Library Districts:

*The Basics ... and More*

A Colorado State Library Workshop

May 10, 2010
General Disclaimer

This manual is not intended to serve as legal advice; you should contact an attorney for establishment and other legal advice.
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ADVANTAGES TO FORMING A LIBRARY DISTRICT

- Funding is secured directly from library users rather than competing with other city or county departments.
- Funding is relatively stable – based on property taxes, not sales taxes.
- Because funding is more stable, so is the consistency of the planning process.
- Autonomy, greater independence in decision making, greater focus on library services, greater freedom from political infighting.
- A single purpose district has greater tax-payer accountability and organizational focus.
- Unspent dollars can be retained for future years. No “use it or lose it.”
- Generally speaking, library districts tend to be better funded than other public libraries.

DISADVANTAGES TO FORMING A LIBRARY DISTRICT

- New costs, such as building insurance, facilities maintenance, legal fees, personnel administration, and technology management.
- Adherence to state budget regulations – learn a new set of rules, pay for your own audit, etc.
- State budget limits and constitutional limits such as “TABOR” and “Gallagher” apply to library districts directly.
- Mill levy increases depend on election campaigns.
- The transition year is difficult, requiring a large board and staff commitment – setting policy, legal advice, education, etc. Then step back!!
- Nobody to blame but yourself! It requires a cultural shift from “Blame it on the council or commission,” to “WE are responsible.”
# COMPARISON OF MUNICIPAL, COUNTY, AND LIBRARY DISTRICTS

## MUNICIPAL LIBRARY
- Least amount of autonomy. If the municipality is “home rule,” the municipal charter generally calls for an advisory library board.
- Funding comes most often from municipal general funds (sales tax) and can fluctuate year to year based on other needs of government.
- Funding comes from taxes raised by the municipality. Sales tax is often the principal source.
- Increases in the library budget allocation are determined by the municipal government.
- TABOR limits apply to the city who then decides how to apply it to departments. The library is usually a municipal department.
- Library board may request to be on the ballot for capital or other needs. Upon request, county must place question on ballot.

## COUNTY LIBRARY
- Degree of autonomy is up to the county commissioners. Unless the county is “home rule,” Colorado statutes apply.
- County libraries sometimes have a voter approved mill levy separate from the rest of the county mill levies and sometimes not. If the ballot question specified a mill levy, that is the amount to be imposed by the county.
- Property tax is the principal source of funding.
- Library board recommends adoption and appropriation of the budget to the Commissioners (subject to ballot question language if there is one.) The library board controls how to spend it.

## LIBRARY DISTRICT
- Highest degree of autonomy. Library district are political subdivisions of the state. Colorado statutes apply.
- Funding comes from a set mill levy passed by the voters. The mill levy fluctuates as property values rise and fall.
- Property tax is the principal source of funding; although, as a separate taxing entity, library districts are entitled to a portion of specific ownership taxes (CSOTs) collected by the county.
- The library board adopts and appropriates its own budget.
- The Colorado Court of Appeals has found that TABOR limits apply directly to the library’s budget if the library’s mill levy is separate, and to the county if it is not separate (subject to ballot question language if there is one.)
- Library board may request to be on the ballot.
- Upon request, county must place a question on the ballot.
## COMPARISON OF MUNICIPAL, COUNTY, AND LIBRARY DISTRICTS

<table>
<thead>
<tr>
<th>MUNICIPAL LIBRARY</th>
<th>COUNTY LIBRARY</th>
<th>LIBRARY DISTRICT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Library board responsibility and decision making authority is often unclear. Municipality appropriates funding. Library board has decision-making authority only in areas authorized by the municipality.</td>
<td>The library Board's powers and duties are specified in the &quot;Library Law&quot; CRS 24-90-109. The county appropriates funding. In some cases, even if there is an agreement, board authority is still unclear.</td>
<td>The library board’s powers and duties are specified in the &quot;Library Law&quot; CRA 24-90-109. The library board appropriates its funding and has full governing and decision making authority for the library.</td>
</tr>
<tr>
<td>Staff members are employees of the city. The city’s wage, benefit, and personnel policies apply.</td>
<td>Library law provides that the library can employ staff and set compensation. Some libraries have an agreement with their counties to delegate some or all of personnel administration to the county.</td>
<td>Staff member are employees of the library district. The board sets policies and compensation. The board may secure staff benefits itself, or contract with the county or another entity for staff benefits.</td>
</tr>
<tr>
<td>Buildings and equipment are leased or owned by the municipality.</td>
<td>In some cases, libraries own or lease library buildings. In other cases, buildings belong to the county.</td>
<td>Library board typically leases or owns its building(s) and is responsible for the maintenance, repairs and insurance (sometimes leases.)</td>
</tr>
<tr>
<td>Buildings and grounds are maintained and repaired by the municipality.</td>
<td>Most county libraries must maintain their own buildings and grounds.</td>
<td>Library district maintains and repairs building on its own or by contract.</td>
</tr>
<tr>
<td>The municipal attorney’s office provides legal assistance to the library.</td>
<td>The county attorney’s office provides legal assistance.</td>
<td>The library board contracts for legal assistance.</td>
</tr>
<tr>
<td>Library and board insurance is covered by the municipality.</td>
<td>The county covers the insurance and charges the library or the library selects and pays for its own.</td>
<td>The library board must obtain its own board and liability insurance.</td>
</tr>
</tbody>
</table>
THINGS TO CONSIDER ABOUT FORMING A LIBRARY DISTRICT

Build public support for a new taxing entity

☐ Build your patron database. Library cards translate to votes. Push for library cards.

☐ Assess your customer service effectiveness and reputation. A highly valued service standard, even if you don’t have a lot of money, will take you a long way with your community.

☐ Hold public meetings and focus groups. Get people talking about this.

☐ Persuade the city or county to drop or lower the existing library tax. This will make it much easier to sell to the voters.

☐ Define the boundaries. Are there overlapping jurisdictions? Include everyone in the conversation and forge agreements ahead of time.

Get on the ballot!

☐ Build support within existing city or county. Persuade them to establish the library district subject to the mill levy question passing.

☐ If this is not feasible, petition. Can this be done in a “friendly” way? Remember that you must write an agreement with the city or county when the voters approve the library district, and the city or county appoints the board! Forge agreements ahead of time.

Plan for election costs

☐ If the election passes, the new district generally pays the election costs, unless the city or county has agreed to pay; except, the county must pay 50% of the election costs if the requisite number of signatures is obtain on the petition.

☐ If the election fails, the process is much more complicated. In the case of formation by petition, the county pays 50%. The best solution is to persuade the city/county beforehand to pay the cost of the election, even if it fails. Alternatives are to pay for a bond to cover the cost, or the city/county pays half and the present library and/or the petitioners pay the other half in the case of formation by resolution or ordinance.

Plan for new costs after the district is formed

☐ Account for the cost of the formation election (see above) and annual treasurer’s fees to collect your taxes.

☐ Address transfer costs such as legal counsel, buildings, building and grounds maintenance, accounting, personnel administration, employee benefits (accrued retirement!), technology management, liability insurance, board insurance, public information, printing, purchasing, investments, etc. These may be addressed in one of three ways: Do them yourself, outsource them, or make a formal agreement with your city/county to do them transitionally or permanently. Whichever, the cost is yours.

☐ Consider hiring consultants to help with the transition, e.g. personnel benefits, insurance, security, facilities.
HOW DPLD GOT CREATED AS A LIBRARY DISTRICT IN 1990
by Jamie LaRue
Library Director, Douglas Public Library District

WHY DID WE DO IT? In 1990, the then Douglas County Public Library System faced a fiscal crisis. Our budget was then about $655,000; in 1992 we projected a deficit of about $130,000. At the same time, library use was skyrocketing: from 1988 to 1989, circulation climbed by 37%.

To be frank, we also had some troubles with the county. Our costs for automation had grown to over $100,000 annually -- about 10 times what they should have been. The Library Board felt that the County's financial reports were not timely enough for the sound management of the library. Too, the County encouraged us to form an independent library district, in part because they were not willing to provide any more money to library services, and in part because the increasing demand for library services, and the inability of the county to provide them, had made the library a political liability.

By encouraging us to follow this path, the County may have believed that if we succeeded, we would be out of their hair, and if we failed, we would have shown we did not have sufficient political clout to merit any special attention.

We needed more money not only to avoid dismantling our services, but to accomplish an ambitious list of long range goals. But the Library Board also wanted total financial autonomy, in the belief that we could save money in the long run. So the purpose of our campaign was twofold: establish a library district AND fund it at 2.75 mills (as opposed to remaining a county library receiving less than 1 mill).

HOW DID WE DO IT?

First, we formed a political committee, comprised of Library Board members, a former public relations consultant, members of our Friends group, and me. We met outside the library, on our own time.

On the advice of those who had formed library districts before us, we tried to find out if we had any chance of winning before committing the time and resources to the attempt. We designed the first draft of the survey; then contacted pollsters (Talmey-Drake of Denver), who refined it. A private donor agreed to pay for it. The cost was roughly $2,500 to poll (by telephone) about 300 people and tabulate the results. The whole process took about two weeks.
In the survey, we not only asked how much people would be willing to pay for library services, we also asked which services, in their judgment, most needed improvement. It turned out that the odds of our winning were about 50-50. We used the list of needed improvements as the key points of our campaign.

Then we analyzed voting records, precinct by precinct, back about five years, and paying particular attention to school-related issues. It became clear that we needed to concentrate on a few specific precincts, which saved us money and time.

Then we tried to raise more money -- without much success. Overall, we raised perhaps another $3,000, most of which went to the mailing of a professionally designed (and donated) brochure to the key precincts. So instead of a slick advertisement approach, we did a grassroots, word-of-mouth campaign, aimed at our heaviest users: young families, particularly women.

We did have one handout available in the library, but ran it past a lawyer first to make sure that we did not violate the Campaign Reform Act. We just set the two alternatives side by side: a poor county library or a district library funded well enough to deliver some improvements. By producing this objective summary of the issue, the library itself was able to absorb some of the costs of printing information about the ballot issue.

Beyond that, I spoke to literally thousands of people, mostly baby-sitting cooperatives and other women's groups. We did get official endorsements from every municipality in the county, as well as the county government itself.

The final tally was 11,887 for; 6,317 against. In short, our campaign persuaded 65% of the voters to approve the district. Interestingly, the second incarnation of Douglas Bruce's Taxpayer Bill of Rights carried in Douglas County by about the same margin.

WHAT KIND OF NEW COSTS DID WE HAVE AS A DISTRICT?

We did sign an inter-governmental agreement with the county for our first, transitional year. The county agreed to provide personnel administrative services at no additional cost (although we continued to pay for our share of salaries, Workers Compensation and benefits), to transfer our building titles to us at no charge, and to otherwise assist us where possible. Things the county provided for free that now are charged to us included: building and grounds maintenance, snow-removal, legal services (we hired our own lawyer), and financial services (we hired our own accountant).

To get ready for the transfer of building titles to us, we hired a risk consultant firm to analyze and broker our insurance needs. In the process we found that we were desperately under-insured; a situation we were able to address.
Overall, based on the first six months of our operations, I would estimate that our total new costs for 1991 (excepting the institution of many new services not provided as a county library) looked something like this:

- Legal Services: $15,000
- Financial Services: $15,000
- Building and Grounds: $20,000
- Insurance: $10,000

For a total of: $60,000

It's worth noting that these costs are predicated on three sites, about 15 miles apart from each other. If you have more physical locations to tend, naturally your costs will be higher.

On the other hand, we purchased and installed our own computer system, which we manage in-house. We estimate that this will save us at least $100,000 annually, beginning next year. Being a district has saved us money.

ADVANTAGES AND DISADVANTAGES.

On the whole, the advantages of being a library district have far outweighed the disadvantages.

For both the Library Board and administrative staff, there has been a lot more to worry about, a more direct responsibility for the business side of library operation. We've all put in many extra hours. On the other hand, we are all much more knowledgeable than we were before, and the extra time commitment is easing back now. The same could be said for our legal and financial costs: start-up is more expensive than maintenance.

For us, the biggest advantage has been simply that we have much more money than we used to. But we have achieved the autonomy we sought, and this too is significant. The sole concern of the Douglas Public Library District is the provision and development of library services. Now we don't have to follow county procedures that never applied to libraries very well. We can do more, and do it faster. We only have to convince ourselves, and can tailor our rules to fit our needs exactly.

I have administered a small city library, a large city library, a rural county library, and now, a rural (but rapidly changing) county-wide district library. In my judgment, the district library by far is the best both in potential and in actuality. It assures reliable funding; it enables policy makers to swiftly respond to public and administrative needs; and it removes library service to the greatest extent possible from political squabbles.
OTHER COMMONLY ASKED QUESTIONS

1) District formation. The district was formed by petition and ballot. We had one question that both authorized the formation of the library district (within county borders) and the mill levy to run it. In our case, that was 2.75 - which generated about $1.8 million annually the first year.

2) Insurance. For the first year of district operations, we contracted (through an intergovernmental agreement) with the county for personnel administration, for which they charged us nothing, although we continued to pay our share of contributions and premiums. The second year, we broke from the county, hired our own Personnel Manager, and redid all our personnel benefits. This process took almost 7 months to do right. I strongly recommend that you get a benefits broker, and think the woman we used, Cathy Larson (at 290-9226) is about the best there is. She got us significant savings in premiums.

Regarding liability and errors and omissions, etc. - the county’s premiums came due halfway through the first year of district operations. We got a risk management broker - RiskCap (388-5688) to shop it out for us. They did a good job, educating the staff and board and driving some good bargains. In 1991 we spent about $15,000 to insure 4 buildings and some 64,000 volumes. Now, with five buildings and over 200,000 volumes, we’re spending closer to $20,000.

2) Accounting and legal services. For the first three years, we contracted out our accounting for about $800 monthly, and our legal work (Bill Ankele, 773-1666) at a flat fee of $650 monthly. The accountant was bonded and looked after our bills more cheaply than we could pay someone to do it in-house, although last year we did bring it in-house (and hired a business manager) to turn things around a little faster. We’ve also hired a more local lawyer, but in any case a separate lawyer keeps us free from the entanglements or conflicts of interest we might have with the county attorney.

3) Funds and audits. We are not bonded ourselves. The money is transferred to us by the Treasurer within 10 days of receipts (often within 24 hours). We are audited annually, as required by law. For FY 1993, we used Yanari, Watson, Lyons and Company (792-3020), for a fee of $2,800.

4) Emergency reserves. Out of a $2.7 million budget, we set aside $200,000 for contingency, and began the year with a healthy Capital Reserve Fund, which is also available for emergencies (we just appropriate the whole fund for Contingency, then don’t spend it). Most districts seems to set aside about 10% of the budget for emergency reserves. But if you’re doing it to cover the gap between the beginning of the new year and the beginning of tax receipts, you really need to have a reserve of 25% - three months of the year.
2 Getting Started/Organizational Documents

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- Spanish Peaks Library District – Walsenburg (Resolution/ballot)

- Pro/Con Statement
HOW A CITY OR COUNTY CREATES A LIBRARY DISTRICT
(CRS 24-90-107)

Note: The process for a home rule city or county may vary, depending on the specific requirements of the
city or county charter. For instance, a city charter will usually stipulate the number of petition signatures
required to put something on the ballot.

1. By ordinance of resolution: (cities generally use the ordinance process; counties generally use
the resolution process.)
   A. The ordinance/resolution must include the proposed service area, mill levy and dollars or
      other type of funding, and a statement that the electors must approve any amount of tax
      not previously approved.
   B. After giving notice, hold public hearings; hearings must include discussion of the
      purposes of the library district.
   C. A vote is required to approve any amount of tax not previously established or approved.
   D. The library district is established January 1 following the ordinance/resolution and the
      vote.
   E. Within 90 days after establishment and the appointment of the library board of trustees, a
      written agreement must be made between the city and the library trustees “to set forth the
      rights, obligations and responsibilities, financial and otherwise, of both parties.”

2. By petition of 100 registered electors: the law includes a similar list of requirements. In addition, it
   stipulates that the name must end with the words “Library District” and says that the petition is to
   be delivered to the county commissioners 90 days before the election date.
   A. When the petition is received, an election is held, following hearings, OR
   B. An ordinance/resolution is adopted and the city or county procedure (in #1 above) is then
      followed.

WHO PAYS FOR THE ELECTION?

1. If the election passes and the district is formed, the new district pays.
2. If the election fails and the formation was by ordinance or resolution, the city or county pays.
3. If the election fails and the formation was by petition, life gets REALLY COMPLICATED!
   A. A bond is filed with the city or county to pay for the election OR
   B. The city or county can waive the bond requirement and pay for the election, BUT
   C. If the petition was signed by at least 5% of the total votes cast for the Secretary of State,
      the board of county commissioners – or presumably the city council (though the law does
      not say so) must pay no less than 50% of the cost of the election.

APPOINTMENT OF THE BOARD OR TRUSTEES (CRS 24-90-108)

1. The “management and control” of the library is vested in a board of “not fewer than 5 nor more
   than 7 trustees.”
2. Appointees must live in the library district.
3. “Each legislative body” appoints 2 people to a committee to appoint the first board of trustees.
   Thereafter, there are 2 methods:
   A. Continue this committee OR
   B. The city or county delegates to the board the authority to recommend new trustees who
      are then ratified by a 2/3 majority of the city council or county commissioners. Failure to
      act in 60 days is considered ratification.
4. Vacancies are filled the same way.
5. Terms are staggered. Term lengths and the number of terms are specified in the library district
   bylaws.
6. Trustees may be removed only by a majority vote of the city council or county commissioners, "but only upon showing of good cause as defined in, but not limited to, the bylaws adopted by the board."

7. Trustees may not receive a salary, but expenses can be reimbursed.

8. Immediately after appointment, the board meets to elect officers.

POWERS AND DUTIES OF THE BOARD

See CRS 24-90-109. Note especially (e) (II), which clearly gives library districts appropriation powers not given to city or county libraries.

THE MONEY FOR A LIBRARY DISTRICT (CRS 24-90-112)

1. If the tax is approved by the voters, the board of county commissioners is authorized to levy a tax for the library district "upon real and personal property."

2. You can go to a vote any November.

3. "Upon request" of the board of trustees, the board of county commissioners "shall submit to a vote...a proposition...." (See both 24-90-109(4) and 24-90-112 (1)(b)(III).)

4. The treasurer of the county is the custodian of all moneys for the library, which is transferred into a special fund called "the public library fund." This fund, including all its interest, can be used for library purposes. It is expended upon "warrants" signed by the president of the board of trustees.

5. If the board of trustees requests it, the treasurer may transfer the money into the custody of the board, with the stipulation that the board must "carry a bond" for this purpose, make a monthly accounting to the treasurer, and perform an annual audit. (The "bond" carried by the Arapahoe Library District is a performance bond on each trustee for $10,000 each, for a total premium of $245/year.)

6. Other revenue sources: Specific ownership tax, interest, grants, fines, fees, contracts, gifts, Friends or Foundation donations to the library.

EXAMPLES OF OTHER PRIVILEGES, LAWS AND LIMITATIONS

1. Library districts can hold bond elections and issue bonds. (CRS 24-90-112.5)

2. The Budget Law and the statutory 5.5% revenue limit apply. (CRS 29-1-101+)

3. The Sunshine Law applies. (CRS 24-6-401+)

4. The Election Law applies. (CRS 1-45-101+)

5. The constitutional provisions of Gallagher apply.

6. The constitutional provisions of Taxpayer Bill of Rights (TABOR) apply (Article X, Section 20).

These include:

A. All tax rate increases must go to a vote.

B. The ballot question must start with the amount of the increase.

C. Requires emergency reserves of 3% of the fiscal year spending.

D. Imposes spending limits and revenue limits.

E. Includes a provision of local growth.

F. 30 days before an election, you must mail a notice to increase taxes. This must include 2 summaries, up to 500 words each (one for and one against), of written comments filed by 45 days before the election. The "election officer" maintains and accurately summarizes all comments. This mailing is often handled through a "consolidated election" process by the county clerk, paid for by the library.

