at Parker, Lone Tree, and Highlands Ranch. The budget also replaces children's wall interactives.

I'd like to thank our Douglas County citizen-customers who provide the resources to deliver one of our nation's top-flight libraries. Our Library looks forward to providing value in 2024 in keeping with the trust that our Library's friends and neighbors have instilled in us.

Respectfully submitted,

Robert W. Pasicznyuk

# Douglas County Libraries

## Description of Services

Douglas County Libraries serves a population of approximately 373,275 Douglas County residents at libraries in Castle Pines, Castle Rock, Highlands Ranch, Lone Tree, Louviers, Parker, Roxborough, and online at DCL.org. Services may be divided into the following broad categories:

### Circulation

Circulation consists of the provision of books, e-books, periodicals, audios, videos, and other library content for lending use to the public. Through September of 2023, we had total circulation of 4,214,528. Our holds service accounts for about 15% of our annual physical circulation. Note: All 2023 data are impacted by the three-month Castle Rock closure, May 22-August 26, 2023.

### Online Services

Virtual services continue to grow in breadth and use. In 2023, from January-August, we had 1,442,397 visits to our website, and 1,346,146 visits to our catalog.\* During the same time period, downloadable materials, including music, books and audiobooks, accounted for 30% of total circulation.

\*These data may not be directly compared to prior years, due to a 2023 transition to Google Analytics 4, which employs different data collection methods and parameters.

We offer self-paced online learning programs on languages and computer software, real-time homework and resume help, plus access to full-text magazine and journal articles for students of all ages. Our online databases were used 79,237 times in the first nine months of 2023.

### Community Gathering Spaces

The library serves as a key community gathering place. We welcomed 910,349 visitors at our seven locations from January through August 2023, a slight year-to-date increase, even considering a three-month closure in Castle Rock during the busy summer season. Our public computers and wireless access offer a comfortable environment in which to work, study, stay up with current events, or keep in touch with friends. Visitors used our wireless services 18% more (547,525) in the first eight months of 2023 than over the same period in 2022.

Civic groups, groups planning special events, nonprofits, and organizations of all kinds used our popular meeting rooms. Most of our libraries offer small meeting rooms that double as office space, tutoring classrooms, or just a quiet place to contemplate or meet friends.

### Inspiring Reading

Douglas County Libraries places a strong emphasis on encouraging lifelong reading habits. Staff members train and focus on making book recommendations for people of all ages. Our staff collaborate with customers to determine their likes and dislikes and recommend good reads. Through our conversations, displays, events and promotion of reading, Douglas County community members are introduced to new authors and experiences. Many staff have advanced skills in recommending suitable reading level materials for young people. From picture books to early readers, to research and recreational reading, staff recommend the appropriate books to advance and challenge young readers. The library also hosts a number of book clubs for readers to critically

explore stories and discuss their meanings in their lives.

### **Storytime**

In January-August of 2023, we offered 3,101 children's events, including virtual and outdoor events, that reached more than 107,420 attendees, up 10% from 2022. Storytime attendance alone accounted for 92,344 attendees, a 15% increase. Staff trained in preparing children to read emphasize narrative, vocabulary, rhyming and song in a fun and interactive environment that enlivens minds and introduces young people and their caregivers to the joy of reading. The early literacy skills that children learn in Storytime help them translate words to images, develop their brains, and nurture the cognitive, emotional and social skills they need to develop the habits of lifelong learners. We extend this program beyond the library locations with library outreach and Book Start, in which staff and volunteers read and tell stories at child daycare centers and schools in Douglas County. Our Cuddle Up & Read service encourages parents of new babies to get baby a library card and begin reading together from day one.

### **Reference Services**

Our staff members provide informational and research assistance to thousands of customers each year. In the first eight months of this year, we answered 82,706 reference questions.

Through in-person interviews, phone requests, instant messaging, email, and community interviews, staff respond to requests for information in a timely fashion with well-researched answers. Our collection of current and in-depth reference materials supplements staff efforts and supports the community's interest in pursuing answers on their own. Our DCL for Business service offers dedicated staff and resources trained to support the needs of entrepreneurs and small businesses with timely market analysis, in-depth research, and business startup plans.

### **Inspiring Connection: Events**

Library events address a variety of interests and are designed to meet the needs of all age groups. Summer Reading 2023 reached 15,826 participants, 13.5% more than 2022. In addition to Storytimes, children's events employ a wide variety of techniques and activities to allow young children to explore new ideas and develop advanced skills. From pairing teens with struggling young readers, to group reading comprehension competitions, to fun hands-on science experiments, young people have many opportunities to advance their skills in a safe environment. Teen events engage young people in creative activities and community service.

