

**Basalt Regional Library District Board of Trustees Meeting**  
**Monday, January 8, 2024 5:15 PM**  
**Basalt Library Conference Room and**  
**Zoom Meeting, see [BRLD Website Calendar for Link](#)**

All meetings of the Basalt Regional Library District are open meetings.  
Members of the public are most welcome.

**Board of Trustees:** Elaine Nagey, President; Carolyn Kane, Vice president; Eric Pelander, Treasurer;  
Enid Ritchy, Trustee; Jim Albert, Trustee; Deborah Smith, Trustee

**AGENDA**

1. Call to order
2. Public Comments
3. Board Comments
4. Staff Comments
5. Approval Items
  - a. Minutes of November 20, 2023, Board Meeting (page 1)
  - b. November 2023 Accounts Payable (page 18)
6. Announcement of upcoming board vacancies and discussion of process for filling vacancies,  
*Elaine Nagey, Board President*
7. Draft Budget Letter, *Eric Pelander, Treasurer* (page 25)
8. Strategic Planning reboot – What do we want to achieve by developing a new strategic plan, *Amy Shipley*
9. Director's Report, *Amy Shipley* (page 4)
10. Committee Reports:
  - a. Facilities Committee: *Jim Albert, chair*
    - i. Roof
    - ii. Interior painting
  - b. Finance Committee: *Eric Pelander, chair*
    - i. November 2023 Financials (page 7)
    - ii. Final Certifications of Valuations (page 27)
    - iii. Mill Levy Certifications (page 30)
    - iv. 2024 Budgets (page 7)
  - c. Personnel Committee: *Enid Ritchy*
    - i. Employee Handbook

- d. Policy Committee: *Elaine Nagey, chair*
  - i. *Photography and Videography policy*
  - ii. *Alcohol Policy*

### **ACTION ITEMS**

11. Select and appoint interim Board Secretary
12. Appointment of Nominating Committee
  - Board Term Expiration
  - Board Committees
13. Select date for annual board retreat in May 2024
14. Select two trustees to serve on Ad Hoc Strategic Planning Committee
15. Discussion and possible vote to approve Photography and Videography Policy (page 38)
16. Discussion and possible vote to pass Resolution 2024-01 Resolutions of Basalt Regional Library District to Adopt 2024 Budget, Set Mill Levies, and to Appropriate Sums of Money (page 40)
17. Discussion and Possible Vote on Resolution 2024-02, a Resolution of the Basalt Regional Library District designating the official posting place for notices, adopting the official map, and setting forth other administrative matters. (page 44)
18. Adjourn Meeting

# Basalt Regional Library District Board of Trustees Meeting Minutes November 20, 2023

**Trustees Present:** Elaine Nagey, President; Carolyn Kane, Vice president; Eric Pelander, Treasurer; Margaret Simmons, Secretary; Enid Ritchy, Trustee; Jim Albert, Trustee; Deborah Smith, Trustee

**Staff Present:** Amy Shipley, Executive Director; Sandra Dexter, Executive Administrative Assistant; Evelyn Dominguez, Human Resources Manager

**Community Members present:** None

Call to order

Elaine called the meeting or order at 5:15 PM

Public Comments

None

Board Comments

Elaine asked if the Basalt Library is participating in the tree contest. Amy responded that, yes, the Town of Basalt invited the Basalt Library to participate. The theme is holiday movies and each organization has their own tree. The contest will be held in the park by the bandstand on December 8th.

Staff Comments

Amy will be leaving after the budget hearing due to a family emergency.

Approval Items

a) Minutes of October 16, 2023, Board Meeting

b) October 2023 Accounts Payable

Jim moved and Margaret seconded the motion to approve the minutes of the October 16, 2023, Board Meeting. The motion carried unanimously.

Jim moved and Margaret seconded the motion to approve the October 2023 Accounts payable. The motion carried unanimously.

Public Budget Hearing, *Eric Pelander*

There was no report as there were no community members present.

Friends of the Library report, *Deb McCanne*

No report.

Human Resources update, *Evelyn Dominguez, Human Resources Manager*

Evelyn updated the Trustees on the duties of the HR (Human Resources) manager and what she is doing to educate herself in HR. She answered Trustee questions.

BRLD Annual Timeline, *Amy Shipley*

The Trustees reviewed the Annual Timeline and found it helpful.

#### Board Information Session Update, *Carolyn Kane*

Carolyn noted that the Board information session went really well. Elaine, Carolyn, and Amy were hosts and Enid and Deborah were in attendance at the noon session. The information was well received by attendees. Enid noted that the presentation was clear and short enough. Carolyn would like to do another session in January to capture people who weren't able to attend in November. Attendees also said they knew others who would be interested in attending.

#### 2024 Board Trustee application – suggest additions, changes, or deletions, *Amy Shipley*

After discussion, the Trustees decided they would like an agenda item or an insert in the December Board packet about what the National Library or Colorado State Library missions and values are. Then questions can be fine-tuned.

#### Strategic Planning reboot – What do we want to achieve by developing a new strategic plan, *Amy Shipley* Tabled to next meeting in Amy's absence.

#### Director's Report, *Amy Shipley*

Items not in the report included in the Board Meeting packet.

- Nothing added in Amy's absence.
- Statistics graphs: Carolyn requested that the partial data for the month following not be included in the programming graphs instead of putting a note stating that "part of the following month is included in the graphs." Sandy explained why this isn't possible due to the way data is entered into the spreadsheet and then automatically populates into the graphs.

#### Committee Reports:

##### Facilities Committee: *Jim Albert, chair*

- Eric reviewed the issue with WJE, the roofing consultant, regarding their request for additional payment above the contracted amount. The amount requested is more than the added hours for the single extra meeting. After discussion and consideration of their fiduciary responsibilities a vote was taken.
- Deborah moved that BRLD will honor the contract for an additional client meeting that the facilities committee requested, and the payment will be in compliance with the terms of the contract. Jim seconded the motion. The motion carried unanimously.

##### Finance Committee: *Eric Pelander, chair*

- October 2023 Financials (page 5)
  - We are tracking where we would expect and will end up with a slight surplus.
- 2024 Budgets
  - The 2024 budget is still in a state of flux. The legislature has been meeting to try to put something in place in lieu of Proposition HH not passing. They are soon to pass a law lowering the value of houses that would presumably be signed by the governor. If this happens, it will have an even worse impact on our budget. The counties would then push back the certification of values causing our budget certification to be pushed back. We could still be working on the budget in January, if the counties don't get the updated certifications to us until the end of December or later.

Personnel Committee: *Enid Ritchy*

- Nothing to report.
- The Committee will meet in January for a presentation by Amy and Evelyn regarding the employee handbook.

Policy Committee: *Elaine Nagey, chair*

The new Photography and Videography Policy is listed under Action Items to be voted on. This completes the task of reviewing and producing policies. The Committee won't meet again until April.

### **ACTION ITEMS**

Discussion and possible vote to close the library on Christmas Eve

Carolyn moved and Jim seconded the motion to close for Christmas Eve Day, December 24th. The motion passed unanimously.

Discussion and possible vote to provide year-end bonuses for staff

Eric moved and Deborah seconded the motion to approve a payment of \$200 per employee for year-end bonuses in the budget to reflect excellent work during a difficult year. The motion carried unanimously.

Select date for annual board retreat in May 2024

Elaine asked the Trustees to send their availability in May to her by the next meeting,

Select two trustees to serve on Ad Hoc Strategic Planning Committee

Tabled

Discussion and possible vote to approve Photography and Videography Policy

Tabled until Amy is available to answer questions.

Adjourn Meeting

Carolyn moved and Jim seconded the motion to adjourn the meeting. The motion passed unanimously. Elaine adjourned the meeting at 6:58 PM.

Respectfully submitted,

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Elaine Nagey, President

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Date



**BASALT REGIONAL LIBRARY DISTRICT  
LEADERSHIP MONTHLY REPORT  
JANUARY 2024**

**Administration and Personnel**

<b>CURRENT STAFF</b>				
<b>Total Staff Count</b>	<b>Total FTE</b>	<b>Total Staff Hours per Week</b>	<b>Count of Staff Eligible for Benefits (over 20 hours)</b>	<b>Count of Staff Not Eligible for Benefits (under 20 hours)</b>
20	15.95	638	18	2

<b>STAFF VACANCIES</b>			
<b>Position</b>	<b>Scheduled Hours per Week</b>	<b>FTE</b>	<b>Benefits Eligible? (Y/N)</b>
Youth Services Associate	24	.6	Yes
Children’s Librarian	40	1.0	Yes
Patron Services Associate	30	.75	Yes
<b>Total</b>	54	1.35	N/A

The Children’s librarian resigned in December, and we will post that position in mid-January.

**Collection**

The technical services department has been hard-at-work cataloging the final incoming orders of 2023. The cataloging librarian has created an updated collection budget tracking sheet for 2024. The technical services associate was able to catch up on book repairs this month. The technical services associate and cataloging librarian also collaborated to create a better method for creating subject headings for new Spanish-language items that do not have an existing bib record. This should allow these items to be found in our catalog more easily by Spanish-speaking patrons. Several new additions to the library of things collection are in progress, including a mechanic’s tool set, a bike tool set, and a streaming kit.

**Programs**

Youth services has two very successful programs this month, The Teen gingerbread competition had 25 kids in person, Students worked as a team to build a gingerbread house. We gave out the remaining supplies as take-home kits for those who could not join us in person. We gave away about 50

gingerbread houses in total. We also had a cookie decorating program on a Saturday that was a huge success. 53 kids and caregivers came to bring in some holiday cheer with icing and sprinkles.

reading planning is off to a great start. All the kids Tuesday performers are almost booked, with contracts needing to be signed. We have great leads for the teen performers with our teen librarian reaching out to some of our local organizations for partnership opportunities. We are looking good for a February 1st summer reading planning deadline. The programming team is in the works with a mini-Renaissance fair for the summer reading kickoff party.

## **Outreach**

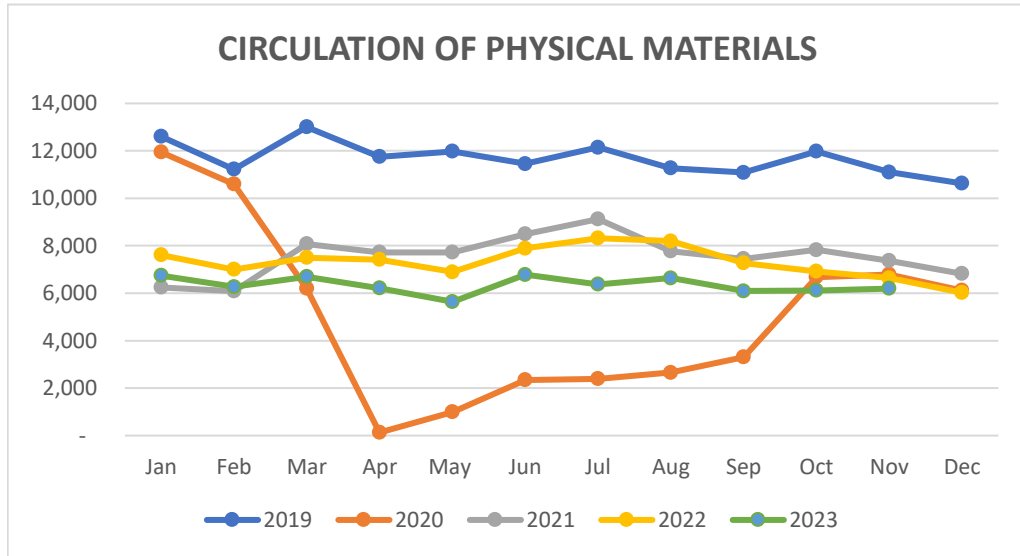
### **Technology**

The old 3D printers were recycled and replaced with a new model that is more efficient and less time-consuming to use. The first payment for the community room upgrade was received by the company and the installation is scheduled for Jan. 23. The IT & Marketing manager will be given an overview of the system the day of the installation, and detailed training by the end of that week. The IT & Marketing manager will then train staff. The IT & Marketing manager is also working on getting the new calendar and room management system up and running and should be ready for explanation and training beginning in January. A new early literacy computer was purchased and put into place on the kids side, while an older model had to be sent in for repairs. The IT & Marketing department also moved one of the catalog computers from the kids side to the teen area.

