

**POUDRE RIVER PUBLIC LIBRARY DISTRICT
RECORD OF PROCEEDINGS**

STATE OF COLORADO
COUNTY OF LARIMER

The Board of Trustees of the Poudre River Public Library District, Larimer County, Colorado held a regular meeting at the Main Branch Library, Ben Delatour Room, 201 Peterson Street, Fort Collins, Colorado on Monday, December 7, 2009, at the hour of 4:00 p.m.

The following members of the Board of Trustees were present:

President: Mary Atchison
Vice President: Mike Liggett
Secretary: Michelle Kalkowski
Treasurer: John Knezovich
Trustee: Nina Bodenhamer
Trustee: Robin Gard
Trustee: Linda Gabel

Also present: Kim J. Seter, Seter & Vander Wall, P.C.; Holly Carroll, Library Director; Ken Draves, Library Deputy Director; Jeff Barnes, District Accountant, and interested constituents.

Mr. Seter reported that, prior to the meeting, he notified each of the Trustees of the date, time and place of the meeting and the purpose for which it was called. He further reported that this meeting is a regular meeting of the Board of Trustees of the District and that a Notice of Meeting has been posted at two places within the boundaries of the District and at the office of the County Clerk of Larimer County in Fort Collins, Colorado, and to the best of his knowledge, remains posted to the date of this meeting. A copy of the Notice of Regular Meeting and a copy of the published Notice as to Amended 2009 Budget and Proposed 2010 Budget are incorporated into these proceedings.

NOTICE AS TO AMENDED 2009 BUDGET AND PROPOSED 2010 BUDGET
and
NOTICE OF REGULAR MEETING

NOTICE AS TO AMENDED 2009 BUDGET AND PROPOSED 2010 BUDGET

NOTICE IS HEREBY GIVEN that an amended 2009 budget and a proposed 2010 budget has been submitted to the **POUDRE RIVER PUBLIC LIBRARY DISTRICT**, for the fiscal year 2010. A copy of such amended 2009 and proposed 2010 budgets have been filed in the Main Branch Library, Ben Delatour Room, 201 Peterson Street, Fort Collins, Colorado, where same is open for public inspection. Such amended 2009 and proposed 2010 budgets will be considered at the next meeting of the Poudre River Public Library District to be held at 4:00 P.M. on Monday, December 7, 2009. The meeting will be held at the Main Branch Library, Ben Delatour Room, 201 Peterson Street, Fort Collins, Colorado. Any interested elector within the Poudre River Public Library District may inspect the amended 2009 and proposed 2010 budgets and file or register any objections at any time prior to the final adoption of the amended 2009 budget and proposed 2010 budget.

BY ORDER OF THE BOARD OF TRUSTEES:
POUDRE RIVER PUBLIC LIBRARY DISTRICT

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

Publish in: The Fort Collins Coloradoan
Publish on: Monday, November 30, 2009

Trustee Bodenhamer introduced and moved the adoption of the following Resolution:

**Poudre River Public Library District
Board of Trustees Resolution 09-**

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, LEVYING PROPERTY TAXES FOR COLLECTION IN THE YEAR 2010 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE POUFRE RIVER PUBLIC LIBRARY DISTRICT, LARIMER COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2010, AND ENDING ON THE LAST DAY OF DECEMBER, 2010.

WHEREAS, the Board of Trustees of the Poudre River Public Library District has authorized its budget officer to prepare and submit a proposed budget at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Trustees of the District for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with law, the proposed budget was open for inspection by the public at a designated place, a public hearing was held on Monday, December 7, 2009 and interested electors were given the opportunity to file or register any objections to the proposed budget; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available at this time to the Board regarding the effects of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE POUFRE RIVER PUBLIC LIBRARY DISTRICT OF LARIMER COUNTY, COLORADO:

Section 1. Summary of 2010 Revenues and 2010 Expenditures. The estimated revenues and expenditures for each fund for fiscal year 2010, as more specifically set forth in the budget attached hereto are accepted and approved.

Section 2. Adoption of Budget. The budget as submitted, amended and attached hereto and incorporated herein is approved and adopted as the budget of the Poudre River Public Library District for fiscal year 2010.

