Ruby M. Sisson Memorial Library
Upper San Juan Library District

811 San Juan Street, Pagosa Springs, CO 81147 • 970-264-2209 • pagosalibrary.org

Barbara Brattin, Library Director

Regular Meeting of the Library Board of Trustees
September 16, 2026
4 pm
811 San Juan St, Pagosa Springs, CO

Online access https://us02web.zoom.us/j/83398449146

AGENDA

I. ROLL CALL AND DETERMINATION OF QUORUM
II. AGENDA APPROVAL
III. PUBLIC COMMENTS
IV. CONSENT AGENDA
  a. Approval of the August 19, 2026 regular board meeting minutes
V. REPORTS
  a. Foundation/ Development Report (Katie Dobbins, Foundation Director)
  b. August 31, 2026 Financial Report (David)
  c. Director's Report
  d. Construction Report
VI. NEW BUSINESS
  a. 2027 Budget first draft
VII. UNFINISHED BUSINESS
  a. Adult Education (formerly the ESL and GED Programs) Transition Plan (Nicole Holt)
VIII. LOOKING FORWARD

GOOD OF THE ORDER:

NEXT MEETING: October 14, 2026 hybrid online and in person

Library Vision: Mountains of opportunity to inspire ideas, enrich lives, and create community.

Library Mission: Your Library serves as a welcoming portal for open and equal access to information for residents and visitors of the community. Resources are provided through materials, classes, and events for achieving lifelong learning goals in culture, education, and leisure.

ADJOURNMENT

Upper San Juan Library District

BOARD OF TRUSTEES MEETING MINUTES

August 19, 2026

The meeting was called to order by board president Andrea Cox at 4:00 pm. Board members present were Gayle Dixon, David Hamilton, Marcie Taylor and Al Northrup, Director Barb and Assistant director Taylor and foundation president Katie Dobbins.

It was determined there was a quorum present and the agenda was approved.

Joey McLiney spoke to the certificate of participation required to finish the library construction project, indicating we can refinance at any time without penalty. The funds will be available on August 27, 2026.

Public comment: Former head librarian Meg Wempe and GED teacher Mark Wardell spoke to the decision to drop the GED programs at the library. Both speakers encouraged the library to continue with these programs, pointing out that the library is a great fit for students who are in the workforce and wanting to get ahead.

Motion: to approve the July 2026 minutes of the library board meeting as written. Presented by Al Northrup and seconded by David Hamilton. The motion passed.

Library Foundation report: Katie Dobbins reported she has continued to work with donors. The recent book sale was very successful and a special donor matched the funds raised at the book sale. A donor event is planned for September 11, 2026 from 5:00 to 7:00 pm. Katie pointed out that Rick Stinchfield was the original donor to the library upgrade.

Financial report: David Hamilton reported that the financial concerns have been addressed and the library finances remain in good shape.

Director's report: The summer reading program achieved 350,000 minutes read. The library has dropped the Cloud Library reading program and replaced it with Hoopla. The library will be closed for the "move in" which will take place on September 4-11, 2026. The public opening of the library is scheduled for September 12th. All major donors will be included in the public opening event. The library is a finalist for a grant for $100,000 for solar panels. Recently, there was an issue with the sewer lines "backing up". This problem has been solved. All construction of the library, inside and out, will be completed by opening day.

Assistant Director's report: Taylor reported this year's summer reading program was different from previous years in that the minutes read were tracked by the library. The special challenge was keeping the program on track during construction! This year there were seventeen grand prizes; last year there were four. The goal for the summer reading program was to have students reading thirty minutes per day (2500 minutes over the summer). Local businesses made this program possible with thirteen sponsors and $1300.00 in gift cards. The goals of the program were achieved and the library now has concrete data on the young readers in the program. However, next summer the staff would like to add more teens and involve more adults in the program that are not parents of participants. The library staff will survey all participants in this year's summer reading program, as well as, reach out to local teachers and church youth groups to encourage student participation in next year's program.

New business: The library director is asking to discontinue the GED program. The annual cost of the GED program to the library is $7,531.00. There were five interactions in the first six months of 2026. The participation numbers do not warrant the cost. It was recommended that the GED and ESL programs be combined. Library board member Andrea Cox volunteered to head up the combined GED and ESL program., at no cost to the library or the participants. The combined program is currently on pause at the library, not eliminated, keeping the possibility of a single program open. The discussion has been tabled and will be continued at the September board meeting. It was recommended that a new email address be created for those interested in ESL services.

Unfinished business: Certificate of Participation agreement finalized. The COP papers for construction costs have been signed and the bank will receive them by August 27, 2026. The COP funds will then be deposited into the library bank account.

Good of the order: The library writer's group intends to self-published another volume of their work.

Motion: To adjourn the meeting at 5:28pm. David/Marcie   Motion passed.

Respectfully submitted,

Marcie Taylor, Recording secretary

Upper San Juan Library District
Balance Sheet
As of August 31, 2026

		Aug 31, 26
ASSETS		
Current Assets		
Checking/Savings		
Bank of the San Juans 1460		571,470.57
Colorado Trust		354,813.70
Total Checking/Savings		926,284.27
Accounts Receivable		
Accounts Receivable		22,751.19
Total Accounts Receivable		22,751.19
Other Current Assets		
Due from Capital Reserve		1,000.00
Property Taxes Receivable		916,577.00
Total Other Current Assets		917,577.00
Total Current Assets		1,866,612.46
Fixed Assets		
Construction in Progress		2,044,793.52
Books (Inventory)		438,993.56
Buldings		1,498,755.00
Building Improvements		168,372.40
Furniture & Equipment		403,380.56
Land		362,254.00
Land Improvements		470,940.00
Accumulated Depreciation		-1,704,033.55
Total Fixed Assets		3,683,455.49
TOTAL ASSETS		**5,550,067.95**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
***Accounts Payable**		3,546.58
Total Accounts Payable		3,546.58
Credit Cards		
Commerce Bank 1756		1,492.45
Total Credit Cards		1,492.45
Other Current Liabilities		
Deferred Revenue		916,577.00
Payroll Current Liabilities		
Accrued Vacation/PTO	24,910.41	
State Withheld & SUTA Payable	-1,111.68	
Total Payroll Current Liabilities		23,798.73
Total Other Current Liabilities		940,375.73
Total Current Liabilities		945,414.76
Total Liabilities		945,414.76
Equity		
Transfer In/Out		-898,935.52