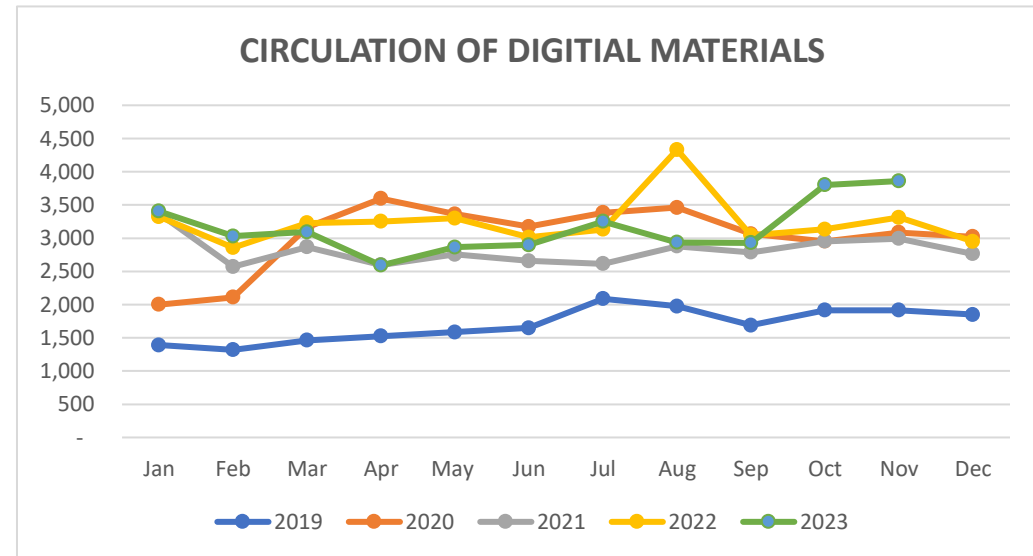
### **Facility**

The Request for Proposals (RFP) for the new roof has been posted to our website, and we have contacted several roofing companies to let them know about the opportunity. Right now we are accepting questions about the roof and about the proposal requirements, and we will post the answers to those questions to our website by the end of January. Proposals from roofing companies are due March 4.

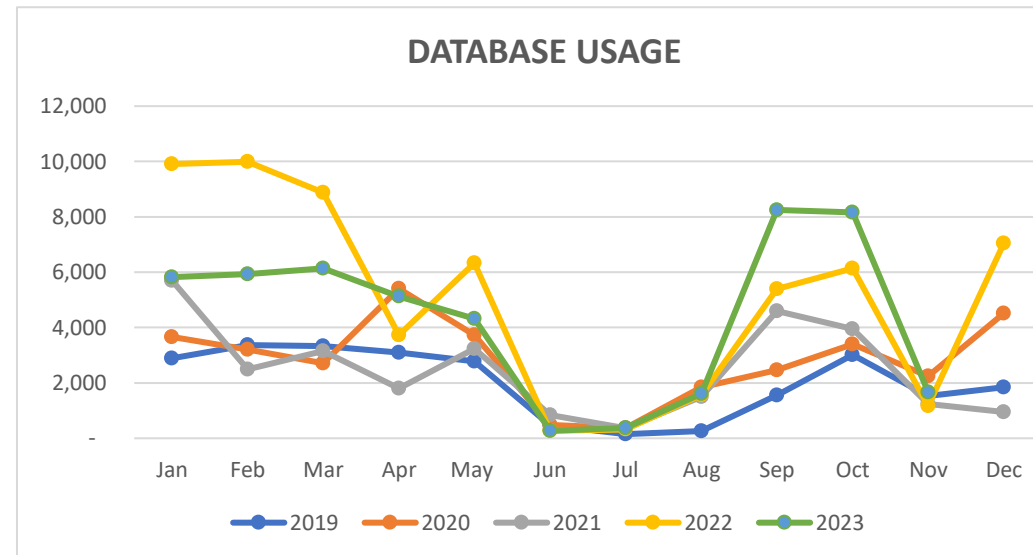
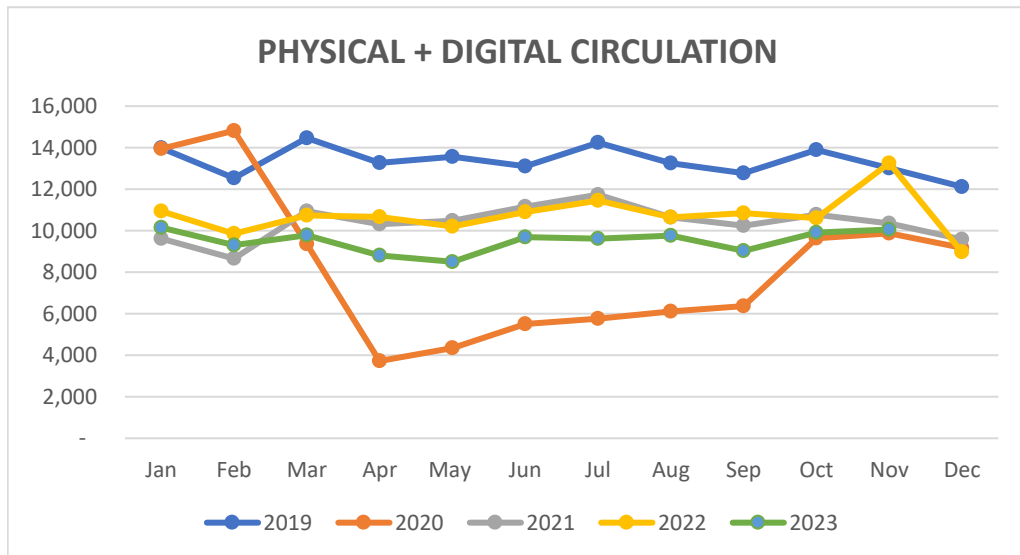
# Collection Statistics



All physical items for checkout inside the library



Ebooks  
Eaudio books  
Emagazines  
Kanopy movies  
Craftsy (Overdrive Craft Tutorial)





**Basalt Regional Library District  
Balance Sheet  
November 2023**

	<b>General Operating Fund</b>	<b>Bond Repayment Fund</b>	<b>Capital Reserve Fund</b>	<b>Total Balance</b>	<b>Adjustments (Conversion Fund)</b>	<b>Statement of Net Position</b>
<b>ASSETS</b>						
Cash in Banks						
Alpine Bank #0127	205,818			205,818		205,818
Colo Trust - Tabor Reserve #8003	54,853			54,853		54,853
Colo Trust - Operating Fund #8004	1,710,387			1,710,387		1,710,387
Colo Trust - Bond Repayment #8002		223,430		223,430		223,430
Colo Trust - Capital Rsv Fund #8005			1,405,601	1,405,601		1,405,601
Cash with County Treasurer	-			-		-
Employee Ski Pass Repayment Program	2,683			2,683		2,683
Prepaid Expense	17,517			17,517		17,517
Property Tax Receivable	35,815			35,815		35,815
Pooled Cash (Interfund Transfers)	(427,898)	672,442	(244,544)	(0)		(0)
Capital Assets, net of depreciation	-	-	-	-	8,778,049	8,778,049
<b>Total Assets</b>	<b>1,599,175</b>	<b>895,872</b>	<b>1,161,057</b>	<b>3,656,104</b>	<b>8,778,049</b>	<b>12,434,153</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Accounts Payable & Accrued Liabilities	96,006	-	-	96,006		96,006
<b>Other Current Liabilities</b>						
Accrued Interest				-	12,899	12,899
Deferred Property Tax	35,725			35,725		35,725
Current Bonds Payable, 2012				-	780,000	780,000
<b>Total Current Liabilities</b>	<b>131,730</b>	<b>-</b>	<b>-</b>	<b>131,730</b>	<b>792,899</b>	<b>924,629</b>
<b>Long Term Liabilities</b>						
Bonds Payable, 2012		-		-	2,475,000	2,475,000
Accrued Compensated Absences				-	33,385	33,385
<b>Total Long Term Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,508,385</b>	<b>2,508,385</b>
<b>Total Liabilities</b>	<b>131,730</b>	<b>-</b>	<b>-</b>	<b>131,730</b>	<b>3,301,283</b>	<b>3,433,014</b>
<b>Fund Balance / Net Position</b>						
Net Investment in Capital Assets	-	-	-	-	5,523,049	5,523,049
Non Spendable	17,517	-	-	17,517	(17,517)	-
Restricted for:						
Tabor	78,000			78,000	-	78,000
Debt Service		895,872		895,872	-	895,872
Committed for Future Projects			1,161,057	1,161,057	(1,161,057)	-
Unassigned / Unrestricted	1,371,927	-	-	1,371,927	1,132,291	2,504,218
<b>Current Year Fund Balance / Net Position</b>	<b>1,467,445</b>	<b>895,872</b>	<b>1,161,057</b>	<b>3,524,374</b>	<b>5,476,765</b>	<b>9,001,139</b>
<b>Total Liabilities and Fund Balance / Net Position</b>	<b>1,599,175</b>	<b>895,872</b>	<b>1,161,057</b>	<b>3,656,104</b>	<b>8,778,049</b>	<b>12,434,153</b>

**Basalt Regional Library District  
General Fund  
November 2023**

		2022 Year End Actuals	2023 Budget	YTD Actuals 11/30/23	Actuals vs Budget YTD %	2024 Budget	Budget Assumptions
<b>General Operating Beginning Fund Balance</b>		1,728,500	1,761,053	1,828,174	67,121	1,467,445	
<b>Eagle County</b>							
	Assessed Value	271,560,910	273,153,790			419,653,120	final
	% Increase	12%	0.59%			54%	
	Operating Mill Levy Rate	3.363	3.360			2.610	
<b>Pitkin County</b>							
	Assessed Value	192,808,360	193,543,290			300,252,937	final
	% Increase	4%	0.38%			55%	
	Operating Mill Levy Rate	3.363	3.360			2.610	
<b>REVENUES</b>							
4005	General Operating Mill Levy						
4010	Eagle County	702,200	712,931	707,456	99.23%	1,095,295	AV x mill levy (2.61)
4020	Pitkin County	498,072	505,148	504,803	99.93%	783,660	AV x mill levy (2.61)
4030	Mill Levy Supplement	348,618	350,023	348,350	99.52%	-	
4040	Tax Abatement - Prior Year	-	-	-	0.00%	-	
	Total General Operating Mill Levy	1,548,890	1,568,102	1,560,609	99.52%	1,878,955	120%
4100	MVSO - General Operating						
4110	Eagle County	83,759	89,737	63,595	70.87%	70,000	
4120	Pitkin County	39,343	42,475	31,646	74.50%	30,000	
	Total MVSO - General Operating	123,102	132,212	95,240	72.04%	100,000	76%
4200	Fines & Fees						
4205	Coffee Purchase	421	500	169	33.80%	-	
4210	Copies	4,758	3,500	1,331	38.03%	-	
4215	Earbuds	39	50	19	38.00%	-	
4220	Faxing	422	-	5	Not Budgeted	-	
4230	Fines	1,023	1,000	117	11.70%	-	
4240	Guest Passes	-	-	-	0.00%	-	
4250	Meeting Room Rental	1,321	1,000	663	66.25%	-	
4255	Reading Glasses	33	50	13	26.00%	-	
4260	Replacement Books	1,143	1,500	565	37.68%	-	
	Replacement Library Cards	2	-	-	0.00%	-	
4280	Test Proctoring	-	-	-	0.00%	-	
4285	Health Insurance Dividend - CEBT	-	-	6,780	Not Budgeted	-	
4290	Holy Cross Deposit Return/Member Equity	90	100	-	0.00%	-	
4261	Miscellaneous	-	-	8,921	Not Budgeted	12,000	includes coffee, copies, earbuds, fines, replacement books
	Total Fines & Fees	9,252	7,700	18,583	241.34%	12,000	156%
4300	Earnings on investments						
4310	Colotrust Int Op Acct	37,579	36,768	92,395	251.29%	80,000	
4320	Mill Levy Interest	4,897	6,234	3,503	56.19%	6,234	Flat to 2023 Forecast
	Total Earnings on investments	42,475	43,002	95,897	223.01%	86,234	201%
4400	Contributions *see detail						
4410	Contributions- Non-Restricted	7,947	5,000	71	1.43%	5,000	
4412	Contributions- Restricted	1,294	1,000	23,386	2338.59%	1,000	
	Contributions- Music	2,000	-	-	0.00%	-	
	Total Contributions	11,241	6,000	23,457	390.95%	6,000	100%
4500	Grants - Non-Restricted						
4505	Grants - General Operating Grants	1,266	-	4,000	Not Budgeted	5,000	
	Grants - Alpine Bank	2,500	-	-	0.00%	-	

