

Douglas  
County



**Budget**

**2010**

# Douglas County Libraries

## Budget Message

### Budget 2010

*Mission: Douglas County Libraries is a passionate advocate for literacy and lifelong learning.*

*Vision: Through engagement, education and entertainment, Douglas County Libraries transforms lives and builds community.*

This mission and vision captures in a far more succinct way than in the past, our fundamental role in society.

In last year's budget message, I indicated that I believed we might come in at the number one spot in the Hennen's American Public Library Ratings for populations between 250,000 and 500,000. Indeed we did. This index of library use, and in some respects of library performance, acknowledges the work of many years.

The focus of our next year directly reflects our new mission and vision:

Literacy and lifelong learning. Our goal is to become the pre-eminent voice and resource for literacy advocacy in the county. As noted last year, this includes "direct support of literacy in several dimensions: emergent reading (preschool reading readiness), English as a Second Language, GED testing, one-on-one tutoring of adults."

Use. I believe we will be close to or ahead of the Pikes Peak Library District in checkouts by the end of this year. Within two years, I believe we can be the busiest library in the state – despite our being neither the mostly populous service area, nor the largest collection. The value of that is not busyness for its own sake. Rather, if our mission is to promote literacy, I can think of no better measure than putting more materials in people's homes.

Community engagement. In 2010, I hope to demonstrate in the clearest possible way the value the library adds to its community. Examples include a road map for community reference (dedicating reference librarians to community projects that can make a difference in our shared lives), and a partnership with local newspapers on economic development.

Marketing. This continues last year's focus on "a new marketing campaign based on growing not just library use, but library support. We are a highly effective organization,

with a significant return on tax investment. Yet the idea of the value of social capital is poorly understood and accepted in Douglas County. Addressing that issue is a significant long term concern for our institution.”

Sustainability. While 2010 revenues appear to show a modest increase (2.3% over 2009), 2011 is anticipated to show a decline. Moreover, a new challenge to library funding – in the form of several proposed tax-cutting initiatives that may make it to the 2010 ballot – may further erode our income. To that end, we will continue 2009's program of thoughtful attrition. Our investment in self-check and automated return technologies continues to enable us to grow use with an ever more productive staff. But we will continue to invest in that staff with various internal leadership development programs. As always, the library seeks to position itself to the long term future of our organization and community.

Nationwide, library budgets are in significant decline; despite the fact that recession fuels an increase in library use, many cities and counties have sought to balance their budgets through disproportionate cuts in library services. Again, our position as an independent library district, rather than a city or county department, better enables us to meet the surge in community demand.

Next year, I anticipate more difficult choices: whether to reduce library expenditures to deal with the first drop in revenue in over two decades, or dip into carefully husbanded reserves to maintain services. But for now, the library is able both to tighten expenditures, and increase both the reach and the quality of our services. This unusual position is a testament to Board leadership and staff planning.

James LaRue  
Library Director  
December 10, 2009

## Description of Services

The Library operates at seven sites:

Castle Pines Library, 7437 Village Square Drive, #110, Castle Rock, CO  
Highlands Ranch Library, 9292 Ridgeline Blvd., Highlands Ranch, CO  
Lone Tree Library, 8827 Lone Tree Parkway, Lone Tree, CO  
Louviers Library, 7885 Louviers Blvd., Louviers, CO  
Parker Library, 10851 S. Crossroads Dr., Parker, CO  
Philip S. Miller Library/Technical Support/Administration, 100 S.  
Wilcox St., Castle Rock, CO  
Roxborough Library, 8357 N. Rampart Range Road, Suite 200, Littleton, CO  
80125

The Library serves a population of approximately 290,000 Douglas County residents. Services can be divided into the following broad categories:

### *Circulation*

Circulation consists of the provision of books, periodicals, CD's, audiocassettes, videos and other library materials for lending use by the public. Circulation is over seven million items annually.

### *Reference Services*

Reference services consist of the provision of informational or research assistance, both through the purchase and/or housing of appropriate research materials (encyclopedias, indexes, online databases), and in the direct response to informational requests in person, by phone, by email or through correspondence.

### *Children's Services*

Children's services consist of providing reference services to youth and parents. A major focus is making recommendations of age appropriate and suitable reading level materials for research and recreational use. A strong emphasis is placed on encouraging life-long reading habits.