Section 3. Levy of General Property Taxes. The foregoing budget indicates that the amount of money necessary to balance the budget for the General Fund for operating expenses from property tax revenue is \$ 6,920,000. For the purposes of meeting all general operating expenses of the District during the 2010 budget year, the voters have approved a tax levy of 3.000 mills upon each dollar of the total valuation for assessment within the District for the year 2009.

Section 4. Certification to County Commissioners. The Secretary of the District, or its designee, is hereby authorized and directed to certify to the County Commissioners of Larimer County the mill levy for the District hereinabove determined and set forth on the Certification of Tax Levies for Non-School Governments attached hereto.

Section 5. Appropriations. The amounts set forth as expenditures and balances remaining, as specifically allocated in the budget are hereby appropriated from the revenue to each fund for the purposes stated and no other.

Section 6. Budget Certification. The budget shall be certified by Michelle Kalkowski, Secretary of the District, and made a part of the public records of the Poudre River Public Library District.

The foregoing Resolution was seconded by Trustee Kalkowski.

RESOLUTION APPROVED AND ADOPTED THIS 7TH DAY OF DECEMBER, 2009.

Poudre River Public Library District
2010 Budget Resolution
Signature Page

POUDRE RIVER PUBLIC LIBRARY DISTRICT

By: Mary Atchison
President, Mary Atchison

ATTEST:

By: Michelle S. Kalkowski
Secretary, Michelle Kalkowski

STATE OF COLORADO
COUNTY OF LARIMER
POUDRE RIVER PUBLIC LIBRARY DISTRICT

I, Michelle Kalkowski, hereby certify that I am a Trustee and the duly elected and qualified Secretary of the Poudre River Public Library District, and that the foregoing constitute a true and correct copy of the record of proceedings of the Board of Trustees of said District, adopted at a meeting of the Board of Trustees of the Poudre River Public Library District held on December 7, 2009, at Larimer County, Colorado, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2010; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 7th day of December, 2009.


Secretary

ACKNOWLEDGEMENT OF NOTICE AND
APPROVAL OF RECORD OF PROCEEDINGS

We, the undersigned members of the Board of Trustees of the Poudre River Public Library District, Larimer County, Colorado, do hereby acknowledge receipt of proper notice of the meeting of the Board held Monday, December 7, 2009, at 4:00 p.m., at the Main Branch Library, Ben Delatour Room, 201 Peterson Street, Fort Collins, Colorado, informing of the date, time and place of the meeting and the purpose for which it was called, and we do hereby approve said record of proceedings and the actions taken by the Board as stated therein.

Mary Allison

Michelle S. Kalkowski

A. Label

Robin Dorothy Gaud

NINA R. MONTROSE HANNA

Debra A. Lyett

John B. Kuzovil

EXHIBIT A

**BUDGET DOCUMENT
AND
BUDGET MESSAGE**

The attached 2010 Budget for the Poudre River Public Library District includes these important features:

The primary revenue source for the District is property taxes assessed at the 3 mill rate established at the time of District formation. This provides 80% of our funding. The remaining 20% comes from specific ownership taxes, intergovernmental revenue, fines, donations, earnings on investments, and miscellaneous revenue. In March 2009, the District opened Council Tree Library in southeast Fort Collins. 2010 will be the first full year of operating costs for that facility. In addition to ongoing operations, the 2010 budget continues to fund a capital reserve. This reserve, established by the Board of Trustee, sets aside 3-5% of annual revenue for future capital projects or major, unanticipated repairs.

The District uses the modified accrual basis as its basis of accounting for budgeting. All appropriations lapse at year end.

Services to the District's residents funded by the 2010 budget include access at no cost to the library collection including books, periodicals, CD's DVD's and other electronic media, programs aimed at all ages, community meeting rooms, and internet and computer access.

**Poudre River Public Library District
Proposed General Fund Budget
For the year ending December 31, 2010**

Revenue:

| | |
|------------------------|---------------------|
| Property Tax | \$ 6,920,000 |
| Specific Ownership Tax | 500,000 |
| Copier Charges | 25,000 |
| Fines | 150,000 |
| Donations - Grants | 94,800 |
| Interest earnings | 75,000 |
| Intergovernmental | <u>744,000</u> |
| | \$ 8,508,800 |