**Basalt Regional Library District  
General Fund  
November 2023**

			2022 Year End Actuals	2023 Budget	YTD Actuals 11/30/23	Actuals vs Budget YTD %	2024 Budget	Budget Assumptions
	Grants - Kahle Foundation		1,000	-	1,000	Not Budgeted	1,060	
	Colo Spec District - COVID-19		-	-	-	0.00%	-	
	<b>Total Grants - Non-Restricted</b>		<b>4,766</b>	<b>-</b>	<b>5,000</b>	<b>0.00%</b>	<b>6,060</b>	
4600	Grants - Restricted							
4602	Restricted - Library Foundation		1,250	5,000	2,311	46.23%	5,000	
	Restricted - American Library Association		10,000	-	-	0.00%	-	
4604	Restricted - Library Friends		2,423	5,000	4,480	89.60%	5,000	
	Restricted - State of Colorado Grant		5,943	-	-	0.00%	-	
	Restricted - Legends Event		-	-	-	0.00%	-	
	Restricted - Association of Science		6,000	-	-	0.00%	-	
	Restricted - Rotary Grant		1,000	-	-	0.00%	-	
	Restricted - CSD Safety Grant		-	-	2,135	Not Budgeted	-	
	Restricted - Cares Grant - Tmobile Data		-	-	-	0.00%	-	
	Restricted - Cares Grant - TOB Art Camp		-	-	-	0.00%	-	
	Restricted - LSTA Grant		-	-	-	0.00%	-	
	Restricted - Humanities		-	-	-	0.00%	-	
	Restricted - Outdoor Equity		5,000	-	-	0.00%	-	
	Restricted - Charge Ahead		5,000	-	4	Not Budgeted	5	
	Restricted - ARP Grant		6,478	-	-	0.00%	-	
	Restricted - GRT		5,225	-	-	0.00%	-	
	Restricted- Aspen Thrift Shop		2,500	-	-	0.00%	-	
4620.14	Restricted - Library Trust		-	5,000	5,900	118.00%	5,000	
4620.15	Restricted - Other Misc		-	30,000	33,616	112.05%	30,000	
	<b>Total Restriced Fund Income - Foundation/Friends</b>		<b>50,819</b>	<b>45,000</b>	<b>48,447</b>	<b>107.66%</b>	<b>45,005</b>	100%
<b>TOTAL REVENUES</b>			<b>1,790,546</b>	<b>1,802,016</b>	<b>1,847,233</b>	<b>102.51%</b>	<b>2,134,253</b>	118%
<b>OPERATING:</b>								
<b>Administration</b>								
<b>Contract Services</b>								
5010	Accounting		11,261	1,920	10,403	541.83%	15,000	under-budgeted in 2023
5020	Audit - Annual		14,000	13,250	13,250	100.00%	14,045	6% Inflation Increase
5030	Courier		2,847	11,500	10,775	93.69%	9,000	quote from vendor - 12% decrease due to increased state funding
5040	Legal		13,156	15,000	1,396	9.31%	5,000	
	Miscellaneous Contracts						20,000	Strategic Planning - \$2,000, Furniture Consultant \$3000, Updated Capital Reserve Plan - \$5,000, new website - \$10,000
	<b>Total Contract Services</b>		<b>41,264</b>	<b>41,670</b>	<b>35,824</b>	<b>85.97%</b>	<b>63,045</b>	151%
<b>Insurance</b>								
5100	Insurance							
5110	Property & Liability Insur		300	23,650	36,329	153.61%	38,509	6% Inflation Increase
5120	Worker's compensation		176	2,376	1,484	62.46%	2,519	6% Inflation Increase
	<b>Total Insurance</b>		<b>476</b>	<b>26,026</b>	<b>37,813</b>	<b>145.29%</b>	<b>41,027</b>	158%
<b>Professional Dev. &amp; Memberships</b>								
5220	Professional Dev. & Memberships							
5230	Board		494	1,600	890	55.64%	750	over budgeted in 2023
5235	Employers Council		1,383	3,300	3,417	103.55%	3,600	new price quoted by vendor

**Basalt Regional Library District  
General Fund  
November 2023**

			2022 Year End Actuals	2023 Budget	YTD Actuals 11/30/23	Actuals vs Budget YTD %	2024 Budget	Budget Assumptions
5240		Library Association Dues	760	1,000	1,168	116.80%	1,000	flat
5250		Spec District Ass'n Due	1,481	1,599	1,196	74.74%	1,695	6% Inflation Increase
5260		Staff	9,305	10,000	6,777	67.77%	12,000	Public Library Association Conference is every other year
5284		Developmental	-	-	-	0.00%	-	
5275		Volunteer Appreciation	-	275	453	164.65%	1,000	
5276		Staff Appreciation	-	275	1,271	462.35%	2,000	
5270		Travel expenses	7,226	4,000	8,026	200.65%	9,000	Public Library Association Conference is every other year
		<b>Total Professional Dev. &amp; Memberships</b>	<b>20,649</b>	<b>22,049</b>	<b>23,198</b>	<b>105.21%</b>	<b>31,045</b>	141%
5280		<b>Publicity</b>						
5290		Advertising - General	223	6,000	1,705	28.41%	6,000	
5283		Anniversary Celebration	10,116	-	(755)	0.00%		
5285		Radio	13,329	16,000	16,055	100.34%	16,500	
5293		Signage	319	1,000	972	97.19%	1,500	
5295		Social Media Ads	559	1,500	681	45.38%	1,500	
5297		Targeted Newspaper Ads	4,131	6,000	5,179	86.32%	7,000	
5286		Spanish Language Interpretation/Translating	-	5,000	1,216	24.33%	6,000	
5287		Job Ads	-	2,000	1,207	60.35%	2,000	
		<b>Total Publicity</b>	<b>28,677</b>	<b>37,500</b>	<b>26,260</b>	<b>70.03%</b>	<b>40,500</b>	108%
5300		<b>Supplies</b>						
5310		Office Supplies	11,348	8,640	10,316	119.40%	14,000	underbudgeted in 2021, 2022, 2023
5320		Technical Cataloging & Service	5,295	8,500	7,835	92.17%	8,500	includes copier supplies 5750
5330		Postage & Shipping	292	1,000	782	78.19%	500	
		<b>Total Supplies</b>	<b>16,934</b>	<b>18,140</b>	<b>18,933</b>	<b>104.37%</b>	<b>23,000</b>	127%
5350		Treasurer's fees						
5360		Eagle fees	27,334	29,188	27,347	93.69%	32,859	3% of Property Tax
5370		Pitkin fees	31,015	29,918	31,089	103.92%	39,183	5% of Property Tax
		<b>Total Treasurer's fees</b>	<b>58,348</b>	<b>59,106</b>	<b>58,437</b>	<b>98.87%</b>	<b>72,042</b>	122%
		<b>Total Administration</b>	<b>166,349</b>	<b>204,491</b>	<b>200,464</b>	<b>98.03%</b>	<b>270,660</b>	132%
		<b>Facility Expenses</b>						
5410		Janitorial	53,337	54,913	51,112	93.08%	55,000	flat
5420		Janitorial Supplies	2,613	6,480	7,703	118.88%	9,000	underbudgeted in 2023
5430		Landscaping	10,394	10,800	11,873	109.93%	13,836	6% Inflation Increase
5440		Maintenance *Detailed List Attached	52,249	30,000	26,288	87.63%	20,000	decrease
5450		Mat Cleaning	828	-	-	0.00%	-	
5460		Snow Removal	5,705	4,620	-	0.00%	4,897	6% Inflation Increase
		<b>Total Facility Expenses (Maintenance)</b>	<b>125,125</b>	<b>106,813</b>	<b>96,976</b>	<b>90.79%</b>	<b>102,733</b>	96%
5500		<b>Utilities</b>						
5510		Electric	7,938	15,290	7,056	46.15%	8,000	over budgeted in 2023
5515		Compost Collection System	791	864	1,235	142.94%	1,871	6% Inflation Increase
5520		Gas	10,966	10,506	13,282	126.42%	17,798	6% Inflation Increase
5575		Hot Spots	8,194	-	-	0.00%	-	
5530		Internet Connectivity	1,239	14,904	7,311	49.05%	15,000	
5540		Sanitation	3,278	3,359	3,331	99.17%	3,561	6% Inflation Increase
5550		Telephone	5,754	8,424	5,633	66.87%	8,929	6% Inflation Increase
5560		Trash	7,543	6,221	7,602	122.20%	9,847	6% Inflation Increase
5570		Water	4,647	4,763	4,221	88.63%	5,049	6% Inflation Increase
		<b>Total Utilities</b>	<b>50,350</b>	<b>64,331</b>	<b>49,671</b>	<b>77.21%</b>	<b>70,055</b>	109%
		<b>Total Facility Expenses</b>	<b>175,475</b>	<b>171,143</b>	<b>146,647</b>	<b>85.69%</b>	<b>172,787</b>	101%
		<b>Library Programs</b>						
5610		Adult Program	10,306	9,000	14,403	160.03%	11,000	

**Basalt Regional Library District  
General Fund  
November 2023**

				2022 Year End Actuals	2023 Budget	YTD Actuals 11/30/23	Actuals vs Budget YTD %	2024 Budget	Budget Assumptions
5612	Adult Materials			1,559	-	(35)	Not Budgeted		
5615	Art			-	-	-	0.00%	-	
5620	Children's		4,000	10,676	4,000	6,908	172.71%	5,500	
5625	Children's Materials			2,126	-	84	Not Budgeted	-	
5630	Community			-	-	-	0.00%	-	
5634	Liquor License			500	375	90	23.99%	400	
5633	Movie License				550	173	31.45%	550	moved from 5835
5640	Music		15,000	15,973	15,000	20,972	139.81%	17,000	
5650	Spanish Language		3,000	832	3,000	2,666	88.87%	4,000	increase
5635	Volunteers			96	-	-	0.00%	-	
5660	Teens		4,000	6,473	4,000	6,285	157.13%	3,500	decrease
5601	Summer Reading								
5601.01	Adult Summer Reading		1,000	-	1,000	2,133	213.34%	1,000	
5601.02	Teen Summer Reading		2,000	-	2,000	2,147	107.34%	2,500	increase
5601.03	Children's Summer Reading		5,000	-	5,000	5,893	117.87%	5,500	increase
5601.04	Spanish Language Summer Reading		2,000	-	2,000	941	47.05%	2,000	
5602	Community Events		10,000	1,413	10,000	9,194	91.94%	15,000	
5675	Next Gen / Millennials			-	-	-	0.00%	-	
	<b>Total Library Programs</b>			49,953	55,925	71,855	128.48%	67,950	122%
	<b>Technology &amp; Equipment</b>								
	Copiers & Equipment								
5730	Lease			3,933	-	407	Not Budgeted	-	
5740	Service Agreement / Copy Usage		5,000	5,276	5,000	5,907	118.14%	2,500	over-budgeted in 2023
5750	Copier Supplies			511	-	124	Not Budgeted	-	Moved to Technical Cataloging & Service 5320
	<b>Total Copiers &amp; Equipment</b>		5,000	9,720	5,000	6,438	128.75%	2,500	50%
5760	Marmot ILS System		97,000	92,349	97,000	92,577	95.44%	99,910	vendor quoted 3% increase
5770	Miscellaneous Parts		2,000	3,153	2,000	824	41.21%	2,000	flat
5780	Support & Service Agreements								
5782	Adobe		972	915	972	870	89.50%	-	
5784	Appointment Booking		120	147	120	144	119.90%	-	
5793	Canva			-	-	-	0.00%	-	
5788	Domain / Network Solutions		250	228	250	154	61.58%	-	
5795	Emma		1,500	662	1,500	1,356	90.40%	-	
5800	Envisionware			-	-	-	0.00%	-	
5802	Google Cloud G Suite		2,900	2,313	2,900	2,864	98.77%	-	
5830	Livechat Website		240	192	240	240	100.00%	-	
5835	Movie License			494	-	-	0.00%	-	already moved to programming budget 5633
5820	Planning Center / Tockify		264	249	264	252	95.45%	-	
5824	Scheduling / When I Work		540	896	540	-	0.00%	-	
5825	Webpage Builder		250	233	250	90	35.96%	-	
5828	Zoom		150	162	150	150	99.93%	-	
	Marketing & Graphic Design							2,500	Adobe, Emma, canva
	Website Tools							2,500	Domain, Google Cloud, Livechat, Webpage builder,
	Communication & Time Management							4,500	Zoom, planning center, scheduling,
	<b>Total Support &amp; Service Agreements</b>		7,186	6,490	7,186	6,120	85.16%	9,500	132% eliminate, will use 5440, Maintenance in the future
5840	Tech Labor & Repair		2,000	-	2,000	-	0.00%	-	
	<b>Total Technology</b>			111,711	113,186	105,959	93.62%	113,910	101%
	<b>Collections</b>								
5910	Audio								