## *Programming*

Programming involves the sponsorship of such events as daily children's storytelling, workshops on a variety of informational topics and the provision of space for such things as the one-on-one tutoring of people in adult literacy projects.

## *Support and Technical Services*

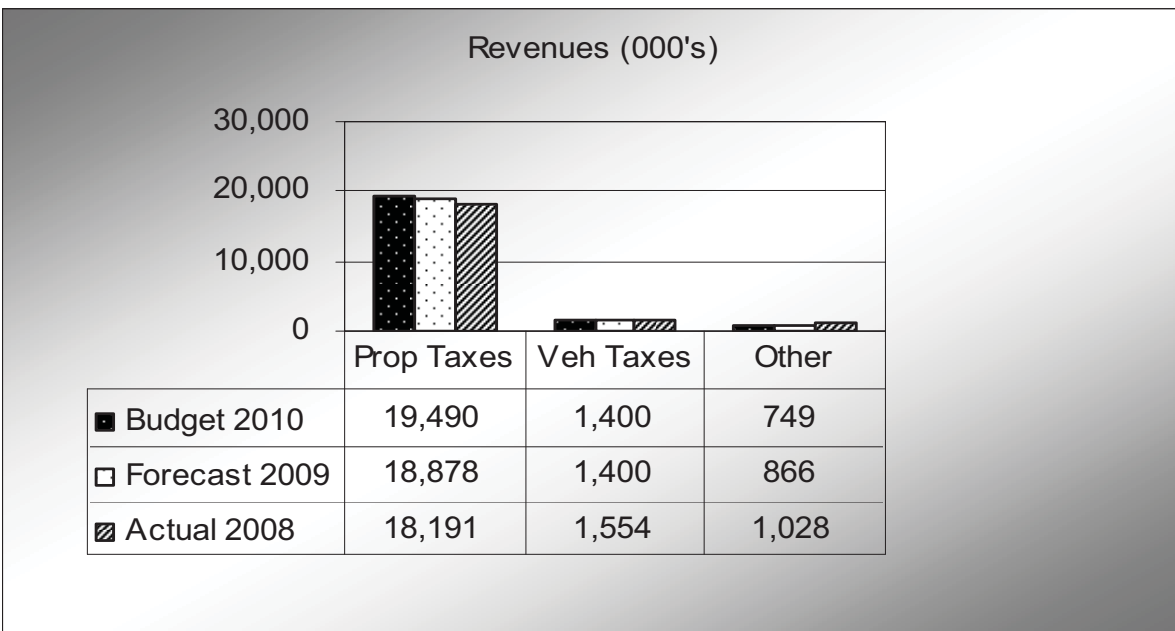
Support and technical services consist of all the background processes and procedures necessary to support the other functions of the Library, including information technology, collection development, training, and ordering, receiving and cataloging library materials.

## *Administration*

Finally administration consists of the necessary management functions of the Library, including personnel, facilities, contracts administration, financial controls and reporting to appropriate governing agencies.

## Key Features of the 2010 Budget

### *Revenues:*



The Library's funding comes chiefly from real and personal property taxes and vehicle registration taxes with the remaining funding from interest, contributions, fines, fees and miscellaneous other income.

Assessed property valuations for Douglas County will increase 4.3% to \$4.878 billion for 2010 from \$4.678 billion for 2009. Assessed valuations for 2008 were \$4.542 billion. The voter approved mill levy remains unchanged at 4 mills for 2008 through 2010. Taking into account the abatement levy, the total mill levy is 4.016 for 2010, 4.052 mills for 2009 and 4.044 mills for 2008.

Consistent with increased assessed property valuations, the Library's property related tax revenues will increase by 3% to \$19,490,000 for 2010 from \$18,878,000 forecasted for 2009. Property tax revenues were \$18,191,000 during 2008. For 2010 and 2009 tax collections, Douglas County is no longer eligible for new growth taxes. New growth taxes of \$154,000 are included in property tax revenues for 2008.