Expenditures:

| | <u>Personnel</u> | <u>Contractual</u> | <u>Commodities</u> | <u>Total</u> |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| Administration | \$ 526,900 | \$ 724,800 | \$ 59,600 | \$ 1,311,300 |
| Systems Administration | 455,400 | 184,700 | 36,600 | 676,700 |
| Technical Services | 301,400 | 1,100 | 22,000 | 324,500 |
| Main Facilities | 69,400 | 241,200 | 2,500 | 313,100 |
| Main Operations | - | 96,000 | 5,000 | 101,000 |
| Main Adult Services | 678,600 | 700 | 1,500 | 680,800 |
| Main Children's Services | 622,500 | 3,400 | 3,000 | 628,900 |
| Main Circulation | 515,700 | 167,500 | 15,000 | 698,200 |
| Combined Operating Expenses | 163,400 | 67,600 | 9,000 | 240,000 |
| Collection Development | - | 2,300 | 960,000 | 962,300 |
| Programming | 21,400 | 60,400 | 64,300 | 146,100 |
| Harmony Branch | 88,300 | 14,000 | 17,600 | 119,900 |
| Harmony Children's | 170,500 | - | - | 170,500 |
| Harmony Adult | 256,900 | - | - | 256,900 |
| Harmony Circulation | 476,900 | 25,000 | - | 501,900 |
| Council Tree | 691,400 | 174,700 | 17,600 | 883,700 |
| Capital Outlay | - | - | 75,000 | 75,000 |
| Contingency | - | - | 100,000 | 100,000 |
| | <u>\$ 5,038,700</u> | <u>\$ 1,763,400</u> | <u>\$ 1,388,700</u> | <u>\$ 8,190,800</u> |

Excess of revenue over Expenditures 317,900

Other financing use:

Transfer to Capital Projects Fund (255,300)
Net change in Fund Balance 62,600

Beginning Fund Balance 4,409,232
Ending Fund Balance \$ 4,471,832

**Poudre River Public Library District
Proposed General Fund Budget
For the year ending December 31, 2010**

| | <u>2008</u> <u>Actual</u> | <u>2009</u> <u>Forecast</u> | <u>2010</u> <u>Budget</u> |
|---|------------------------------|--------------------------------|------------------------------|
| Revenue: | | | |
| Property Tax | \$ 6,640,613 | \$6,710,394 | \$ 6,920,000 |
| Specific Ownership Tax | 564,908 | 490,838 | 500,000 |
| Copier Charges | 23,978 | 23,512 | 25,000 |
| Fines | 162,911 | 162,219 | 150,000 |
| Donations - Grants | 140,014 | 139,647 | 94,800 |
| Interest earnings | 222,028 | 118,555 | 75,000 |
| Intergovernmental | <u>1,265,470</u> | <u>751,156</u> | <u>744,000</u> |
| | <u>9,019,922</u> | <u>8,396,321</u> | <u>8,508,800</u> |
| Expenditures: | | | |
| Administration | 1,215,825 | 1,304,896 | 1,311,300 |
| Systems Administration | 717,268 | 621,304 | 676,700 |
| Technical Services | 301,665 | 303,208 | 324,500 |
| Main Facilities | 244,216 | 262,743 | 313,100 |
| Main Operations | 47,628 | 36,718 | 101,000 |
| Main Adult Services | 607,474 | 631,996 | 680,800 |
| Main Children's Services | 540,384 | 610,258 | 628,900 |
| Main Circulation | 533,661 | 557,102 | 698,200 |
| Combined Operating Expenses | 185,064 | 166,169 | 240,000 |
| Collection Development | 761,088 | 951,854 | 962,300 |
| Programming | 92,205 | 104,060 | 146,100 |
| Harmony Operations | 145,288 | 81,345 | 119,900 |
| Harmony Children's | 168,056 | 172,545 | 170,500 |
| Harmony Adult | 244,224 | 245,213 | 256,900 |
| Harmony Circulation | 488,390 | 488,845 | 501,900 |
| Council Tree | - | 806,331 | 883,700 |
| Capital Outlay | 518,216 | 14,715 | 75,000 |
| Contingency | - | - | 100,000 |
| | <u>6,810,652</u> | <u>7,359,302</u> | <u>8,190,800</u> |
| Excess of revenue over Expenditures | 2,209,270 | 1,037,019 | 318,000 |
| Transfer to Capital Projects Fund | <u>-</u> | <u>(379,300)</u> | <u>(255,300)</u> |
| Excess of revenue over Expenditures and Transfers | <u>2,209,270</u> | <u>657,719</u> | <u>62,700</u> |
| Beginning Fund Balance | 2,676,843 | 4,886,113 | 4,409,232 |
| Transfer to Capital Projects Fund | <u>-</u> | <u>(1,134,600)</u> | <u>-</u> |
| Revised Beginning Fund Balance | <u>2,676,843</u> | <u>3,751,513</u> | <u>4,409,232</u> |
| Ending Fund Balance | <u>\$ 4,886,113</u> | <u>\$4,409,232</u> | <u>\$ 4,471,932</u> |
| Allocation of Ending Fund Balance | | | |
| Reserved for Encumbrances | \$ 132,119 | \$ - | \$ - |
| Emergency Reserve | 233,900 | 233,900 | 243,470 |
| Reserved for Funding Restrictions | 248,426 | 408,400 | 478,300 |
| Reserved for Donations | 305,806 | 305,800 | 305,800 |
| Designated for working capital/operations | 1,673,900 | 1,673,900 | 1,701,800 |
| Designated for Capital Projects | 228,700 | - | - |
| Unreserved | <u>2,063,262</u> | <u>1,787,232</u> | <u>1,742,562</u> |
| Total | <u>\$ 4,886,113</u> | <u>\$4,409,232</u> | <u>\$ 4,471,932</u> |