**Basalt Regional Library District  
General Fund  
November 2023**

			2022 Year End Actuals	2023 Budget	YTD Actuals 11/30/23	Actuals vs Budget YTD %	2024 Budget	Budget Assumptions
5920		Adult BCD	3,598	3,000	3,493	116.42%	3,000	
5922		Spanish Audio Adult	255	750	525	70.05%	500	
5924		Spanish Audio Youth	-	500	321	64.14%	500	
5930		Youth Audio	284	2,200	1,312	59.62%	3,000	
		Total Audio	4,137	6,450	5,650	87.60%	7,000	109%
6000		Books & Magazines						
6010		Adult fiction books	10,899	12,000	7,939	66.16%	12,000	
6020		Adult non-fiction books	9,606	12,000	10,377	86.47%	12,000	
6025		Board Games	475	500	398	79.65%	500	
6030		Juvenile Fiction	4,586	7,000	6,970	99.57%	9,100	increase
6040		Juvenile Non-Fiction	3,943	3,000	2,088	69.61%	4,000	increase
6045		Large Print	1,756	2,000	1,899	94.96%	2,000	
6050		Print Subscriptions	6,994	4,500	859	19.09%	4,500	
6055		Replacement Books - Purchased	2,434	1,500	1,662	110.77%	1,500	
6060		Spanish Adult fiction	1,371	2,000	1,190	59.48%	2,000	
6070		Spanish adult non-fiction	959	1,000	627	62.73%	1,500	
6080		Spanish children's books	2,616	4,500	2,992	66.48%	5,000	
6100		YA Fiction	5,373	1,600	5,309	331.78%	3,500	
6110		YA Non-Fiction	1,499	5,400	1,426	26.41%	1,700	
6120		Special Items	779	2,000	1,599	79.93%	2,000	
		Total Books	53,290	59,000	45,334	76.84%	61,300	104%
6200		Digital Resources						
6210		Annual Subscriptions:						
6220		Ancestry.com	-	-	-	0.00%	-	
6230		Culturegrams	2,692	1,840	-	0.00%	-	
6235		Creative Bug	-	-	-	0.00%	-	
6240		Ency Britannica	-	-	493	Not Budgeted	-	
6245		Gale Student Resources	-	1,475	-	0.00%	-	
6250		Gale Public	536	2,205	2,035	92.27%	-	
6253		Learning Express Library	-	2,800	-	0.00%	-	
6270		Mango Languages	3,916	3,990	-	0.00%	4,000	
6275		New York Times	100	100	100	100.00%	-	
6280		Tumblebooks	52	665	(52)	-7.89%	-	
6285		Wallstreet Journal	488	465	434	93.35%	-	
6295		Pebble Go	1,679	1,500	1,469	97.91%	-	
6300		Downloadable Titles:						
6305		Kanopy	3,287	6,000	6,000	100.00%	6,000	
6308		OCLC World Share	-	-	-	0.00%	-	
6320		Overdrive	15,272	21,750	20,813	95.69%	25,000	
6330		RB Digital	-	-	-	0.00%	-	
		Online Databases					7,500	Gale Public, Pebble Go, Tumblebooks, encyclopedia britannica, Peterson's Test Prep
		Online Newspaper Subscriptions					2,000	New York Times, Wall Street Journal, Washington Post
		Total Digital Resources	28,021	42,790	31,291	73.13%	44,500	104%
6400		Media						
6410		Adult Music	-	300	-	0.00%		eliminate
6420		Juvenile Music	89	200	66	33.11%		eliminate
6430		Adult Movies	5,445	6,000	5,930	98.83%	6,000	flat
6440		Juvenile Movies	273	1,000	722	72.19%	1,000	flat
6460		Video / Games	522	800	664	83.00%	800	flat
		Total Media	6,330	8,300	7,382	88.94%	7,800	94%

**Basalt Regional Library District  
General Fund  
November 2023**

			2022 Year End Actuals	2023 Budget	YTD Actuals 11/30/23	Actuals vs Budget YTD %	2024 Budget	Budget Assumptions
	<b>Total Collections</b>		<b>91,778</b>	<b>116,540</b>	<b>89,658</b>	<b>76.93%</b>	<b>120,600</b>	103%
<b>6800</b>	<b>Restricted Funds</b>							
6802	Restricted Exp - Library Foundation		2,871		-	0.00%	-	
6804	Restricted Exp - Library Friends		2,064		-	0.00%	-	
6806	Restricted Exp - State of Colorado Grant		1,731		-	0.00%	-	
6808	Restricted Exp - Humanities Grant		2,700		-	0.00%	-	
6810	Restricted Exp - CO SHARP		800		-	0.00%	-	
6812	Restricted Exp - Growing Readers Together		5,584		-	0.00%	-	
6820.04	Restricted Exp - TOB Art Camp		-		-	0.00%	-	
6803.00	Restricted Exp - ARP Grant		21,251	-	-	0.00%	-	
6814.00	Restricted Exp - Outdoor Equity		2,975	-	-	0.00%	-	
6820.10	Restricted Exp - Special Programs		-		-	0.00%	-	
6801	Restricted Exp - Misc		-	40,000	-	0.00%	40,000	flat
	<b>Total Restricted Funds</b>		<b>39,976</b>	<b>40,000</b>	<b>-</b>	<b>0.00%</b>	<b>40,000</b>	100%
	<b>Total Operating expenses</b>		<b>635,243</b>	<b>701,286</b>	<b>614,583</b>	<b>87.64%</b>	<b>825,907</b>	118%
<b>6900</b>	<b>Payroll Expenses</b>							
6910	Payroll		822,530	991,647	791,006	79.77%	1,031,652	104%
6920	Payroll Service		6,178	8,100	5,869	72.45%	8,000	99%
6930	Payroll Taxes		63,147	80,906	62,954	77.81%	83,000	103%
6940	Retirement Plan		18,444	29,363	24,460	83.30%	25,250	86%
6950	Health Insurance		55,253	138,168	102,639	74.29%	130,500	94%
6960	Life Insurance		-	713	-	0.00%	750	105%
6965	STD/LTD		-	9,285	-	0.00%	3,500	38%
6970	FAMILY		-	8,000	3,702	46.27%	9,250	116%
6953	COVID - Weekly Testing		-	-	-	0.00%	-	
6957	Background Check		1,343	500	2,750	550.00%	950	190%
6980	Director Search		-	-	-	0.00%	-	
6985	HR Assessment		1,735	-	-	0.00%	-	
6955	Wellness / Health - CEBT Dividend Pmts		-	-	-	0.00%	-	
	<b>Total Payroll Expenses</b>		<b>968,629</b>	<b>1,266,682</b>	<b>993,380</b>	<b>78.42%</b>	<b>1,292,852</b>	102%
	<b>TOTAL EXPENDITURES</b>		<b>1,603,872</b>	<b>1,967,968</b>	<b>1,607,962</b>	<b>81.71%</b>	<b>2,118,759</b>	108%
	<b>Net General Fund Income/(Loss)</b>		<b>186,674</b>	<b>(165,952)</b>	<b>239,271</b>		<b>15,494</b>	-9%
	Allocation to Capital Reserve Outlay		87,000	600,000	600,000	100.00%	90,000	
	Allocation to Bond Repayment							2025 budget \$621.00
	<b>General Fund Balance</b>		<b>1,828,174</b>	<b>995,101</b>	<b>1,467,445</b>	<b>147.47%</b>	<b>1,392,939</b>	66%

**Basalt Regional Library District  
Bond Repayment Fund  
November 2023**

	2022 Year End Actuals	2023 Budget	YTD Actuals 11/30/23	Actuals vs Budget YTD %	2024 Budget	Budget Assumptions	2025 Prelim Budget	Budget Assumptions
<b>Bond Repayment Beginning Fund Balance</b>	799,713	837,168	835,076	(2,092)	903,086		953,006	
<b>Eagle County</b>								
Assessed Value	271,560,910	273,153,790			419,653,120	Estimate	419,653,120	Estimate
% Increase	12%	0.59%			53.63%		0.00%	
Bond Mill Levy Rate	3.363	1.992			1.291		1.109	
<b>Pitkin County</b>								
Assessed Value	192,808,360	193,543,290			300,252,937	Estimate	300,252,937	Estimate
% Increase	4%	0.38%			55.13%		0.00%	
Bond Mill Levy Rate	3.363	1.992			1.291		1.109	
<b>REVENUES</b>								
Interest Earned - Bond Repayment	16,189	16,000	31,786	198.66%	16,000		16,000	
Mill Levy Debt Repayment								
Eagle County	541,176	544,122	538,009	98.88%	541,772	AV x mill levy (1.291)	465,395	AV x mill levy (1.068)
Pitkin County	384,762	385,538	385,275	99.93%	387,627	AV x mill levy (1.291)	332,981	AV x mill levy (1.068)
Total Mill Levy Debt Repayment	925,937	929,661	923,284	99.31%	929,399		798,376	
Transfer from General Fund							323	
<b>TOTAL REVENUES</b>	<b>942,126</b>	<b>945,661</b>	<b>955,071</b>	<b>101.00%</b>	<b>945,399</b>		<b>814,699</b>	
<b>EXPENDITURES</b>								
Bond Interest	94,831	77,394	77,394	100.00%	59,844	Per Bond Documents	62,094	Per Bond Documents (2025-\$40,844; 2026-\$21,250)
Bond Repayment Principle Loan Payment	775,000	780,000	780,000	100.00%	800,000	Per Bond Documents	1,675,000	Per Bond Documents (2025-\$825,000; 2026-\$850,000)
Treasurer's Fees								
Eagle County	16,256	16,324	16,155	98.96%	16,253	3% of Property Tax	13,962	3% of Property Tax
Pitkin County	20,676	11,566	20,726	179.20%	19,381	5% of Property Tax	16,649	5% of Property Tax
Total Treasurer's Fees	36,932	27,890	36,881	132.24%	35,634		30,611	
<b>TOTAL EXPENDITURES</b>	<b>906,764</b>	<b>885,284</b>	<b>894,275</b>	<b>101.02%</b>	<b>895,478</b>		<b>1,767,705</b>	
<b>Net Fund Income/(Loss)</b>	<b>35,363</b>	<b>60,377</b>	<b>60,796</b>	<b>100.69%</b>	<b>49,920</b>		<b>(953,006)</b>	
<b>Bond Repayment Fund Balance</b>	<b>835,076</b>	<b>897,545</b>	<b>895,872</b>	<b>99.81%</b>	<b>953,006</b>		<b>0</b>	
<b>**Bond Repayment Schedule:</b>								
May 1 - Series 2012 Interest		38,697		5/1/2024	29,922.00		31,047.00	
November 1 - Series 2012 Interest		38,697		11/1/2024	29,922.00		31,047.00	
November 1 - Series 2012 Principle		780,000		11/1/2024	800,000.00		1,675,000.00	
Series 2012 Bond Matures 11/2026								