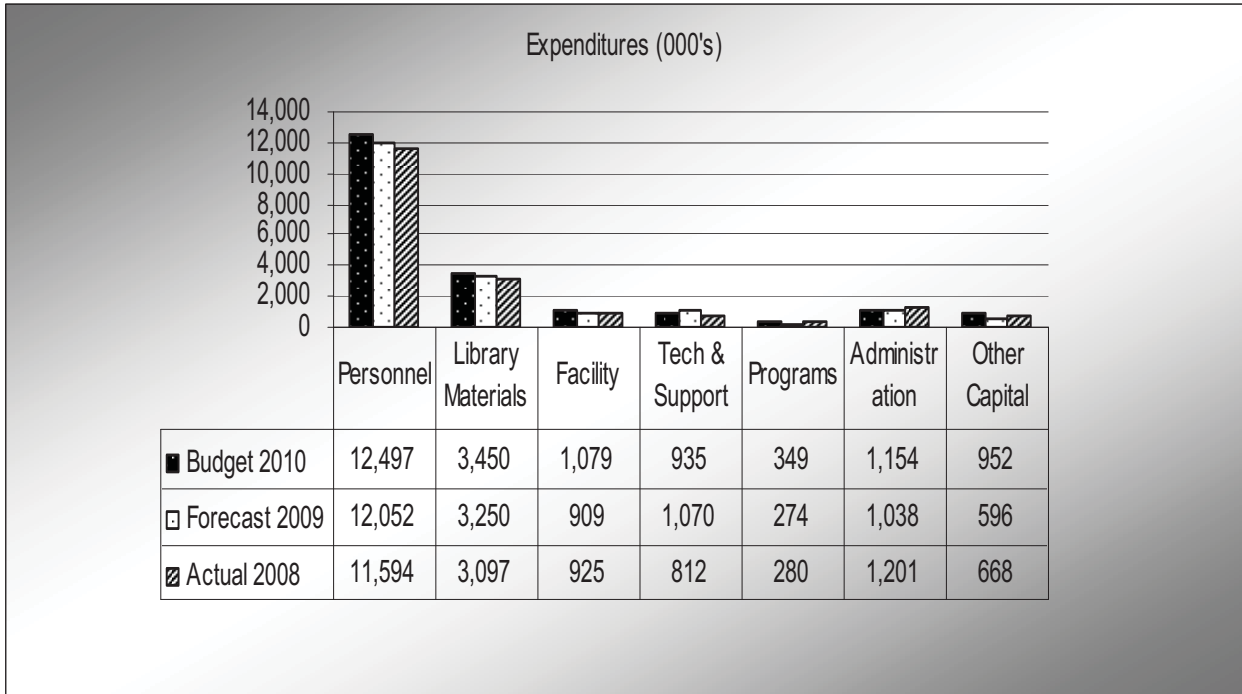
Vehicle registration taxes for 2010 are budgeted at \$1,400,000, the same as forecasted levels for 2009. Actual vehicle registration taxes were \$1,554,000 in 2008.

All other income is budgeted at \$749,000 for 2010 compared to \$866,000 estimated for 2009 and \$1,028,000 actual in 2008. The decline over the last three years is primarily due to lower interest earnings on outstanding cash balances, partially offset by increased contributions and grants as well as increased fine revenue.

### ***Total Expenditures***

Total expenditures are budgeted for \$39,360,000 for 2010. Excluding contingencies of \$18,944,000, operating expenditures are budgeted for \$20,416,000 for 2010 compared to \$19,189,000 forecasted operating expenditures for 2009 and \$18,577,000 actual operating expenses during 2008.

As a percentage of total revenues, operating expenditures are 94% for 2010, 90% forecasted for 2009 and 89% for 2008. The capacity to set aside additional reserves for major new building projects is limited going forward, without generation of new revenues or reduction in current operating expenditures.



***Personnel***

Personnel costs, at 58% of total revenues, represent the most significant aspect of the budget. Salaries and benefits are increasing by 4% to \$12,497,000 during 2010 compared to \$12,052,000 forecasted for 2009. Actual personnel costs were \$11,594,000 during 2008.

The increase in 2010 reflects annual merit increases as well as increased benefit costs associated with rising health care costs and an increased contributory rate to the retirement plan.

During 2009 and continuing into 2010, the Library has implemented various cost containment measures to limit personnel cost increases. These include hiring freezes, staff restructuring, use of time saving technologies, and the retraining and redeployment of current staff as openings arise around the district.

***Library Materials***

Library materials, including books, periodicals, CD's, audiocassettes, videos, electronic databases, subscriptions, etc. are budgeted for \$3,450,000 for 2010 compared to projected costs of \$3,250,000 for 2009. During 2008 \$3,097,000 was spent on materials.

The materials budget for 2010 is 16% of total revenues and represents a significant commitment by the Library to continually provide updated and relevant materials and resources to Douglas County residents.