Upper San Juan Library District
Balance Sheet
As of August 31, 2026

	Aug 31, 26
Offset for Long Term Liab	-24,910.41
INVESTMENTS IN FIXED ASSETS	3,683,455.49
LIMITED FOR EMERGENCIES (Tabor)	81,650.84
COMMITTED FOR IMP & OUTREACH	162,000.00
Unrestricted Net Assets	1,146,041.65
Net Income	455,351.14
Total Equity	4,604,653.19
TOTAL LIABILITIES & EQUITY	**5,550,067.95**

Upper San Juan Library District
Profit & Loss - Actuals vs Budget
January through August 2026

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Foundation Admin Fee Income	1,200.00	1,200.00	0.00	100.0%
Gifts/Donations (general)	1,843.85	9,000.00	-7,156.15	20.49%
Gifts/Donations (restricted)	0.00	5,000.00	-5,000.00	0.0%
Grants (general)				
Training Grants	750.00	1,500.00	-750.00	50.0%
Program Grants	15,938.75	24,000.00	-8,061.25	66.41%
Collection Grants	1,635.81	6,132.00	-4,496.19	26.68%
Total Grants (general)	18,324.56	31,632.00	-13,307.44	57.93%
Grants (restricted)	4,000.00	0.00	4,000.00	100.0%
INCOME - PROPERTY TAX				
2025 Abatement Rebate	0.00	4,257.00	-4,257.00	0.0%
Property Tax	894,045.81	912,320.00	-18,274.19	98.0%
Specific Ownership Tax	48,167.18	70,000.00	-21,832.82	68.81%
Misc Tax Income	0.00	20,000.00	-20,000.00	0.0%
Abatements	-611.78	-2,000.00	1,388.22	30.59%
Total INCOME - PROPERTY TAX	941,601.21	1,004,577.00	-62,975.79	93.73%
INCOME - REVENUE				
Book Sales - Taxable	166.75	600.00	-433.25	27.79%
Copies	7,089.89	10,000.00	-2,910.11	70.9%
Lost Books/ILL	479.95	800.00	-320.05	59.99%
Other Revenue (& library cards)	240.00	250.00	-10.00	96.0%
Use of Equipment	721.11	600.00	121.11	120.19%
Total INCOME - REVENUE	8,697.70	12,250.00	-3,552.30	71.0%
Interest Income	19,242.03	40,000.00	-20,757.97	48.11%
Total Income	994,909.35	1,103,659.00	-108,749.65	90.15%
Gross Profit	994,909.35	1,103,659.00	-108,749.65	90.15%
Expense				
CAPITAL OUTLAY & FIXED EXPENSES				
FIXED EXPENSES				
Treasurer's Fees	21,998.44	26,829.39	-4,830.95	81.99%
Total FIXED EXPENSES	21,998.44	26,829.39	-4,830.95	81.99%
Total CAPITAL OUTLAY & FIXED EXPENSES	21,998.44	26,829.39	-4,830.95	81.99%
OPERATING EXPENSES				
BUILDING EXPENSES				
Alarm Monitoring	405.00	990.00	-585.00	40.91%
Bldg Maintenance Costs	1,228.57	1,000.00	228.57	122.86%
Janitorial Service	10,875.33	19,300.00	-8,424.67	56.35%
Janitorial Supplies	267.44	2,500.00	-2,232.56	10.7%
Landscape/Grounds Maint	61.98	500.00	-438.02	12.4%
Snow Removal	0.00	5,000.00	-5,000.00	0.0%
Trash	1,013.60	1,512.00	-498.40	67.04%
Utilities				
Electricity	9,893.18	8,200.00	1,693.18	120.65%
Geothermal	3,945.11	10,833.00	-6,887.89	36.42%
Water & Sewer	1,638.38	6,300.00	-4,661.62	26.01%
Total Utilities	15,476.67	25,333.00	-9,856.33	61.09%
Window Cleaning	0.00	1,000.00	-1,000.00	0.0%
Total BUILDING EXPENSES	29,328.59	57,135.00	-27,806.41	51.33%

Upper San Juan Library District
Profit & Loss - Actuals vs Budget
January through August 2026