**Basalt Regional Library District  
Capital Reserve Fund  
November 2023**

		2022 Year End Actuals	2023 Budget	YTD Actuals 11/30/23	Actuals vs Budget YTD %	2024 Budget	Budget Assumptions
<b>Capital Reserve Beginning Fund Balance</b>		<b>607,860</b>	<b>578,104</b>	<b>602,128</b>	24,024	<b>1,159,066</b>	
<b>REVENUES</b>							
7210	Allocation From General Fund	87,000	600,000	600,000	100.00%	90,000	Per Mgr Estimate
7230	Interest Earned - Reserve Fund	11,917	8,744	51,849	592.97%	35,000	
<b>TOTAL REVENUES</b>		<b>98,917</b>	<b>608,744</b>	<b>651,849</b>	<b>107.08%</b>	<b>125,000</b>	
<b>EXPENDITURES</b>							
8310	Miscellaneous	11,473	10,000	8,786	87.86%	10,000	
8310.01	HVAC Compressors	9,211	-	-	0.00%	-	
8310.02	Painting - Exterior	32,000	-	-	0.00%	-	
8310.03	Conference Room - A/V Replace	3,532	10,000	12,639	126.39%	10,000	
8310.04	Computers - Patron	260	12,000	17,630	146.92%	12,000	
8310.05	Computers - Staff	181	12,000	9,932	82.77%	12,000	
8310.06	EV Charging Station	25,163	-	6,042	Not Budgeted	-	
8310.07	Copiers - Staff and Public Purchase	12,943	13,000	-	0.00%	-	
8310.08	Lighting Control System Replacement	9,886	-	6,944	Not Budgeted	-	
8310.09	Fiber Cable	-	5,000	-	0.00%	5,000	
8310.10	Handrail for Tent Area	-	-	6,000	Not Budgeted	-	
8310.11	Painting - Interior	-	12,000	4,947	41.23%		
8310.12	Pumps / Valves	-	-	-	0.00%		
8310.13	Security Cameras	-	-	-	0.00%	10,000	
8310.14	Televisions	-	-	-	0.00%		
8310.15	Roof	-	600,000	-	0.00%	700,000	
8310.16	Remove Solar from Roof	-	50,000	-	0.00%	50,000	
8310.17	Consulting Engineer	-	50,000	20,000	40.00%	-	
	Furniture and Fixtures					50,000	
	Replace telephone system					10,000	
	Replace kitchen appliances					2,500	
<b>TOTAL EXPENDITURES</b>		<b>104,648</b>	<b>774,000</b>	<b>92,920</b>	12.01%	<b>871,500</b>	
<b>Net Fund Income/(Loss)</b>		<b>(5,732)</b>	<b>(165,256)</b>	<b>558,929</b>	-338.22%	<b>(746,500)</b>	
<b>Capital Reserve Fund Balance</b>		<b>602,128</b>	<b>412,848</b>	<b>1,161,057</b>	281.23%	<b>412,566</b>	

**Basalt Regional Library District  
Maintenance Detail  
November 2023**

<b>Date</b>	<b>Name</b>	<b>Category</b>	<b>Memo</b>	<b>Amount</b>
01/05/23	Roto Rooter Plumbing	Plumbing / Heating	Sink Faucet	\$ 1,985.00
01/01/23	Acme Alarm Company	Alarm / Monitoring	1st Qtr 2023 Monitoring	\$ 118.71
01/25/23	Grizzly Creek Enterprises, Inc.	Miscellaneous	Cordless Vacuum	\$ 325.55
01/31/23	Grizzly Electric	Electrical	Misc Repairs and Maintenance	\$ 600.00
01/31/23	Grizzly Electric	Electrical	Lighting Repairs and Maintenance	\$ 312.50
<b>Sub-Total January</b>				<b>\$ 3,341.76</b>
02/13/23	S&S Automatics and Door Services	Building/Interior Maintenance	Key FOB and Key Pad Repairs and Maintenance	\$ 510.00
02/22/23	Storm King Roofing LLC	Miscellaneous	Snow Removal	\$ 750.00
02/24/23	The Glass Guru	Building/Interior Maintenance	Misc Repairs and Maintenance	\$ 115.00
02/28/23	Grizzly Creek Enterprises, Inc.	Building/Interior Maintenance	Carpets/Shelving	\$ 705.00
<b>Sub-Total February</b>				<b>\$ 2,080.00</b>
03/01/23	Johnson Controls Security Solutions	Alarm / Monitoring	Qtrly Billing 03/01 - 05/31/2023	\$ 223.95
03/03/23	Acme Alarm Company	Alarm / Monitoring	Fire Alarm Test and Inspection 2023	\$ 666.45
03/11/23	Rachels Sewing Repair Llc	Miscellaneous	Sewing repair-Canopy Tent	\$ 187.50
03/31/23	Tri County Locksmith	Building/Interior Maintenance	Locksmith	\$ 198.50
03/31/23	Grizzly Creek Enterprises, Inc.	Building/Interior Maintenance	Stainless Steel Shelving/Misc Repairs and Maintenance	\$ 663.90
<b>Sub-Total March</b>				<b>\$ 1,940.30</b>
04/01/23	Acme Alarm Company	Alarm / Monitoring	2nd Qtr 2023 Fire System Monitoring	\$ 118.71
04/13/23	Aspen Floorcovering, Inc	Building/Interior Maintenance	Carpet Repairs and Maintenance	\$ 650.00
04/14/23	The Fireplace Company	Fireplace maintenance	Fireplace Inspection	\$ 250.00
04/15/23	*Divvy	Building/Interior Maintenance	Lighting	\$ 63.25
04/30/23	Grizzly Creek Enterprises, Inc.	Building/Interior Maintenance	Misc Repairs and Maintenance	\$ 1,260.00
<b>Sub-Total April</b>				<b>\$ 2,341.96</b>
05/15/23	*Divvy	Miscellaneous	Misc Repairs and Maintenance	\$ 610.60
05/25/23	Roto Rooter Plumbing	Building/Interior Maintenance	Women's Toilet Auger	\$ 266.35
<b>Sub-Total May</b>				<b>\$ 876.95</b>
06/01/23	Johnson Controls Security Solutions	Alarm / Monitoring	Qtrly Billing 06/01 - 08/31/2023	\$ 240.75
06/05/23	Grizzly Creek Enterprises, Inc.	Miscellaneous	Misc Repair & Maintenance	\$ 899.55
06/08/23	Roto Rooter Plumbing	Plumbing / Heating	Manual Toilet flushmeter replacement	\$ 671.03
06/15/23	*Divvy	Miscellaneous	Misc Repair & Maintenance	\$ 18.41
06/29/23	Aspen Floorcovering, Inc	Building/Interior Maintenance	Ceramic Tile Repair	\$ 125.00
06/30/23	Grizzly Creek Enterprises, Inc.	Miscellaneous	Misc Repair & Maintenance	\$ 61.10
<b>Sub-Total June</b>				<b>\$ 2,015.84</b>
07/01/23	Acme Alarm Company	Alarm / Monitoring	3rd Qtr 2023 Fire System Monitoring	\$ 118.71
07/03/23	Roto Rooter Plumbing	Plumbing / Heating	Toilet Repair	\$ 471.94
07/20/23	Johnson Controls Security Solutions	Alarm / Monitoring	Service Call	\$ 73.04
07/25/23	D'AC Lighting	Building/Interior Maintenance	50% Deposit	\$ 473.00
<b>Sub-Total July</b>				<b>\$ 1,136.69</b>
08/21/23	Roto Rooter Plumbing	Plumbing / Heating	Toilet Repair	\$ 1,020.00
08/19/23	Johnson Controls Security Solutions	Alarm / Monitoring	Billing Adjustment	\$ (5.54)
08/27/23	Dexter, Sandra	Building/Interior Maintenance	Paint Chips	\$ 13.75
08/28/23	Integrity Fire Services	Building/Interior Maintenance	Fire safety inspection	\$ 988.00
08/29/23	D'AC Lighting	Building/Interior Maintenance	Final on Light Fixture	\$ 473.09
08/31/23	Grizzly Creek Enterprises, Inc.	Miscellaneous	Misc Repair & Maintenance (lights)	\$ 50.00
<b>Sub-Total August</b>				<b>\$ 2,539.30</b>
09/01/23	Johnson Controls Security Solutions	Alarm / Monitoring	Qtrly Billing 09/01 - 11/30/2023	\$ 240.75
09/01/23	Acme Alarm Company	Alarm / Monitoring	3rd Qtr 2023 Monitoring	\$ 118.71
09/04/23	Grizzly Creek Enterprises, Inc.	Miscellaneous	Misc Repair & Maintenance	\$ 612.75
09/12/23	Orkin Pest Control	Pest Control	Pest Control	\$ 645.08
09/12/23	Orkin Prepaid 2024	Pest Control	Reclassify Orkin Prepay portion for 01-01-24 through 09-30-24	\$ (483.81)
09/14/23	*Divvy - Amazon	Building/Interior Maintenance	Light Bulbs	\$ 20.99
09/14/23	*Divvy - Amazon	Building/Interior Maintenance	Light Bulbs	\$ 157.11
09/15/23	*Divvy	Miscellaneous	replacement bumper	\$ 6.85
09/18/23	First Impression Glass Cleaners	Building/Interior Maintenance	window cleaning	\$ 2,913.00
09/25/23	Young Services	Building/Interior Maintenance	Womens Bathroom repairs	\$ 384.04
09/29/23	Durgin Electric	Miscellaneous	Misc Repair & Maintenance	\$ 154.87
09/30/23	Grizzly Creek Enterprises, Inc.	Miscellaneous	Misc Repair & Maintenance	\$ 955.00
<b>Sub-Total September</b>				<b>\$ 5,725.34</b>
10/11/23	Roto Rooter Plumbing	Building/Interior Maintenance	Leaking Sink	\$ 192.75
10/23/23	Grizzly Creek Enterprises, Inc	Miscellaneous	Misc Repair & Maintenance	\$ 290.00
<b>Sub-Total October</b>				<b>\$ 482.75</b>

**Basalt Regional Library District  
Maintenance Detail  
November 2023**

<b>Date</b>	<b>Name</b>	<b>Category</b>	<b>Memo</b>	<b>Amount</b>
11/11/23	Johnson Controls Security Solutions	Alarm / Monitoring	Qtrly Billing 12/01/23 - 12/31/23	\$ 80.25
11/14/23	*Divvy	Miscellaneous		\$ 1,704.09
11/14/23	*Divvy	Miscellaneous		\$ 129.04
11/30/23	Grizzly Creek Enterprises, Inc.	Miscellaneous	Misc Repair & Maintenance	\$ 1,894.17
	<b>Sub-Total November</b>			<b>\$ 3,807.55</b>

**Grand Total** \$ 26,288.44

Alarm / Monitoring	\$ 1,994.49
Electrical	\$ 912.50
Fireplace maintenance	\$ 250.00
Building/Interior Maintenance	\$ 10,172.73
Inspection / Testing	\$ -
Pest Control	\$ 161.27
Plumbing / Heating	\$ 4,147.97
Roof Maintenance	\$ -
Signage	\$ -
Telephones	\$ -
Window Cleaning	\$ -
Miscellaneous	\$ 8,649.48
	<b>\$ 26,288.44</b>