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1/31/06
Colorado Library Law – The Quick Guide
Method of Establishment
CRS 24-90-107

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<th>Method of Establishment CRS 24-90-107</th>
<th>Rough, non-legal summary of statute: Method of Establishment *</th>
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<tr>
<td>(1) A municipal or county library may be established for a governmental unit either by the legislative body of said governmental unit on its own initiative, by adoption of a resolution or ordinance to that effect, or upon petition of one hundred registered electors residing in the proposed library’s legal service area. A joint library may be established by the legislative bodies of two or more governmental units, and a library district by the legislative bodies of one or more governmental units, each proceeding to adopt a resolution or an ordinance to that effect. A library district may also be formed by petition of one hundred registered electors residing within the proposed library district addressed to the boards of county commissioners in each county in the proposed library district.</td>
<td>▪ Municipal or county libraries may be established by resolution or ordinance or by petition of 100 registered electors. ▪ Joint libraries established by two or more governmental units. ▪ Library districts are formed by resolution or ordinance of one or more governmental units or by petition of 100 electors.</td>
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(2) If establishment of a municipal, county, or joint library or a library district is to be by resolution or ordinance, the following procedures shall be followed:

   (a) Public hearings following notice shall be held by those governmental units forming the public library. Such notice shall set forth the matters to be included in the resolution or ordinance and shall fix a date for the hearing which shall be not less than thirty nor more than sixty days after the date of first publication of such notice.

   (b) Such public hearings shall include discussion of the purposes of the library to be formed and, where more than one governmental unit is involved, the powers, rights, obligations, and responsibilities, financial and otherwise, of each governmental unit.

   (c) The resolution or ordinance shall describe the proposed library’s legal service area, identifying any excluded areas, shall specify the mill levy and property tax dollars to be imposed or other type and amount of funding, and shall state that the electors of the governmental unit or library district must approve any amount of tax levy not previously established by resolution or ordinance nor previously approved by the electors before the library can be established.

   (d) Upon the adoption of the resolution or ordinance, the legislative body or bodies shall establish the public library and provide for its financial support beginning on or before January 1 of the year following the adoption of the resolution or ordinance by all those legislative bodies effecting the establishment or, if any amount of tax levy not previously established by resolution or ordinance nor previously approved by the electors is to provide the financial support, following elector approval of that levy.

   (e) Upon establishment of a joint library or library district, and after appointment of the library board of trustees, a written agreement between the legislative body of each participating governmental unit and the library board resolution or ordinance procedure:

   ▪ Public hearings held within 30-60 days.

   ▪ Powers, rights, obligations, responsibilities, especially financial must be discussed.

   ▪ Ordinance or resolution must describe Legal Service Area (LSA), mill levy, type, and/or amount of funding. Any new or increased tax requires voter approval.

   ▪ Establishment and financial support begins on January 1 of the following year. Any new or increased tax requires voter approval.

   ▪ Joint library or library district requires a written agreement between establishing governmental
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<td>of trustees shall be effected within ninety days and shall set forth fully the rights.</td>
<td>unit(s) within 90 days.</td>
</tr>
<tr>
<td>(3) If establishment of a county or municipal library or a library district is by petition of registered electors, the following procedures shall be followed:</td>
<td>Petition procedure:</td>
</tr>
<tr>
<td>(a) The petition shall set forth:</td>
<td>▪ Written petition must have</td>
</tr>
<tr>
<td>(I) A request for the establishment of the library;</td>
<td>- Request for its establishment.</td>
</tr>
<tr>
<td>(II) The name or names of the governmental unit or units establishing the library;</td>
<td>- Name(s) of governmental units establishing the library.</td>
</tr>
<tr>
<td>(III) The name of the proposed library, and for a library district, the chosen name preceding the words &quot;library district&quot;</td>
<td></td>
</tr>
<tr>
<td>(IV) A general description of the legal service area of the proposed public library with such certainty as to enable a property owner to determine whether or not such property owner's property is within the proposed library's legal service area; and</td>
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</tr>
<tr>
<td>(V) Specification of the mill levy to be imposed or other type and amount of funding and that the electors must approve any amount of tax levy not previously established by resolution or ordinance nor previously approved by the electors before the county or municipal library or library district can be established.</td>
<td>- Legal Service Area (LSA) described.</td>
</tr>
<tr>
<td>(b) Petitions shall be addressed to the legislative body of the county or municipality, or, in the case of a library district, to the boards of county commissioners of each county having territory within the legal service area of the proposed district.</td>
<td>- Mill levy or other type/amount of funding. Any new or increased tax requires voter approval.</td>
</tr>
<tr>
<td>(c) (I) Except as otherwise provided in subparagraphs (II) and (III) of this paragraph (c), at the time of filing the petition for the establishment of a library district, a bond shall be filed with the county or counties sufficient to pay all expenses connected with the organization of the library district if such organization is not affected.</td>
<td>▪ Address petition to municipal board or county commission within LSA of proposed library district.</td>
</tr>
<tr>
<td>(II) Except as otherwise provided in subparagraph (III) of this paragraph (c), the board of county commissioners of each county having territory within the legal service area of the proposed library district may:</td>
<td>▪ Bond must be filed to pay for district organization expenses.</td>
</tr>
<tr>
<td>(A) Waive the bonding requirement; and</td>
<td>▪ County Commission(s) may waive bond.</td>
</tr>
<tr>
<td>(B) With the consent of the board of trustees of an existing library, pay for the costs of the election for the proposed library district. If the legal service area of a proposed library district includes two or more counties, the costs of election for such library district to be paid by any county pursuant to this sub-subparagraph (B) shall not exceed a percentage of said costs equal to the percentage that the population of the county within the boundaries of the legal service area bears to the total population within the boundaries of such service area.</td>
<td>▪ If percentage of petition signatures is less than 5% of votes cast in general election, each county must pay no less than 50% of cost.</td>
</tr>
<tr>
<td>(III) (A) Subject to the provisions of sub-subparagraphs (B) and (C) of this subparagraph (III), the board of county commissioners of each county having territory within the legal service area of the proposed library district shall pay no less than fifty percent of the costs of the election for such library district if the petition submitted pursuant to subsection (1) of this section contains signatures by registered electors residing in the proposed library district in an amount equal to at least five percent of the total number of votes cast in every precinct in the proposed library district for all candidates for the office of secretary of state at the previous general election.</td>
<td>▪ Only once every four years a county</td>
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Method of Establishment
CRS 24-90-107

(B) Payment of election costs for any library district shall not be required of any county under this subparagraph (III) more than once every four years.

(C) In the case where the legal service area of a proposed library district includes two or more counties, the costs of the election for the library district shall be paid on a prorated basis with each county within the boundaries of the proposed library's legal service area paying a percentage of said costs equal to the percentage that the population of the county within the boundaries of the library's legal service area bears to the total population of such service area.

(c.5) Notwithstanding any other provision of this section, the costs of the election of a proposed library district may be assumed by an existing library where the assumption of the costs has been approved by the board of trustees of said library.

(d) Upon receipt of such petition, the legislative body or bodies shall either establish the library by resolution or ordinance, in accordance with subsection (2) of this section, or shall submit the question of the establishment of a public library to a vote of the registered electors residing in the proposed library's legal service area in accordance with the following provisions:

(I) In the case of a municipal library, such election shall be held in accordance with article 10 of title 31, C.R.S., and section 20 of article X of the state constitution, and shall be held on the date of the state biennial general election, the first Tuesday in November in odd-numbered years, or the municipal regular election, whichever is earliest; except that such petition shall be filed at least ninety days before such election.

(II) In the case of a library district or county library, such election shall be held in accordance with articles 1 to 13 of title 1, C.R.S., and section 20 of article X of the state constitution, and shall be held on the date of the state biennial general election or the first Tuesday in November in odd-numbered years, whichever is earliest; except that such petition shall be filed at least ninety days before such election.

(III) Public hearings shall be conducted by such legislative body or bodies prior to an election and shall include a discussion of the purposes of the library to be formed and, where more than one governmental unit is involved, the powers, rights, obligations, and responsibilities, financial and otherwise, of each governmental unit.

(e) and (f) (Deleted by amendment, L. 97, p. 411, § 1, effective April 24, 1997.)

(g) If a majority of the electors voting on the question vote in favor of the establishment of a library, the legislative body of each establishing governmental unit shall forthwith establish such library and provide for its financial support beginning on or before January 1 of the year following the election.

Rough, non-legal summary of statute:
Method of Establishment *

- must pay for election costs.
- If there are two or more counties in a Library District's Legal Service Area, costs are paid on a pro-rated basis by percentage of population.
- Election costs may be assumed by an existing library if approved.
- When a petition is received, county(ies) establish library district by resolution or ordinance, and submit it to vote of registered electors in Legal Service Area of the Library District.
- Municipal library elections must follow Taxpayer Bill of Rights [TABOR] requirements, the Colorado Municipal Election Code, and be held in state general elections or regular municipal elections.
- District or county library elections must follow Taxpayer Bill of Rights [TABOR] requirements and state biennial general election, odd-numbered years or whichever is earliest.
- File petition 90 days before the election.
- Public hearings must be held prior to the election and powers, rights, obligations, responsibilities, especially financial, must be discussed.
- Library is established on/before January 1 of following year.
- After the Board is appointed, a written agreement of the agreed-
<table>
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<th>Method of Establishment</th>
<th>Rough, non-legal summary of statute: Method of Establishment *</th>
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<tr>
<td>CRS 24-90-107</td>
<td>upon powers, rights, obligations, responsibilities, (especially financial) for all parties of the agreement is in effect.</td>
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<tr>
<td>(h) Upon establishment of a library district, and after appointment of the library board of trustees, a written agreement between the legislative body of each participating governmental unit and the library board of trustees shall be effected within ninety days and shall set forth fully the rights, obligations, and responsibilities, financial and otherwise, of all parties to the agreement.</td>
<td>▪ Allows for library district reimbursement for election.</td>
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<td>(i) If organization of a library district is effected, the district shall reimburse the legislative bodies holding the election for expenses incurred in holding the election.</td>
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* Consult with your respective city, county, or district lawyers for legal advice on, and implications of, Colorado Library Law, or call the Colorado State Library for additional information.

For further Public Library Information: [www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm](http://www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm)

Colorado State Library, 201 E. Colfax Ave., Room 309, Denver, CO 80203
voice: 303-866-6900, fax: 303-866-6940
**Colorado Library Law – The Quick Guide**  
**Inclusion into an Existing Library District**  
**CRS 24-90-106.3**

| Inclusion into an Existing Library District  
**CRS 24-90-106.3** | Rough, non-legal summary of statute: Inclusion into an Existing Library District* |
|-------------------|--------------------------------------------------|
| **24-90-106.3. Inclusion of a governmental unit into an existing library district - procedure.** | - A governmental unit (city, town, county, school district, library district, etc) sharing a boundary with an existing library district may become part of that district.  
- An ordinance or resolution must be adopted by the legislative body.  
- A tax levy must be approved before the inclusion into the library district.  
- Election must be held and approved by the voters. (November election or at a regular municipal election). |
| (1) Any governmental unit sharing at least one common boundary with an existing library district may become part of the district upon a resolution executed by the Board of Trustees of the district and the adoption of an ordinance or resolution, as applicable, by the legislative body of the governmental unit approving the inclusion of the governmental unit into the district. If the tax levy imposed by the district pursuant to section 24-90-112 has not been previously approved by the registered electors of the governmental unit, the electors shall approve the levy before the governmental unit may be included in the district. Any such election shall be held in accordance with the requirements specified in section 20 of article x of the state constitution, articles 1 to 13 of title 1, C.R.S., and article 10 of title 31, C.R.S., as applicable, and the election shall be held on the date of the state biennial general election, the first Tuesday in November in odd-numbered years, or, if the governmental unit is a municipality, on the date of the regular election of the municipality. | - A written agreement between the governmental unit and the library district must be approved within 90 days of the election.  
- The agreement must include:  
  - the rights  
  - obligations  
  - responsibilities  
  - financial obligations for each party. |
| (2) Upon the inclusion of a governmental unit into a library district in accordance with the requirements of subsection (1) of this section, the legislative body of the governmental unit and the Board of Trustees of the district shall enter into a written agreement within ninety days of the election that sets forth fully the rights, obligations, and responsibilities, financial and otherwise, of the parties to the agreement. | - A portion of a unit sharing a boundary with the library district may also become a part of the library district.  
- Only the voters in that portion may vote to approve the tax levy. |
| (3) In the case of a governmental unit that has a portion included within a library district and a portion that is not included within the district, the governmental unit may follow the procedures specified in subsections (1) and (2) of this section to bring about the inclusion of the entire governmental unit into the district; except that, in such circumstances, only the registered electors residing within the portion of the governmental unit that is not included within the district at the time of the commencement of the inclusion proceedings shall be allowed to vote on the question of approval of the district tax levy. |  
* Consult with your respective city, county, or district lawyers for legal advice on, and implications of, Colorado Library Law, or call the Colorado State Library for additional information. 

For further Public Library Information: [www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm](http://www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm)

Colorado State Library, 201 E. Colfax Ave., Room 309, Denver, CO 80203  
voice: 303-866-6900, fax: 303-866-6940
SHALL ARAPAHOE LIBRARY DISTRICT TAXES BE INCREASED $4,500,000 ANNUALLY IN THE FIRST FULL FISCAL YEAR (FOR COLLECTION IN 2004) AND BY SUCH ADDITIONAL AMOUNTS RAISED ANNUALLY THEREAFTER BY AN AD VALOREM PROPERTY TAX MILL LEVY IMPOSED AT A RATE OF 1.2 MILLS (WHICH IN 2004 IS APPROXIMATELY $1.59 PER MONTH ON A $200,000 HOME) FOR THE PURPOSES OF MAINTAINING EXISTING SERVICES AND FACILITIES AND TO MEET INCREASED DEMAND FOR MORE BOOKS, DVD'S, VIDEOS, CD'S AND OTHER MEDIA, INTERNET ACCESS, LIBRARY HOURS ALL WEEK AND SUNDAYS, PROGRAMS FOR CHILDREN AND TEENS, COMPUTER CLASSES, 24/7 ONLINE ACCESS TO LIBRARY COLLECTIONS AND LIBRARIAN HELP AND OTHER SERVICES AT ITS CASTLEWOOD, DAVIES, GLENDALE, KELVER, KOELBEL SHERIDAN, SOUTHGLENN AND SMOKY HILL LIBRARIES; AND SHALL THE ARAPAHOE LIBRARY DISTRICT BE AUTHORIZED TO COLLECT, RETAIN AND SPEND THE ADDITIONAL REVENUE ALONG WITH ALL OTHER REVENUES, NOTWITHSTANDING ANY LIMITATION OR RESTRICTION ON REVENUE OR SPENDING NOW CONTAINED IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION AND SECTION 29-1-103 et seq., C.R.S. OR ANY OTHER LAW?
RESOLUTION NO. 9 - 96

RESOLUTION ESTABLISHING EAST CHEYENNE COUNTY LIBRARY DISTRICT

WHEREAS, the Board of Trustees of the Town of Cheyenne Wells, Colorado, was presented with a petition on the 12th day of August, 1996, for the organization of the East Cheyenne County Library District, a library district, the same to be formed with the Board of County Commissioners of Cheyenne County, Colorado, and to be located in Cheyenne County, Colorado pursuant to C.R.S. 24-90-101, et seq., as amended, and

WHEREAS, notice that a public hearing would be held concerning said petition was duly given, notifying the public that a public hearing would be held on Tuesday, the 24th day of September, 1996, commencing at the hour of 6:30 P.M. at the Library of the Municipal Complex of the Town of Cheyenne Wells, County of Cheyenne, State of Colorado by the Board of County Commissioners of Cheyenne County and the Board of Trustees of Cheyenne Wells, the same being the governmental units forming the public library, and, included in said notice were all matters contained in said resolution herein, and

WHEREAS, said notice was given not less than thirty nor more than sixty days after the date of the first publication of said notice which first publication date was the 22nd day of August, 1996 in The Range Ledger, a newspaper of general circulation published and circulated in the County of Cheyenne, State of Colorado, the same being a legal newspaper as defined by C.R.S. 27-70-103, as amended, and

WHEREAS, a public hearing on said petition was held on Tuesday, the 24th day of September, 1996, commencing at the hour of 6:30 P.M. at the Library of the Municipal Complex of the Town of Cheyenne Wells, County of Cheyenne, by the Board of County Commissioners of Cheyenne County and the Board of Trustees of the Town of Cheyenne Wells, Colorado, and at said public meeting discussion was held of the purposes of the library to be formed and, inasmuch as more than one governmental unit is involved, the powers, rights, obligations and responsibilities, financial and otherwise, of each governmental unit, and

WHEREAS, the question of organization of said district was duly submitted to the vote of the registered electors of the proposed district at the general election held on Tuesday, November 5, 1996 and that 430 number of registered electors voted in favor of said organization with 325 number of registered electors voting against said organization so that said question duly passed by the majority of the electors in said district, and

WHEREAS, said petition was received by the Board of County Commissioners of Cheyenne County and the Board of Trustees of the Town of Cheyenne Wells more than ninety days proceeding said election, and

WHEREAS, pursuant to C.R.S. 24-90-107, as amended, it specifically provides that a resolution shall be created for the establishment and organization of said library district,

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Town of Cheyenne Wells, Colorado as follows, to-wit:

1. That the East Cheyenne County Library District is hereby established, created and otherwise organized.

2. That said district is located in the County of Cheyenne, State of Colorado and is generally described as follows:

The present boundaries of the Cheyenne County RE-5 School District, being all of the property in the Town of Cheyenne Wells, and all of the property in Ranges 41, 42, 43, 44, 45 and 46 EXCEPT Sections 3 through 10, inclusive, and Section 15 through 22, inclusive, in Township 12 South, Range 46, all West of the 6th P.M., in Cheyenne County, Colorado;

and more fully described as follows:

...
Commencing at a point which is the Southeast corner of Section 32, Township 16 South, Range 41 West of the 6th P.M. which point is the Southeast corner of Cheyenne County, Colorado, thence northward along the eastern boundary line of said Cheyenne County to a point which is the Northeast corner of Section 6, Township 12 South, Range 41 West of the 6th P.M. which point is the Northeast corner of Cheyenne County, Colorado, thence westward along the northern boundary line of said Cheyenne County, Colorado to a point which is the Northwest corner of Section 2, Township 12 South, Range 46 West of the 6th P.M., thence southward along the western boundary lines of Sections 2, 11, 14 and 23 in Township 12 South, Range 46 West of the 6th P.M. to the Northeast corner of Section 27, Township 12 South, Range 46 West of the 6th P.M., thence westward along the northern boundary lines of Sections 27, 28, 29 and 30 in Township 12 South, Range 46 West of the 6th P.M. to the Northwest corner of Section 30 in Township 12 South, Range 46 West of the 6th P.M., thence southward along the boundary line between Ranges 46 and 47, West of the 6th P.M. to a point which is the Southwest corner of Section 31, Township 15 South, Range 46 West of the 6th P.M., thence westward along the northern boundary line of Section 6, Township 16 South, Range 46 West of the 6th P.M. to a point which is the Northwest corner of said Section 6, Township 16 South, Range 46 West of the 6th P.M., thence southward along the boundary line between Ranges 46 and 47 West of the 6th P.M. to a point which is the Southwest corner of Section 31, Township 16 South, Range 46 West of the 6th P.M., thence eastward along the south boundary line of Cheyenne County, Colorado, to the point and place of beginning, including all that territory located within the boundaries of the incorporated Town of Cheyenne Wells, State of Colorado.