### *Facilities*

The Library owns or leases 129,000 square feet of library space. During 2009, 2,500 square feet of additional space was added with the lease of the Castle Pines facility. Facility costs are budgeted for \$1,079,000 for 2010 compared to expected costs of \$909,000 for 2009 and actual costs of \$925,000 for 2008. Changes in these costs are affected by non-reoccurring maintenance projects, scheduled rent increases on leased properties, and fluctuations in utility and other costs.

### *Technology and Support Services*

The technological infrastructure costs of the Library consist of licensing and maintenance agreements for computer software and hardware, subscription services for technological support in processing and cataloging books, telephone and telecommunications costs, and various other computer and technical support costs of the Library.

The budget for 2010 technology and support services is \$935,000 compared to \$1,070,000 expected for 2009 and \$812,000 actual for 2008. During 2009, all staff computers reached or exceeded their useful life and were replaced. Additional computers used in public services will be replaced during 2010.

### *Programs and Outreach*

Included in program and outreach costs are all the costs associated with program presentations, workshops, reading programs, etc. sponsored by the Library. These include presenter fees, prizes and logs for reading programs, community sponsorships, and all the underlying printing, graphics design, public relations and advertising costs associated with providing programs and promoting the Library's services.

The 2010 budget is \$349,000 compared to \$274,000 forecasted for 2009 and \$280,000 actual for 2008.

### *Administration*

Total administration expenses are budgeted for \$1,154,000 for 2010, compared to 2009 projected expenses of \$1,038,000. Administration expenses were \$1,201,000 in 2008. Higher administration expenses in 2008 reflect non recurring costs associated with the Library's 2008 ballot measure.

### *Capital Expenditures*

Capital expenditures are budgeted for \$952,000 for 2010 compared to \$596,000 forecasted for 2009 and \$668,000 actual in 2008.

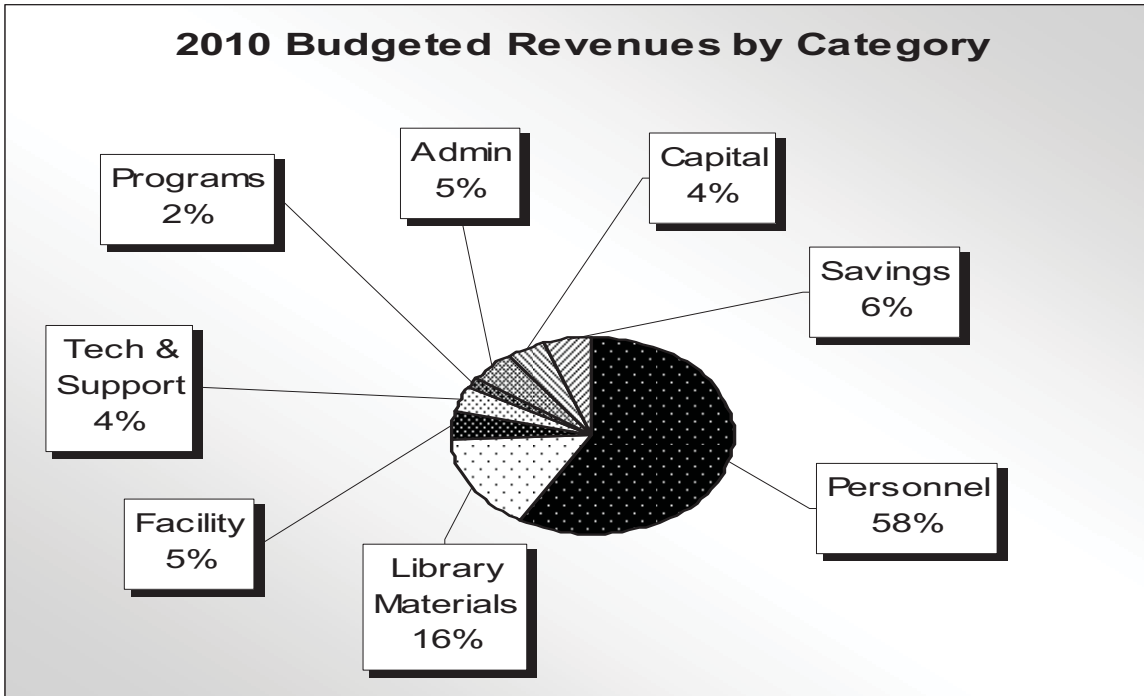
The 2010 budgeted capital costs include self service technology for dispensing CD's and DVD's as well as various facility modifications and improvements at the branch libraries.