**BASALT REGIONAL LIBRARY DISTRICT**  
**ACCOUNTS PAYABLE LIST**  
November 7 - December 22

<b>BUDGET DESCRIPTION</b>	<b>PAYEE</b>	<b>AMOUNT</b>
Accounting	*Bill.com	\$ 273.93
Accounting	Karen Frye Msa	\$ 3,675.00
Adult	Courtney Keller	\$ 300.00
Adult BCD	Blackstone Publishing	\$ 1,147.67
Adult Movies	Midwest Tape	\$ 866.09
Background Check	Employers Council Services, Inc.	\$ 58.50
Bonus	Baumgarten, Christy AP	\$ 200.00
Bonus	Baumgarten, Laura	\$ 200.00
Bonus	Delaney Meyers	\$ 200.00
Bonus	Dexter, Sandra	\$ 200.00
Bonus	Doyle, Kristen	\$ 200.00
Bonus	Elizabeth DeWetter	\$ 200.00
Bonus	Evelyn Dominguez	\$ 200.00
Bonus	Gabriella Vergara	\$ 200.00
Bonus	Gaby Lagos	\$ 200.00
Bonus	Joseph Grange	\$ 200.00
Bonus	Lindahl, Kara	\$ 200.00
Bonus	Mark Fuller	\$ 200.00
Bonus	McFlynn, Donna	\$ 200.00
Bonus	Robert Durand	\$ 200.00
Bonus	Schuster, Amy E	\$ 200.00
Bonus	Shipley, Amy	\$ 200.00
Bonus	Whitney Goluba	\$ 200.00
Cap Res Exp- Painting-Interior	Todd Hill Painting & Faux Finishing	\$ 2,194.50
Capital Reserve Expense- AV	Audio Video Experts	\$ 12,007.44
Children's	Imagination Library of Colorado	\$ 83.20
Children's	Raising a Reader	\$ 100.00
Compost Collection System	EverGreen ZeroWaste	\$ 241.00
Electric	*Holy Cross Energy	\$ 649.37
Gas	*Black Hills Energy	\$ 1,069.71
Internet Connectivity	Ena Services LLC	\$ 121.52
Janitorial	Alsco	\$ 106.83
Kanopy	Kanopy LLC	\$ 2,248.00
Library Association Dues	Umb Bank N.A.	\$ 250.00
Maintenance	Johnson Controls Security Solutions	\$ 240.75
Maintenance/Janitorial	Grizzly Creek Enterprises, Inc.	\$ 10,984.17
Miscellaneous	Ingram Library Services	\$ 4,685.93
Music	Amanda Gessler	\$ 800.00
Music	Bealka Piano Service	\$ 230.00
Office Supplies	Aspen Maintenance Supply	\$ 492.77
Office Supplies	Basalt Office & Art Supply	\$ 129.19
Office Supplies	ODP Business Solutions	\$ 675.04
Overdrive	Overdrive, Inc	\$ 4,249.89

**BASALT REGIONAL LIBRARY DISTRICT**  
**ACCOUNTS PAYABLE LIST**  
November 7 - December 22

<b>BUDGET DESCRIPTION</b>	<b>PAYEE</b>	<b>AMOUNT</b>
Payroll	Brittany Crooke	\$ 200.00
Payroll	Child, Nathan	\$ 200.00
Payroll Liabilities	*TIAA-CREF	\$ 4,021.75
Payroll Service	*Paychex Payroll Service	\$ 130.50
Payroll/Mileage	Martha Elena Marquez	\$ 427.50
Prepaid Expense	Basalt Chamber of Commerce	\$ 715.00
Prepaid Expense	CLiC - Colorado Library Consortium	\$ 509.25
Prepaid Expense	Colorado Special Districts Property & Lia	\$ 1,782.00
Prepaid Expense	Division of Narva Enterprises	\$ 245.00
Prepaid Expense	Special District Association of Colorado	\$ 1,237.50
Service Agreement	Image Net Consulting	\$ 4,774.45
Snow Removal	Daly Property Services, Inc.	\$ 4,620.00
Spanish Children's Books	Chulainn Publishing Corporation	\$ 553.82
Staff	Tom Regan	\$ 280.00
Targeted Newspaper Ads	Aspen Daily News	\$ 468.77
Targeted Newspaper Ads	The Sopris Sun	\$ 525.00
Teen	Aspen Science Center	\$ 195.00
Teen	Roaring Fork College Consulting Llc	\$ 750.00
Telephone	Century Link	\$ 1,003.07
Translation / Interpretation	Dulce Andrea Suarez	\$ 140.00
Trash	Waste Management	\$ 1,501.32
Water	Town of Basalt	\$ 2,612.20
Wellness/Health Insurance	CEBT Willis of Colorado	\$ 9,694.00
<b>Grand Total</b>		<b>\$ 87,866.63</b>



VISA

Statement: 10/15/2023 -  
11/15/2023

## Monthly statement

VISA

Basalt Library

Account: MQU18040

Pay cycle: Auto once monthly\*

We appreciate you.

Your statement balance as of 11/15/2023 is

**\$11,797.06**

You are set up on automatic payments.

*\*The automatic payment amount that will be pulled includes your current balance plus any activity before your payment due date.*

## Summary

Previous balance	\$11,119.50
Payments	\$11,119.50
Fees	\$0.00
Adjustments	\$0.00
Transactions	\$11,797.06
<b>Statement balance</b>	<b>\$11,797.06</b>



VISA

Statement: 10/15/2023 -  
11/15/2023

## Transactions

DATE	CARD	MERCHANT	AMOUNT	NAME
10/15/2023	**** 9304	LOVELAND EMBASSY SUITE	\$164.00	Amy Shipley
10/15/2023	**** 9304	EMBASSY ROCKY RIVER	\$27.57	Amy Shipley
10/15/2023	**** 9802	AMZN Mktp US*TP7GY0X92	\$32.99	Kara Lindahl
10/15/2023	**** 4228	LOVELAND EMBASSY SUITE	\$492.00	Laura Baumgarten
10/15/2023	**** 9304	LOVELAND EMBASSY SUITE	\$492.00	Amy Shipley
10/18/2023	**** 9304	LOWES #00907*	\$129.04	Amy Shipley
10/18/2023	**** 1835	AMZN Mktp US*TP69V9MR1	\$515.00	Brittany Crooke
10/18/2023	**** 1835	AMZN Mktp US*TD5Y78NW0	\$128.75	Brittany Crooke
10/19/2023	**** 2151	AMZN MKTP US*TP2PX75G1	\$31.99	Christy Baumgarten
10/19/2023	**** 2151	AMZN Mktp US*TP2F635X1	\$12.59	Christy Baumgarten
10/19/2023	**** 1835	Amazon.com*CS80B6DS3	\$10.10	Brittany Crooke
10/19/2023	**** 1835	AMZN Mktp US*TD8BC1090	\$42.95	Brittany Crooke
10/20/2023	**** 1835	AMZN Mktp US*TP4ON8241	\$27.26	Brittany Crooke
10/20/2023	**** 1835	Amazon.com*TD2UK0Z32	\$9.36	Brittany Crooke
10/20/2023	**** 5068	CIRCLE K # 40682	\$71.12	Elena Marquez
10/20/2023	**** 5068	TST* Viale Pizza and Kitc	\$41.56	Elena Marquez
10/20/2023	**** 5068	LA MINA	\$36.04	Elena Marquez
10/21/2023	**** 3174	AMZN Mktp US*E99WQ8SP3	\$9.97	Sandra F Dexter
10/21/2023	**** 7370	CITY-MARKET #0433	\$73.65	Evelyn I Dominguez
10/21/2023	**** 5068	THAI POT CAFE	\$28.00	Elena Marquez
10/22/2023	**** 7370	CITY-MARKET #0433	\$196.07	Evelyn I Dominguez
10/22/2023	**** 4228	JIMMY JOHNS - 1849 - E	\$739.25	Laura Baumgarten
10/23/2023	**** 5068	EUROPEAN GUSTO LLC	\$8.23	Elena Marquez
10/25/2023	**** 1835	AMAZON.COM*KT1FN3Z03	\$44.95	Brittany Crooke

DATE	CARD	MERCHANT	AMOUNT	NAME
10/25/2023	**** 1835	THRIFT BOOKS GLOBAL, LLC	\$66.97	Brittany Crooke
10/26/2023	**** 9304	CITY-MARKET #0433	\$77.50	Amy Shipley
10/26/2023	**** 1835	CC CAFE	\$60.00	Brittany Crooke
10/27/2023	**** 7327	AMZN Mktp US*KB4BJ5JP3	\$49.94	Kristen A Doyle
10/27/2023	**** 7327	AMAZON.COM*AJ94S9OG3	\$19.85	Kristen A Doyle
10/29/2023	**** 1835	AMAZON.COM*CL5813J43	\$24.29	Brittany Crooke
10/31/2023	**** 4228	Amazon.com*7O7W00FP3	\$67.33	Laura Baumgarten
10/31/2023	**** 5068	AMZN Mktp US*T58V91692	\$54.46	Elena Marquez
10/31/2023	**** 5068	AMZN Mktp US*970KL9Z63	\$17.05	Elena Marquez
10/31/2023	**** 3174	NESPRESSO USA INC	\$150.00	Sandra F Dexter
10/31/2023	**** 9304	THE UPS STORE 2213	\$173.46	Amy Shipley
10/31/2023	**** 5068	AMZN Mktp US*SY4VJ6EQ3	\$10.99	Elena Marquez
11/01/2023	**** 1835	Amazon.com*873RJ0T13	\$4.73	Brittany Crooke
11/01/2023	**** 7370	AMZN Mktp US*4P5PG0FN3	\$61.69	Evelyn I Dominguez
11/01/2023	**** 5068	CITY-MARKET #0416	\$17.75	Elena Marquez
11/01/2023	**** 2151	FACEBK SAVKTXLH2	\$50.00	Christy Baumgarten
11/02/2023	**** 1835	AMZN MKTP US*0F18G1003	\$42.43	Brittany Crooke
11/02/2023	**** 5068	AMZN Mktp US*EG4MK7503	\$40.73	Elena Marquez
11/02/2023	**** 3174	AMZN Mktp US*6V5I01WI3	\$9.99	Sandra F Dexter
11/02/2023	**** 2151	GOOGLE *GSUITE_BASALT	\$310.60	Christy Baumgarten
11/02/2023	**** 5068	CITY-MARKET #0416	-\$0.78	Elena Marquez
11/02/2023	**** 3174	The Webstaurant Store Inc	\$1,520.61	Sandra F Dexter
11/02/2023	**** 2151	TMOBILE POSTPAID WEB	\$585.84	Christy Baumgarten
11/03/2023	**** 3174	AMZN Mktp US*W02GH4TH3	\$71.06	Sandra F Dexter
11/03/2023	**** 1835	TIMBOS PIZZA	\$54.70	Brittany Crooke
11/04/2023	**** 2151	AMAZON.COM*C60CY92J3	\$75.93	Christy Baumgarten
11/05/2023	**** 5068	SQ *NEW YORK PIZZA BASALT	\$52.00	Elena Marquez
11/05/2023	**** 9304	DRIVERS LICENSE GUIDE CO	\$31.95	Amy Shipley