Adults benefit from programs and events that highlight adult literacy, high school equivalency (HSE), English as a second language (ESL), local economic development and current affairs, and technology literacy. Family events, such as Storybook Holiday, offer ways for people to connect and celebrate, all while making lifetime memories. Author events give customers the opportunity to mingle with writers, celebrate reading, and hear authors read from their latest works. In 2023, we served more than 5,000 adults (an increase of 25% over 2022) through 457 events (up 30%).

### **Community Engagement**

Douglas County Libraries strives to create connections throughout our community to help it continue to thrive. We deliver engaging events, offer hospitality services and meeting spaces, build strong civic, community and business partnerships, and provide meaningful community outreach. Our staff ensure DCL is connected with our community and seek to find new and meaningful ways to support the growth of our community. As we build partnerships with our government partners,

schools, local businesses, and community nonprofits, we promote library services and work to keep DCL's brand strong within the community we serve.

### **Library Content**

Our process for selecting materials for our collections is three-pronged and includes centralized collection development, input from staff, and use of materials requests by customers. Online materials requests allow community-driven purchases and borrowing from other libraries. We received 4,545 customer materials requests from January-September 2023. Of those, 35% were fulfilled by interlibrary loan (ILL and Prospector) and 33% led to DCL purchases. Throughout the first eight months of 2023, we loaned 6,994 items, while our customers borrowed 23,336 items via Prospector/ILL.

### **DCL Archives & Local History**

This entity collects and preserves the history of Douglas County in order to provide historical research resources to the public through reference assistance and events in the library, in schools, and for historical societies. Archivists connect with customers in the library and via outreach, a robust website, and social media.

### **Volunteers**

Volunteers numbered 993 in the first nine months of 2023, and gave 19,498 hours of service to DCL. Opportunities to work with adult learners and help with book sales, shelving, reading to children and seniors, and preservation of local history make our volunteer opportunities a vibrant service that also provides job skills, personal growth, and community involvement.

### **Net Promoter Score**

In 2023, we continued measuring the degree to which our customers would recommend or promote DCL to friends and family. Through September, we received 1,165 survey responses with an NPS of 85 (out of 100); 1,021 respondents gave individual scores of 9 or 10. Positive comments mentioned staff and customer service (41%), our collection (46%), and our physical spaces (26%). As of September 2023, 60.54% of Douglas County households included at least one DCL cardholder, our highest market penetration since June 2021.



	2022	2023	2024
	Actual	As of Oct 31 YE Forecast	Budget
	<b>SUMMARY INCOME STATEMENT</b>		
<b>Revenues</b>			
Property Taxes	\$32,350,901	\$32,436,073	\$36,156,932
Auto Ownership Taxes	2,894,516	2,773,646	1,568,000
Contributions/Grants	421,592	341,880	305,932
Charges for Services	567,080	537,874	345,468
Interest Income	521,327	1,564,405	1,205,050
<b>Total Revenue</b>	<b>\$36,755,416</b>	<b>\$37,653,878</b>	<b>\$39,581,382</b>
<b>Operating Expenditures</b>			
Salaries and Wages	13,326,924	14,256,044	16,337,049
Benefits	1,359,949	823,232	1,356,468
PERA	1,836,459	2,012,244	2,496,414
Library Content	3,996,798	3,934,530	4,617,007
Facility	1,785,765	1,908,199	2,652,382
Technology Equipment & 3rd-Party Services	1,395,873	1,400,946	1,714,940
Library Programs & Outreach	1,137,341	878,035	1,577,839
District-Wide Support Costs	775,523	714,306	1,333,582
Capital Maintenance Projects	1,338,024	362,801	1,268,947
<b>Subtotal Operating Expenditures</b>	<b>\$26,952,656</b>	<b>\$26,290,338</b>	<b>\$33,354,628</b>
Debt Service	\$3,012,196	\$2,095,879	\$2,166,259
County Treasurer Tax Collection Fee	485,283	487,235	565,873
<b>Total Operating, Interest &amp; Fee Expenditures</b>	<b>\$30,450,135</b>	<b>\$28,873,453</b>	<b>\$36,086,760</b>
<b>Revenues Over (Under) Operating Expenditures</b>	<b>\$6,305,281</b>	<b>8,780,426</b>	<b>3,494,622</b>
<b>Non-Operating Revenues (Expenditures)</b>			
Capital Improvement Projects	(11,483,732)	(13,300,000)	(2,349,788)
<b>Total Non-Operating Revenues (Expenditures)</b>	<b>(\$11,483,732)</b>	<b>(\$13,300,000)</b>	<b>(\$2,349,788)</b>
<b>Total Revenues Over (Under) Total Expenditures</b>	<b>(\$5,178,451)</b>	<b>(4,519,574)</b>	<b>1,144,834</b>
Beginning Fund Balance	29,297,865	24,119,414	19,599,840
<b>Ending Fund Balance</b>	<b>\$24,119,414</b>	<b>\$19,599,840</b>	<b>\$20,744,674</b>

## Key Features of the 2024 Budget

The 2024 Budget provides strong support to enable execution of Douglas County Libraries' vision to elevate our community by inspiring a love of reading, discovery and connection in a fiscally responsible manner.