Major capital expenditures during 2009 include technical and communication infrastructure costs, expansions to the automated sorter system and building improvements at the branch libraries.

Major capital expenditures during 2008 include the final phase of the installation of automated sorters to handle returned library materials at the branch libraries, renovations to existing libraries to accommodate service model changes, and investments in the Library's technical and communication infrastructure.

### *Budget Breakout*

The Library's total budgeted revenues for 2010 by category, including 6% of revenues designated for savings, are reflected in the following graph:



### *Basis of Accounting*

The modified accrual basis of accounting is followed. Revenue is recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The major sources of revenue which are susceptible to accrual are property taxes. Expenditures are recorded when the liability is incurred.

Douglas County Libraries  
Budget Summary  
Actual 2008, Budget / Forecast 2009 and Budget 2010

	Actual 2008	% Rev	% Exp	Budget 2009	% Rev	% Exp	Forecast 2009	% Rev	% Exp	Budget 2010	% Rev	% Exp	10 Budget Increase From 09 Forecast	%
<b>REVENUES</b>														
Property taxes	18,190,725	88%	62%	18,813,004	89%	62%	18,878,027	89%	63%	19,490,097	90%	61%	612,070	3%
Vehicle registration taxes	1,554,493	8%	17%	1,500,000	7%	17%	1,400,000	7%	17%	1,400,000	7%	17%	0	0%
Other	1,027,859	5%	4%	768,175	4%	5%	866,295	4%	5%	749,250	4%	4%	(117,045)	-14%
<b>Total revenues</b>	<b>20,773,077</b>	<b>100%</b>	<b>62%</b>	<b>21,081,179</b>	<b>100%</b>	<b>62%</b>	<b>21,144,322</b>	<b>100%</b>	<b>63%</b>	<b>21,639,347</b>	<b>100%</b>	<b>61%</b>	<b>495,025</b>	<b>2%</b>
<b>EXPENDITURES</b>														
Salaries and benefits	11,593,989	56%	17%	12,091,674	57%	17%	12,051,915	57%	17%	12,496,786	58%	17%	444,871	4%
Library materials	3,096,505	15%	5%	3,250,000	15%	5%	3,250,000	15%	5%	3,450,000	16%	5%	200,000	6%
Facilities	924,567	4%	4%	1,020,350	5%	4%	908,700	4%	5%	1,078,750	5%	5%	170,050	19%
Technology and support services	812,158	4%	1%	1,135,869	5%	2%	1,070,319	5%	1%	935,055	4%	2%	(135,264)	-13%
Programs and outreach	280,096	1%	7%	337,169	2%	7%	273,545	1%	1%	349,020	2%	2%	75,475	28%
Administration	1,200,830	6%	4%	1,092,575	5%	4%	1,037,774	5%	4%	1,154,102	5%	4%	116,328	11%
Capital expenditures	668,466	3%	4%	627,688	3%	4%	596,288	3%	3%	952,581	4%	5%	356,293	60%
Contingencies*				16,834,778	Excl			Excl		18,943,932	Excl		18,943,932	
<b>Total expenditures</b>	<b>18,576,611</b>	<b>89%</b>	<b>100%</b>	<b>36,390,103</b>	<b>92%</b>	<b>100%</b>	<b>19,188,541</b>	<b>90%</b>	<b>100%</b>	<b>39,360,226</b>	<b>94%</b>	<b>100%</b>	<b>20,171,685</b>	<b>105%</b>
<b>NET REVENUE*</b>	<b>2,196,466</b>			<b>(15,308,924)</b>			<b>1,955,781</b>			<b>(17,720,879)</b>			<b>(19,676,660)</b>	<b>-1006%</b>
<b>BEGINNING FUND BALANCE</b>	<b>14,211,182</b>			<b>15,934,759</b>			<b>16,407,648</b>			<b>18,363,429</b>			<b>1,955,781</b>	<b>12%</b>
<b>ENDING FUND BALANCE</b>	<b>16,407,648</b>			<b>625,835</b>			<b>18,363,429</b>			<b>642,550</b>			<b>(17,720,879)</b>	<b>-97%</b>
<b>*NET REVENUE EXCLUDING CONTINGENCIES</b>	<b>2,196,466</b>			<b>1,525,854</b>			<b>1,955,781</b>			<b>1,223,053</b>			<b>(732,728)</b>	<b>-37%</b>