DATE	CARD	MERCHANT	AMOUNT	NAME
11/05/2023	**** 3174	CITY MARKET 447	\$30.14	Sandra F Dexter
11/06/2023	**** 5068	WWW.AMAZON.COM	\$158.88	Elena Marquez
11/06/2023	**** 3174	DREAMTIME WATER DIST	\$125.10	Sandra F Dexter
11/08/2023	**** 9304	BASALT CHAMBER OF COMMERC	\$30.00	Amy Shipley
11/08/2023	**** 7327	DEMCO INC	\$169.25	Kristen A Doyle
11/08/2023	**** 9304	TST* Capitol Creek Brewer	\$99.41	Amy Shipley
11/09/2023	**** 2151	Moo Print	\$318.45	Christy Baumgarten
11/09/2023	**** 2151	COLUMN PUBLIC NOTICE	\$94.16	Christy Baumgarten
11/09/2023	**** 2151	SWIFT COMMUNICATIONS	\$58.00	Christy Baumgarten
11/09/2023	**** 9802	WALMART.COM	\$95.48	Kara Lindahl
11/09/2023	**** 9802	WALMART.COM	\$188.23	Kara Lindahl
11/10/2023	**** 9304	CITY-MARKET #0433	\$44.34	Amy Shipley
11/10/2023	**** 3174	The Webstaurant Store Inc	\$298.72	Sandra F Dexter
11/10/2023	**** 3174	The Webstaurant Store Inc	-\$115.24	Sandra F Dexter
11/10/2023	**** 1835	THRIFT BOOKS GLOBAL, LLC	\$22.84	Brittany Crooke
11/10/2023	**** 2151	SWIFT COMMUNICATIONS	-\$58.00	Christy Baumgarten
11/10/2023	**** 0011	AMZN Mktp US*OJ5DA60Q3	\$135.85	Elizabeth DeWetter
11/11/2023	**** 4228	DD *DOORDASHDASHPASS	\$9.99	Laura Baumgarten
11/11/2023	**** 9802	WALMART.COM 8009666546	\$40.04	Kara Lindahl
11/11/2023	**** 1835	Amazon.com*453DC4913	\$9.99	Brittany Crooke
11/11/2023	**** 7327	AMAZON.COM*2E76D40E3	\$2,207.94	Kristen A Doyle
11/12/2023	**** 3174	Amazon.com*900TK69U3	\$63.84	Sandra F Dexter
11/12/2023	**** 7327	AMAZON.COM*KZ1F59G03	\$15.98	Kristen A Doyle
11/12/2023	**** 7327	AMZN MKTP US*UB4TZ3VY3	\$5.99	Kristen A Doyle
11/12/2023	**** 9802	AMZN Mktp US*2J96N9H53	\$19.95	Kara Lindahl
11/12/2023	**** 7327	AMAZON.COM*PE8TU8LL3	\$184.99	Kristen A Doyle
11/13/2023	**** 0011	AMZN Mktp US	-\$9.06	Elizabeth DeWetter

DATE	CARD	MERCHANT	AMOUNT	NAME
11/13/2023	**** 7370	ETSY, INC.	\$29.94	Evelyn I Dominguez
11/14/2023	**** 7327	AMAZON.COM*EB10B9PK3	\$359.99	Kristen A Doyle
11/14/2023	**** 0011	AMAZON.COM*JA34R5F23	\$38.46	Elizabeth DeWetter
11/14/2023	**** 7327	AMZN Mktp US*5A71F6173	\$57.90	Kristen A Doyle
<b>Total</b>			<b>\$11,797.06</b>	

## Message on Basalt Regional Library District 2023 Finances and 2024 Budget Strategy

### 2023 Finances

The Basalt Regional Library District (BRLD) covers portions of Eagle and Pitkin County. BRLD receives most of its annual funding through three (3) voter-approved annual mill levies, which are collected in equal mill amounts from Pitkin and Eagle Counties.

(1) The General Operations 2.61 mill levy delivered \$1,568,102 in 2023.

(2) The Supplemental Operational Mill Levy, approved by voters in 2016, provided an additional \$350,000 in funding. This Supplemental Operational Mill Levy expires after the 2023 budget year, see more about this below in 2024 budget strategy.

(3) The third mill levy, to repay bond debt (covering costs of land and construction of the present library), collected 2.0 mills, or \$929,661 in 2023 (unaudited). The 2023 Bond Principal & Interest payments were \$857,934. BRLD has until 2026 to pay off its bond debt, however, there is enough in the bond reserve account to pay the final debt payment in 2025. This will result in lower tax collection from property owners in the library district.

Additional revenues from all other sources (contributions & grants, motor vehicle specific ownership fees and interest) added \$230,632 (unaudited) to General Operations in 2023.

The Director and Board were informed in 2022 that the building needs a new roof due to water damage sustained since the library was built in 2010. The 2023 finances reflect a \$600,000 transfer of funds from the Operating Reserve to the Capital Reserve to pay for the new roof, which will be installed in 2024.

Overall Operational Expenses were \$1,606,191 in 2023 (unaudited), down 19% from budgeted expense. The main reason for decreased expenses was high employee turnover. The library will add an estimated \$200,000 to its operational reserves at the end of 2023.

Overall Capital Expenses were \$92,920 in 2023 (unaudited) down from a budgeted \$774,000. BRLD budgeted to have a new roof installed in 2023, and that capital expenditure has been pushed to 2024, which is the reason for the drastic underspend on capital in 2023.

### 2024 Budget Strategy

BRLD begins 2024 with a fund balance of \$1,467,445. This is 75% of the previous year's budgeted expenses, or a 9-month reserve, which is well above the requirement in our investment policy which requires BRLD to keep at least 50% of the previous year's budgeted expenses in reserve.

Operational Mill Levy revenues for General Operations will be higher in 2024 than in 2023 due to the biennial valuation of properties which resulted in increased property values over the past two years. For 2024 the BRLD budget for operating expenses has been increased by 8% overall due to projected increased costs for utilities, materials, contract services and insurance. The Board also approved an increase to payroll, which, when accounting for expected staff vacancies during the year, results in a net 2% increase to the overall budgeted payroll. The Board of Trustees and the Executive Director recognize the need to continue to try to pay staff as close to a living wage as possible, and this is a consideration for a potential future mill levy ballot measure. A transfer of funds to the Capital Reserve fund from the General Operational Fund is described below.

Starting in 2017 and continuing through budget year 2023, the Supplemental Operational Mill Levy provided \$350,000 per year additional funding for library operations and capital maintenance. The ballot measure, approved by voters in 2016, had a 7-year “sunset” that occurred at the end of 2023. However, given the magnitude of the increase to property valuations, the Board of Trustees voted to allow this mill levy to lapse rather than going to the voters to ask for its renewal. As a result, property owners will see a reduction in the combined mill rate of all BRLD levies from 5.35 mills in 2023 to 3.901 mills in 2024.

Since 2017, the Library Board has made annual transfers from the Operational Reserve to its Capital Reserve Fund to anticipate repair/replacement needs. BRLD will transfer \$90,000 from Operating Reserve to Capital Reserve in 2024. However, the cost of replacing the roof will greatly decrease the Capital Reserve. Therefore, a strategy to rebuild the capital reserve as part of a future mill levy ballot measure is being developed.

Please feel free to contact BRLD Executive Director, Amy Shipley, [ashipley@basaltlibrary.org](mailto:ashipley@basaltlibrary.org) with questions or feedback.

Sincerely,

*Eric Pelander*

Eric Pelander  
Board Treasurer  
Basalt Regional Library District

New Tax Entity?  YES  NO

Eagle County COUNTY ASSESSOR

Date 12/18/2023

**NAME OF TAX ENTITY:** BASALT REGIONAL LIBRARY, 092

**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY**

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023:

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$ <u>273,153,790</u>
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$ <u>419,653,120</u>
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$ <u>0</u>
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$ <u>419,653,120</u>
5.	NEW CONSTRUCTION: *	5.	\$ <u>5,913,680</u>
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$ <u>0</u>
7.	ANNEXATIONS/INCLUSIONS:	7.	\$ <u>0</u>
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$ <u>0</u>
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ◊	9.	\$ <u>0</u>
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$ <u>\$0.00</u>
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$ <u>\$11,480.81</u>

- ‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
- \* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
- ≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
- ◊ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

**USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY**

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Eagle County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023:

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$ <u>4,483,649,430</u>
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>			
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$ <u>58,865,140</u>
3.	ANNEXATIONS/INCLUSIONS:	3.	\$ <u>0</u>
4.	INCREASED MINING PRODUCTION: §	4.	\$ <u>0</u>
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$ <u>0</u>
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$ <u>0</u>
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$ <u>0</u>

**DELETIONS FROM TAXABLE REAL PROPERTY**

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$ <u>903,040</u>
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$ <u>0</u>
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$ <u>19,556,050</u>

- ¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
- \* Construction is defined as newly constructed taxable real property structures.
- § Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:  
**TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY** **\$4,487,868,580**

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:  
**HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\*** **\$540,258**  
 \*\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

**NOTE:** ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

New Tax Entity?  YES  NO

Eagle County

**COUNTY ASSESSOR**

Date 12/18/2023

**NAME OF TAX ENTITY:** BASALT REGIONAL LIBRARY BOND LVY, 124

**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY**

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023 :

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$ <u>273,153,790</u>
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$ <u>419,653,120</u>
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$ <u>0</u>
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$ <u>419,653,120</u>
5.	NEW CONSTRUCTION: *	5.	\$ <u>5,913,680</u>
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$ <u>0</u>
7.	ANNEXATIONS/INCLUSIONS:	7.	\$ <u>0</u>
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ☉	8.	\$ <u>0</u>
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ☉	9.	\$ <u>0</u>
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$ <u>\$0.00</u>
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$ <u>\$6,997.54</u>

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

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

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

☉ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

**USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY**

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Eagle County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 :

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$ <u>4,483,649,430</u>
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>			
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$ <u>58,865,140</u>
3.	ANNEXATIONS/INCLUSIONS:	3.	\$ <u>0</u>
4.	INCREASED MINING PRODUCTION: §	4.	\$ <u>0</u>
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$ <u>0</u>
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$ <u>0</u>
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$ <u>0</u>

**DELETIONS FROM TAXABLE REAL PROPERTY**

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$ <u>903,040</u>
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$ <u>0</u>
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$ <u>19,556,050</u>

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

\* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:  
**TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY** **\$4,487,868,580**

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:  
**HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\*** **\$540,258**

\*\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

**NOTE:** ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

CERTIFICATION OF VALUATION BY Pitkin County COUNTY ASSESSOR

New Tax Entity? [ ] YES [X] NO

Date 12/26/2023

NAME OF TAX ENTITY: BASALT LIBRARY V012752

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

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023 :

Table with 11 rows listing valuation items and their corresponding dollar amounts, such as 'PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION' at \$193,543,290.

- Footnotes explaining symbols: ‡ (personal property exemptions), \* (New Construction), ≈ (jurisdiction impact), and Φ (jurisdiction application).

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART.X, SEC.20, COLO. CONSTUTION AND 39-5-121(2)(b), C.R.S., THE Pitkin County Colorado Assessor ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 :

Table with 7 rows listing actual valuation items and amounts, including 'CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY' at \$3,758,182,360.

DELETIONS FROM TAXABLE REAL PROPERTY

Table with 3 rows listing deletions from taxable real property, such as 'DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS' at \$1,533,500.

- Footnotes for Tabor table: ¶ (religious/private school/charitable), \* (newly constructed), § (new mines).

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$3,767,204,080

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$188,098

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of \_\_\_\_\_, Colorado.

**On behalf of the** \_\_\_\_\_,  
(taxing entity)<sup>A</sup>  
**the** \_\_\_\_\_,  
(governing body)<sup>B</sup>  
**of the** \_\_\_\_\_,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ \_\_\_\_\_ assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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: \$ \_\_\_\_\_ (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** \_\_\_\_\_ for budget/fiscal year \_\_\_\_\_.  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

<b>PURPOSE</b> (see end notes for definitions and examples)	<b>LEVY<sup>2</sup></b>	<b>REVENUE<sup>2</sup></b>
1. General Operating Expenses <sup>H</sup>	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< _____ > mills	\$ < _____ >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> mills	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> \$
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<span style="border: 2px solid black; display: inline-block; width: 100px; height: 20px;"></span> mills	<span style="border: 2px solid black; display: inline-block; width: 100px; height: 20px;"></span> \$

Contact person: \_\_\_\_\_ Phone: ( ) \_\_\_\_\_  
Signed: \_\_\_\_\_ Title: \_\_\_\_\_

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates?  Yes  No

*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) 864-7720.*

<sup>1</sup> 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.  
<sup>2</sup> 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).



**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.)**. Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

- 1. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

- 3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

<sup>A</sup> **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government<sup>C</sup>.

<sup>B</sup> **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

<sup>C</sup> **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

<sup>D</sup> **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a “tax increment financing” entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity*'s total mills upon the *taxing entity*'s *Gross Assessed Value* found on Line 2 of Form DLG 57.