3. That the proposed funding for the proposed district is as follows:

That a one mill levy or $52,272.34 property tax dollars shall be imposed, commencing with taxes payable in 1997 and continuing each year thereafter. Additionally, the District may, from time to time, apply for and use grant monies awarded from public or private sources, as well as revenues from other sources, cash gifts or bequests which the District may from time to time receive, and that the electors must approve any amount of tax levy not previously established by resolution or ordinance nor previously approved by the electors before the library district can be established, notwithstanding any limitation or restrictions set forth in Article 10, Section 20 of the Colorado Constitution or any other law; and such levy is authorized pursuant to C.R.S. 29-1-302 concerning increased mill levies.

4. That upon the adoption of said resolution by both the Board of County Commissioners of Cheyenne County and the Board of Trustees of the Town of Cheyenne Wells, the same shall establish the East Cheyenne County Library District and provide for its financial support beginning January 1, 1997, the same being the year following the adoption of said resolution by both legislative bodies effecting the establishment.

5. That the Board of Trustees of the Town of Cheyenne Wells appoints Alan Lierson and Don Esarey being two of its members to a committee which shall appoint the initial board of trustees of said library district. Trustee appointments shall be ratified by a two-thirds majority of the legislative bodies, except that the failure of a legislative body to act within sixty days upon a recommendation shall be considered a ratification of such appointment.

6. That a certified copy of said resolution, duly executed by both the legislative bodies shall act as official notice to the Cheyenne County Assessor of the creation of said library district, notice of the levying of a tax of one mill, and notice of the specific boundaries of said library district.
Dated this 10th day of November, 1996.

BOARD OF TRUSTEES OF THE TOWN
OF CHEYENNE WELLS, COLORADO

Clarence Holthus - Mayor

ATTEST:

Eadie L. Gibbs - Clerk
At a regular meeting of the Board of County Commissioners for Grand County, Colorado, held at the Court House in Hot Sulphur Springs on Tuesday, the 5th day of July, A.D. 1994, there were present:

- Robert F. Anderson, Commissioner Chairman
- Paul Ohri, Commissioner
- R. L. Thompson, Commissioner
- Anthony J. DiCola, County Attorney
- R. Howard Moody, County Manager
- Patricia L. Applebee, Clerk of the Board

when the following proceedings, among others were had and done, to wit:

RESOLUTION NO. 1994-7-3

A RESOLUTION SUBMITTING THE QUESTION OF THE ESTABLISHMENT OF THE GRAND COUNTY LIBRARY DISTRICT TO A VOTE OF THE REGISTERED ELECTORS OF GRAND COUNTY

WHEREAS, on June 28, 1994, the Board of County Commissioners of the County of Grand received a petition for the establishment of the Grand County Library District; and

WHEREAS, the Grand County Clerk and Recorder has determined that the petition contains the signatures of more than One Hundred (100) registered electors residing within the proposed Library District; and

WHEREAS, the Board of County Commissioners finds that the petition complies with the requirements of C.R.S. § 24-90-107(3)(a) through (b); and

WHEREAS, this Board has waived the requirements of C.R.S. § 24-90-107(3)(c) until August 2, 1994.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF GRAND, STATE OF COLORADO, that the question of the establishment of the Grand County Library District shall be submitted to a vote of the registered electors residing in the proposed Library service area, the entire County of Grand, at the next general election to be held in Grand County, Colorado on November 8, 1994.

BE IT FURTHER RESOLVED, that this Board shall conduct public hearings prior to the election which public hearings shall include a discussion of the purposes of the Library (District) to be formed.

BE IT FURTHER RESOLVED, that notice of such election shall be published as required by law.
STATE OF COLORADO
County of Grand

At the regular meeting of the Board of County Commissioners for Grand County, Colorado, held at the Court House in Hot Sulphur Springs on Tuesday, the 27th day of December, A.D. 1994, there were present:

Robert E. Anderson, Commissioner Chairman
Paul Ohri, Commissioner
R.L. Thompson, Commissioner
Anthony L. DiCela, County Attorney
R. Howard Moody, County Manager
Raffaela L. Applebas, Clerk of the Board

when the following proceedings, among others were had and done, to wit:

RESOLUTION NO. 1994-12-20

A RESOLUTION ESTABLISHING THE GRAND COUNTY LIBRARY DISTRICT AND APPOINTING THE LIBRARY BOARD OF TRUSTEES.

WHEREAS, pursuant to C.R.S. 24-90-107, a petition for an election to create the Grand County Library District was duly filed with the Board of County Commissioners for Grand County, and

WHEREAS, a question was duly submitted to the voters at the November, 1994 General Election asking whether the Grand County Library District should be created, and

WHEREAS, the majority of the electors voting on the question voted in favor of the establishment of a Library District; and

WHEREAS, the Board of County Commissioners is the legislative body of Grand County, which is the establishing governmental unit (hereinafter referred to as "Grand County" or the "County"), and

WHEREAS, the Board of County Commissioners of the County of Grand have appointed Commissioner Paul Ohri and Commissioner Robert F. Anderson to a committee to appoint the initial Board of Trustees of the Library District; and

WHEREAS, the Committee to appoint the initial Board of Trustees has nominated Christine Tracy to serve a one (1) year term, Kerry Murphy to serve a two (2) year term, Carol Hoy, to serve a three (3) year term, Theresa Nuzum to serve a four (4) year term, Gayle Marsh to serve a five (5) year term, and Francine Carpenter to serve a five (5) year term and recommended that the Board of County Commissioners retain jurisdiction to appoint a seventh Trustee.

NOW THEREFORE BE IT RESOLVED, that the Grand County Library District be and is hereby established;

BE IT FURTHER RESOLVED, that the recommendation of the nominating committee be and is hereby ratified and the following
are appointed as the initial Board of Trustees of the Grand County Library District to serve the term set forth after their name; the Board of County Commissioners reserves the right to appoint a seventh Board Member.

Board Member

✓ Christine Tracy
✓ Kerry Murphy
✓ Carol Hoy
Theresa Nuzum
Gayle Marsh
Francine Carpenter

Term
one year
two years
three years
four years
five years
five years

The effective date of this resolution is January 1, 1995.

HEREINAFTER, appointments shall be upon the expiration of each term for the length of the term specified in by-laws adopted by the Board of Trustees of the Library District.

Upon motion duly made and seconded the foregoing Resolution was adopted by the following vote:

[Signatures]

Aye

Aye

Aye

Commissioners

STATE OF COLORADO

County of Grand

I, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Grand County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Hot Sulphur Springs, this day of A.D. 19

County Clerk and ex-officio Clerk of the Board of County Commissioners.
BALLOT LANGUAGE – MONTROSE LIBRARY DISTRICT

PROVIDING THAT NO LOCAL TAX RATE OR PROPERTY TAX MILL LEVY SHALL BE INCREASED WITHOUT FURTHER VOTER APPROVAL, SHALL THE MONTROSE LIBRARY DISTRICT BE ENTITLED TO COLLECT RETAIN AND SPEND ALL REVENUES IN ADDITION TO ANY OTHER TAXES, FEES OR OTHER REVENUES OF THE DISTRICT COLLECTED IN FISCAL YEAR 1999 (ESTIMATED TO BE $0) AND EVERY FISCAL YEAR THEREAFTER AS A VOTER APPROVED TAX POLICY CHANGE DIRECTLY CAUSING A NET TAX REVENUE GAIN TO THE DISTRICT, NOTWITHSTANDING ANY LIMITATION OR RESTRICTION OF ARTICLE X SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER APPLICABLE LAW?
PETITION FOR THE ESTABLISHMENT OF A LIBRARY DISTRICT

To: The Fremont County Commissioners

The following persons, who signatures appear here in below, petition for the establishment of a library district, within the following prescribed boundaries (SEE EXHIBIT A).

The establishment of the proposed library district is by petition of registered electors.

The name for the proposed library district shall be The Penrose Community Library District.

The proposed mill levy to be imposed is 3.25 or other type and amount of funding is $38,970.

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EXHIBIT A

The area to be included in the District, all of which is located with Fremont county is described below:

Sections 1, 2, 10, 11, 12, 14, 15, 22, 23, 27, and 34, Township 17 South, Range 68 West of the 6th p.m.;

Sections 13, 24, 25, 26, and 35, Township 17 South, Range 68 west of the 6th P.M., except those portions of said sections which lie within the Fort Carson Military Reservation;

Sections 3 – through 10, inclusive, 15 through 23, inclusive, and 26 through 35, inclusive, Township 18 South, Range 68 West of the 6th P.M.;

Sections 2, 11, 12, and 14, Township 18 South, Range 68 West of the 6th P.M. except those portions of said sections, which lie within the Fort Carson Military Reservation;

Sections 12, 13, 24, 25, 35, and 36, Township 18 South;

Sections 2 through 15, inclusive, and that portion of Section 18 which lies North of the center of the Arkansas River, Township 19 South, Range 68 West of the 6th P.M.;

Sections 1, 2, 11, 12, and those portions of Sections 13 and 14 which lie North of the center of the Arkansas River, Township 19 South, Range 69 West of the 6th P.M.

***This is one example of a form of petition. It is recommended that you seek legal advice when preparing a petition.
REFERENDUM 1A

With the exception of sales tax revenues, which are already exempt, shall the Board of County Commissioners of Ouray County, Colorado be authorized to retain, expend and benefit from all non-property tax revenues collected during 1993, and each subsequent year, from any source, notwithstanding the limitations of Article X, Section 20 of the Colorado Constitution, provided however, that no property tax mill levy shall be increased at any time, nor shall any new tax be imposed without the prior approval of the voters of Ouray County, Colorado?

☐ YES
☐ NO

REFERENDUM 2C

Shall the Town of Ridgway’s taxes be increased $30,000.00 annually in the first full fiscal year and by additional amounts thereafter as raised annually, by re-instituting collection of the Town’s existing 3% sales and use tax on the sale of certain food for domestic home consumption as defined by CRS 39-26-102(4.5), high collections are not currently made by the State of Colorado due to record and reporting errors; and shall the proceeds of such collections be allocated and spent 50% for open space acquisition, 25% for park purposes and 25% for the Town’s general fund, in a voter approved revenue change notwithstanding any state restrictions on annual year spending including without limitation the restrictions of Article X, Section 20 of the Colorado Constitution?

☐ YES
☐ NO

REFERENDUM 3B

Shall Ouray County School District P-2, in this fiscal year and in each fiscal year hereafter, be authorized to collect and to expend the full revenues which are authorized under law or which may lawfully be received by the school district from any source; including without limitation the full revenues authorized under the Colorado Public School Finance Act of 1994 as amended and shall under any successor act, all lawful interest received on school district accounts, all land dedication fees lawfully paid to the School District, and all monies lawfully received by the School District from the State of Colorado or any of its political subdivisions; such increase in revenue and in spending in each such fiscal year to be in excess of any revenue or spending limitation otherwise applicable under Article X, Section 20 of the Colorado Constitution or any other law?

☐ YES
☐ NO

REFERENDUM 5A

Shall the proposed Ridgway Public Library District, County of Ouray, State of Colorado, which shall include all property within the boundaries of the Ouray County School District P-2, be established as a Library District, and shall the Board of Trustees of the Ridgway Public Library District certify and the Ouray County Board of Commissioners be authorized to levy a maximum of 1.50 mills, which would generate about $27,000 in tax revenue for taxes due and payable in 1998, to be levied upon real and personal property for the establishment, operation and maintenance of the Ridgway Public Library District?

☐ YES
☐ NO
RESOLUTION
NO. 98 - 14

A RESOLUTION SUBMITTING THE QUESTION OF THE ESTABLISHMENT OF THE SPANISH PEAKS LIBRARY DISTRICT TO A VOTE OF THE REGISTERED VOTERS OF HUERFANO COUNTY

WHEREAS, The Board of Trustees for the Huerfano County Public Library and the Board of County Commissioners for Huerfano County agree that in order to provide appropriate library services for Huerfano County, the library must secure stable and sufficient funding; and

WHEREAS, converting the existing public library to a library district, pursuant to C.R.S. 24-90-101 et seq., would allow the library district to be funded through its own mill levy and not as part of the county's general fund; and

WHEREAS, pursuant to C.R.S. 24-90-106, the legislative body of any governmental unit that maintains a public library within the territory to be served by a library district shall decide, by resolution or ordinance, whether or not to participate in the library district; and

WHEREAS, the Board of County Commissioners is the legislative body of Huerfano County, which maintains the Huerfano County Public Library; and

WHEREAS, pursuant to C.R.S. 24-90-107(2)(c), the electors of the [proposed] library district must approve any amount of tax levy not previously established by resolution or ordinance not previously approved by the electors before the library can be established; and

WHEREAS, that part of Huerfano County which is also the Re-2 School District is already served by the La Veta Library District;

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF HUERFANO, STATE OF COLORADO, that the question of the establishment of the Spanish Peaks Library District shall be submitted to a vote of the registered electors residing in the proposed Library service area at the next general election to be held in Huerfano County, Colorado on November 3, 1998, that the proposed Library service area shall be identical to that of the Huerfano County Re-1 School District, that the electors in the proposed Library service area shall be asked to approve a 2.08 mill levy on property within said district for the establishment, operation, and maintenance of the Spanish Peaks Library District.

BE IT FURTHER RESOLVED, that this Board shall conduct public hearings prior to the election pursuant to C.R.S. 24-90-107(a) through (b), which public hearings shall include a discussion of the purposes of the Library District to be formed.
RESOLUTION
NO. 98 -

BE IT FURTHER RESOLVED, that notice of such election shall be published as required by law.

INTRODUCED, READ, APPROVED AND ADOPTED this 15th day of Aug., 1998.

BOARD OF COUNTY COMMISSIONERS
OF HUERFANO COUNTY, COLORADO

BY

Xavier E. Sandoval, Chairman

Charles L. Montoya, Commissioner

Donald G. Andreatta, Commissioner

County Clerk and Recorder and
Ex-Officio Clerk to said Board
INTERGOVERNMENTAL AGREEMENT

This Intergovernmental Agreement is entered into by and between the Board of County Commissioners of Huerfano County, State of Colorado (hereinafter referred to as “County”), and the Board of Trustees of the Spanish Peaks Library District (hereinafter referred to as “District”).

WHEREAS, Colorado Library Law, specifically CRS 24-90-107 (2)(c), provides that upon establishment of a library district and after appointment of the library board of trustees, a written agreement between the legislative body of each participating governmental unit and the library board of trustees shall be effected within ninety days setting forth the rights, obligations, and responsibilities, financial and otherwise, of all parties; and

WHEREAS, the Board of County Commissioners of Huerfano County is the legislative body of the only participating governmental unit; and

WHEREAS, the voters of Huerfano County Re-1 approved the establishment of the Spanish Peaks Library District in the general election on November 3, 1998; and

WHEREAS, the Board of Trustees of the Spanish Peaks Library District was duly appointed by the Board of Commissioners of Huerfano County effective January 1, 1999; and

WHEREAS, the District and the County desire to fully set forth rights, obligations, and responsibilities, financial and otherwise, of both parties.

NOW, THEREFORE, the County and the District agree as follows:

1. The County and the District recognize that the district is funded by tax-based revenues. Such revenues will not become available for use by the District until later in 1999. Therefore, the County agrees to provide funds to cover library expenses up to maximum of $24,750.00 for the period from January 1, 1999 to June 30, 1999. District will submit vouchers for payment of expenses to the County Treasurer in the same manner as existed prior to the establishment of the District.

2. The District agrees to reimburse the County for all expenses paid on its behalf pursuant to paragraph 1 above no later than July 31, 1999.

3. The County agrees to continue to hold whatever interest they may have in real library property until such time as the District can obtain clear title to the real property. The County agrees to execute whatever documents are necessary to transfer any and all interest they may have in all library property, real and personal, to the District upon request by the District. The County agrees to maintain appropriate insurance on the library building and its contents until such time as the District can obtain clear title to the real property. The District agrees to institute a quiet title action to legally obtain clear and marketable title to the subject real property.

4. The District shall reimburse the County no later than July 31, 1999 for its equitable pro-rated share of election expenses including preparing and mailing the TABOR notice relative to the November 3, 1998 General Election. The parties agree that the balance due and owing the County is $1,984.70.
5. Unless otherwise agreed in writing, this Intergovernmental Agreement and the interpretation thereof shall be governed by the laws of the State of Colorado.

6. Should any provision of this Intergovernmental Agreement be determined by a court of competent jurisdiction to be unconstitutional or otherwise null and void, it is the intent of the parties hereto that the remaining provisions of this Intergovernmental Agreement be in full force and effect.

7. Notices to be provided under this Intergovernmental Agreement shall be given in writing either by hand delivery or deposited in the United States mail, certified mail, return receipt requested, with sufficient postage to the following persons:

   Donna Allenbaugh, Library Director  
   Spanish Peaks Library District  
   323 Main Street  
   Walsenburg, CO 81089  

   Donald Andreatta, Chairman  
   Board of County Commissioners  
   Huerfano County Courthouse  
   Walsenburg, CO 81089

8. This Intergovernmental Agreement may not be modified, amended or otherwise altered unless mutually agreed upon in writing by the parties hereto.

SPANISH PEAKS LIBRARY DISTRICT  
BY:  
Brent McElmurry, Vice President  
Board of Trustees of Spanish Peaks Library District

BOARD OF COUNTY COMMISSIONERS  
HUERFANO COUNTY, COLORADO  
BY:  
Donald Andreatta, Chairman  
Huerfano County Board of County Commissioners

COUNTY CLERK AND RECORDER  
By:  
Judy Bohne, Clerk and Recorder  
Huerfano County
FACT SHEET
ARAPAHOE LIBRARY DISTRICT BALLOT QUESTION

The Arapahoe Library District continues to experience dramatic growth in the demand for programs, services and facility use. Over the last 18 months, library use has increased by more than 30%. Circulation is projected to approach the 4 million mark in 2003, up from 3.1 million in 2002.

Tax revenues, however, are flat and will decrease next year. The Library District has maintained the current level of services by using savings. But with the recent downturn in the economy, library use is outstripping the library's revenue sources, making it impossible to continue maintaining the current level of services. Without additional revenues to counteract this trend, there will be less library staff, reduced library hours, limited technology, fewer programs for children and teens, fewer bestsellers, and fewer new videos, DVDs, CDs and talking books.

This fall, voters will be asked to vote, yes or no, via a mail-in ballot, on a library proposal to raise its yearly tax revenues by $4.5 million. The proposed increase will raise the District's 2004 mill levy by 1.2 mills, from 3.7 to 4.9, for $1.59 more per month or $19.10 more a year on a $200,000 home.

<table>
<thead>
<tr>
<th>A YES VOTE MEANS</th>
<th>A NO VOTE MEANS</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Library District Will Continue to Provide:</td>
<td>Fewer library staff and reduced library hours</td>
</tr>
<tr>
<td>☐ Open libraries 7 days a week, including Sundays</td>
<td>☐ No technology updates, no computer upgrades</td>
</tr>
<tr>
<td>☐ A real person to always answer the phone and help you</td>
<td>☐ Fewer online databases for business and educational research</td>
</tr>
<tr>
<td>☐ Speedy Internet access</td>
<td>☐ No new library equipment or furniture</td>
</tr>
<tr>
<td>☐ 24/7 online access to librarian help and library collection</td>
<td>☐ Fewer videos, DVDs, CDs and talking books</td>
</tr>
<tr>
<td>☐ Up-to-date neighborhood libraries for convenient access</td>
<td>☐ Limited copies of bestsellers</td>
</tr>
<tr>
<td>☐ The latest video, DVD, CD and talking book releases</td>
<td>☐ Longer waiting lists for new and popular items</td>
</tr>
<tr>
<td>☐ Multiple copies of bestsellers</td>
<td>☐ Fewer computer classes</td>
</tr>
<tr>
<td>☐ Free computer classes</td>
<td>☐ Reductions in the number of programs for young people, such as:</td>
</tr>
<tr>
<td>☐ Interactive Homework Help for students</td>
<td>* Fewer storytimes</td>
</tr>
<tr>
<td>☐ Quality programs for children, teens and adults</td>
<td>* Limited Summer Reading</td>
</tr>
<tr>
<td></td>
<td>* Fewer Teen Programs</td>
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</tbody>
</table>

PRO
An increase would ensure that the library services and resources demanded by the community will continue to remain strong.