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
LIBRARY OFFICE EXPENSES				
Accounting & Budgeting	4,118.00	5,500.00	-1,382.00	74.87%
Auditing / Tax Return Prep	18,150.00	15,750.00	2,400.00	115.24%
Collection & Credit Card Fees	641.54	330.00	311.54	194.41%
Equipment & Furniture < $500	0.00	500.00	-500.00	0.0%
Eqmt & Computer Maint & Parts	245.45	1,250.00	-1,004.55	19.64%
Insurance Expense				
Insurance - Bonding	100.00	400.00	-300.00	25.0%
Insurance-Directors & Officers	2,540.00	2,700.00	-160.00	94.07%
Insurance - Liab/Contents/Bldg	395.00	9,560.00	-9,165.00	4.13%
Total Insurance Expense	3,035.00	12,660.00	-9,625.00	23.97%
Internet / ISP	2,290.74	3,114.00	-823.26	73.56%
Legal Services	50.00	500.00	-450.00	10.0%
Maint Agmts & Licenses				
Hardware Maint Agmts (Xerox)	1,655.75	3,000.00	-1,344.25	55.19%
Software Maint Agmts	14,929.96	13,600.00	1,329.96	109.78%
Total Maint Agmts & Licenses	16,585.71	16,600.00	-14.29	99.91%
Office Supplies	2,235.33	3,500.00	-1,264.67	63.87%
Postage / PO Box	584.97	1,200.00	-615.03	48.75%
Sales Tax Expense	42.52	300.00	-257.48	14.17%
Storage	1,675.48	2,500.00	-824.52	67.02%
Telephone	1,844.79	2,610.00	-765.21	70.68%
SUBCONTRACTORS				
IT Consulting	7,567.85	14,000.00	-6,432.15	54.06%
Total SUBCONTRACTORS	7,567.85	14,000.00	-6,432.15	54.06%
Total LIBRARY OFFICE EXPENSES	59,067.38	80,314.00	-21,246.62	73.55%
PROGRAMS & PUBLIC USE EXPENSES				
PROGRAMS				
Adult Programs (LLL,PALS,ESL)	382.39	3,000.00	-2,617.61	12.75%
Children's Programs	984.02	2,500.00	-1,515.98	39.36%
Summer Reading Program	2,380.18	2,500.00	-119.82	95.21%
Teen Programs	385.18	1,000.00	-614.82	38.52%
Grant Funded Programs	10,002.92	24,000.00	-13,997.08	41.68%
Total PROGRAMS	14,134.69	33,000.00	-18,865.31	42.83%
PUBLIC RELATIONS				
Advertising - PR	697.12	2,000.00	-1,302.88	34.86%
Flowers	92.70	250.00	-157.30	37.08%
Printing	774.71	2,200.00	-1,425.29	35.21%
Volunteer Background Checks	171.41	400.00	-228.59	42.85%
Volunteer/Staff Expenses	549.86	700.00	-150.14	78.55%
Total PUBLIC RELATIONS	2,285.80	5,550.00	-3,264.20	41.19%
PUBLIC USE MATERIALS				
Courier Service (ILL)	0.00	7,500.00	-7,500.00	0.0%
Electronic Data Bases	2,493.03	13,500.00	-11,006.97	18.47%
Lost Items Expenses	84.93	150.00	-65.07	56.62%
Non-Print Material				
Audio Books	4,659.19	6,000.00	-1,340.81	77.65%
DVD/Video	2,775.72	4,000.00	-1,224.28	69.39%
Downloadable E-Books/Audio	8,000.00	17,000.00	-9,000.00	47.06%
Total Non-Print Material	15,434.91	27,000.00	-11,565.09	57.17%

Upper San Juan Library District
Profit & Loss - Actuals vs Budget
January through August 2026

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Print Material				
Books	30,435.48	42,000.00	-11,564.52	72.47%
Subscriptions	1,986.25	2,400.00	-413.75	82.76%
Total Print Material	32,421.73	44,400.00	-11,978.27	73.02%
Grant Funded Collections	0.00	6,132.00	-6,132.00	0.0%
Total PUBLIC USE MATERIALS	50,434.60	98,682.00	-48,247.40	51.11%
Total PROGRAMS & PUBLIC USE EXPENSES	66,855.09	137,232.00	-70,376.91	48.72%
Total OPERATING EXPENSES	155,251.06	274,681.00	-119,429.94	56.52%
STAFF, BENEFITS & TRAINING				
STAFF EDUCATION				
Conferences/Workshops	2,283.73	1,800.00	483.73	126.87%
Memberships	2,165.50	2,570.00	-404.50	84.26%
Travel/Food Expenses	1,683.63	5,000.00	-3,316.37	33.67%
Training Grant Expenses	0.00	1,500.00	-1,500.00	0.0%
Total STAFF EDUCATION	6,132.86	10,870.00	-4,737.14	56.42%
SALARIES & BENEFITS				
BENEFITS				
Mileage Reimbursement	813.29	1,250.00	-436.71	65.06%
Employee Assist Program (EAP)	0.00	3,521.00	-3,521.00	0.0%
Health Insurance Allowance	19,695.00	36,000.00	-16,305.00	54.71%
Social Security	19,715.70	33,320.16	-13,604.46	59.17%
Medicare	4,610.93	7,792.62	-3,181.69	59.17%
Retirement (CRA)	13,676.52	15,238.11	-1,561.59	89.75%
State Unemployment	635.99	1,612.27	-976.28	39.45%
Worker's Compensation Insurance	0.00	1,612.27	-1,612.27	0.0%
Total BENEFITS	59,147.43	100,346.43	-41,199.00	58.94%
Salaries & PTO				
SALARIES	249,448.95	533,421.97	-283,973.02	46.76%
Holiday Pay	11,332.68	0.00	11,332.68	100.0%
Paid Time Off (PTO)	34,376.83	0.00	34,376.83	100.0%
Total Salaries & PTO	295,158.46	533,421.97	-238,263.51	55.33%
Substitute Staff (subcontract)	3,141.96	4,000.00	-858.04	78.55%
Total SALARIES & BENEFITS	357,447.85	637,768.40	-280,320.55	56.05%
Total STAFF, BENEFITS & TRAINING	363,580.71	648,638.40	-285,057.69	56.05%
Total Expense	540,830.21	950,148.79	-409,318.58	56.92%
Net Ordinary Income	454,079.14	153,510.21	300,568.93	295.8%
Other Income/Expense				
Other Income				
Other Income (dividends,claims)	1,272.00	500.00	772.00	254.4%
Total Other Income	1,272.00	500.00	772.00	254.4%
Other Expense				
Expenses to be Reimb	0.00	0.00	0.00	0.0%
Suspense - Unknown	0.00	0.00	0.00	0.0%
Void	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	1,272.00	500.00	772.00	254.4%
Net Income	**455,351.14**	**154,010.21**	**301,340.93**	**295.66%**