<sup>E</sup> **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25<sup>th</sup> each year and may amend it, one time, prior to December 10<sup>th</sup>. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

<sup>F</sup> **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use “tax increment financing” to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

<sup>G</sup> **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

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**<sup>H</sup> General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

**<sup>I</sup> Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)**—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

**<sup>J</sup> General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)**—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

**<sup>K</sup> Contractual Obligation (DLG 70 Page 1 Line 4)**—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

**<sup>L</sup> Capital Expenditures (DLG 70 Page 1 Line 5)**—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

**<sup>M</sup> Refunds/Abatements (DLG 70 Page 1 Line 6)**—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

**<sup>N</sup> Other (DLG 70 Page 1 Line 7)**—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of \_\_\_\_\_, Colorado.

**On behalf of the** \_\_\_\_\_,  
(taxing entity)<sup>A</sup>  
**the** \_\_\_\_\_,  
(governing body)<sup>B</sup>  
**of the** \_\_\_\_\_,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ \_\_\_\_\_ assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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: \$ \_\_\_\_\_ (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** \_\_\_\_\_ for budget/fiscal year \_\_\_\_\_.  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

<b>PURPOSE</b> (see end notes for definitions and examples)	<b>LEVY<sup>2</sup></b>	<b>REVENUE<sup>2</sup></b>
1. General Operating Expenses <sup>H</sup>	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< _____ > mills	\$ < _____ >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> mills	<span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span> \$
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<span style="border: 2px solid black; display: inline-block; width: 100px; height: 20px;"></span> mills	<span style="border: 2px solid black; display: inline-block; width: 100px; height: 20px;"></span> \$

Contact person: \_\_\_\_\_ Phone: ( ) \_\_\_\_\_  
Signed: \_\_\_\_\_ Title: \_\_\_\_\_

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates?  Yes  No

*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) 864-7720.*

<sup>1</sup> 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.  
<sup>2</sup> 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).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.)**. Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

- 1. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

- 3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

<sup>A</sup> **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government<sup>C</sup>.

<sup>B</sup> **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

<sup>C</sup> **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

<sup>D</sup> **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity*'s total mills upon the *taxing entity*'s *Gross Assessed Value* found on Line 2 of Form DLG 57.

<sup>E</sup> **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25<sup>th</sup> each year and may amend it, one time, prior to December 10<sup>th</sup>. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

<sup>F</sup> **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

<sup>G</sup> **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

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**<sup>H</sup> General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

**<sup>I</sup> Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)**—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

**<sup>J</sup> General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)**—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

**<sup>K</sup> Contractual Obligation (DLG 70 Page 1 Line 4)**—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

**<sup>L</sup> Capital Expenditures (DLG 70 Page 1 Line 5)**—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

**<sup>M</sup> Refunds/Abatements (DLG 70 Page 1 Line 6)**—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

**<sup>N</sup> Other (DLG 70 Page 1 Line 7)**—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.



## **BASALT REGIONAL LIBRARY DISTRICT PHOTOGRAPHY AND VIDEOGRAPHY POLICY**

It is the policy of the Basalt Regional Library District (BRLD) Board of Trustees to allow staff to market and promote library services by using photographs of people enjoying the library's offerings, and to allow visitors to the library to capture memories of their time here, all while protecting the privacy and safety of patrons and staff.

### **RECORDING BY BRLD STAFF:**

BRLD may photograph, film or record during library events and programs, and at anytime in the building for publicity and promotional purposes. Photos, videos and/or recordings may be used in print, digital or social media channels. Library visitors and program attendees and/or participants, including minors, consent to having their photograph taken and used for such purposes.

#### **STAFF RESPONSIBILITY:**

- Inform patrons and library users when photography, videography or recording is taking place.
- To ensure the privacy of library users, full names will not be included in photo captions without prior permission.
- Make a reasonable effort to respect the wishes of users that do not wish to be photographed, filmed, or recorded.

#### **PATRON RESPONSIBILITY:**

- Inform library staff immediately if you do not wish to have your, or your child's, photo taken.

### **RECORDING BY BRLD VISITORS:**

Visitors to the Basalt Regional Library may photograph and/or record on the premises without disrupting, harassing, or violating the privacy of other library users. BRLD Staff may limit or stop photography or recording to protect users' safety and security.

#### **VISITOR RESPONSIBILITY:**

- Be respectful of, and refrain from disturbing, other patrons as outlined in the Patron Behavior Policy.
- Accept sole responsibility for adherence to copyright law (Title 17, United States Code) regarding reproduction and distribution of copyrighted material.
- Inform staff if someone is recording you against your wishes.

### **SECURITY CAMERAS:**

BRLD is committed to protecting the rights and safety of library users, volunteers, and staff. In pursuit of this objective, selected public areas of BRLD premises are under continuous video surveillance.

- BRLD's video surveillance system is used for the identification of persons breaking the law or violating the Patron Behavior Policy, and for the protection and safety of library users, volunteers, staff, assets, and property.
- Reasonable efforts will be made to safeguard the privacy of library users, volunteers, and staff by installing security cameras in locations where there is no expectation of privacy. Examples include common areas such as entrances, near item collections, and in delivery areas.



- Recordings will be kept for a limited period and will be automatically removed from the system as storage limitations dictate. Recordings of incidents may be reviewed and saved for as long as considered necessary by BRLD Staff and will be kept in a secure area.
- Pursuant to Colorado Revised Statutes § 24-90-119, BRLD is required to protect the privacy of all patrons. Confidentiality and privacy issues prevent the public from accessing recordings which may contain personally identifiable information. Digital images or recordings may only be disclosed pursuant to a subpoena, upon court order, or where otherwise required by law after requests are reviewed by the Library Director or his/her/their designee.

**DISCLAIMERS:**

- To protect the privacy of library customers, photos and video are restricted or prohibited in certain library locations where there is a reasonable expectation of privacy, including, but not limited to restrooms.

**RESOLUTIONS OF BASALT REGIONAL LIBRARY DISTRICT**

**RESOLUTION 2024-01**  
**TO ADOPT 2024 BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE BASALT REGIONAL LIBRARY DISTRICT, BASALT, 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 Basalt Regional Library District has appointed a budget committee to prepare and submit a proposed 2024 budget at the proper time; and

WHEREAS, such committee has submitted a proposed budget to this governing body at the proper time, 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, and a public hearing was opened on November 20, 2023 and continued to January 8, 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 Basalt Regional Library District, PITKIN AND EAGLE COUNTIES, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Basalt Regional Library District for the year stated above, as adjusted for immaterial changes in the final certified assessed value of the District as certified by the county assessor and corresponding adjustments resulting from such changes to the assessed value. In the event there are material changes to the assessed value then a subsequent meeting of the Board shall be called to consider such changes. Furthermore, to the extent capital or significant operating expenditures forecasted for the current year are anticipated to be extended into the following year, the expenditures and offsetting change in the budgeted beginning fund balance shall be updated to reflect management's best estimate at the time the budget is to be filed with the Colorado Division of Local Affairs.

Section 2. That the budget hereby approved and adopted shall be certified by any officer or the District Administrator of the District and made a part of the public records of the District.

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**RESOLUTIONS OF BASALT REGIONAL LIBRARY DISTRICT**  
**(CONTINUED)**

**TO SET MILL LEVIES**

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE BASALT REGIONAL LIBRARY DISTRICT, PITKIN AND EAGLE COUNTIES, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Trustees of the Basalt Regional Library District, has adopted the annual budget in accordance with the Local Government Budget Law, on November 20<sup>th</sup> 2023 and continued to January 8, 2024 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and capital expenditure purposes from property tax revenue is **\$1,878,955** and;

WHEREAS, the amount of money necessary to balance the budget for voter approved bonds and interest is **\$929,399**, and;

WHEREAS, the 2024 preliminary valuation for assessment for the Basalt Regional Library District, as certified by the County Assessor is **\$419,653,120** for Eagle County and **\$300,252,937** for Pitkin County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the BASALT REGIONAL LIBRARY DISTRICT, PITKIN AND EAGLE COUNTIES, COLORADO:

Section 1. That for the purposes of meeting all general operating expenses of the Basalt Regional Library District during the 2024 budget year, there is hereby levied a tax of **2.61 mills** upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 2. That for the purpose of meeting all payments for bonds and interest of the Basalt Regional Library District during the 2024 budget year, there is hereby levied a tax of **1.291 mills** upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 3. That any officer or the District Administrator is hereby authorized and directed to either immediately certify to the County Commissioners of PITKIN AND EAGLE COUNTIES, Colorado, the mill levies for the Basalt Regional Library District as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of PITKIN AND EAGLE COUNTIES, Colorado, the mill levies for the Basalt Regional Library District as hereinabove determined and set based upon the final (December) certification of valuation from the county assessor.

**RESOLUTIONS OF BASALT REGIONAL LIBRARY DISTRICT**  
**(CONTINUED)**

**TO APPROPRIATE SUMS OF MONEY**  
(PURSUANT TO SECTION 29-1-108, C.R.S.)

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE BASALT REGIONAL LIBRARY DISTRICT, PITKIN AND EAGLE COUNTIES, 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 November 20, 2023 and continued to January 8, 2024, and;

WHEREAS, the Board of Trustees has made provision therein for revenues in an amount equal or greater to 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 District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE BASALT REGIONAL LIBRARY DISTRICT, PITKIN AND EAGLE COUNTIES, COLORADO:

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

Total Operating Fund Appropriation	<b>\$2,118,759</b>
Total Capital Reserve Fund Appropriation	<b>\$871,500</b>
Total Bond Repayment Fund Appropriation	<b>\$895,478</b>

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**RESOLUTIONS OF BASALT REGIONAL LIBRARY DISTRICT**  
**(CONTINUED)**

**TO ADOPT 2023 BUDGET, SET MILL LEVIES,**  
**AND APPROPRIATE SUMS OF MONEY**  
**(CONTINUED)**

The above resolutions to adopt the 2024 budget, set the mill levies and to appropriate sums of money were adopted this 8th day of January 2024.

Signed:

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Elaine Nagey, Board President

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Eric Pelander, Board Treasurer

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Amy Shipley, Executive Director

**BASALT REGIONAL LIBRARY DISTRICT BOARD  
RESOLUTION NO. 2024-02**

A RESOLUTION OF THE BASALT REGIONAL LIBRARY DISTRICT DESIGNATING THE OFFICIAL POSTING PLACE FOR NOTICES, ADOPTING THE OFFICIAL DISTRICT MAP AND SETTING FORTH OTHER ADMINISTRATIVE MATTERS.

WHEREAS, pursuant to C.R.S. § 24-6-402(2)(c) the Library District is required annually to designate a place for the posting of official notices; and

WHEREAS, pursuant to C.R.S. § 24-90-109(1)(p.5) the Library District is required to adopt a current, accurate map of the District boundaries and to provide it to the state library, and;

WHEREAS, the Library District desires to establish its official mailing address, telephone number, contact person, and president of the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE BASALT REGIONAL LIBRARY DISTRICT THE FOREGOING RECITALS ARE INCORPORATED BY REFERENCE AS FINDINGS AND DETERMINATIONS OF THE BOARD.

1. Posting: The official place for the posting of all required legal notices shall be the front door/south entrance of the library building located at 14 Midland Ave. Basalt, CO 81621.
2. Adoption of Map: The District boundary map attached hereto as Exhibit A is hereby adopted as the official map for the District.
3. Administrative Matters: The following are hereby adopted as the official administrative and contact information for the District:

Address:	14 Midland Ave. Basalt, CO 81621
Phone number:	970-927-4311
Website:	<a href="http://www.basaltlibrary.org">www.basaltlibrary.org</a>
Contact person:	Amy Shipley, Executive Director
Board President:	Elaine Nagey

This resolution 2023-01 is hereby ADOPTED by a vote of \_\_\_\_\_ on this 8<sup>th</sup> day of January, 2024.

BASALT REGIONAL LIBRARY DISTRICT  
ATTEST:

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Elaine Nagey, President

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Carolyn Kane, Vice President