The Library District has efficiently managed its funds on one of the lowest mill levies in Arapahoe County. This is only the third tax increase in 37 years. The last one was in 1995.

CON
An approval of the 1.2 mill levy increase in 2003 would cost an extra $1.59 more per month or $19.10 more per year on a $200,000 home.

In poor economic times like these, the Library District should tighten its belt rather than ask for a revenue increase.
3 Campaign Resources

- Fair Campaign Practices Law Link
- New Committee Registration Form
- General Outline of Overall Campaign Steps – Douglas County Libraries
- Library Campaign Timeline – Elbert County Library District
- Election Timeline – Montrose Regional Library District
- Fact Sheet: Arapahoe Library District
- 2010 Election Calendar
The Secretary of State webpage link to Title 1, Art. 45 Fair Campaign Practices Act:  

Or, simply go to www.sos.state.co.us and click on 'Elections'. The Campaign Finance Section is in the bottom right corner of the webpage and will redirect you to all Campaign Finance laws, rules and filing information.

The SOS Campaign Finance Helpdesk: cpfhelp@sos.state.co.us  
Tel: (303) 894-2200 ext. 6383.
NEW COMMITTEE REGISTRATION FORM
(§1-45-108, C.R.S.)

Please use this form if you are registering a new committee for Colorado campaign finance purposes.

Select Only One Committee Type:

☐ Candidate Committee ☐ Political Party ☐ Small Donor Committee

☐ Political Committee ☐ Issue Committee ☐ 527 Political Organization ☐ Federal PAC

Committee Name: ____________________________

Name should be descriptive. Include office, organization name, etc. Note: CO does not have PACs, only political committees.

Committee Address (Physical): ____________________________

Committee Address (Mailing): ____________________________

Phone Number: ____________________________ Alternate Phone Number: ____________________________

Fax Number: ____________________________ Web Address: ____________________________

Check Only One Jurisdiction:

☐ Federal ☐ State ☐ County

☐ Municipal ☐ Multi-County ☐ Other: ____________________________

Purpose/Office Sought (include party, office, district & election year, if applicable): ____________________________

Financial Institution Information:

Institution Name: ____________________________

Institution Address: ____________________________

Agent / Contact Information:

Name of Person Acting As Registered Agent: ____________________________

Under Colorado law, only the registered agent (or the candidate in the case of candidate committees) may file the committee reports.

Phone Number: ____________________________ Registered Agent E-Mail: ____________________________

Alternate E-Mail 1: ____________________________

Alternate E-Mail 2: ____________________________

Authorization:

Registered Agent's Signature: ____________________________ Date: ____________________________

Print Candidate Name: ____________________________

Candidate Address (include mailing): ____________________________ Date: ____________________________

Candidate Signature: ____________________________
GENERAL OUTLINE OF OVERALL CAMPAIGN STEPS
DOUGLAS COUNTY LIBRARIES

Had long-range planning committee meeting, saw fiscal crisis
Identified key players
  Board President-called meetings, delegated, oversaw
  Treasurer (for formation of PAC)
  Citizen--Friend, librarian from outside district, someone with local credibility
  Director, Board member, to give talks--need backups or partners
  Campaign manager—volunteer position, designed campaign brochure
Reviewed campaign reform act
Conducted a privately funded survey to determine likelihood of passage
Pro-bono lawyer drafted petition
Did trial budget to determine mill levy needs, PAC reviewed for political viability
Signatures collected, turned in to County Clerk
Approaches
  Grassroots
    Focus on library users, largely women with small children
    Not overtly political
    Non-emotional, just the facts, consistent story
    Emphasized ability to do long-range planning
Planned campaign (Check with Secretary of State’s Office)
Studied statistics on use (women as primary users, kid’s books)
Other target groups: schools, seniors, homeschoolers, private schools
  Un-served or underserved—try to identify someone who wins big
  Seniors? And what to do if someone opposes
Reviewed precinct returns from previous school district election
Schedule of appearances to targeted groups
  Municipalities—sought endorsement
  School district meetings
  Local civic groups
  Homeowner’s associations
  Babysitting cooperatives
Planned core-campaign booklet/fact sheets
Local authors/illustrators endorsements
Send out fund-raising letters to trustees, staff, Friends, community leaders
Campaigned (and sent thank you notes for endorsements)
Education—media options? Develop connections
Visibility—parades, Chamber of Commerce, bookworm appearance at County, municipal governments
Talks—have entre-something to promote (ACLIN, CIR, discussion group)
Literature: bookmarks, brochures, flyers, yard signs, even Halloween handouts
Mailings
Recruitment: specific volunteer checklist
Prepared press statements of failure or success
After success, began work with an attorney on IGA with county about personnel, insurance, etc. as above
1998 Timetable
Of A Successful Friends of the Library
Campaign To Form A Library District

January:  Huerfano County commissioners inform the Huerfano County
Library Board its budget request would be cut from $52,000 to $45,000.

April:  The library board considers forming a library district.

May 17:  The library board and Friends hold a meeting with a library
facilitator to learn about forming a district.

May 18:  The library board votes to submit the district question to the voters.
The board turns to the Friends for assistance.

June:  The Friends solicit legal help.

August:  Legal work is presented to the county commissioners.

August 12:  Huerfano County commissioners pass Resolution #98 to submit
the library district question to voters.

September 30:  Huerfano County commissioners hold a public hearing.
Friends attend to speak in support.

September:  Friends set up a speakers bureau. Plans made for advertising,
publicity, one-to-one discussions of issues.

October 15:  A Letter to the Editor, written by a Friend, appears in the
newspaper.

October 18-22:  A Friend writes a “Crawler” ad which appears for two
weeks on the local cable channel. Paid for by Friends.
October 22: Friends write two Letters to the Editor. In the same newspaper issue a Friend writes an article and takes a photo to emphasize the increased use of library and computers.

October 29: A flyer, designed and paid by Friends, is placed in each newspaper. Full page ad, donated by publisher, is in the paper. First National Bank breaks its own policy and places a supporting ad in the paper. Two smaller ads are used by the newspaper as fillers.

November 3: Election Day. Friends of the Library hand out bookmarks VOTE YES at the polling place.

November 3: Voters approve the library district 1361 yes and 649 no.

November 12: Newspaper column written by Friends president thanks the voters. Card of Thanks appears in the newspaper.
<table>
<thead>
<tr>
<th>MONTH</th>
<th>TASK</th>
<th>FOCUS</th>
<th>DON'T FORGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>JANUARY</td>
<td>• Brainstorming Meeting (Success Factors, Barriers, Patron Needs, FAQ, etc.)</td>
<td>BEGIN CAMPAIGN PLANNING PROCESS</td>
<td>&quot;CAMPAIGNS ARE WON AT THE BEGINNING, NOT AT THE END.&quot;</td>
</tr>
<tr>
<td>FEBRUARY</td>
<td>• Develop Campaign Plan • Develop Stakeholder List • Develop Fact Sheet #1 • Begin Completing Contact/Stake Sheet • Analyze data (Library Research Service) • Quotes</td>
<td>DEPLOY YOUR STORY. DATA SPEAK LOUDER THAN WORDS. QUOTES HELP.</td>
<td></td>
</tr>
<tr>
<td>MARCH</td>
<td>• Identify Campaign Committees • Identify Key Stakeholders • Begin Recruiting Volunteers • Begin Case Statement &quot;Bible&quot; • Workshop with Commissioners • Sign Statement Of Understanding • Develop Campaign Budget • Exhibit At The Expo</td>
<td>START BUILDING SUPPORT FROM KEY PEOPLE</td>
<td>BUILD ALLIANCES GET HELP YOU CAN TRUST!</td>
</tr>
<tr>
<td>APRIL</td>
<td>• Train Stakeholder Volunteers • Contact Stakeholders • Assure All Chairpersons Are In Place • Continue Recruiting Volunteers • Begin Developing &quot;Promo&quot; Materials</td>
<td>COMMITTEE CHAIRPERSONS IN PLACE</td>
<td>STRONG COMMITTEE CHAIRPERSONS ARE KEY TO SUCCESS.</td>
</tr>
<tr>
<td>MAY</td>
<td>• Public Hearing Presentation • Continue Developing Materials • Serious Fundraising Begins (no)</td>
<td>ASK FOR MONEY EARLY.</td>
<td></td>
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<tr>
<td>JUNE</td>
<td>• Bookmarks • Elizabeth Stampede Parade • Summer Reading Program • Develop Pro-Con Sheet and info for Web site</td>
<td>AWARENESS</td>
<td>PROMOTE THE LIBRARY — RECRUIT NEW PATRONS.</td>
</tr>
<tr>
<td>JULY</td>
<td>• Update/distribute Volunteer Guide • Volunteer Training • Direct Contact people identified • Readers Corner begins in EC News • Develop flyer and fair display</td>
<td>RECRUIT VOLUNTEERS</td>
<td>COLLECT VOLUNTEERS THROUGHOUT THE SUMMER.</td>
</tr>
<tr>
<td>AUGUST</td>
<td>• RECRUIT VOLUNTEERS • Fair Booth and Parade • Booth at Elizabeth • Begin Speaking at Meetings • Resolutions to School Boards • Ballot Question finalized</td>
<td>BEGIN PROMOTING CAMPAIGN ISSUES.</td>
<td></td>
</tr>
<tr>
<td>SEPTEMBER</td>
<td>• Speakers Out In Full Force • Nat’l Library Card Sign Up Month • Anagram Puzzle • Newspaper Articles &amp; Letters Begin • Fundraising Letters • Tabor Notice completed</td>
<td>BUILD AWARENESS/ SUPPORT IN SCHOOLS</td>
<td>BUILD MOMENTUM.</td>
</tr>
<tr>
<td>OCTOBER</td>
<td>• Tri-fold Brochure • Yard Signs Out, Large Signs Out • Volunteer &quot;Rally&quot; • Elbert Parade • Library Appreciation Week • Speakers Out In Full Force • Telephoning begins (Precinct Lists) • Fundraising Letters • Newspaper Ads</td>
<td>INTENSIVE CAMPAIGN</td>
<td>EXHAUSTION SETS IN.</td>
</tr>
<tr>
<td>NOVEMBER</td>
<td>• Telephoning Continues • Get Out The Vote! • Thank You Letters &amp; Celebrations • Put &quot;Thank You&quot; on Signs • Take Down Signs</td>
<td>THANK YOU</td>
<td>START THINKING ABOUT &quot;NEXT TIME.&quot;</td>
</tr>
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</table>
ELBERT COUNTY LIBRARY DISTRICT CAMPAIGN

STRATEGIES
- Assure Stakeholder Commitment & Support
- Recruit & Train Knowledgeable and Committed Volunteers
- Provide Clear and Credible Information

THE GOAL
- 51% voters say YES (4845)

TARGET
- Registered voters who are library patrons
- Registered voters who are school parents

ASSURANCE
- Assure High Visibility of Issues at All times
- Educate Voters to See What's In It For Them—To Assure Broad Base of Support
- Assure A High Turn Out of Supporting Voters
- Raise Funds to Support The Campaign
- Recognize & Thank All Campaign Workers

ACTIONS
- Identify stakeholders
- Ask them for ADVICE
- Ask them for $$ and support
- Keep in touch throughout camp.
- Recruit volunteers (1st wave)
- Train volunteers
- Recruit contact volunteers
- Train contact volunteers
- Gather data
- Develop fact sheet
- Complete "question sheet"
- Develop other needed materials
- Generate newspaper articles and letters to the editors
- Booth at all county events
- Flyers in businesses, etc.
- Yard signs
- Set up speakers bureau
- Visit every organization in EC
- Volunteers at Safeway, libraries
- Mail flyer/brochure
- Neighborhood gatherings, etc.
- Postcards
- Telephone trees
- School flyers
- Subdivision walkers
- Develop campaign budget
- Ask Friends & Library Board
- Ask stakeholders ETC.
- Thank you letters
- Celebrations at the libraries

<table>
<thead>
<tr>
<th>Feb</th>
<th>Mar</th>
<th>Apr</th>
<th>May</th>
<th>Jun</th>
<th>Jul</th>
<th>Aug</th>
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Election Timeline
Montrose Library District
Draft 1/10/02

Nov. 2, 2005  Election Day (Library still has 2 yrs. of operating fund @ $150,000/yr)
Oct. 31, 2005  Last day to file for an absentee ballot
Oct. 10, 2005  Mail ballot packets mailed
Oct. 1 – 25, 2005  Publicity out to voters (Radio, Television, Newspaper, etc.)
Sep. 10, 2005  Mail ballot plan submitted
Sep. 9, 2005  Certify ballot content
Sep. 5, 2005  Intergovernmental agreement between county clerk and library district shall be signed
Sep. 2005  Finalize publicity plan and place orders
July 17, 2005  Notify county clerk preference for the form of coordinated election
June – Nov. 2005  Speakers at service clubs
June 2005  Develop “message”, Train public speakers
Feb. 2005  Recruit, assign speakers for service clubs
Jan. - Mar. 2005  Raise funds for campaign
Jan. 2005  Develop campaign plan
Jan. 2005  Register political fund raising committee
Jan. 2005  Appoint treasurer
Oct. 2004  Appoint Finance Committee Chair
Oct. 2004  Appoint Campaign Committee Chair
Oct. 2004  Recruit Finance Committee
Nov. 2004  Recruit Campaign Committee
Sep. 2004  Finalize budget needs (amount to ask for)
Sep. 2004  Create list of potential campaign and finance committee members
Aug. 2004  Finalize method of seeking income (mill levy, sales tax, rich uncle, other?)
Now until then  Informally talk up need, remind people operating fund will go away
FACT SHEET
ARAPAHOE LIBRARY DISTRICT BALLOT QUESTION

The Arapahoe Library District continues to experience dramatic growth in the demand for programs, services and facility use. Over the last 18 months, library use has increased by more than 30%. Circulation is projected to approach the 4 million mark in 2003, up from 3.1 million in 2002.

Tax revenues, however, are flat and will decrease next year. The Library District has maintained the current level of services by using savings. But with the recent downturn in the economy, library use is outstripping the library’s revenue sources, making it impossible to continue maintaining the current level of services. Without additional revenues to counteract this trend, there will be less library staff, reduced library hours, limited technology, fewer programs for children and teens, fewer bestsellers, and fewer new videos, DVDs, CDs and talking books.

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A YES VOTE MEANS

The Library District Will Continue to Provide:

☐ Open libraries 7 days a week, including Sundays
☐ A real person to always answer the phone and help you
☐ Speedy Internet access
☐ 24/7 online access to librarian help and library collection
☐ Up-to-date neighborhood libraries for convenient access
☐ The latest video, DVD, CD and talking book releases
☐ Multiple copies of bestsellers
☐ Free computer classes
☐ Interactive Homework Help for students
☐ Quality programs for children, teens and adults

PRO
An increase would ensure that the library services and resources demanded by the community will continue to remain strong.

The Library District has efficiently managed its funds on one of the lowest mill levies in Arapahoe County. This is only the third tax increase in 37 years. The last one was in 1995.

A NO VOTE MEANS

☐ Fewer library staff and reduced library hours
☐ No technology updates, no computer upgrades
☐ Fewer online databases for business and educational research
☐ No new library equipment or furniture
☐ Fewer videos, DVDs, CDs and talking books
☐ Limited copies of bestsellers
☐ Longer waiting lists for new and popular items
☐ Fewer computer classes
☐ Reductions in the number of programs for young people, such as:
   * Fewer storytimes
   * Limited Summer Reading
   * Fewer Teen Programs

CON
An approval of the 1.2 mill levy increase in 2003 would cost an extra $1.59 more per month or $19.10 more per year on a $200,000 home.

In poor economic times like these, the Library District should tighten its belt rather than ask for a revenue increase.
### 2010 Election Calendar

**JANUARY, 2010**

<table>
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<tr>
<th>Date</th>
<th>Event</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>13-Jan. Wed</td>
<td>Last day for the General Assembly to convene 2010 regular session. (10 A.M., no later than the 2nd Wednesday in January of each year; may occur earlier)</td>
<td>Art. V, Sect. 7</td>
</tr>
<tr>
<td>19-Jan. Tue</td>
<td>Last day to affiliate with a political party in order to vote in the precinct caucus. (2 months before the precinct caucus)</td>
<td>1-3-101(1) 1-1-106(4)</td>
</tr>
</tbody>
</table>

**FEBRUARY, 2010**

<table>
<thead>
<tr>
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<th>Event</th>
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</tr>
</thead>
<tbody>
<tr>
<td>1-Feb. Mon</td>
<td>Last day for state central committees to file party bylaws or rules with the Secretary of State. (No bylaw or rule may be filed or amended after the 1st Monday in February in each even-numbered year)</td>
<td>1-3-103(9)(a)</td>
</tr>
<tr>
<td>16-Feb. Tue</td>
<td>Last day to register to vote for the March 16th precinct caucus. (No later than 29 days before the precinct caucus)</td>
<td>1-3-101(1) 1-1-106(4)</td>
</tr>
<tr>
<td>16-Feb. Tue</td>
<td>Last day to change precinct boundaries before the March 16th precinct caucus. (No later than 29 days prior to the precinct caucus)</td>
<td>1-5-103(1)(a) 1-1-106(4)</td>
</tr>
<tr>
<td>16-Feb. Tue</td>
<td>Last day for county clerk to furnish each major political party with a list of registered electors in the county who are affiliated with that political party. (No later than 28 days prior to the precinct caucus)</td>
<td>1-3-101(3)(a)</td>
</tr>
</tbody>
</table>

**MARCH, 2010**

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-Mar. Mon</td>
<td>A petition to qualify as a minor political party must be signed by at least 10,000 registered electors and submitted to the Secretary of State no later than March 1 of the election year that the party seeks to qualify.</td>
<td>1-4-1302(1)</td>
</tr>
<tr>
<td>4-Mar. Thu</td>
<td>Last day to post signs for the March 16th precinct caucus. (No later than 12 days before the precinct caucuses)</td>
<td>1-4-602(4)</td>
</tr>
<tr>
<td>16-Mar. Tue</td>
<td>Precinct Caucus Day (Held the 3rd Tuesday in March each even-numbered year)</td>
<td>1-3-102(1)(a)(l)</td>
</tr>
<tr>
<td>26-Mar. Fri to 15-Apr. Thu</td>
<td>County assemblies to be held not less than 10 nor more than 30 days after the March 16th precinct caucuses.</td>
<td>1-4-602(1)(a)(l)</td>
</tr>
<tr>
<td>29-Mar. Mon</td>
<td>First day to circulate major/minor party candidate petitions for the Primary Election. (Last Monday in March)</td>
<td>1-4-801(5) 1-4-802(1)(d)(ll)</td>
</tr>
<tr>
<td>*</td>
<td>County candidates’ designations and acceptances must be filed no later than 4 days after the adjournment of the assembly. If faxed, the original must also be filed and postmarked no later than 10 days after the adjournment of the assembly.</td>
<td>1-4-601(3)(a) 1-4-604(3)</td>
</tr>
<tr>
<td>*</td>
<td>No later than 21 days after receipt of the petition, the Secretary of State shall notify the minor political party of the number of valid signatures and whether the petition is sufficient or insufficient.</td>
<td>1-4-1302(4)(b)</td>
</tr>
<tr>
<td>*</td>
<td>If the petition to qualify as a minor political party is insufficient, it may be amended once at any time prior to 3 p.m. the 7th day following the date of the notification of insufficiency.</td>
<td>1-4-1302(4)(c)</td>
</tr>
</tbody>
</table>