Ruby Sisson Capital Improvement Fund
Balance Sheet
As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
Bank of San Juans	699,565.17
Total Checking/Savings	699,565.17
Accounts Receivable	
Accounts Receivable	246,563.30
Total Accounts Receivable	246,563.30
Total Current Assets	946,128.47
TOTAL ASSETS	**946,128.47**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	787,257.05
Total Accounts Payable	787,257.05
Credit Cards	
Commerce Bank	2,172.47
Total Credit Cards	2,172.47
Total Current Liabilities	789,429.52
Long Term Liabilities	
N/P-Certificate of Participatio	1,055,000.00
Total Long Term Liabilities	1,055,000.00
Total Liabilities	1,844,429.52
Equity	
Transfer In/Out	300,935.52
Retained Earnings	-301,228.03
Net Income	-898,008.54
Total Equity	-898,301.05
TOTAL LIABILITIES & EQUITY	**946,128.47**

Ruby Sisson Capital Improvement Fund
Profit & Loss Budget vs. Actual
January through August 2026

	Jan - Aug 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Grants				
Federal Grants	0.00	25,000.00	-25,000.00	0.0%
State Grants	670,497.81	650,000.00	20,497.81	103.15%
Foundation Grants	1,765,843.09	3,683,653.80	-1,917,810.71	47.94%
Total Grants	2,436,340.90	4,358,653.80	-1,922,312.90	55.9%
Donations & Gifts	44,641.39	500.00	44,141.39	8,928.28%
Interest Income	3,416.46	600.00	2,816.46	569.41%
Other Income	602,600.00	60,000.00	542,600.00	1,004.33%
Total Income	3,086,998.75	4,419,753.80	-1,332,755.05	69.85%
Expense				
Credit Card/Square Fees	51,165.39			
Facilities Improvements				
Architect/Professional Fees	84,507.90	31,449.02	53,058.88	268.71%
Contractor Fees	3,772,039.28	3,844,168.50	-72,129.22	98.12%
Furnishings	30,970.39	150,000.00	-119,029.61	20.65%
Unanticipated building repairs	39,446.21	198,915.00	-159,468.79	19.83%
Total Facilities Improvements	3,926,963.78	4,224,532.52	-297,568.74	92.96%
Mechanical Improvements				
Solar Project	0.00	60,000.00	-60,000.00	0.0%
Unanticipated Improvements	0.00	18,000.00	-18,000.00	0.0%
Total Mechanical Improvements	0.00	78,000.00	-78,000.00	0.0%
Technology Improvements				
Computer Replacements	6,159.12	25,000.00	-18,840.88	24.64%
EV Charging	0.00	10,000.00	-10,000.00	0.0%
Technology Improvements - Other	719.00	0.00	719.00	100.0%
Total Technology Improvements	6,878.12	35,000.00	-28,121.88	19.65%
Total Expense	3,985,007.29	4,337,532.52	-352,525.23	91.87%
Net Ordinary Income	-898,008.54	82,221.28	-980,229.82	-1,092.19%
Net Income	**-898,008.54**	**82,221.28**	**-980,229.82**	**-1,092.19%**

Copy of Current Budget Report 9142026

9/14/2026	Contract	Paid to date	Balance	
EXPENSES				
Construction contract	$ 5,519,169.86	$ 5,103,995.34	$415,174.52	
Architectural Services	$ 331,150.19	$ 135,514.00	$0.00	
Inspections and Permits	$ 27,554.00	$ 27,554.00	$0.00	
Electrical upgrades	$ 57,687.00	$ 57,687.00	$0.00	
Furniture	$ 18,568.00	$ 11,668.00	$6,900.00	
TOTAL EXPENSES	$ 5,935,561.05	$ 5,336,418.34	$422,074.52	
INCOME				
DOLA	$ 840,000.00	$ 768,550.00	$175,842.00	
DOLA Supplemental	$ 104,392.00			
Library capital account balance			$276,506.40	
EV Charger grant	$ 11,900.00		$11,900.00	
Library Contribution from reserves	$ 600,000.00	$ 600,000.00	$0.00	
Foundation accounts			$54,703.00	
Garden grant	$ 2,000.00	$ 2,000.00	$0.00	
Kitchen appliances donations	$ 5,000.00	$ 5,000.00	$0.00	
TOTAL AVAILABLE INCOME			$518,951.40	
SHORTFALL			-$96,876.88	

Director's Report September 2026

The Library Foundation Steering Committee's donor celebration drew over 300 people Friday night who were very pleased with the building. Over 300 names now appear on the 100 Extraordinary Women plaque in our lobby. People spent time recognizing local women's names and told us stories about their lives. Many people reconnected at the event who grew up together here. People were particularly enamored with the fountain donated by Ryan Steffens of Rock Star Gallery. Our Facebook page has never seen so much activity!