**Poudre River Public Library District
Summary of 2010 Budget by Department and Object**

| | Administration | Tech Services | Systems Admin | Facilities | Combined Operations | Main | Main Childrens | Main Adult | Main Circ | Collection Development | Programming | Harmony Operations | Harmony Childrens | Harmony Adult | Harmony Circ | Harmony Council | Total | |
|-------|-----------------------------------|---------------|---------------|------------|---------------------|------------|----------------|------------|------------|------------------------|-------------|--------------------|-------------------|---------------|--------------|-----------------|--------------|--------------|
| 1 | 511100 Salaries-Permanent | \$ 396,263 | \$ 209,177 | \$ 337,219 | \$ 51,948 | \$ - | \$ - | \$ 461,153 | \$ 455,042 | \$ 163,248 | \$ - | \$ - | \$ 121,416 | \$ 190,593 | \$ 164,977 | \$ 400,465 | \$ 3,012,183 | |
| 2 | 511200 Salaries-Hourly | - | 18,500 | - | - | 99,622 | - | - | 51,200 | 261,428 | - | 19,493 | - | - | - | 216,819 | 770,062 | |
| 3 | 511300 Salaries-Overtime | 6,000 | - | 3,500 | - | 4,000 | - | - | 5,500 | - | - | 1,500 | - | - | 2,500 | - | 23,000 | |
| 4 | 512100 Employees Group Life Ins | 933 | 593 | 957 | 163 | - | - | 1,227 | 1,290 | 1,000 | - | 302 | 343 | 541 | 468 | 1,155 | 8,971 | |
| 5 | 512100 Unemployment comp | - | - | - | - | 5,000 | - | - | - | - | - | - | - | - | - | - | 5,000 | |
| 6 | 512300 Empl Group Health | 50,573 | 36,960 | 55,440 | 9,240 | - | - | 83,500 | 93,355 | 37,420 | - | 14,784 | 28,640 | 34,189 | 41,118 | 108,897 | 594,116 | |
| 7 | 512500 Social Security (FICA) | 32,895 | 18,626 | 30,353 | 3,907 | - | - | 38,664 | 40,589 | 33,395 | - | 5,149 | 9,314 | 14,624 | 29,442 | 41,575 | 305,283 | |
| 8 | 512910 401(a) Retirement | 29,425 | 13,462 | 21,702 | 3,276 | - | - | 29,353 | 28,375 | 9,890 | - | 4,048 | 7,954 | 13,284 | 11,421 | 25,773 | 197,963 | |
| 9 | 512970 Dental Insurance | 7,940 | 2,400 | 3,600 | 600 | - | - | 5,220 | 6,080 | 2,430 | - | 960 | 1,860 | 2,220 | 2,670 | 7,100 | 43,080 | |
| 10 | 512980 Long-term Disability | 2,865 | 1,634 | 2,643 | 250 | - | - | 3,365 | 2,668 | 1,394 | - | 828 | 947 | 1,491 | 7,523 | 3,436 | 29,044 | |
| 11 | 513100 Salary Improvement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 50,000 | |
| 12 | 521010 Banking fees | 2,400 | - | - | - | 50,000 | - | - | - | - | - | - | - | - | - | - | 2,400 | |
| 13 | 521020 Audit | 7,500 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,500 | |
| 14 | 521180 Collection services | - | - | - | - | - | - | - | - | 27,500 | - | - | - | - | - | - | 27,500 | |
| 15 | 521210 Consultants | 25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 25,000 | |
| 16 | 521230 Legal | 90,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 90,000 | |
| 17 | 521241 - Security | - | - | - | - | - | 60,000 | - | - | - | - | - | - | - | - | - | 60,000 | |
| 18 | 521310 Performers | - | - | - | - | - | - | - | - | - | 55,820 | - | - | - | - | - | 55,820 | |
| 19 | 521370 Contractual Labor | - | 500 | - | - | - | - | 1,000 | - | 10,000 | - | - | - | - | - | - | 11,500 | |
| 20 | 522040 Governmental services | 540,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 540,000 | |
| 21 | 529999 Other Prof fees | - | - | 37,500 | - | - | - | - | - | - | - | - | - | - | - | - | 62,500 | |
| 22 | 531010 Water | - | - | - | 3,000 | - | - | - | - | - | - | - | - | - | - | - | 630 | |
| 23 | 531030 Wastewater | - | - | - | 2,500 | - | - | - | - | - | - | - | - | - | - | - | 380 | |
| 24 | 531040 Storm Drainage | - | - | - | 2,500 | - | - | - | - | - | - | - | - | - | - | - | 630 | |