**APRIL, 2010**

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>9-Apr. Fri</td>
<td>Deadline for submitting draft to title board for initiatives to be voted on in 2010. (12 days before the last Title Board Hearing held on April 21st, no later than 3 p.m.)</td>
<td>1-40-106(1) **HB1326</td>
</tr>
<tr>
<td>12-Apr. Mon</td>
<td>Last day to notify the Secretary of State and submit a plan for conducting the Primary Election by mail ballot election. (No later than 120 days prior to the Primary Election)</td>
<td>1-7-5-105(1.5) **HB1326</td>
</tr>
<tr>
<td>21-Apr. Wed</td>
<td>Last Title Board Hearing for measures that will appear on the 2010 General Election ballot.</td>
<td>1-40-106(1) **HB1326</td>
</tr>
<tr>
<td>27-Apr. Tue</td>
<td>Last day for the county chairperson to certify lists of election judges to the county clerk. (Last Tuesday of April)</td>
<td>1-6-103(1)</td>
</tr>
<tr>
<td>27-Apr. Tue</td>
<td>Last day an unaffiliated voter may give notice in writing to the county clerk that he/she wishes to serve as an election judge.</td>
<td>1-6-103.7</td>
</tr>
</tbody>
</table>

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### 2010 Election Calendar

**Primary Election:** Aug. 10, 2010  
**General Election:** Nov. 2, 2010

#### MAY, 2010

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Code(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>30-Apr. Fri.</td>
<td>Earliest day an unaffiliated candidate may circulate a petition for county, district, state and federal offices. (No petition shall be circulated earlier than 186 days before the General Election)</td>
<td>1-4-802(1)(d)(l), 1-1-106(5)</td>
</tr>
<tr>
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<td></td>
</tr>
<tr>
<td>*</td>
<td>County clerk to send notices of appointment to election judges. Each person appointed as an election judge shall file an acceptance form within 7 days after the certification and acceptance form are mailed.</td>
<td>1-6-104(1), 1-6-106(3)</td>
</tr>
<tr>
<td>3-May Mon.</td>
<td>Earliest day for judicial candidates to file declaration of intent. (Not more than 6 months before the General Election)</td>
<td>Art. VI, Sect. 25;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1-1-106(5)</td>
</tr>
<tr>
<td>12-May Wed.</td>
<td>Last day for the county clerk and recorder to mail a voter information card to any registered elector whose registration record has been marked &quot;inactive - failed to vote&quot; if the Primary Election is to be conducted by mail ballot. (Not less than 90 days before a mail ballot election)</td>
<td>1-7.5-108.5(1)</td>
</tr>
<tr>
<td>27-May Thu.</td>
<td>Last day to file major/minor party candidate petitions for the Primary Election. (No later than 75th day before the Primary Election)</td>
<td>1-4-801(5), 1-4-802(1)(f)(l)</td>
</tr>
</tbody>
</table>

#### JUNE, 2010

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Code(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-June Tue.</td>
<td>Last day to hold district and state major party assemblies for the Primary Election. (No later than 70 days preceding the Primary Election)</td>
<td>1-4-601(1)</td>
</tr>
<tr>
<td>*</td>
<td>District, state, and federal candidates' designations and acceptances must be filed no later than 4 days after adjournment of the assembly. If faxed, the original must also be filed and postmarked no later than 10 days after the adjournment of the assembly.</td>
<td>1-4-601(3)(a), 1-4-604(6)(a)</td>
</tr>
<tr>
<td>*</td>
<td>Objections to nominations, designations, or petitions shall be filed with the district court within 5 days after the election official's sufficiency statement was issued or after the certificate of designation was filed with the designated election official.</td>
<td>1-4-909(1)</td>
</tr>
<tr>
<td>4-June Fri.</td>
<td>Last day a write-in candidate may file an Affidavit of Intent for the Primary Election. (By the close of business on the 67th day before the Primary Election)</td>
<td>1-4-1102(1)</td>
</tr>
<tr>
<td>6-June Sun.</td>
<td>Last day to hold minor party assemblies for the General Election. (No later than 65 days preceding the Primary Election)</td>
<td>1-4-1304</td>
</tr>
<tr>
<td>*</td>
<td>Minor party candidates' designations and acceptances must be filed no later than 4 days after the adjournment of the assembly. If the acceptance is faxed, the original must also be filed and postmarked no later than 10 days after the adjournment of the assembly.</td>
<td>1-4-1304(3), 1-4-1304(4)</td>
</tr>
<tr>
<td>11-June Fri.</td>
<td>Security and contingency plans due to the Secretary of State. (No later than 60 days before the Primary Election)</td>
<td>SOS Rules 43.2, 43.3</td>
</tr>
<tr>
<td>11-June Fri.</td>
<td>Last day for the Secretary of State to certify the ballot content for the Primary Election to the county clerks. (No later than 60 days before the Primary Election)</td>
<td>1-5-203(1)(a)</td>
</tr>
<tr>
<td>11-June Fri.</td>
<td>The designated election official of each political subdivision that intends to conduct a Primary Election shall certify the order of the ballot and ballot content. (No later than 60 days before the Primary Election)</td>
<td>1-5-203(3)(a)</td>
</tr>
<tr>
<td>11-June Fri.</td>
<td>The county clerk and recorder may cancel the Primary Election if there are no contested races. (If no more than one candidate for any political party has been nominated to each office by the close of business on the 60th day before the Primary Election)</td>
<td>1-4-104.5</td>
</tr>
<tr>
<td>12-June Sat.</td>
<td>Any VRD application signed after this day must be delivered or postmarked no later than 5 business days after the application is signed. (Less than 30 days before the registration deadline)</td>
<td>1-2-702(2)</td>
</tr>
<tr>
<td>14-June Mon.</td>
<td>Deadline for the county clerk to make available to qualified electors the special write-in blank mail-in ballot along with a list of all candidates and measures that are to be submitted to the voters. (No later than the 57th day before the Primary Election)</td>
<td>1-8-116(2)</td>
</tr>
<tr>
<td>15-June Tue.</td>
<td>Last day to file an unaffiliated candidate nomination petition. (No later than 3:00 p.m. on the 140th day before the General Election)</td>
<td>1-4-802(1)(f)(l)</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>Date</th>
<th>Event</th>
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</tr>
</thead>
<tbody>
<tr>
<td>25-June Fri.</td>
<td>Final day for the Secretary of State to approve alternate ballot counting. (No later than 45 days before the Primary Election)</td>
<td>1-7-603, 1-1-106(5)</td>
</tr>
<tr>
<td>26-June Sat.</td>
<td>First day that school of instruction for all election judges may be held by the county clerks or designated election officials. (Not more than 45 days prior to the Primary Election)</td>
<td>1-6-101(5)</td>
</tr>
<tr>
<td>28-June Mon.</td>
<td>First day that a county clerk and recorder conducting the Primary Election by mail ballot may mail a notice by forwardable mail to all unaffiliated active registered electors and all unaffiliated electors marked &quot;inactive - failed to vote.&quot; (No sooner than 45 days and no later than 30 days prior to the Primary Election)</td>
<td>1-7.5-107(2.3)(a), 1-1-106(4)</td>
</tr>
<tr>
<td>1-July Thu.</td>
<td>Deadline for the Secretary of State to notify the county clerks and the chairperson of any minor political party that has lost minor political party status. (No later than July 1 of the election year that the party may qualify candidates to the ballot)</td>
<td>1-4-1305(2)</td>
</tr>
<tr>
<td>1-July Thu. to 15-July Thu.</td>
<td>Notification of party lot drawing for ballot positions of candidates to appear on the 2008 General Election ballot.</td>
<td>1-5-404(2)</td>
</tr>
<tr>
<td>*</td>
<td>Lot drawing for ballot position of nonpartisan candidates may be held any time prior to ballot certification.</td>
<td>1-5-406</td>
</tr>
<tr>
<td>9-July Fri.</td>
<td>Ballots for primary election must be printed and in possession of the county clerk and recorder. (Not less than 32 days before the Primary Election)</td>
<td>1-5-402(1)</td>
</tr>
<tr>
<td>9-July Fri.</td>
<td>Deadline to send mail/mail-in ballots to overseas military voters. (No later than 30 days prior to the Primary Election where a mail-in ballot request was received at least 35 days prior to the election)</td>
<td>1-7.5-107(3), 1-8-111(1)(b), 1-1-106(5)</td>
</tr>
<tr>
<td>9-July Fri.</td>
<td>Deadline for the county clerk and recorder conducting the Primary Election by mail ballot to mail a notice forwardable by mail to all unaffiliated active registered electors and all unaffiliated electors marked &quot;inactive - failed to vote.&quot; (No sooner than 45 days and no later than 30 days prior to the Primary Election)</td>
<td>1-7.5-107(2.3)(a), 1-1-106(5)</td>
</tr>
<tr>
<td>12-July Mon.</td>
<td>Last day to register to vote for the Primary Election. (No later than 29 days before the Primary Election)</td>
<td>1-2-201(3), 1-2-209(2)</td>
</tr>
<tr>
<td>12-July Mon.</td>
<td>Last day to change or withdraw from major political party affiliation. (No later than 29 days before the Primary Election) Registered unaffiliated electors may declare a major political party affiliation at the polls for the Primary Election.</td>
<td>1-2-219(1), 1-7-201(2)</td>
</tr>
<tr>
<td>13-July Tue. to 10-Aug. Tue.</td>
<td>Elector may complete a sworn affidavit for a change of address in the county clerk's office stating that he/she moved within the state prior to 30 days before the Primary Election. (28 days before and on election day)</td>
<td>1-2-216(4)</td>
</tr>
<tr>
<td>19-July Mon.</td>
<td>First day mail-in ballots may be sent to voters with an active request, except for UOCAVA voters. First day that mail ballots may be sent to all active affiliated electors and all affiliated electors marked &quot;inactive - failed to vote,&quot; except for UOCAVA voters, if the Primary Election is conducted as a mail ballot election. First day mail ballots may be made available at the county clerk's office if the Primary Election is conducted by mail ballot. (No sooner that 22 days before the Primary Election)</td>
<td>1-8-111(1), 1-7.5-107(3)</td>
</tr>
<tr>
<td>20-July Tue.</td>
<td>Last day for Secretary of State to designate a point of contact for the Emergency Electronic Transfer form. Contact information must be posted to the website and e-mailed to each county clerk. (No later than 21 days before the Primary Election)</td>
<td>SOS Rule 42.11.2</td>
</tr>
<tr>
<td>21-July Wed.</td>
<td>Last day for the county clerk to give published notice of the Primary Election if conducted by mail ballot. (No later than 20 days prior to the Primary Election)</td>
<td>1-7.5-107(2.5)</td>
</tr>
<tr>
<td>23-July Fri.</td>
<td>Deadline for the county clerk to send mail ballots to each active affiliated elector and all affiliated electors marked &quot;inactive - failed to vote&quot; for a Primary Election conducted by mail ballot. (No later than 18 days before the Primary Election)</td>
<td>1-7.5-107(3)(a)(l)</td>
</tr>
</tbody>
</table>

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## 2010 Election Calendar

### AUGUST, 2010

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Code References</th>
</tr>
</thead>
<tbody>
<tr>
<td>23-Jul Fri.</td>
<td>If a political subdivision has taken formal action to participate in the General Election, they must notify the county clerk of their participation. (100 days before the General Election)</td>
<td>1-7-116(5) 1-1-106(5)</td>
</tr>
<tr>
<td>26-Jul Mon.</td>
<td>Last day to appoint the Board of Canvassers for the Primary Election. (At least 15 days before the Primary Election)</td>
<td>1-10-101(1)(a)</td>
</tr>
<tr>
<td>26-Jul Mon.</td>
<td>Counting of mail/mail-in ballots may begin 15 days prior to the Primary Election. No results can be disclosed until after 7:00 p.m. on election day.</td>
<td>1-7-5-107.5 1-8-302(2)(b)</td>
</tr>
<tr>
<td>27-Jul Tues.</td>
<td>First day that drop off locations may be open for Primary Elections conducted by mail ballot. (14 days prior to and on election day, except Sundays and the first Saturday)</td>
<td>1-7-5-107(4.3)(b)</td>
</tr>
<tr>
<td>29-Jul Thu.</td>
<td>Last day to post polling place signs for the Primary Election. (At least 12 days before the election)</td>
<td>1-5-106</td>
</tr>
<tr>
<td>30-Jul Fri.</td>
<td>Last day to amend a previously filed unaffiliated candidate nomination petition. (No later than 3 p.m., 95 days before the General Election)</td>
<td>1-4-912(1)</td>
</tr>
<tr>
<td>30-Jul Fri.</td>
<td>Equipment inventory lists for the Primary Election are due to the Secretary of State. (Not less than 10 days prior to Primary Election)</td>
<td>SOS Rule 11.4.2(d)</td>
</tr>
<tr>
<td>31-Jul Sat.</td>
<td>Last day for the county clerk to give published notice of the Primary Election. (No later than 10 days before the Primary Election)</td>
<td>1-5-205(1)</td>
</tr>
<tr>
<td>31-Jul Sat.</td>
<td>Early voting may begin at the early voting polling places for the Primary Election with approval of the board of county commissioners. (10 days before the Primary Election)</td>
<td>1-8-202</td>
</tr>
<tr>
<td>31-Jul Sat.</td>
<td>Counting of early voters’ ballots may begin 10 days prior to the election. No results can be disclosed until after 7:00 p.m. on election day.</td>
<td>1-8-302(2)</td>
</tr>
</tbody>
</table>

### PRIMARY ELECTION

(Polls open 7:00 a.m. to 7:00 p.m.)

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Code References</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-Aug Tue.</td>
<td>All mail/mail-in ballots and emergency mail-in ballots must be in the hands of the county clerk no later than 7:00 p.m. on election day. Except for ballots cast by absent uniformed service electors serving outside the U.S., which must be voted and transmitted no later than 7:00 P.M. on election day and received no later than the close of business on the 8th day after election day.</td>
<td>1-8-113(1)(a) 1-8-115(1)(b) 1-8-115(2)</td>
</tr>
<tr>
<td>11-Aug Wed.</td>
<td>Last day for the Secretary of State to issue statements of sufficiency or insufficiency for initiative petitions filed on July 12th. (No more than 30 calendar days after the petition is filed)</td>
<td>1-40-116(2); Art. V, Sec. 1(2)</td>
</tr>
<tr>
<td>Date</td>
<td>Event Description</td>
<td>Statutory Reference</td>
</tr>
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</tr>
<tr>
<td>12-Aug. Thu.</td>
<td>Deadline for the Secretary of State to notify all counties of which voting devices and which race or races have been selected for auditing purposes is 7:00 p.m. (Within 48 hours after the close of polls)</td>
<td>SOS Rule 11.5.4.1</td>
</tr>
<tr>
<td>12-Aug. Thu.</td>
<td>Deadline for the county clerk to send missing signature, signature verification, and missing ID letters for mail/mail-in ballots. Deadline for the county clerk to send missing signature letters for provisional ballots. (Within 3 days from signature/ID verification but no later than 2 days after election day)</td>
<td>1-7.5-107(3.5)(d)</td>
</tr>
<tr>
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<td>1-7.5-107.3</td>
</tr>
<tr>
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<td>1-8-113(3)(d)</td>
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<td>1-8-114.5(2)(a)</td>
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<tr>
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<td>1-8-105(3)(a)</td>
</tr>
<tr>
<td>18-Aug. Wed.</td>
<td>Last day for ballots cast by absent uniformed service electors serving outside the U.S., to be received by the county clerk in order to be counted. (No later than close of business on the 8th day after election day. Ballots must have been voted and transmitted by 7:00 P.M. on election day)</td>
<td>1-8-113(1)(a)(ii)</td>
</tr>
<tr>
<td>18-Aug. Wed.</td>
<td>Last day for elector to cure signature discrepancy or missing signature, or to provide missing ID for mail/mail-in ballot to be counted. Last day for elector to cure missing signature for provisional ballot to be counted. (Within 8 days after election day)</td>
<td>1-7.5-107(3.5)(d)</td>
</tr>
<tr>
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<td>1-7.5-107.3</td>
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<tr>
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<td>1-8-113(3)(d)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1-8-114.5(2)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1-8-105(3)(a)</td>
</tr>
<tr>
<td>20-Aug. Fri.</td>
<td>Last day for verification and counting of provisional ballots to be completed. (Within 10 days after the Primary Election)</td>
<td>1-8-105(5)</td>
</tr>
<tr>
<td>23-Aug. Mon.</td>
<td>The County Board of Canvassers shall prepare official Abstract of Votes for the Primary Election and immediately deliver a copy to the Secretary of State. (No later than the 13th day after the Primary Election)</td>
<td>1-10-102(1)</td>
</tr>
<tr>
<td>23-Aug. Mon.</td>
<td>Counties shall report the results of the post-election audit to the Secretary of State. (No later than 5 p.m. on the 13th day after the Primary Election)</td>
<td>SOS Rule 11.5.4.11</td>
</tr>
<tr>
<td>24-Aug. Tue.</td>
<td>Intergovernmental agreements to be signed by county clerks and political subdivisions. (No later than 70 days before the General Election)</td>
<td>1-7-116(2)</td>
</tr>
<tr>
<td>24-Aug. Tue.</td>
<td>Last day for a write-in candidate to file an Affidavit of Intent for the General Election. (By the close of business on the 70th day before the General Election)</td>
<td>1-4-1102(1)</td>
</tr>
<tr>
<td>30-Aug. Mon.</td>
<td>Last day for Secretary of State to compile, total the returns and order appropriate recounts of the General Election. (No later than the 20th day after the Primary Election)</td>
<td>1-10-103(2)</td>
</tr>
<tr>
<td>30-Aug. Mon.</td>
<td>Last day interested parties may request a recount of the Primary Election at their own expense. (Within 20 days after the Primary Election)</td>
<td>1-10.5-106(2)</td>
</tr>
</tbody>
</table>

**SEPTEMBER, 2010**

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Statutory Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>3-Sep. Fri.</td>
<td>Deadline for the designated election official of each political subdivision that intends to conduct an election to certify the ballot order and content to the county clerk. (No later than 60 days before the General Election)</td>
<td>1-5-203(3)(a)</td>
</tr>
<tr>
<td>3-Sep. Fri.</td>
<td>Security and contingency plans due to the Secretary of State. (No later than 60 days before the General Election)</td>
<td>SOS Rules 43.2, 43.3</td>
</tr>
<tr>
<td>3-Sep. Fri.</td>
<td>Last day for the Secretary of State to send notice and certification of the General Election ballot to the county clerks. (No later than 57 days before the General Election)</td>
<td>1-5-203(1)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1-1-106(5)</td>
</tr>
<tr>
<td>3-Sep. Fri.</td>
<td>Deadline for the county clerk to make available to qualified electors the special write-in blank mail-in ballot along with a list of all candidates and measures that are to be submitted to the voters. (No later than the 57th day before the General Election)</td>
<td>1-8-116</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1-1-106(5)</td>
</tr>
<tr>
<td>4-Sep. Sat.</td>
<td>Any VRD application signed after this day must be delivered or postmarked no later than 5 business days after the application is signed. (Less than 30 days before the registration deadline)</td>
<td>1-2-702(2)</td>
</tr>
<tr>
<td>9-Sep. Thu.</td>
<td>Last day to complete statutory or requested recount of the Primary Election. (30 days after the Primary Election)</td>
<td>1-10.5-103</td>
</tr>
<tr>
<td></td>
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<td>1-10.5-102(2)</td>
</tr>
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<td></td>
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<td>1-10.5-106(2)</td>
</tr>
<tr>
<td>Date</td>
<td>Event</td>
<td>Code References</td>
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</tr>
<tr>
<td>17-Sep. Fri.</td>
<td>Last day to file pro/con comments pertaining to local ballot issues with the designated election official in order to be included in the issue mailing. (Friday before the 45th day before the election)</td>
<td>1-7-901(4) Art. X, Sect. 20(3)(b)(v)</td>
</tr>
<tr>
<td>17-Sep. Fri.</td>
<td>Final day for the Secretary of State to approve alternate ballot counting. (No later than 45 days before the General Election)</td>
<td>1-7-603 1-1-106(5)</td>
</tr>
<tr>
<td>18-Sep. Sat.</td>
<td>First day that school of instruction for all election judges may be held by the county clerks or designated election officials. (Not more than 45 days prior to the election)</td>
<td>1-6-101(5)</td>
</tr>
<tr>
<td>21-Sep. Tue.</td>
<td>Last day for the designated election official to deliver ballot issue notices to the county clerk and recorder. (No later than 42 days before the election)</td>
<td>1-7-904</td>
</tr>
</tbody>
</table>