Douglas County Libraries  
Total Library  
Actual 2008, Budget/Forecast 2009, Budget 2010

	Actual 2008	Budget 2009	Forecast 2009	Budget 2010
REVENUES				
Property taxes:				
4000 Real property taxes	16,656,303	17,464,059	17,356,928	17,950,829
4001 Personal property taxes	1,434,919	1,491,945	1,491,945	1,639,268
4002 New growth taxes	127,100		(118)	
4003 Personal property taxes mobile homes				
4004 Delinq real property taxes				
4005 Delinq personal prop taxes	4,995	4,500	(3,485)	
4006 Delinquent new growth taxes	(215)		(1,874)	
4007 Rental taxes	2,969	2,500	2,500	
4008 Abate taxes	(128,505)	(150,000)	(75,000)	(100,000)
4009 Senior exempt property tax:	93,159		107,131	
4100 Specific ownership taxes	1,554,493	1,500,000	1,400,000	1,400,000
Other property taxes				
Total property taxes	19,745,218	20,313,004	20,278,027	20,890,097
Contributions and grants:				
4200 Donations				
4201 Grants				
4202 Grants from DCLF		80,000	165,000	81,000
4205 PSM endowment	180,000	140,000	140,000	140,000
Other contributions and grants				
Total contributions and grants	180,000	220,000	305,000	221,000
Fines:				
4300 Book fines	247,355	262,200	320,000	316,200
4301 Lost and paid materials	52,880	54,750	50,000	55,650
4399 Cash register clearing				
Other fines				
Total fines	300,235	316,950	370,000	371,850
Interest:				
4500 Interest in investments	465,769	180,000	85,000	60,000
4510 Interest delinquent property t	17,777		14,382	15,000
4511 Interest abated taxes		(15,000)		
Other interest				
Total interest	483,546	165,000	99,382	75,000
Miscellaneous:				
4400 Photocopy fees	27,114	28,475	28,475	29,250
4401 Duplication fees				
4402 Workshop fees				
4403 Entry fees				
4404 Program fees	8,541	17,100	14,900	17,100
4405 Vending machine	1,000		488	
4406 Lease income				
4410 Gift shop sales	1,813	2,100	4,500	3,400
4411 Staff book sales	8,619	7,500	7,500	7,500
4450 Miscellaneous	16,941	11,050	11,050	24,150

Douglas County Libraries  
 Total Library  
 Actual 2008, Budget/Forecast 2009, Budget 2010

	Actual 2008	Budget 2009	Forecast 2009	Budget 2010
Other miscellaneous				
Total miscellaneous	64,028	66,225	66,913	81,400
Asset sales:				
4600 Asset sales	50		25,000	
Total asset sales	50	0	25,000	0
Total Revenues	20,773,077	21,081,179	21,144,322	21,639,347
<b>EXPENDITURES</b>				
Salaries and benefits:				
5000 Department salaries	3,663,333	3,734,331	3,759,000	3,941,548
5001 Department bonuses				
5002 Department overtime	3,650			
5010 Circulation salaries	3,448,212	3,719,256	3,662,227	3,851,048
5011 Circulation bonuses				
5012 Circulation overtime	2,153			
5020 Reference salaries	1,344,699	1,273,444	1,336,000	1,223,125
5021 Reference bonuses				
5022 Reference overtime	319			
5030 Youth salaries	1,144,453	1,200,196	1,170,000	1,123,955
5031 Youth bonuses				
5032 Youth overtime	91			
5099 Clearing				
Subtotal salaries	9,606,910	9,927,227	9,927,227	10,139,676
5100 Unemployment insurance	9,847	5,000	5,000	10,000
5102 Worker's compensation	99,390	75,000	45,000	80,000
5103 Health insurance	618,104	695,000	675,000	760,000
5104 Dental insurance				
5105 Life insurance	4,048	7,200	7,200	7,500
5106 Medicare	133,595	137,989	137,989	140,015
5107 PERA retirement	1,095,397	1,220,058	1,205,000	1,327,095
5108 L/T disability insurance	21,684	22,000	22,000	24,000
5109 Employee assist program	1,920	1,000	1,000	1,000
5110 Flex plan	(64)		(501)	
5111 Legal settlement				
5120 Contract labor	3,159	1,200	27,000	7,500
Other salaries and benefits				
Total salaries and benefits	11,593,990	12,091,674	12,051,915	12,496,786
Library materials:				
6001 Books non reference	1,445,826	1,460,000	1,460,000	3,404,000
6002 Books reference	104,821	155,000	155,000	13,000
6010 Audio materials	499,684	520,000	520,000	
6011 Video materials	595,549	580,000	580,000	
6012 Electronic materials	125,584	140,000	140,000	
6013 Replacement materials print				
6014 Replacement materials audio				