The Grand Opening on Saturday drew big crowds, as well, and we were very lucky to have beautiful weather for the ceremonies. We now have a flagpole and will watch our email to make sure we are lowering and raising the flag as dictated from federal and state authorities. The American Legion will be on call to help us with the rules of flag etiquette. People planted their tree stakes and there was much laughter and tears. Our new Makespace Specialist began work just in time to launch the makerspace on opening day. The room was full of families using the Cricut machine to make images that they then cast onto buttons. Lots of people signed our banner welcoming them to the new library. We'll hang that banner in the library for months to come.

Our property/liability insurance has been updated to include the entire new building as of September 4th, the date of our certificate of occupancy. Insured parties include Bank of the San Juans. The premium for the coming year will increase by $3,732.

We are hiring for a part time custodian/gardener to replace our cleaning service which is unable to keep up with the needs of the new building.

People have discovered the EV chargers. We have seen 6 charges in the last 2 weeks and have earned $17.85 since they were installed.

I am taking a much-needed vacation beginning Friday. I will be back on the job October 5th. Taylor will be in charge during my absence. I will be connected via cell phone. Please note that I will be in a different time zone and there may be a delay in responding.

Construction Report

We have a certificate of occupancy. There are several minor things left on the punch list that will be taken care of this week. Our restroom restoration was not completed on time for opening day due to a tragedy in the plumber's family, but by the time we meet we should have working restrooms again.

There will be one more payment to FCI that includes the 5% contingency held back until completion of the punch list.

Budget Calendar

Local Government Budget Calendar

The budget calendar is a general listing of the deadlines for the budget, for an audit and for the property tax certification process. Some deadlines are not statutory, but reflect good budgeting practices. For details on the applicable statutes listed below, please refer to the most current Colorado Revised Statutes (CRS).

January 1

Start of Fiscal Year; begin planning for the budget of the next year.

January 10

Deadline for assessor to deliver tax warrant to county treasurer (CRS 39-5-129).

January 31

- A certified copy of the adopted budget must be filed with the Division. (CRS 29-1-113(1)).
- **If a budget is not filed, the county treasurer may be authorized to withhold the local government's tax revenues.**

February 10

The Division sends notification to local governments whose budgets have not been filed with the Division.

March 1

The U.S. Bureau of Labor Statistics releases the Consumer Price Index (CPI) for the Denver/Boulder area. This annual percent change is used with "local growth" to calculate "fiscal year spending" and property tax revenue limitations of TABOR (Article X, Section 20, Colorado Constitution).

March 31

- Deadline to request exemption from audit. (CRS 29-1-604(3)) Contact the Local Government Audit Division, Office of the State Auditor .
- The Division notifies local governments of its determination that the entity has exceeded the statutory property tax revenue limit (the "5.5%" limit).

June 30

Deadline for auditor to submit audit report to local government governing body (CRS 29-1-606(a)(1)).

July 31

- Deadline for submitting annual audit report to the Office of the State Auditor (CRS 29-1-606(3)). Deadline for request for extension of audit (CRS 29-1-606(4)).
- **If an audit is required but has not been filed, the county treasurer may be authorized to withhold the local government's tax revenue.**

August 25

- Assessors certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits (CRS 39-5-121(2)(b) and 39-5-128).
- **If applicable, upon receipt of the Certification of Valuation, submit to the Division certifications of service impact from increased mining production and/or from increased valuation due to previously exempt federal property which has become taxable. Certifications of impact are required if the value is to be excluded from the tax revenue limit.**
- If applicable, apply to the Division for authorization to exclude from the limit the assessed valuation attributed to new primary oil or gas production from any producing land or leaseholds.

October 15

Budget officer must submit proposed budget to the governing body (CRS 29-1-105). Governing body must publish "Notice of Budget" upon receiving proposed budget (CRS 29-1-106(1)).

November 1

Deadline for submitting an application to the Division for exclusion of assessed valuation attributable to new primary oil or gas production from the 5.5% limit pursuant to (CRS 29-1-301(1)(b)).

December 10

Assessors' changes in assessed valuation will be made only once by a single notification (re-certification) to the county commissioners or other body authorized by law to levy property tax, and to the DLG (CRS 39-1-111(5)).

December 15

Deadline for certification of mill levy (CRS 39-5-128(1)) and to provide HB24-1302 Mill Levy Public Information (CRS 39-1-125) to county commissioners. Local governments levying property tax must adopt their budgets before certifying the levy to the county. If the budget is not adopted by certification deadline, then **90 percent** of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the purposes specified in such last appropriation (CRS 29-1-108(2) and (3)).

December 22

Deadline for county commissioners to levy taxes and to certify the levies to the assessor (CRS 39-1-111(1)).

December 31

Local governments not levying a property tax must adopt the budget on or before this date; governing body must enact a resolution or ordinance to appropriate funds for the ensuing fiscal year. If the budget is not adopted by certification deadline, then **90 percent** of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the budget year (CRS 29-1-108(4)).