### OCTOBER, 2010

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Code References</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-Oct. Fri.</td>
<td>Ballots for the General Election must be printed and in possession of the designated election official. (Not less than 32 days before the General Election)</td>
<td>1-5-403(1)</td>
</tr>
<tr>
<td>1-Oct. Fri.</td>
<td>Deadline to send mail-in ballots to overseas military voters. (no later than 30 days prior to the election where a mail-in ballot request was received at least 35 days prior to the election)</td>
<td>1-8-111(1)(b) 1-1-106(5)</td>
</tr>
<tr>
<td>1-Oct. Fri.</td>
<td>Last day to mail notice of election ballot issues. (At least 30 days before a ballot issue election)</td>
<td>Art. X, Sect. 20(3)(b) 1-1-106(5)</td>
</tr>
<tr>
<td>4-Oct. Mon.</td>
<td>Last day to register to vote for the General Election. (No later than 29 days before the General Election)</td>
<td>1-2-201(3) 1-2-209(2)</td>
</tr>
<tr>
<td>5-Oct. Tue. to 2-Nov. Tue.</td>
<td>Elector may complete a sworn affidavit for a change of address in the county clerk's office stating that he/she moved within the state no later than the 30th day before the election. (For the 28 days before and on the day of the election)</td>
<td>1-2-216(4)(a)</td>
</tr>
<tr>
<td>8-Oct. Fri.</td>
<td>Deadline for the county clerk and recorder to mail a voter information card concerning the General Election to all active eligible electors and all electors marked inactive - failed to vote.</td>
<td>1-5-206(1)(a)</td>
</tr>
</tbody>
</table>
| 12-Oct. Tue. | First day mail-in ballots may be sent to voters with mail-in requests, except for UOCAVA voters. (No sooner than 22 days before election day*)  
*Because the 22nd day falls on a holiday, the deadline moves to the next business day | 1-8-111(1) 1-1-106(4) |
| 12-Oct. Tue. | Last day for Secretary of State to designate a point of contact for the Emergency Electronic Transfer form. Contact information must be posted to the website and e-mailed to each county clerk. (No later than 21 days before the General Election) | SOS Rule 42.11.2 |
| 18-Oct. Mon. | Early voting begins at the early voters' polling place for the General Election. (15 days before the election) | 1-8-202 |
| 18-Oct. Mon. | Last day for county chairpersons of each of the two major political parties to appoint Board of Canvassers for the General Election. (At least 15 days before the General Election) | 1-10-101(1)(a) |
| 18-Oct. Mon. | Counting of mail-in ballots may begin 15 days prior to the election. No results can be disclosed until after 7:00 p.m. on election day. | 1-8-302(2)(b) |
| 21-Oct. Thu. | Last day to post polling place signs for the General Election. (At least 12 days before the General Election) | 1-5-106 |
| 23-Oct. Sat. | Last day for county clerks to give notice of the General Election. (At least 10 days before the General Election) | 1-5-205(1) |
| 22-Oct. Fri. | Equipment inventory lists are due to the Secretary of State for the General Election. (Not less than 10 days prior to General Election) | SOS Rule 11.4.2(d) 1-1-106(5) |
| 23-Oct. Sat. | Counting of early voters' ballots may begin 10 days prior to the election. No results can be disclosed until after 7:00 p.m. on election day. | 1-8-302(2) |
| 26-Oct. Tue. | Elections Setup Records are due to the Secretary of State for the General Election. (No later than the 7th day prior to the General Election) | SOS Rule 11.7.1 |
| 26-Oct. Tue. | Last day to apply for a mail-in ballot for the General Election if mailed. (7th day preceding the election) | 1-8-104(3) |
| 29-Oct. Fri. | Last day to apply for a mail-in ballot for the General Election if picked up at the county clerk's office. (Friday preceding the election) | 1-8-104(3) |
### 2010 Election Calendar

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<tr>
<th>Date</th>
<th>Event Description</th>
<th>Section(s)</th>
</tr>
</thead>
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<tr>
<td>29-Oct. Fri.</td>
<td>Last day for early voting at the early voting polling places for the General Election. (Close of business the Friday preceding the General Election)</td>
<td>1-8-208(3)</td>
</tr>
<tr>
<td>2-Nov. Tue.</td>
<td><strong>GENERAL ELECTION</strong>&lt;br&gt;(Polls open 7:00 a.m. to 7:00 p.m.)</td>
<td>1-1-104(17)&lt;br&gt;1-4-201</td>
</tr>
<tr>
<td></td>
<td>All mail-in ballots and emergency mail-in ballots shall be in the hands of the county clerk no later than 7:00 p.m. on election day. Except for ballots cast by absent uniformed service electors serving outside the U.S., which must be voted and transmitted no later than 7:00 P.M. on election day and received no later than the close of business on the 8th day after election day.</td>
<td>1-8-113(1)(a)&lt;br&gt;1-8-115(1)(b)&lt;br&gt;1-8-115(2)</td>
</tr>
<tr>
<td>4-Nov. Thu.</td>
<td>Deadline for the Secretary of State to notify all counties of which voting devices and which race or races have been selected for auditing purposes is 7:00 p.m. (Within 48 hours after the close of polls)</td>
<td>SOS Rule 11.5.4.1</td>
</tr>
<tr>
<td>4-Nov. Thu.</td>
<td>Deadline for the county clerk to send missing signature, signature verification, and missing ID letters for mail/mail-in ballots.&lt;br&gt;Deadline for the county clerk to send missing signature letters for provisional ballots. (Within 3 days from signature/ID verification but no later than 2 days after election day)</td>
<td>1-7.5-107(3.5)(d)&lt;br&gt;1-7.5-107.3&lt;br&gt;1-8-113(3)(d)&lt;br&gt;1-8-114.5(2)(a)&lt;br&gt;1-8.5-105(3)(a)</td>
</tr>
<tr>
<td>10-Nov. Wed.</td>
<td>Last day for ballots cast by absent uniformed service electors serving outside the U.S., to be received by the county clerk in order to be counted. (No later than close of business on the 8th day after election day, ballots must have been voted and transmitted by 7:00 P.M. on election day)</td>
<td>1-8-113(1)(a)(ii)</td>
</tr>
<tr>
<td>10-Nov. Wed.</td>
<td>Last day for elector to cure signature discrepancy or missing signature, or to provide missing ID for mail/mail-in ballot to be counted.&lt;br&gt;Last day for elector to cure missing signature for provisional ballot to be counted. (Within 8 days after election day)</td>
<td>1-7.5-107(3.5)(d)&lt;br&gt;1-7.5-107.3&lt;br&gt;1-8-113(3)(d)&lt;br&gt;1-8-114.5(2)(a)&lt;br&gt;1-8.5-105(3)(a)</td>
</tr>
<tr>
<td>16-Nov. Tue.</td>
<td>Last day for verification and counting of provisional ballots to be completed. (Within 14 days after the General Election)</td>
<td>1-8.5-105(5)</td>
</tr>
<tr>
<td>19-Nov. Fri.</td>
<td>County Board of Canvassers shall prepare official abstract of votes cast for the General Election. (No later than the 17th day after the General Election)</td>
<td>1-10-102(1)</td>
</tr>
<tr>
<td>19-Nov. Fri.</td>
<td>Counties shall report the results of the post-election audit to the Secretary of State. (No later than 5 p.m. on the 17th day after the General Election)</td>
<td>SOS Rule 11.5.4.11</td>
</tr>
<tr>
<td>22-Nov. Mon.</td>
<td>Last day for county clerks to transmit returns to the Secretary of State. (No later than the 18th day after the election)</td>
<td>1-10-103(1)&lt;br&gt;1-106(4)</td>
</tr>
<tr>
<td>26-Nov. Fri.</td>
<td>Last day for the Secretary of State to compile and total returns from all counties and order appropriate recounts, if any. (24 days after the General Election)</td>
<td>1-10-103(2)</td>
</tr>
<tr>
<td>26-Nov. Fri.</td>
<td>Last day an interested party may request a recount of the results of the General Election at their own expense. (Within 24 days after the General Election)</td>
<td>1-10.5-106(2)</td>
</tr>
<tr>
<td>2-Dec. Thu.</td>
<td>Last day to complete a mandatory or requested recount. (No later than the 30th day after the General Election)</td>
<td>1-10.5-102(2)&lt;br&gt;1-10.5-106(2)</td>
</tr>
</tbody>
</table>

*Use this as a reference guide only. Always refer to the Colorado Constitution, Revised Statutes, and Secretary of State Rules for applicable provisions.*
The ballot title and submission clause as designated and fixed by the Initiative Title Setting Review Board is as follows:

*Insert ballot title and submission clause (ballot question).*

Must be formatted exactly as it was approved by the Title Board.

**INSTRUCTIONS FOR PETITION SIGNERS AND CIRCULATORS**

1. **TO SIGN A PETITION**
   A. Read the warning at the top of the page.
   B. To sign a petition you must be a registered voter in the State of Colorado.
   C. No person may sign for another.
   D. The petition circulator may not assist a signer.
   E. If a signer is disabled and needs assistance, a third party should provide that assistance. On the petition, immediately following the name of the disabled elector, the third party providing assistance shall sign his or her name and address, and state that such assistance was given to the disabled elector.

2. **HOW TO SIGN THE PETITION**
   A. Print clearly.
   B. A signature line consists of two lines, both of which must be fully completed.
   C. Use black or blue ink. Do not use ditto marks to provide information on a signature line.
   D. A signer must use the residence address where he or she resides.
   E. Do not use a post office box. Street name and number must be provided.
   F. For county abbreviations use the first four letters of the county name, except for Montezuma (MONZ) and Montrose (MONT).
   G. The signer must complete all portions of a signature line.
   H. A signer must not place a zip code or birth date under “Date of Signing”.
   I. Corrections: If a small correction is made, the signer should initial the change. If a larger correction is required, the signer should completely cross out the incorrect information and proceed to use the next two blank lines.

3. **TO CIRCULATE A PETITION**
   A. Read the warning at the top of each page.
   B. There can only be one circulator for each petition section.
   C. A petition section may not be left on a table unattended or passed among potential signers if the circulator is not accompanying the petition section.
   D. The circulator must witness every signature line as it is written.
   E. Do not take the petition section apart. If the original staples are removed the petition section will not count.
   F. Do not sign your own petition section.
   G. Make sure that all the required information is complete before a signer leaves your presence.

4. **WHAT TO DO WHEN THE CIRCULATOR HAS FINISHED COLLECTING SIGNATURES**
• Colorado Library Law Highlights
• Basic Principles of Colorado Library District Law
• Colorado Library Law: The Quick Guide
• Colorado Library Law 2010
• Other Library Law Sections Highlights
  o Internet Protection in Public Libraries (Quick Guide)
  o Interpretations and Issues in relation to HB-0401004 (The Library Filtering Bill)
  o Privacy of User Records (Quick Guide)
  o Library Capital Facility Districts (Quick Guide)
  o Regional Library Authority (Quick Guide)
  o Comparison of Library Districts and a Regional Library Authority (Quick Guide)
COLORADO LIBRARY LAW HIGHLIGHTS

PART 1, Section 104 is about the state library. The commissioner of education is the ex officio state librarian. The commissioner, who has many other responsibilities, delegates the actual running of the state library to an assistant commissioner, currently called the director of the state library.

Although the state library is not an actual library in and of itself, it is charged with the development and improvement of libraries throughout the state. Its designated responsibilities include rules and regulations, institutional libraries, the library for the blind and physically handicapped, library development, resource sharing, state funding, coordination of the regional service systems, contracting for the Colorado resource center, promulgating service standards, and administering federal funds. The state library serves as the repository for Library District bylaws and the legal service area maps of all library districts within the state.

Sections 106 and 107 are about the formation and establishment of public libraries. In general, libraries can be formed by resolution or public petition, but in all cases, any new or increased tax must by approved by a vote of the people.

Section 106.3 says that a governmental entity with a common boundary may be included into a library district as long as any new tax is approved by a vote.

Section 106.5 says that a city seeking to form a city library within a library district service area may do so only if it doesn’t affect the financial support previously established for the county library or library district, i.e., the library district and city contract for revenue sharing under 24-90-106.5.

Sections 108 and 109 are about the board of trustees. Section 108 details the appointment process and says that trustees cannot receive a salary and can be removed by a majority vote of the appointing legislative body or bodies, but only upon showing good cause as defined in, but not limited to, the board’s bylaws. Section 109 lists the specific powers and duties of the board of trustees and calls for two reports at the end of each calendar year – one to the governmental body unit(s) and one to the state library.

Section 110.7 tells how any combination of cities, counties and library districts may form a separate governmental entity called a regional library authority to levy a voter-approved sales or property tax to provide library service on a regional basis.

Section 112 provides for library tax elections, collection and distribution.
Section 112.5 describes the requirements and responsibilities for library districts when issuing bonds.

Section 113.3 says that a city or county or school district may contract with an existing library in lieu of creating its own library.

Section 114 says that a public library (the complete entity, not just one building or branch) may be abolished only through a vote of the electors.

Section 115 sets up regional library service systems to provide cooperative services throughout the state. In 2004, due to lack of funds at the state level, seven regional systems were reduced to one, called the Colorado Library Consortium, of “CLiC”. (Statewide courier is on the services coordinated through CLiC.)

Section 117 says stealing, destroying or not returning library materials is a class 3 misdemeanor.

Section 119 is known as the “privacy law.” It says that a library may not disclose any record or other information that identifies a person as having requested or obtained specific materials or service, or as otherwise having used the library. The only exceptions to this are:

- When it is necessary for the reasonable operation of the library;
- Upon written consent of the user;
- Pursuant to subpoena, upon court order, or when required by law; or
- To a parent or guardian who has access to a minor’s library card or card number for the purposes of accessing the minor’s records on the computer.

PART 2, STATE PUBLICATIONS, describes the procedures for all state agencies to provide the printed and electronic materials for cataloging and distribution to designated libraries in the state.

PART 3, COLORADO COMPUTER INFORMATION NETWORK, creates the Colorado Virtual Library (CVL) to provide statewide access to the on-line catalogs of Colorado libraries, digitized collections, data base indexes and products, and an interlibrary loan system for resource sharing.

PART 4, LIBRARY GRANTS, authorizes state funds to be appropriated for education resources for school, public and academic libraries, lists qualifications for receiving these funds, and designates the state library as the administrator of the funds. Due to lack of state revenues, appropriations are longer being made.

PART 5, LIBRARY CAPITAL FACILITIES DISTRICTS, authorizes library districts to create a capital facilities district to generate revenue for buying land,
building a facility, or other capital improvements. The amount of the tax must be
approved by the voters. The tax levy ends when the bonds are fully paid.

PART 6, INTERNET PROTECTION IN PUBLIC LIBRARIES, requires public
libraries to adopt and implement a policy of internet safety for minors that
includes a technology protection measure (filter0 on computers accessible to a
minor, and provides for temporary disabling of the filter upon request of an adult.
A library does not need to comply if not moneys exist in the budget, or if after a
good faith effort, a filter cannot be found free of charge.
BASIC PRINCIPLES OF COLORADO LIBRARY DISTRICT LAW

- A library district is a political subdivision of the state, funded by a voter approved property tax.
- A library district can be formed by ordinance/resolution or by petition.
- It can be formed to serve a city, a county, or multiple jurisdictions.
- Within 90 days of formation, a written agreement must be made between the city(s) or county(s) and the library district board of trustees.
- If a new or higher tax is proposed, a vote of the people who live in the district is always required.
- The district receives taxes effective January 1 if approved in the preceding November election.
- There is no separate mill levy cap, but all state budgetary and constitutional tax limits apply.
- Five to seven library trustees are appointed by the elected officials of the forming entities.
- Once appointed, the board of trustees has full governance powers and responsibilities including mill levy certification, budget appropriation and the authority to issue bonds.
- The board of trustees can place an issue on any November ballot to request an increase in the library property tax.

Eloise May 11/05
emay@ald.lib.co.us
303-798-2444 x1025
### 24-90-102. Legislative declaration
The general assembly hereby declares that it is the policy of this state, as a part of its provision for public education, to promote the establishment and development of all types of publicly supported free library service throughout the state to ensure equal access to information without regard to age, physical or mental health, place of residence, or economic status, to aid in the establishment and improvement of library programs, to improve and update the skills of persons employed in libraries through continuing education activities, and to promote and coordinate the sharing of resources among libraries in Colorado and the dissemination of information regarding the availability of library services.

| Part 1: Formation and Duties | Rough, non-legal summary of statute: Colorado Library Law *
|-----------------------------|---------------------------------------------------|
| 24-90-103 Definitions. | Defines major terms used throughout the Library Law.
| 24-90-103.5 Acts and elections conducted pursuant to provisions that refer to qualified electors or registered electors. | Any elections completed before July 1, 2003 are legal and valid.
| 24-90-104 State library created - administration. | Creates the State Library as a division of the Department of Education. Commissioner of Education appoints a deputy state librarian to carry out provisions of the law.
| 24-90-105 Powers and duties of state librarian. | Defines what the State Library and State Librarian can do to serve all libraries. The State Library serves as the repository of the bylaws and the legal service area maps of all library districts within the state.
| 24-90-105.5 Radio Reading Services. | A pass-through appropriation by the state legislature. [This program is not administered by the State Library, but annual plans and activity evaluations are necessary for funding].
| 24-90-106 Participation of existing libraries in the formation of new libraries | Describes how libraries may be formed to provide services to communities.
| 24-90-106.3 Inclusion of a governmental unit into an existing library district – procedure. ** | Describes how a town or other governmental unit may become part of an existing library district
| 24-90-106.5 Establishment or removal of a municipal library in an existing county library or library district. | Explains how a municipality within another county or library district shall receive service. It may create its own library so long as it does not affect the finances of the library district, unless the library district agrees to revenue sharing.
| 24-90-107 Method of establishment. ** | Lengthy description of the process for forming any of the four types of public libraries: city, county, district, or joint library.
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<tr>
<th>Section</th>
<th>Description</th>
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<tbody>
<tr>
<td>24-90-108</td>
<td>Board of trustees of public libraries. Describes public board formation and requirements.</td>
</tr>
<tr>
<td>24-90-109</td>
<td>Powers and duties of board of trustees. Outlines Board powers and duties. A copy of all library district bylaws shall be filed with the legislative body of each participating governmental unit and the state library.</td>
</tr>
<tr>
<td>24-90-110.7</td>
<td>Regional library authorities. Lengthy description of a Regional Library Authority, how to create one, and its powers.</td>
</tr>
<tr>
<td>24-90-112</td>
<td>Tax support - elections. Describes methods and procedures for tax-related elections and use of taxes raised for use by the library.</td>
</tr>
<tr>
<td>24-90-112.5</td>
<td>Issuance of bonds. Lengthy description of Board responsibility and procedures for dealing with general obligation indebtedness.</td>
</tr>
<tr>
<td>24-90-113.3</td>
<td>Contract to receive library service. A city or county legislative body or school district may contract for library in lieu of creating its own library.</td>
</tr>
<tr>
<td>24-90-114</td>
<td>Abolishment of libraries. A library [meaning the complete entity, not just one building or branch] may dissolve itself on a vote of electors. Outlines necessary actions if this occurs.</td>
</tr>
<tr>
<td>24-90-115</td>
<td>Regional library service system - governing board. Created the regional library service systems. [The seven regional systems were reconstituted into one in 2004 due to budget cuts].</td>
</tr>
<tr>
<td>24-90-116</td>
<td>Existing libraries to comply. Any library formed before or after July 1, 1979 is legal.</td>
</tr>
<tr>
<td>24-90-117</td>
<td>Theft or mutilation of library property. People who destroy or don’t return materials may be charged with a class 3 misdemeanor. [See CRS 18-1.3-105]</td>
</tr>
<tr>
<td>24-90-118</td>
<td>Colorado libraries automated catalog project. Provides the authority to create the Colorado Virtual Library (CVL).</td>
</tr>
<tr>
<td>24-90-119</td>
<td>Privacy of user records. [Also known as the Privacy Law] (1) ...a publicly-supported library shall not disclose any record or other information that identifies a person as having requested or obtained specific materials or service or as otherwise having used the library. (2) Records may be disclosed in the following instances: a) When necessary for the reasonable operation of the library; b) Upon written consent of the user; c) Pursuant to subpoena, upon court order, or where otherwise required by law; d) To a custodial parent or legal guardian who has access to a minor's library card or its authorization number for the purpose of accessing by electronic means library records of the minor. (3) Any library official, employee, or volunteer who discloses information in violation of this section commits a class 2 petty offense and, upon conviction thereof, shall be punished by a fine of not more than three hundred dollars.</td>
</tr>
</tbody>
</table>
# Part 2: State Publications

24-90-201 through 208   State publications depository and distribution center. 