| 25 | 531050 Natural Gas | - | - | - | 25,000 | - | - | - | - | - | - | - | - | - | - | - | 41,250 | |
| 26 | 531060 Electricity | - | - | - | 59,000 | - | - | - | - | - | - | - | - | - | - | - | 83,000 | |
| 27 | 532010 Refuse Collection | - | - | - | 1,200 | - | - | - | - | - | - | - | - | - | - | - | 1,500 | |
| 28 | 532020 Recycling | - | 600 | - | 2,250 | - | - | - | - | - | - | - | - | - | - | - | 3,800 | |
| 29 | 532050 Janitorial Service | - | - | - | 61,750 | - | 1,200 | - | - | - | - | - | - | - | - | - | 32,525 | |
| 30 | 533340 Maintenance contracts | - | - | 55,000 | - | - | - | - | - | - | - | - | - | - | - | - | 55,000 | |
| 31 | 533999 Other Repair & Maint | - | - | 10,000 | 52,500 | - | - | - | - | - | - | - | - | - | - | - | 10,000 | |
| 32 | 534040 Copier Rental | 16,500 | - | - | - | - | 13,500 | - | - | - | - | 10,000 | - | - | - | - | 47,500 | |
| 33 | 541050 Workers Compensation | 10,562 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 10,562 | |
| 34 | 541060 Liability Insurance | 25,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 25,000 | |
| 35 | 541070 Property Insurance | 20,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 24,500 | |
| 36 | 542010 Telephone | - | - | - | 30,000 | - | - | - | - | - | - | - | - | - | - | - | 4,500 | |
| 37 | 544010 Mileage | 1,200 | - | 1,200 | 1,500 | 100 | - | 2,400 | 700 | - | 250 | 4,600 | 500 | - | - | 5,250 | 35,250 | |
| 38 | 544020 Conference | - | - | - | - | 40,000 | - | - | - | - | - | - | - | - | - | - | 12,450 | |
| 39 | 544999 Travel | - | - | 2,500 | - | 5,000 | - | - | - | - | - | - | - | - | - | - | 42,500 | |
| 40 | 549010 Outside Reproduction | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,500 | |
| 41 | 549110 Courier | - | - | - | - | - | - | - | - | 65,000 | - | - | - | - | - | 25,000 | 90,000 | |
| 42 | 549111 Postage | - | - | - | - | 18,000 | - | - | - | - | - | 50 | - | - | - | - | 18,050 | |
| 43 | 549210 Dues & Subs | 7,500 | - | 55,000 | - | 2,500 | - | - | - | - | - | - | - | - | - | - | 65,000 | |
| 44 | 549220 Online Databases | - | - | - | - | - | - | - | - | - | 120,000 | - | - | - | - | - | 120,000 | |
| 45 | 549230 Advertising | 250 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 250 | |
| 46 | 549999 Other Contractual | 30,000 | - | 21,000 | - | - | 5,000 | - | - | 65,000 | - | 2,500 | - | - | - | - | 123,500 | |
| 47 | 555010 Office Supplies | - | - | 2,500 | - | 5,000 | 17,500 | - | - | - | - | 10,500 | - | - | - | - | 43,000 | |
| 48 | 555060 Computer Hardware | - | - | 13,305 | - | - | - | - | - | - | - | - | - | - | - | - | 13,305 | |
| 49 | 555070 Computer Software | - | - | 14,755 | - | - | - | - | - | - | - | - | - | - | - | - | 14,755 | |
| 50 | 559010 Meals | 4,500 | - | - | - | 750 | - | - | - | - | - | 150 | - | - | - | - | 15,400 | |
| 51 | 559025 Program Supplies | - | - | - | - | - | - | - | - | - | 64,250 | - | - | - | - | - | 64,250 | |
| 52 | 559060 Books & Periodicals | - | - | - | - | - | - | - | - | - | 605,000 | - | - | - | - | - | 605,000 | |
| 53 | 559070 Non-Print Media | - | - | - | - | - | - | - | - | - | 235,000 | - | - | - | - | - | 235,000 | |
| 54 | 559999 Other supplies | 4,000 | 22,000 | 6,000 | 2,500 | 4,000 | 5,000 | 3,000 | 1,500 | 15,000 | - | 7,150 | - | - | - | - | 10,000 | |
| 55 | 590000 Capital Outlay/Contingency | - | - | - | - | 175,000 | - | - | - | - | - | - | - | - | - | - | 175,000 | |
| Total | | \$ 1,311,307 | \$ 324,452 | \$ 676,673 | \$ 313,084 | \$ 414,972 | \$ 101,000 | \$ 628,881 | \$ 680,799 | \$ 698,204 | \$ 962,250 | \$ 146,112 | \$ 119,854 | \$ 170,474 | \$ 256,943 | \$ 501,938 | \$ 983,745 | \$ 8,190,688 |