2027 Operating Budget first draft

	2025 Actuals	Approved 2026	Proposed 2027
INCOME AND REVENUE			
INCOME			
Gifts/Donations Unrestricted	$ 9,280.56	$ 9,000.00	$ 5,000.00
Gifts/Donations Restricted	$ 3,000.00	$ 5,000.00	$ 5,000.00
Grants	$ 93,803.41		
Foundation Grants			$ 50,000.00
Collection Grants		$ 6,132.00	$ 6,231.00
Program Grants		$ 24,000.00	$ 18,000.00
Training Grants		$ 1,500.00	$ 1,500.00
Total Grants restricted		$ 31,632.00	$ 75,731.00
TOTAL GRANTS	*$ 93,803.41*	*$ 45,632.00*	*$ 101,462.00*
Interest Income	$ 47,433.83	$ 40,000.00	$ 33,000.00
Foundation rent	$ 1,200.00	$ 1,200.00	$ -
Other income	$ 240,402.48	$ 500.00	$ 500.00
Tax Income			
Abatements	$ (2,012.19)	$ (2,000.00)	$ 2,004.54
General Property Tax	$ 896,287.37	$ 914,688.03	$ 905,935.91
Specific Ownership tax	$ 76,272.15	$ 70,000.00	$ 70,000.00
Misc. Tax income	$ -	$ 20,000.00	$ 22,943.24
Total Tax Income	$ 970,547.33	$ 1,002,688.03	$ 1,000,883.69
Total Income	$ 1,459,471.02	$ 1,167,284.03	$ 1,195,845.69
Revenue			
Book Sale (In House)	$ 639.15	$ 600.00	$ 700.00
Copies	$ 9,204.09	$ 10,000.00	$ 11,000.00
Lost books/ILL	$ 1,061.48	$ 800.00	$ 750.00
Other Revenue (& Library Cards)	$ 282.61	$ 250.00	$ 400.00
Use of Equipment (Lamination)	$ 843.00	$ 600.00	$ 600.00
			$ 13,450.00
Total Revenue	$ 12,030.33	$ 12,250.00	$ 26,900.00
Total Income and Revenue	**$ 1,471,501.35**	**$ 1,179,534.03**	**$ 1,222,745.69**
EXPENDITURES			
Operating Expenses			
Building Expenses			
Fire Alarm Monitoring	$ 540.00	$ 990.00	$ 600.00
Building Maintenance	$ 1,234.49	$ 1,000.00	$ 1,250.00
	$ -	$ -	
Janitorial service	$ 14,753.48	$ 19,300.00	$ -
Janitorial supplies		$ 2,500.00	$ 2,000.00
Landscape/Grounds Maintenance	$ 41.07	$ 500.00	$ 1,000.00
Snow Removal	$ 1,969.32	$ 5,000.00	$ 4,500.00
Trash	$ 1,499.99	$ 1,512.00	$ 1,512.00
Utilities			
Electricity	$ 7,717.04	$ 8,200.00	$ 8,000.00
Gas	$ 178.44	$ -	$ -
Geothermal	$ 5,410.34	$ 10,833.00	$ 10,000.00
Water & Sewer	$ 2,503.22	$ 6,300.00	$ 8,000.00
Total Utilities	$ 15,809.04	$ 25,333.00	$ 26,000.00
Window Cleaning	$ -	$ 1,000.00	$ 1,000.00

Total Building Expenses	**$ 35,847.39**	**$ 57,135.00**	**$ 37,262.00**
Library Office Expenses			
Accounting & Budgeting	$ 5,696.50	$ 5,500.00	$ 6,000.00
Auditing/Tax Return	$ 15,500.00	$ 15,750.00	$ 16,000.00
Credit Card Fees	$ 468.17	$ 330.00	$ 1,000.00
Equipment/Furniture/Fixtures < $500	$ 355.36	$ 500.00	$ 500.00
Equipment Maint & Parts	$ 1,240.87	$ 1,250.00	$ 1,000.00
Insurance - Bonding Insurance	$ 365.00	$ 400.00	$ 100.00
Insurance - Errors & Omissions	$ 2,540.00	$ 2,700.00	$ 2,985.00
Insurance - Liability/Contents/Bldg.	$ 7,883.00	$ 9,560.00	$ 11,615.00
Internet/ISP	$ 3,431.52	$ 3,114.00	$ 3,500.00
Legal Services	$ 94.19	$ 500.00	$ 500.00
Maintenance Agmts & Licenses			
Hardware Maint Agmts (Copier)	$ 2,526.22	$ 3,000.00	$ 2,700.00
Software Maintenance licenses	$ 7,913.75	$ 13,600.00	$ 16,336.00
Total Maintenance Agreements	**$ 10,439.97**	**$ 16,600.00**	**$ 19,036.00**
Office Supplies	$ 5,299.20	$ 3,500.00	$ 4,000.00
Postage/PO Box	$ 1,099.88	$ 1,200.00	$ 850.00
Sales Tax Expense	$ 125.44	$ 300.00	$ 200.00
Storage	$ 1,777.95	$ 2,500.00	$ 1,250.00
Telephone	$ 2,607.70	$ 2,610.00	$ 2,700.00
Total Library Office Expenses	**$ 58,924.75**	**$ 66,314.00**	**$ 71,236.00**
Outside Contractors			
IT Consulting	$ 14,554.30	$ 14,000.00	$ 14,000.00
Independent Contractors	$ 8,138.75	$ -	
Courier Service (ILL)	$ 7,231.92	$ 7,500.00	$ 7,700.00
Total Outside Contractors	**$ 29,924.97**	**$ 21,500.00**	**$ 21,700.00**
Programs			
Children's Programs	$ 3,552.07	$ 2,500.00	$ 2,000.00
Teen Programs	$ 557.55	$ 1,000.00	$ 2,000.00
Adult Programs (AS,ESL,PALS)	$ 1,939.10	$ 3,000.00	$ 5,000.00
Summer Reading	$ 2,024.76	$ 2,500.00	$ 2,500.00
Grant funded programs		$ 24,000.00	$ 18,000.00
Total Programs	**$ 8,073.48**	**$ 26,500.00**	**$ 29,500.00**
Public Relations			
Outreach/Marketing/PR	$ 2,152.26	$ 2,000.00	$ 1,500.00
Flowers	$ -	$ 250.00	$ 100.00
Printing		$ 2,200.00	$ 1,000.00
Volunteers & Staff	$ 822.41	$ 700.00	$ 700.00
V&S Background Checks	$ 312.95	$ 400.00	$ 500.00
Total Public Relations	**$ 3,287.62**	**$ 5,550.00**	**$ 3,800.00**
Public Use Materials			
Electronic Databases	$ 19,430.85	$ 13,500.00	$ 13,220.00
Lost Item Expenses	$ 156.89	$ 150.00	$ 150.00
Non-Print Material			