Sections 201—208 Establishes the State Publications Library. Describes the need for, and procedures for all state agencies to provide printed or electronic materials for cataloging and distribution to designated depository libraries in the state.

# Part 3: Colorado Computer Information Network (Colorado Virtual Library)

24-90-302   Colorado Virtual Library - creation - components - access.

Creates the Colorado Virtual Library (CVL), a service used to:

- connect to the on-line catalogs of Colorado libraries;
- connect to locally produced databases;
- access to digitized collections of Colorado resources and Indexes of full text database products to serve the needs of the people of the state;
- operate an interlibrary loan system for resource sharing; and
- perform other services associated with providing computer-based library services.

# Part 4: Library Grants

24-90-401 through 408   Library Grants [Also known as State Aid for Libraries]

Provides authority for appropriation of $2 million in state aid for school, public, and academic libraries. Outlines procedures for distribution, including need to meet filtering requirements on internet access. These funds have not been appropriated for libraries since 2002.

# Part 5: Library Capital Facilities Districts

24-90-501 through 519   Library Capital Facilities Districts  **

Outlines the procedures for a library district to establish a capital facilities district to generate a tax-base or revenue for building improvements, or land, collection, or other needs. References various other sections of state law dealing with taxes, elections, expenditures, and bonds.

# Part 6: Internet Protection in Public Libraries

24-90-601 through 606

Outlines the expectations and responsibilities for policies on internet content in public libraries.

* Consult with your respective city, county, or district lawyers for legal advice on, and implications of, Colorado Library Law, or call the Colorado State Library for additional information.

** Indicates a Quick Guide for this section.

For further Public Library Information:  [www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm](http://www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm)

Colorado State Library, 201 E. Colfax Ave., Room 309, Denver, CO 80203
voice: 303-866-6900, fax: 303-866-6940
24-90-101. Short title. This part 1 shall be known and may be cited as the "Colorado Library Law".

24-90-102. Legislative declaration. The general assembly hereby declares that it is the policy of this state, as a part of its provision for public education, to promote the establishment and development of all types of publicly-supported free library service throughout the state to ensure equal access to information without regard to age, physical or mental health, place of residence, or economic status, to aid in the establishment and improvement of library programs, to improve and update the skills of persons employed in libraries through continuing education activities, and to promote and coordinate the sharing of resources among libraries in Colorado and the dissemination of information regarding the availability of library services.

24-90-103. Definitions. As used in this article, unless the context otherwise requires:
(1) "Academic library" means a library established and maintained by a state-supported institution of higher education primarily for the use of its students and faculty.
(2) "County library" means a public library established and maintained by a county.
(3) "Governmental unit" means any county, city, city and county, town, or school district of the state of Colorado.
(3.5) "Institutional library" means a library, with the exception of a law library, contained within a correctional, residential, or mental health facility operated by the state.
(4) "Joint library" means a library established and jointly funded through an agreement by two or more governmental units or by one or more governmental units and an institution of higher education providing at least two of the following types of library services: Academic, public, or school.
(4.5) "Legal service area" means the geographic area for which a public library has been established to offer services and from which, or on behalf of which, the library derives income. A "legal service area" shall be defined in terms of geographic units for which official population estimates can be obtained or derived annually from the Colorado state data center. Legal service area population estimates shall be collected and reported according to guidelines developed by the state library. "Legal service area" includes any areas served under contract for which the library is the primary provider of library services and for which the library receives funds to serve.
(5) "Legislative body" means the body authorized to determine the amount of taxes to be levied in a governmental unit or in a library district or that undertakes other action on behalf of the governmental unit or library district as specified in this article. Governing bodies to which the term legislative body may apply include but are not limited to a board of county commissioners, a city council, a town board of trustees, or a library board of trustees as the context requires.
(5.5) "Library" means an entity that provides:
(a) An organized collection of printed or other resources or a combination of such resources;
(b) Paid staff;
(c) An established schedule in which services of the staff are available to its clientele; and
(d) The facilities necessary to support such collection, staff, and schedule.

(6) "Library district" means a public library established as its own taxing authority by one or more governmental units or parts thereof. A library district shall be a political subdivision of the state.

(7) "Library network" means libraries or other organizations cooperatively interconnected by communication links or channels which can be used for the exchange or transfer of materials and information.

(8) and (9) (Deleted by amendment, L. 2003, p. 2442, § 1, effective August 15, 2003.)

(9.5) "Metropolitan area" means a geographical area designated as a metropolitan area by the office of management and budget of the United States government.

(10) "Municipality" means any city or any town operating under general or special laws of the state of Colorado or any home rule city or town, the charter or ordinances of which contain no provisions inconsistent with the provisions of this part 1.

(11) "Municipal library" means a public library established and maintained by a municipality.

(12) "Notice" means publication, once a week for two consecutive weeks, in one newspaper of general circulation in the library service area or proposed library service area or by more than one such newspaper if no single newspaper is generally circulated throughout said area. Not less than seven days, excluding the day of the first publication but including the day of the last publication, shall intervene between the first and last publications.

(13) (a) "Public library" means an administrative entity that is:
   (I) Operated and maintained for the free use of the public residing within its legal service area;
   (II) Operated and maintained in whole or in part with money derived from local taxation; and
   (III) Open to the public a minimum number of hours per week in accordance with rules established by the state library.
   (b) An administrative entity may provide public library services through a single public outlet or any combination of any of the following types of outlets: A central or main library, branch libraries, or bookmobiles.

(13.5) "Public library services" means services customarily provided by a public library.

(14) "Publicly-supported library" means a library supported principally with money derived from taxation. Publicly-supported libraries shall include all public libraries and may include academic libraries, school libraries, and special libraries.

(15) "Registered elector" or "elector" means a person who is registered to vote at general elections in this state.

(15.5) "Regional library authority" means a separate governmental entity created by an agreement entered into by any two or more governmental units for the purpose of providing and funding public library services to the residents of the governmental units that are parties to the agreement.
(16) "Regional library service system" means an organization of publicly-supported member libraries, established to provide, develop, and coordinate cooperative interlibrary services within a designated geographical area, that is governed by an independent board.

(17) "Resource center" means a library designated through contractual arrangements with the state library to provide specialized, statewide library services.

(18) "School library" means a library established and maintained by a school district for the use of its students and staff as well as for the general public under such regulations as the board of education of the school district may prescribe.

(19) "Special library" means a library established and maintained primarily for the use of a specialized population, including libraries operated by an Indian tribe having a reservation in this state; except that, where the specialized population that is an Indian tribe having a reservation in this state requests classification of a library established and maintained for its use as a public library and the library satisfies the definition of a public library as specified in subsection (13) of this section, the library shall be treated as a public library for purposes of this article.

(20) (Deleted by amendment, L. 2003, p. 2442, § 1, effective August 15, 2003.)

(21) "State library" means the state library created pursuant to section 24-90-104.

24-90-103.5. Acts and elections conducted pursuant to provisions that refer to qualified electors or registered electors. Any elections, and any acts relating thereto, carried out under this article, that were conducted prior to July 1, 2003, pursuant to provisions that refer to a qualified elector rather than a registered elector and that were valid when conducted shall be deemed and held to be legal and valid in all respects.

24-90-104. State library created — administration. (1) The state library is hereby created as a division of the department of education, and its operation is declared to be an essential administrative function of the state government.

(2) The commissioner of education, as ex officio state librarian, has charge and direction of the state library but may delegate to the assistant commissioner in charge of the state library any or all of the powers given to the state librarian in this article for such periods and under such restrictions as the commissioner sees fit, upon approval of the state board of education.

(3) The commissioner of education shall appoint an assistant commissioner, office of library services, in accordance with the provisions of section 13 of article XII of the state constitution. Said assistant commissioner shall have at least a master's degree from a library school accredited by the American library association and shall have at least seven years of progressively responsible library experience, five of which shall have been in administrative positions.

24-90-105. Powers and duties of state librarian. (1) The state librarian has the following powers and duties with respect to the state library:

(a) (I) To make reasonable rules and regulations for the administration of the provisions of this part 1 and parts 2, 3, 4, and 5 of this article; for the use of state library materials; and for the purchase, control, and use of books and other resources;

(II) Rules or regulations promulgated under provisions of this part 1 shall be subject to sections 24-4-103 (8) (c) and (8) (d) and 24-4-108.

(b) To appoint all professional and clerical help in the state library, subject to the provisions of section 13 of article XII of the state constitution;

(c) To furnish or contract for the furnishing of library or information services to state officials and departments;

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(d) To furnish or contract for the furnishing of library service to institutional libraries, and to make reasonable rules for the establishment, maintenance, and operation of institutional libraries; except that any such rules shall not conflict with any rules promulgated by the department of corrections;
(e) To furnish or contract for the furnishing of library services to persons who are blind and physically disabled, including persons who cannot use printed materials in their conventional format;
(f) To contract for the furnishing of library resources to ensure equal access to information for all Coloradans;
(g) To coordinate programs and activities of the regional library service systems, as provided by the rules of the regional library service system created in section 24-90-115;
(h) To provide for the collection, analysis, publication, and distribution of statistics and information relevant to the state library and to public, school, academic, and institutional libraries. Publications circulated in quantity outside the executive branch shall be issued in accordance with the provisions of section 24-1-136.
(i) To conduct or contract for research projects necessary to plan and evaluate the effectiveness of library programs in the state;
(j) To contract for the lending of books and other resources to publicly-supported libraries and institutions, including, without limitation, the Colorado resource center at the Denver public library and any other resource centers as may be designated;
(k) To report to the state board of education at such times and on such matters as the board may require;
(l) To accept gifts and bequests of money or property, and, subject to the terms of any gift or bequest and to applicable provisions of law, to hold in trust, invest, or sell any gift or bequest of money or property, and to use either the principal or interest or the proceeds of sale for programs or purposes specified in the gift or bequest as approved by the state board of education. The use of gifts and bequests shall be subject to audit by the state auditor or his designee. The principal of any gift or bequest and the interest received thereon from investment shall be available for use by the state library in addition to any funds appropriated by the general assembly. The acceptance of any gift or bequest under this paragraph (l) shall not commit the state to any expenditure of state funds.
(m) To serve as the repository of the bylaws and the legal service area maps of all library districts within the state.

(2) The state librarian has the following powers and duties with respect to other publicly-supported libraries in the state:
(a) To further library development and to provide for the supplying of consultative assistance and information to all types of publicly-supported libraries in the state through field visits, conferences, institutes, correspondence, statistical information, publications, and electronic media; and to do any and all things that may reasonably be expected to promote and advance library services;
(a.3) To develop and promulgate service standards for school, public, and institutional libraries to guide the development and improvement of such libraries; except that any such standards shall not conflict with any standards promulgated by the department of corrections;
(a.5) To encourage contractual and cooperative relations to enhance resource sharing among all types of libraries and agencies throughout the state;
(b) To serve as the agency of the state to receive and administer state or federal funds that may be appropriated to further library development within the state upon approval of the state librarian; except that this paragraph (b) shall not preclude other governmental units, including, but not limited to, municipalities, counties, a city and county, and library districts, from applying for, receiving, or administering such state or federal funds;

(c) To develop regulations under which state grants are distributed for assisting in the establishment, improvement, or enlargement of libraries or regional library service systems and to develop all necessary procedures to comply with federal regulations under which such grants are distributed for assisting in the establishment, improvement, or enlargement of libraries;

(d) (Deleted by amendment, L. 2003, p. 2445, § 5, effective August 15, 2003.)

(e) To cooperate with local legislative bodies, library boards, library advisory committees, appropriate professional associations, and other groups in the development and improvement of libraries throughout the state;

(f) To carry out the functions and responsibilities of the Colorado virtual library network pursuant to part 3 of this article.

24-90-105.5. Radio reading services. (1) The general assembly hereby declares that there is a growing need for reading services in Colorado to serve the citizens of the state. The general assembly recognizes that the state has numerous citizens who are blind or visually impaired or who have physical impairments which make the use of printed materials difficult or impossible and further recognizes that the aging of the population of Colorado is increasing the number of such citizens. Because of the need for reading assistance to inform and inspire individuals who cannot use printed materials and because of the unique ability of radio reading services to reach individuals in every corner of the state who require reading services, the general assembly finds that radio reading services should be encouraged and should be made available throughout the state.

(2) In addition to any other powers granted to the state librarian under this article, the state librarian shall have the power with respect to the state library to contract with entities for the furnishing of radio reading services to individuals who are blind or visually impaired or who have physical disabilities which impair their use of printed materials.

(3) The furnishing of radio reading services shall include, but shall not be limited to, the production of reading service radio programs, the broadcast of reading services over a subcarrier frequency, and the provision of radio receivers to listeners for use in receiving reading service broadcasts.

(4) The reading materials for radio reading services shall include, but shall not be limited to, newspapers, periodicals, local calendars of events, consumer information, best seller books, and information concerning pending legislative matters.

(5) The general assembly hereby recognizes the importance of privately operated reading services to enable those persons who cannot effectively read newspapers or other printed documents to gain access to such otherwise inaccessible print materials. The state librarian shall have the authority to administer funds in the reading services for the blind cash fund, which is hereby created, for the support of said privately operated reading services. The fund shall consist of any public or private moneys transferred, appropriated, or otherwise credited thereto. All moneys credited to the fund and all interest earned on the investment of moneys in the fund shall be a part of the fund and shall not be transferred or credited to the general fund or to any other fund except as directed by the general assembly acting by bill. The general assembly shall make
annual appropriations from the reading services for the blind cash fund to the state librarian to carry out the purposes of this subsection (5).

24-90-106. Participation of existing libraries in the formation of new libraries. (1) Any governmental unit of the state of Colorado has the power to establish and maintain a public library under the provisions of this part 1, either by itself or in cooperation with one or more other governmental units. Whenever a county library or library district is proposed to be formed, specific written notification of the proposed establishment shall be given at least ninety days prior to anticipated action on the proposed establishment to each governmental unit maintaining a public library in the legal service area of the proposed library and the board of trustees of each library. The legislative body of any governmental unit that maintains a public library within the territory to be served by a county library or a library district or the board of trustees of an established library district shall decide, by resolution or ordinance, whether or not to participate in the county library or library district. If participation in the county library or library district is to be funded by any amount of tax levy not previously established by resolution or ordinance nor previously approved by the electors, the resolution or ordinance shall state that the electors of the library district or governmental unit must approve that levy before participation can be effected. Written notice of a decision not to participate shall be filed with the board of county commissioners in the case of a proposed county library or with the boards of county commissioners of each county having territory within the library's legal service area in the case of a proposed library district. The notice shall be filed at least thirty days prior to action being taken on the resolution or ordinance to create a county library or library district or on the resolution to conduct an election to create the county library or library district.

(2) and (3) (Deleted by amendment, L. 2003, p. 2446, § 6, effective August 15, 2003.)

24-90-106.3. Inclusion of a governmental unit into an existing library district – procedure. (1) Any governmental unit sharing at least one common boundary with an existing library district may become part of the district upon a resolution executed by the board of trustees of the district and the adoption of an ordinance or resolution, as applicable, by the legislative body of the governmental unit approving the inclusion of the governmental unit into the district. If the tax levy imposed by the district pursuant to section 24-90-112 has not been previously approved by the registered electors of the governmental unit, the electors shall approve the levy before the governmental unit may be included in the district. Any such election shall be held in accordance with the requirements specified in section 20 of article X of the state constitution, articles 1 to 13 of title 1, C.R.S., and article 10 of title 31, C.R.S., as applicable, and the election shall be held on the date of the state biennial general election, the first Tuesday in November in odd-numbered years, or, if the governmental unit is a municipality, on the date of the regular election of the municipality.

(2) Upon the inclusion of a governmental unit into a library district in accordance with the requirements of subsection (1) of this section, the legislative body of the governmental unit and the board of trustees of the district shall enter into a written agreement within ninety days of the election that sets forth fully the rights, obligations, and responsibilities, financial and otherwise, of the parties to the agreement.

(3) In the case of a governmental unit that has a portion included within a library district and a portion that is not included within the district, the governmental unit may follow the procedures specified in subsections (1) and (2) of this section to bring about the inclusion of the entire governmental unit into the district; except that, in such circumstances, only the registered electors residing within the portion of the governmental unit that is not included within the
district at the time of the commencement of the inclusion proceedings shall be allowed to vote on the
question of approval of the district tax levy.

24-90-16.5. Establishment or removal of a municipal library in an existing county library or
library district. If a municipality is in the legal service area of an existing county library or
library district, public library service shall not be refused or discontinued other than as provided
in this article. The municipality may establish its own municipal library only by choosing to do
so by means of financial support that does not affect the financial support previously established
for the county library or library district; except that the municipality and the county library or
library district may, by mutual written agreement, permit a financing method for a municipal
library that does affect the financial support previously established for the county library or
library district. If establishment of the municipal library is to be funded by any amount of tax
levy not previously established by resolution or ordinance nor previously approved by the
electors of the municipality, the electors must approve that levy before the municipality can
establish the library.

24-90-107. Method of establishment. (1) A municipal or county library may be
established for a governmental unit either by the legislative body of said governmental unit on its
own initiative, by adoption of a resolution or ordinance to that effect, or upon petition of one
hundred registered electors residing in the proposed library's legal service area. A joint library
may be established by the legislative bodies of two or more governmental units, and a library
district by the legislative bodies of one or more governmental units, each proceeding to adopt a
resolution or an ordinance to that effect. A library district may also be formed by petition of one
hundred registered electors residing within the proposed library district addressed to the boards
of county commissioners in each county in the proposed library district.