Douglas County Libraries  
 Total Library  
 Actual 2008, Budget/Forecast 2009, Budget 2010

	Actual 2008	Budget 2009	Forecast 2009	Budget 2010
6015 Adult literacy materials	4,289	8,000	8,000	8,000
6016 Replacement materials video				
6017 Replacement materials CD rom				
6018 Shipping	12,571	12,000	12,000	
6020 Paper subscriptions	86,764	90,000	90,000	
6030 Online/elect subscriptions	218,610	260,000	260,000	
6031 Virtual services content	12,443	25,000	25,000	25,000
6040 Bookbinding				
6041 Audio visual repair				
4430 Discounts taken	(9,636)			
Other library materials				
<b>Total library materials</b>	<b>3,096,505</b>	<b>3,250,000</b>	<b>3,250,000</b>	<b>3,450,000</b>
<b>Facilities:</b>				
7000 Electricity	209,122	207,700	175,000	192,700
7001 Gas	21,307	27,900	20,000	26,900
7002 Water and sewer	32,305	26,900	30,000	26,900
7003 Trash removal	9,748	9,800	11,000	10,000
7100 Rent facility	174,803	173,250	173,250	219,400
7101 Machinery leases		1,000	1,000	1,000
7200 Building maint contracts	220,200	228,150	228,150	249,000
7201 Building repairs and maint	106,972	148,150	100,000	193,700
7202 Janitorial supplies	25,107	23,300	23,300	25,300
7203 General maint supplies	35,207	33,700	38,000	37,350
7204 Vehicle gas and maint	12,285	10,500	9,000	1,500
7205 Sorter maint	3,650	55,000	30,000	35,000
7300 General liability insurance	73,860	75,000	70,000	60,000
Other facilities				
<b>Total facilities</b>	<b>924,566</b>	<b>1,020,350</b>	<b>908,700</b>	<b>1,078,750</b>
<b>Technology and support services:</b>				
8000 Telephones	123,074	99,250	99,250	105,250
8001 Telecommunications	150			
8100 Computer maint contracts	121,995	148,400	120,000	109,800
8101 Computer maint and repair	22,599	8,500	5,000	5,000
8102 Computer programming	4,350			
8103 Computer supplies	66,057	328,500	328,500	163,700
8104 Computer software	46,544	67,475	67,475	61,675
8105 Computer consultants	31,280	10,000	7,500	24,000
8106 Email	14,100	30,000	15,000	24,030
8200 Subscription services	67,980	77,594	77,594	81,600
8201 Tech services supplies	165,948	191,150	175,000	185,000
8202 Processing services	31	175,000	175,000	175,000
8203 Processing DVD/video	60,478			
8204 Processing laminate				
8205 Processing mylar				
8206 Processing spine labels				
8207 Processing music CD's	15,920			
8208 Processing bundled services	67,750			
8209 Processing recorded books	3,902			
Other technology and support services				

Douglas County Libraries  
Total Library  
Actual 2008, Budget/Forecast 2009, Budget 2010