Audio Books -- adults & youth	$ 7,248.40	$ 6,000.00	$ 6,000.00
DVD -- adults & youth	$ 3,944.74	$ 4,000.00	$ 4,000.00
Downloadable Audio/E-Books/Magazines	$ 11,000.00	$ 17,000.00	$ 13,250.00
Total Non-Print Material	**$ 41,780.88**	**$ 40,650.00**	**$ 23,250.00**
Books	$ 41,678.36	$ 42,000.00	$ 41,990.00
Subscriptions	$ 2,353.27	$ 2,400.00	$ 3,000.00
Total Print Material	$ 44,031.63	$ 44,400.00	$ 44,990.00
Grant Funded Collections		$ 6,132.00	$ 6,231.00
Total Public Use Materials			**$ 87,841.00**
Total Collections and Programs	**$ 85,812.51**	**$ 91,182.00**	**$ 117,341.00**
TOTAL OPERATING EXPENSES	**$ 226,072.93**	**$ 279,051.00**	**$ 251,339.00**
Staff Education			
Conferences/Workshops	$ 1,825.32	$ 1,800.00	$ 2,300.00
Membership	$ 2,299.48	$ 2,570.00	$ 2,100.00
Travel	$ 77.41	$ 5,000.00	$ 3,300.00
Training grant expenses		$ 1,500.00	$ 1,500.00
Total Staff Education	**$ 4,202.21**	**$ 10,870.00**	**$ 9,200.00**
CAPITAL OUTLAY			
Furniture/Fixtures/Equipment > $500	$ 7,274.82	$ -	$ -
Landscaping (Improvements)	$ -	$ -	$ -
Master Plan Expenses	$348,886	$ -	$ -
Microfilm Digitization	$ -	$ -	$ -
Technology > $500		$ -	$ -
IT Equipment - New	$ 19,534.80	$ -	
Phone System	$ -	$ -	$ -
Software - New	$ 1,377.75	$ -	$ -
Technology > $500 - Other	$ 11,219.65	$ -	$ -
Total Capital Outlay	$ 388,292.83	$ -	$ -
FIXED EXPENSES			
Treasure's Fee (3% Property Tax Revenue)	$ 26,856.77	$ 26,829.39	$ 30,026.51
Lease repayment			$ 131,850.49
Total Fixed Expenses	**$ 26,856.77**	**$ 26,829.39**	**$ 161,877.00**
BENEFITS AND PERSONNEL			
Benefits			
Mileage Reimbursement	$ 998.56	$ 1,250.00	$ 1,250.00
Insurance Allowance	$ 29,500.00	$ 36,000.00	$ 30,000.00
Social Security - 6.2	$ 29,162.62	$ 33,320.16	$ 33,638.50
Medicare - 1.45	$ 6,820.28	$ 7,792.62	$ 7,867.07
Retirement 4% FT salaries	$ 10,809.81	$ 15,238.11	$ 13,636.54
State Unemployment 0.3%	$ 940.58	$ 1,612.27	$ 1,627.67
Workman's Comp 0.3%	$ 695.00	$ 1,612.27	$ 1,627.67
Employee Assistance Program	$ 7,041.70	$ 3,521.00	$ 7,200.00
Total Benefits	$ 85,968.55	$ 100,346.43	$ 96,847.45
Personnel			
Regular Salaries	$ 367,971.11	$ 533,421.97	$536,556.49
Substitute	$ 4,711.43	$ 4,000.00	$ 6,000.00

Holiday Pay	$ 18,197.66		
PTO	$ 42,458.90		
End of year incentive pay	$ 6,562.50		
Total Personnel	$ 439,901.60	$ 537,421.97	$542,556.49
Total Benefits and Personnel	$ 525,870.15	$ 637,768.40	$639,403.94
Total Expenditures	$ 1,253,061.23	$ 954,518.79	$ 1,061,819.94
Net change in fund balance	$ 80,493.17	$ 187,339.60	$ 160,925.75
Operating Reserve Fund Balance beginning of y	$ 1,174,527.11	$ 1,040,663.01	$ 682,002.61
Transfer to Capital Improvement Fund	$ (214,357.27)	$ (600,000.00)	$ (100,000.00)
Operating Reserve Fund Balance end of year	$ 1,040,663.01	$ 628,002.61	$ 742,928.36

Proposed 2027 Capital Budget

1st Draft

	2026		2027
Beginning Balance		$	82,221.00
Transfer from Operating		$	100,000.00
Income	**2026**		**2027**
Grants			
Federal Grants	25,000.00	$	-
State Grants	650,000.00	$	-
Foundation Grants	3,683,653.80	$	40,000.00
Total Grants	4,358,653.80	$	40,000.00
Donations & Gifts	500.00	$	5,000.00
Interest Income	600.00	$	600.00
Other Income	60,000.00	$	-
Total Income	4,419,753.80	$	227,821.00
Expense			
Credit Card/Square Fees		$	150.00
Facilities Improvements			
Architect/Professional Fees	31,449.02	$	-
Contractor Fees	3,844,168.50	$	-
Furnishings	150,000.00	$	10,000.00
Unanticipated building repairs	198,915.00	$	30,000.00
Total Facilities Improvements	4,224,532.52	$	40,000.00
Mechanical Improvements			
Solar Project	60,000.00	$	40,000.00
Unanticipated Improvements	18,000.00	$	10,000.00
Total Mechanical Improvements	78,000.00	$	50,000.00
Technology Improvements			
Computer Replacements	25,000.00	$	8,000.00
EV Charging	10,000.00	$	-
Technology Improvements - C	0.00	$	1,000.00
Total Technology Improvements	35,000.00	$	9,000.00
Total Expense	4,337,532.52	$	99,150.00
Fund Balance	**82,221**	**$**	**128,671.00**

Adult Education (formerly the ESL and GED Programs) Transition Plan

Position: Adult Education Volunteer Coordinator

Prepared by Nicole Holt   Aug 31, 2026

As the current ESL instructor, the Director of the Ruby Sisson Library, Barb Brattin, asked me to put together a transition plan for the ESL and GED programs that the library currently hosts.