### Revenues

Funding for Douglas County Libraries ("the District") comes chiefly from real and personal property taxes, with additional funding from vehicle registration taxes, library fines, contributions and grants, investment interest, program fees, and other miscellaneous income.

#### Property Valuation

	2022	2023	2024
Assessed Valuation	\$8,065,691,731	\$8,092,832,626	\$10,292,323,249
Valuation Change		\$27,140,895	\$2,199,490,623
Valuation change %		0.34%	27.18%
Affects taxes collected in	2023	2024	2025

As this budget is for 2024, an even-numbered year, the 27.18% increase in 2024 valuation reflects actual growth in real and personal property, plus increased valuation of real and personal property.

#### Property Tax Revenues

	2022 Actual	2023 Forecast	2024 Budget
	\$32,350,901	\$32,436,073	\$36,156,932
Revenue change		\$85,172	\$3,720,859
Revenue change %		0.3%	11.5%

The voter-approved mill levy for 2024 is 3.513 mills. This includes a temporary mill levy reduction of (.487) or (\$5,012,361) for 2024.

#### Auto Ownership Taxes

	2022 Actual	2023 Forecast	2024 Budget
	\$2,894,516	\$2,773,646	\$1,568,000
Revenue change		(\$120,870)	(\$1,205,646)
Revenue change %		(4.2%)	(43.5%)

Vehicle registration taxes for 2024 are budgeted at a (43.5%) decrease in 2024 from the 2023 forecast due to a temporary reduction in our mills.

### Other Revenue

	2022 Actual	2023 Forecast	2024 Budget
	\$1,509,999	\$2,444,159	\$1,856,450
Revenue change		\$934,159	(\$587,709)
Revenue change %		61.9%	(24.0%)

Other Income, comprised of Contributions and Grants, Charges for Services, and Interest Income, is budgeted at a decrease for 2024 of (24.0%). The decrease is primarily attributable to a decline in interest income in 2024 due to less cash on hand for investments.

### Operating Expenditures

Budgeted 2024 controllable operating expenditures are \$33,354,628, compared to \$26,290,338 forecast for 2023, and actual operating expenditures of \$26,952,656 in 2022. The increase in 2024 operating expenditures vs. 2023 is attributable to:

- \$3,098,410 of increased Salaries, Wages, Benefits, and PERA;
- \$1,650,329 of increased costs to service, maintain, and repair facilities;
- \$1,382,281 of increased costs for Library Content, Programs, and Outreach offerings; and
- \$933,270 of increased costs for District-wide technology and support services; and

### Salaries and Wages

	2022 Actual	2023 Forecast	2024 Budget
	\$13,326,924	\$14,256,044	\$16,337,049
Expenditure change		\$929,120	\$2,081,005
Expenditure change %		7.0%	14.6%

The increase in the 2024 Budget for Salaries and Wages of 14.6% is attributable to an annual raise, compensation adjustments due to market changes, and an increase in the District's full-time equivalent headcount for 2024.

### Benefits

	2022 Actual	2023 Forecast	2024 Budget
	\$1,359,949	\$823,232	\$1,356,468
Expenditure change		(\$536,717)	\$533,236
Expenditure change %		(39.5%)	64.8%

DCL received a \$200,000 credit from Kaiser Permanente which affected the 2023 forecast. Therefore the 2024 calculation shows a 64.8% increase in benefits expenditures. Benefits are increasing by 0.15% over the 2023 budgeted amount.

## PERA

	2022 Actual	2023 Forecast	2024 Budget
	\$1,836,459	\$2,012,244	\$2,496,414
Expenditure change		\$175,785	\$484,170
Expenditure change %		9.6%	24.1%

The 24.1% increase in PERA retirement costs for 2024 is primarily attributed to an increase in the Employer contribution rate for PERA, salary and wage increases, and an increase in the District's full-time equivalent headcount for 2024.

## Library Content

	2022 Actual	2023 Forecast	2024 Budget
	\$3,996,799	\$3,934,530	\$4,617,007
Expenditure change		(\$62,269)	\$682,477
Expenditure change %		(1.6%)	17.3%

Library Content includes books, e-books, audiobooks, e-audiobooks, electronic databases, digital products, DVDs, periodicals, and nontraditional resources. In the 2024 Budget, the District continues to shift its collections strategy in accordance with demand. The increase in spending on Library Content in 2024 is due to a one-time increase to address inflation, price increases, and incremental purchases related to the District's collections strategy.