	Actual 2008	Budget 2009	Forecast 2009	Budget 2010
Total technology and support	812,158	1,135,869	1,070,319	935,055
Programs and outreach:				
8500 Programs Provider Fees	58,838	80,835	50,000	86,385
8501 Sponsorships	26,065	36,600	36,600	37,900
8502 Advertising and promotions	19,688	17,250	17,250	15,500
8503 Programming prizes/supplies	75,442	87,354	75,000	94,750
8504 Program/outreach printing	65,607	57,050	57,050	51,350
8505 Graphics design				
8506 Public relations	2,700	4,750	2,500	7,500
8507 Outreach supplies		1,000		3,975
8508 Sign printing supplies				15,000
8510 Virtual reference services	20,000	30,000	23,900	25,000
8530 Volunteer supplies	9,891	22,330	10,000	11,660
8531 Adult literacy supplies	1,867		1,245	
Other programs and outreach				
Total programs and outreach	280,098	337,169	273,545	349,020
Administration:				
8532 Local history supplies	4,141	4,000	1,000	4,000
8533 Duplication LH	3,809	4,000	3,000	2,500
8534 Duplication LH patrons	(119)	200	200	200
9000 Office equipment leases				
9001 Office equip maint contracts	16,428	13,850	13,850	14,850
9002 Office equip repairs and mai	582	800	800	1,100
9050 Postage	41,492	45,100	45,100	47,550
9051 Mailing services	2,160	3,000	3,000	3,000
9052 Courier services	105,799	104,500	104,500	104,500
9053 ILL fees				
9100 Auto allowance	45,419	36,050	36,050	38,950
9101 Airline fares/hired vehicles	11,669	10,000	10,000	8,120
9102 Meals	4,935	6,788	4,000	15,409
9103 Lodging	18,740	19,236	15,000	30,116
9104 Training seminars	74,213	82,575	50,000	74,373
9105 Employee relations / staff da	16,780	16,495	16,495	15,515
9106 Employee recruitment	15,809	11,050	11,050	7,150
9107 Employee relocation				
9108 Professional memberships	31,915	27,250	27,250	31,800
9109 Educational assistance	22,541	24,000	24,000	17,000
9110 Training supplies	11,455	9,200	9,200	23,450
9111 Professional subscriptions	9,528	10,800	10,800	10,200
9112 Staff Wellness Programs				900
9113 Meals Non Travel	25,521	26,005	26,005	39,305
9150 Public officials insurance	15,041	15,000	15,000	17,000
9151 Trustee expenses				
9152 Trustee bond	573	350	478	350
9200 Collection agency fees	11,760	12,000	12,000	12,000
9201 Audit fees	14,300	15,000	15,000	17,500
9202 Legal	17,447	30,000	20,000	15,000
9203 County treasurer's fees	281,004	285,000	285,000	295,000
9204 Benefit plan administration fe	3,478	4,000	4,000	4,000
9205 Payroll processing fees	39,062	45,000	45,000	45,000
9206 Other contracted services	142,971	23,900	23,900	22,900

Douglas County Libraries  
Total Library  
Actual 2008, Budget/Forecast 2009, Budget 2010

	Actual 2008	Budget 2009	Forecast 2009	Budget 2010
9250 Bank and credit card fees	10,862	13,000	13,000	13,000
9251 Finance charges			5	
9252 Filing fees	171		79	
9300 Printed office supplies	9,736	10,050	10,050	17,050
9301 Small items of equipment	16,827	23,425	23,425	17,884
9302 Small items of furniture	52,833	56,976	50,000	74,225
9303 Office supplies	118,212	108,475	108,475	104,205
9304 Gift shop supplies	4,950		5,254	1,500
9305 Employee book purchases	8,619	7,500	7,500	7,500
9306 Vending machine supplies	1,365		308	
9400 DCLF reimbursement	(11,200)	(12,000)	(12,000)	
Other administration				
<b>Total administration</b>	<b>1,200,828</b>	<b>1,092,575</b>	<b>1,037,774</b>	<b>1,154,102</b>
Capital expenditures:				
9900 Buildings	(35,000)	150,600	150,600	178,000
9901 Leasehold improvements		27,000	27,000	
9902 Shelving	4,898	7,000	7,000	20,705
9903 Furniture and fixtures	25,372	32,478	32,478	19,076
9904 Office equipment	2,637	25,350	25,350	4,900
9905 Computer equipment	661,531	294,860	283,860	652,400
9906 Other machinery and equip	9,028	90,400	70,000	77,500
9907 Artwork				
9908 Construction in progress				
Other capital expenditures				
<b>Total capital expenditures</b>	<b>668,466</b>	<b>627,688</b>	<b>596,288</b>	<b>952,581</b>
Contingencies		16,834,778		18,943,932
<b>Total contingencies</b>		<b>16,834,778</b>		<b>18,943,932</b>
<b>Total expenditures</b>	<b>18,576,611</b>	<b>36,390,103</b>	<b>19,188,541</b>	<b>39,360,226</b>
<b>NET REVENUE</b>	<b>2,196,466</b>	<b>(15,308,924)</b>	<b>1,955,781</b>	<b>(17,720,879)</b>
Beginning Fund Balance	14,211,182	15,934,759	16,407,648	18,363,429
Ending Fund Balance	16,407,648	625,835	18,363,429	642,550