**Poudre River Public Library District
Summary of Budget Changes
For the year ending December 31, 2010**

| | |
|--|---------------------|
| Budget 2009 | \$ 7,996,300 |
| Changes - | |
| Council Tree full year budget | 88,900 |
| Director/Deputy Director/Facilities staffing | 52,700 |
| Classified Staff 1% salary increase | 33,300 |
| Increase outreach budget | 15,000 |
| Increase collection development | 10,000 |
| Systems search upgrade | 20,000 |
| Increase in Main security | 37,000 |
| Increase in support services | 55,000 |
| Reduction in budgeted retirement benefit | (23,800) |
| Reduction in grant funded computers | (21,000) |
| Reduction in professional fees | (15,000) |
| Reduction in supplies | (32,600) |
| Reduction in capital | (25,000) |
| Net change | 194,500 |
| Budget 2010 | \$ 8,190,800 |

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Larimer County, Colorado.

On behalf of the Poudre River Public Library District f/k/a Fort Collins Regional Library District,
(taxing entity)^A

the Board of Trustees,
(governing body)^B

of the Poudre River Public Library District,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 2,434,195,598 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 2,343,418,246 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/10/2009 for budget/fiscal year 2010.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

| PURPOSE (see end notes for definitions and examples) | LEVY ² | REVENUE ² |
|--|--------------------|----------------------|
| 1. General Operating Expenses ^H | <u>3.000</u> mills | \$ <u>7,030,254</u> |
| 2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I | < > mills | \$ < > |
| SUBTOTAL FOR GENERAL OPERATING: | <u>3.000</u> mills | \$ <u>7,030,254</u> |
| 3. General Obligation Bonds and Interest ^J | _____ mills | \$ _____ |
| 4. Contractual Obligations ^K | _____ mills | \$ _____ |
| 5. Capital Expenditures ^L | _____ mills | \$ _____ |
| 6. Refunds/Abatements ^M | _____ mills | \$ _____ |
| 7. Other ^N (specify): _____ | _____ mills | \$ _____ |
| | _____ mills | \$ _____ |
| TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7] | <u>3.000</u> mills | \$ <u>7,030,254</u> |

Contact person: (print) Sandy Thomas Daytime phone: (303) 770-2700

Signed: Sandy Thomas Title: Paralegal

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).