## Facility

	2022 Actual	2023 Forecast	2024 Budget
	\$1,785,765	\$1,908,199	\$2,652,382
Expenditure change		\$122,434	\$744,183
Expenditure change %		6.9%	39.0%

Facilities costs include maintenance service contracts, property and casualty insurance, utilities, and other facilities-related costs. The increase in facilities costs in 2024 is primarily due to rising costs of utilities and repairs.

Technology Equipment and 3<sup>rd</sup>-Party Services

	2022 Actual	2023 Forecast	2024 Budget
	\$1,395,874	\$1,400,946	\$1,714,940
Expenditure change		\$5,072	\$313,994
Expenditure change %		0.4%	22.4%

Technology infrastructure costs for the District consist of licensing and maintenance agreements for computer software and hardware, subscription services for technology support in processing and cataloging books, telephone and telecommunications costs, and

various other computer and technical support costs of the library. Technology infrastructure costs are decreasing by 7% over the 2023 budgeted amount.

#### Programs and Outreach

	2022 Actual	2023 Forecast	2024 Budget
	\$1,137,340	\$878,035	\$1,577,839
Expenditure change		(\$259,305)	\$699,804
Expenditure change %		(22.8%)	79.7%

Programs and Outreach costs include expenses associated with patron services programs, workshops, and reading programs offered by Douglas County Libraries. These expenses include presenter fees, prizes for reading programs, and community sponsorships, plus printing, graphic design, public relations, and advertising costs associated with providing programs and promoting library services.

Programs and Outreach costs also include expenses related to the District's events and hospitality services, which offers event spaces for corporate and social functions. The 2024 Budget anticipates continued growth in events and hospitality services, including increases to revenue as well as corresponding increases to District expenses.

Increases in 2024 Programs and Outreach are primarily attributable to increases in program catering, provider fees, program supplies and prizes, and advertising and promotion in connection ramping up the District's full complement of events, programs and services.

#### District-wide Support

	2022 Actual	2023 Forecast	2024 Budget
	\$768,283	\$714,306	\$1,333,582
Expenditure change		(\$53,977)	\$619,276
Expenditure change %		(7.0%)	86.7%

District-wide Support includes the costs to manage the District, such as human resources, benefits administration, employee development, contracts administration, financial management, and reporting to the public and appropriate governing agencies.

The 2024 budget anticipates increases in training conferences, employee relations, training supplies, legal fees, and other contracted services.

#### Interest and Financing Costs

	2022 Actual	2023 Forecast	2024 Budget
Interest & Financing Costs	\$2,711,213	\$2,596,960	\$2,732,132
Revenue change		(\$114,253)	\$135,172
Revenue change %		(4.2%)	5.2%

Interest and financing costs include principal and interest payable under the 2015 Certificates of Participation of \$2,012,375, plus fees payable to the Douglas County treasurer for collection and distribution of property tax revenues of \$565,873. Also includes finance costs for leases.

### Capital Expenditures

Pursuant to the District's current initiative to upgrade and maintain facilities at a higher standard of care, the District distinguishes between maintenance projects, which are funded from current operating revenues, versus improvement projects, which are funded from reserves.

#### Maintenance Projects

	2022 Actual	2023 Forecast	2024 Budget
	\$1,338,024	\$362,801	\$1,268,947
Expenditure change		(\$975,223)	\$906,146
Expenditure change %		(72.9%)	249.8%

The District reports expenditures to replace equipment, furniture and fixtures as well as enhancements to both public and staff spaces as maintenance projects. Enhancements are typically intended to support patron-focused changes in programming and usage trends.

Maintenance project expenditures for 2024 include:

- \$654,276 for PC replacement, security system, other IT replacements/repairs, self-check leases, and server leases;
- \$500,971 site improvements throughout the District; and
- \$113,700 for furniture, fixtures & equipment maintenance at branches across the District.

#### Improvement Projects

	2022 Actual	2023 Forecast	2024 Budget
	\$11,483,732	\$13,300,000	\$2,349,788
Expenditure change		\$1,816,268	(\$10,950,212)
Expenditure change %		15.8%	(82.3%)

Improvement projects budgeted for 2024 include:

- \$1,269,650 site improvements throughout the district including IT sorter upgrades, re-roof, entry way re-pave and HVAC replacement;
- \$406,138 furniture and fixtures, and sorter equipment throughout the District;
- \$350,000 playscape replacement at Lone Tree and Parker Branches; and
- \$324,000 IT switchstacks replacement at Highlands Branch.