First, it's important to combine the two programs into one and rebrand it as Adult Education. In speaking with experts in the field, we have learned that this has been the trend for some time. ESL is combining with GED and rebranding as adult education across the country to continue funding under the current federal administration and avoid pushback.

To begin, I'd like to share some findings from my two years of experience running the ESL program. The most difficult part of my job has been 1) not knowing who will show up, 2) having students of all levels in my one class, and 3) the need for the teacher to be bilingual in Spanish to be able to communicate with prospective students. Another known challenge is the library does not have space to meet for all of the classes we want to offer.

I know from experience that sharing space with the GED program and the after-school clubs has made it difficult for all of the programs, and a great deal of flexibility is needed from everyone. I believe that even though the library has completed its expansion, meeting space will still be an issue for both the GED and ESL programs if they are being held during peak time, which is during after-school hours, when there is an influx of patrons.

During construction, I met with my ESL and Citizenship students at St. Patrick's Episcopal Church. This was nice, and we were grateful to have a space to meet, but at times the communication from the church about the meeting room availability was challenging. Thus, I started a new system for the ESL program that actually worked really well and solved most of the issues I mentioned above.

With the new format, Barb allowed me to meet individually with my students wherever we chose and whenever the students were available. Essentially, I would contact my students and find out what their schedule was for the week, what day they had off, and what time they could meet up (many of them work in the service industry, so their schedules change week to week). Then we would agree on a time and place that was convenient for us to meet that week. Sometimes it was at the church, other times at a park or a coffee shop. If we couldn't find a time that would work in person, we would meet on WhatsApp by video call. WhatsApp was also great for continuing lessons with students who were no longer in Pagosa or on vacation.

What I found from this test run was that the program could meet the needs of the students more effectively because 1) I met the students when they were free, as opposed to setting a day and time for a class and then finding out they couldn't come because that time didn't work in their schedules. 2) I could focus the lesson on their level and the industry they worked in, so the topics were more relevant to their individual needs. 3) We could meet at a convenient location for both of us. For example, the park worked well for my student, who has two small children.

My proposal for the Adult Education Program:

I suggest the library continue these programs by combining them under Adult Education and following the model I have set up to maximize the effectiveness and better meet the needs of the students. I think the way to do this is to hire a part-time Adult Education Volunteer Coordinator who can monitor an email address and a WhatsApp account to respond to inquiries from folks interested in volunteering to become a GED and/or ESL tutor, and speak to prospective students of both programs. This person must be bilingual in Spanish to be able to communicate effectively with ESL students at lower levels.

The volunteer tutors would need to go through a background check, training with the volunteer coordinator, and then they would be ready to be matched with a student. From there, they would exchange information with their student match and find out when and where they want to meet. The tutor would send the volunteer coordinator a monthly report with whom they met and when. Then the volunteer coordinator would report back monthly to the library with all of the information for data collection purposes.

Cost:

Adult Education Volunteer Coordinator hours would replace the budget set aside for ESL and GED programs – roughly 6 hours per week for ESL, and I think about the same for GED. These hours would be used to set up trainings for volunteers (ideally once a month on a Saturday) and schedule intakes of students and volunteer tutors to match them up in person or via WhatsApp. No additional office space would be needed for this person; they could do all this at home on their own time.

Background Checks for all volunteer tutors would be paid for through the GED or ESL program budget, depending on what it's for.

Where do we get the Volunteer Tutors?

Durango Public Library runs its ESL program this way, and they are able to advertise for volunteers and keep their programs afloat. I believe we could do this through advertising in the Pagosa Sun and online. Also, we have a large number of students in our Conversational Spanish class who have expressed interest in becoming a Volunteer Tutor and participating in an intercambio. Intercambio means exchange in Spanish; an intercambio would occur between an equally matched English speaker and a Spanish speaker, for example. They would meet once/week and spend 30 min speaking Spanish and the other 30 min speaking English, or vice versa. We have ESL students from all over the world: Thailand, China, Colombia, Mexico, South Korea, so Spanish would not be the only intercambio available.

Where would they meet?

The volunteer tutor could schedule a meeting room at the library if it was available, or meet in another public place such as a park or coffee shop. Also, WhatsApp is free to use and allows people a safe place to text and video call each other without giving their personal phone number. Also, if the tutor or student is sick or out of town, the meeting could still take place via WhatsApp. The ESL/GED program could reimburse the volunteer for coffee if there were funds available for that.

What's next?

As mentioned, we must combine the ESL and GED programs under Adult Education to allow for continued funding of both programs. Then, we would need to create the Adult Education Volunteer Coordinator position to ensure someone is managing these programs and responding appropriately to inquiries and matching up tutors and students. Next, the library can advertise for volunteers and students in our monthly email blast and weekly article in the Pagosa Sun. Finally, the Volunteer Coordinator can set up a training and also be charged with putting together an orientation manual that could be emailed to tutors.