(2) If establishment of a municipal, county, or joint library or a library district is to be by
resolution or ordinance, the following procedures shall be followed:

(a) A public hearing following notice shall be held by any governmental unit forming the
public library. Such notice shall set forth the matters to be included in the resolution or ordinance
and shall fix a date for the hearing that shall be not less than thirty nor more than sixty days after
the date of first publication of such notice.

(b) Such public hearings shall include discussion of the purposes of the library to be
formed and, where more than one governmental unit is involved, the powers, rights, obligations,
and responsibilities, financial and otherwise, of each governmental unit.

(c) The resolution or ordinance shall describe the proposed library's legal service area,
identifying any excluded areas, shall specify the mill levy and property tax dollars to be imposed
or other type and amount of funding, and shall state that the electors of the governmental unit or
library district must approve any amount of tax levy not previously established by resolution or
ordinance nor previously approved by the electors before the library can be established.

(d) Upon the adoption of the resolution or ordinance, the legislative body or bodies shall
establish the public library and provide for its financial support beginning on or before January 1
of the year following the adoption of the resolution or ordinance by all those legislative bodies
effecting the establishment or, if any amount of tax levy not previously established by resolution
or ordinance nor previously approved by the electors is to provide the financial support,
following elector approval of that levy.

(e) Upon establishment of a joint library or library district, and after appointment of the
library board of trustees, a written agreement between the legislative body of each participating
governmental unit and the library board of trustees shall be effected within ninety days, which
time frame may be extended by mutual agreement of the parties, and shall set forth fully the
rights, obligations, and responsibilities, financial and otherwise, of all parties to the agreement,
including provisions concerning:

(I) The transition from the library to a library district, such as ownership of the library's
real and personal property, personnel, and the provision of administrative services during the
transition;

(II) The method of trustee selection; and

(III) Such other necessary terms and conditions as may be determined by the parties.

(3) If establishment of a county or municipal library or a library district is by petition of
registered electors, the following procedures shall be followed:

(a) The petition shall set forth:

(I) A request for the establishment of the library;

(II) The name or names of the governmental unit or units establishing the library;

(III) The name of the proposed library, and for a library district, the chosen name
preceding the words "library district";

(IV) A general description of the legal service area of the proposed public library with
such certainty as to enable a property owner to determine whether or not such property owner's
property is within the proposed library's legal service area; and

(V) Specification of the mill levy to be imposed or other type and amount of funding and
that the electors must approve any amount of tax levy not previously established by resolution or
ordinance nor previously approved by the electors before the county or municipal library or
library district can be established.

(b) Petitions shall be addressed to the legislative body of the county or municipality, or,
in the case of a library district, to the boards of county commissioners of each county having
territory within the legal service area of the proposed district.

(c) (I) Except as otherwise provided in subparagraphs (II) and (III) of this paragraph (c),
at the time of filing the petition for the establishment of a library district, a bond shall be filed
with the county or counties sufficient to pay all expenses connected with the organization of the
library district if such organization is not affected.

(II) Except as otherwise provided in subparagraph (III) of this paragraph (c), the board of
county commissioners of each county having territory within the legal service area of the
proposed library district may:

(A) Waive the bonding requirement; and

(B) With the consent of the board of trustees of an existing library, pay for the costs of
the election for the proposed library district. If the legal service area of a proposed library district
includes two or more counties, the costs of election for such library district to be paid by any
county pursuant to this sub-subparagraph (B) shall not exceed a percentage of said costs equal to
the percentage that the population of the county within the boundaries of the legal service area
bears to the total population within the boundaries of such service area.

(III) (A) Subject to the provisions of sub-subparagraphs (B) and (C) of this subparagraph
(III), the board of county commissioners of each county having territory within the legal service
area of the proposed library district shall pay no less than fifty percent of the costs of the election
for such library district if the petition submitted pursuant to subsection (1) of this section
contains signatures by registered electors residing in the proposed library district in an amount
equal to at least five percent of the total number of votes cast in every precinct in the proposed

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library district for all candidates for the office of secretary of state at the previous general election.

(B) Payment of election costs for any library district shall not be required of any county under this subparagraph (III) more than once every four years.

(C) In the case where the legal service area of a proposed library district includes two or more counties, the costs of the election for the library district shall be paid on a prorated basis with each county within the boundaries of the proposed library's legal service area paying a percentage of said costs equal to the percentage that the population of the county within the boundaries of the library's legal service area bears to the total population of such service area.

(c.5) Notwithstanding any other provision of this section, the costs of the election of a proposed library district may be assumed by an existing library where the assumption of the costs has been approved by the board of trustees of said library.

(d) Upon receipt of such petition, the legislative body or bodies shall either establish the library by resolution or ordinance, in accordance with subsection (2) of this section, or shall submit the question of the establishment of a public library to a vote of the registered electors residing in the proposed library's legal service area in accordance with the following provisions:

(I) In the case of a municipal library, such election shall be held in accordance with article 10 of title 31, C.R.S., and section 20 of article X of the state constitution, and shall be held on the date of the state biennial general election, the first Tuesday in November in odd-numbered years, or the municipal regular election, whichever is earliest; except that such petition shall be filed at least ninety days before such election.

(II) In the case of a library district or county library, such election shall be held in accordance with articles 1 to 13 of title 1, C.R.S., and section 20 of article X of the state constitution, and shall be held on the date of the state biennial general election or the first Tuesday in November in odd-numbered years, whichever is earliest; except that such petition shall be filed at least ninety days before such election.

(III) Public hearings shall be conducted by such legislative body or bodies prior to an election and shall include a discussion of the purposes of the library to be formed and, where more than one governmental unit is involved, the powers, rights, obligations, and responsibilities, financial and otherwise, of each governmental unit.

(e) and (f) (Deleted by amendment, L. 97, p. 411, § 1, effective April 24, 1997.)

(g) If a majority of the electors voting on the question vote in favor of the establishment of a library, the legislative body of each establishing governmental unit shall forthwith establish such library and provide for its financial support beginning on or before January 1 of the year following the election.

(h) Upon establishment of a library district, and after appointment of the library board of trustees, a written agreement between the legislative body of each participating governmental unit and the library board of trustees shall be effected within ninety days, which time frame may be extended by mutual agreement of the parties, and shall set forth fully the rights, obligations, and responsibilities, financial and otherwise, of all parties to the agreement, including provisions concerning:

(I) The transition from the library to a library district, such as ownership of the library's real and personal property, personnel, and the provision of administrative services during the transition;

(II) The method of trustee selection; and

(III) Such other necessary terms and conditions as may be determined by the parties.
(i) If organization of a library district is effected, the district shall reimburse the legislative bodies holding the election for expenses incurred in holding the election.

24-90-108. Board of trustees of public libraries. (1) The management and control of any library established, operated, or maintained under the provisions of this part 1 shall be vested in a board of not fewer than five nor more than seven trustees. Appointees to the library board of trustees shall be chosen from the residents within the legal service area of the library.

(2) (a) In cities and towns the trustees shall be appointed by the mayor with the consent of the legislative body.

(b) In counties the trustees shall be appointed by the board of county commissioners.

(c) In a library district established by only one governmental unit, the legislative body of the governmental unit shall decide the number of its members to be appointed to the committee formed to appoint the initial board of trustees in accordance with the requirements of this paragraph (c). In a library district established by more than one governmental unit, the legislative body of each participating governmental unit shall appoint two of its members to a committee that shall appoint the initial board of trustees. Thereafter, any such legislative body or bodies may either continue such a committee or delegate to the board of trustees of the library district the authority to recommend new trustees. Trustee appointments shall be ratified by a two-thirds majority of the legislative body; except that the failure of a legislative body to act within sixty days upon a recommendation shall be considered a ratification of such appointment.

(d) In school districts the trustees shall be appointed by the school board.

(e) For joint libraries, the trustees shall be appointed by the legislative bodies of the participating governmental units unless otherwise specified in the contract.

(3) (a) The first appointments of such boards of trustees shall be for terms of one, two, three, four, and five years respectively if there are five trustees, one for each of such terms except the five-year term for which two shall be appointed if there are six trustees, and one for each of such terms except the four-year and five-year terms for each of which two shall be appointed if there are seven trustees. Thereafter, a trustee shall be appointed for the length of term specified by the legislative body or, in the case of a library district, by the bylaws adopted by its board of trustees. The number of terms a trustee may serve shall be specified by the legislative body or, in the case of a library district, by the bylaws adopted by its board of trustees.

(b) Vacancies shall be filled for the remainder of the unexpired term as soon as possible in the manner in which trustees are regularly chosen.

(4) A trustee shall not receive a salary nor other compensation for services as a trustee, but necessary traveling and subsistence expenses actually incurred may be paid from the public library fund.

(5) A library trustee may be removed only by a majority vote of the appointing legislative body or bodies, but only upon a showing of good cause as defined in, but not limited to, the bylaws adopted by the board.

(6) The board of trustees, immediately after their appointment, shall meet and organize by the election of a president and a secretary and such other officers as deemed necessary.

24-90-109. Powers and duties of board of trustees. (1) The board of trustees shall:

(a) Adopt such bylaws, rules, and regulations for its own guidance and policies for the governance of the library as it deems expedient. The bylaws shall include, but not be limited to, provisions for the definition of good cause to be applied in the removal of a trustee pursuant to section 24-90-108 (5); designation of those officers to be appointed or elected and the manner of such appointment or election; rules and regulations for the conducting of meetings; rules for
public participation in meetings; and procedures for amending the bylaws. The bylaws of a library district shall further provide for the length and number of terms of board members. A copy of the bylaws shall be filed with the legislative body of each participating governmental unit and the state library in accordance with section 24-90-105 (1) (m).

(b) Have custody of all property of the library, including rooms or buildings constructed, leased, or set apart therefor;

(c) Employ a director and, upon the director's recommendation, employ such other employees as may be necessary. The duties of the director shall include, but not be limited to:
(I) Implementing the policies adopted by the board of trustees pursuant to paragraph (a) of subsection (1) of this section;
(II) Recommending individuals for employment by the board of trustees; and
(III) Performing all other acts necessary for the orderly and efficient management and control of the library.

(d) Submit annually a budget as required by law and certify to the legislative body of the governmental unit or units that the library serves the amount of the mill levy necessary to maintain and operate the library during the ensuing year;

(e) (I) In county and municipal libraries, have exclusive control and spending authority over the disbursement of the library funds as appropriated by its legislative body, including all assets of the public library fund, as set forth in section 24-90-112 (2) (a);
(II) In library districts, adopt a budget and make appropriations for the ensuing fiscal year as set forth in part 1 of article 1 of title 29, C.R.S., and have exclusive control and spending authority over the disbursement of library funds as set forth in section 24-90-112 (2) (a);

(f) Accept such gifts of money or property for library purposes as it deems expedient;

(g) Hold and acquire land by gift, lease, or purchase for library purposes;

(h) Lease, purchase, or erect any appropriate building for library purposes and acquire such other property as may be needed therefor;

(i) Sell, assign, transfer, or convey any property of the library, whether real or personal, which may not be needed within the foreseeable future for any purpose authorized by law, upon such terms and conditions as it may approve, and lease any such property, pending sale thereof, under an agreement of lease, with or without an option to purchase the same. The board, prior to the conveyance of such property, shall make a finding that the property may not be needed within the foreseeable future for library purposes, but no such finding shall be necessary if the property is sold or conveyed to a state agency or political subdivision of this state.

(j) Borrow funds for library purposes by means of a contractual short-term loan when moneys are not currently available but will be in the future. Such loan shall not exceed the amount of immediately anticipated revenues, and such loan shall be liquidated within six months.

(k) Authorize the bonding of persons entrusted with library funds;

(l) (I) In the case of a county or municipal library, submit financial records for audit as required by the legislative body of the appropriate governmental unit; or
(II) In the case of any library district, conduct an annual audit of the financial statements of the district.

(m) Adopt a policy for the purchase of library materials and equipment on the recommendation of the librarian;

(n) Hold title to property given to or for the use or benefit of the library, to be used according to the terms of the gift;
(o) (Deleted by amendment, L. 2009, (HB 09-1072), ch. 74, p. 265, § 6, effective August 5, 2009.)
(p) Have the authority to enter into contracts;
(p.5) Maintain a current, accurate map of the legal service area and provide for such map to be on file with the state library;
(q) Receive the true and correct copies of all school district collective bargaining agreements submitted pursuant to the "Colorado School Collective Bargaining Agreement Sunshine Act", section 22-32-109.4, C.R.S., and create an electronic or physical repository for all of said current collective bargaining agreements at the library that is available to the public for inspection during regular business hours in a convenient and identified location.
(2) At the close of each calendar year, the board of trustees of every public library shall make a report to the legislative body of the town or city, in the case of a municipal library or library district formed by a municipality, or the board of county commissioners of each county having territory within the legal service area, in the case of a county library or library district, showing the condition of its trust during the year, the sums of money expended, and the purposes of the expenditures and such other statistics and information as the board of trustees deems to be of public interest.
(2.5) At the close of each calendar year, the board of trustees of every public library shall make a report to the state library in the form of a response to a survey to be designed and administered by the state library. The report shall contain such other statistics and information as may be required by the state library.
(3) The board of trustees of a public library or the governing board of any other publicly-supported library, under such rules and regulations as it may deem necessary and upon such terms and conditions as may be agreed upon may allow nonresidents of the governmental unit which the library serves to use such library's materials and equipment and may make exchanges of books and other materials with any other library, either permanently or temporarily.
(4) In addition to the powers and duties of a board of trustees specified in subsection (1) of this section, the board of trustees of a school district supported public library, municipal library, county library, or a library district shall have the authority to request of the board of education in the case of a school district supported public library, the legislative body of the city or town in the case of a municipal library, or the board of county commissioners in the case of a county library or library district that an election be held to alter the maximum tax levied to support the school district supported public library, municipal library, county library, or library district pursuant to section 24-90-112 (1) (b) (III), in which case such board of education, legislative body, or board of county commissioners shall cause the vote to be held. For purposes of this subsection (4), "school district supported public library" means any library solely established and maintained by a school district for which such school district began levying a tax before the enactment of the "Colorado Library Law" on July 1, 1979. For all other purposes under this article, a school district supported public library shall be deemed a public library.
24-90-110.5. Metropolitan library districts – formation. (Repealed)
24-90-110.7. Regional library authorities. (1) (a) In order to support and provide for public library service on a regional basis, particularly in any region of the state lacking sufficient public library resources to adequately serve the needs of the public, any combination of two or more governmental units acting through their governing bodies, regardless of whether such unit
currently maintains a public library, may, by contracting with or among each other, establish a separate governmental entity to be known as a regional library authority, referred to in this section as an "authority". Such authority may be used by such contracting member governmental units to effect the acquisition, construction, financing, operation, or maintenance of publicly-supported library services on a regional basis within the jurisdiction of the authority. For purposes of this section, a governmental unit may include a library district within the meaning of section 24-90-103 (6).

(b) No such authority shall be formed pursuant to this section unless each of the contracting member governmental units forming such authority has passed a resolution or ordinance in accordance with the requirements of paragraph (d) of this subsection (1) and has entered into a contract pursuant to section 29-1-203, C.R.S., for the creation, operation, and administration of such authority.

(c) (I) In connection with the establishment of an authority, at least one public hearing shall be conducted by each of the contracting member governmental units that intend to enter into a contract for the purpose of forming the authority. Any such hearing shall be preceded by adequate and timely notice of the time and place of the hearing. The notice shall specify the matters to be included in the resolution or ordinance and shall fix a date for the hearing that shall be held not less than thirty nor more than sixty days after the date of first publication of such notice.

(II) Any public hearing conducted in accordance with the requirement of subparagraph (I) of this paragraph (c) shall address, without limitation, the purposes of the authority, and, where more than one governmental unit is involved in the formation of the authority, the powers, rights, obligations, and responsibilities, financial and otherwise, of each governmental unit that is forming the authority.

(d) The resolution or ordinance to be adopted by each of the contracting member governmental units forming the authority in accordance with the requirements of paragraph (b) of this subsection (1) shall:

(I) Describe the legal service area of the authority;

(II) Describe the proposed governance of the authority; and

(III) State that the registered electors residing within the territorial boundaries of such contracting member governmental units shall approve any amount of sales or use tax, or both, in accordance with the requirements of paragraph (f) of subsection (3) of this section or an ad valorem tax in accordance with the requirements of paragraph (h) of subsection (3) of this section not previously approved by the electors before the authority shall levy such taxes.

(2) Upon establishment of an authority satisfying the requirements of this section, a contract between the legislative bodies of the contracting member governmental units, shall be effected within ninety days. Any contract establishing such authority shall, without limitation, specify:

(a) The name and purpose of such authority and the functions or services to be provided by such authority;

(b) The boundaries of the authority, which boundaries may include less than the entire area of any separate county, but shall not be less than the entire area of any municipality and any other governmental unit forming the authority, and may be modified after the establishment of the authority as provided in the contract;
(c) The establishment and organization of a governing body of the authority, which shall be a board of directors, referred to in this section as the "board of the authority", in which all legislative power of the authority is vested, including:

(I) The number of directors, their manner of appointment, their terms of office, their compensation, if any, and the procedure for filling vacancies on the board of the authority;

(II) The officers of the authority, the manner of their selection, and their duties;

(III) The voting requirements for action by the board of the authority; except that, unless specifically provided otherwise, a majority of directors shall constitute a quorum, and a majority of the quorum shall be necessary for any action taken by the board of the authority; and

(IV) The duties of the board of the authority, which shall include the obligation to comply with the provisions of parts 1, 5, and 6 of article 1 of title 29, C.R.S.;

(d) Provisions for the disposition, division, or distribution of any property or assets of the authority;

(e) The term of the contract, which may be continued for a definite term or until rescinded or terminated, and the method, if any, by which it may be rescinded or terminated; except that such contract may not be rescinded or terminated so long as the authority has bonds, notes, or other obligations outstanding, unless provision for full payment of such obligations, by escrow or otherwise, has been made pursuant to the terms of such obligations; and

(f) The expected sources of revenue of the authority and any requirements that contracting member governmental units consent to the levying of any taxes within the jurisdiction of such member. If the authority levies any taxes, the contract shall further include requirements that:

(I) Prior to and as a condition of levying any such taxes or fees, the board of the authority shall adopt a resolution determining that the levying of the taxes or fees will fairly distribute the costs of the authority's activities among the persons or communities benefited thereby and will not impose an undue burden on any particular group of persons or communities;

(II) Each such tax shall conform with any requirements specified in subsection (3) of this section; and

(III) The authority shall designate a financial officer who shall coordinate with the department of revenue regarding the collection of a sales and use tax authorized pursuant to paragraph (f) of subsection (3) of this section. This coordination shall include but not be limited to the financial officer identifying those businesses eligible to collect the sales and use tax and any other administrative details identified by the department.

(3) The general powers of such authority shall include the following powers:

(a) To acquire, construct, finance, operate, or maintain public library services located within the territorial boundaries of the authority;

(b) To make and enter into contracts with any person, including, without limitation, contracts with state or federal agencies, private enterprises, and nonprofit organizations also involved in providing such public library services or the financing for the services, irrespective of whether the agencies are parties to the contract establishing the authority;

(c) To employ agents and employees;

(d) To cooperate with state and federal governments in all respects concerning the financing of such library services;

(e) To acquire, hold, lease, as lessor or lessee, sell, or otherwise dispose of any real or personal property, commodity, or service;
(f) (I) Subject to the provisions of subsection (9) of this section, to levy, in all of the area described in subparagraph (II) of this paragraph (f) within the boundaries of the authority, a sales or use tax, or both, at a rate not to exceed one percent, upon every transaction or other incident with respect to which a sales or use tax is levied by the state pursuant to the provisions of article 26 of title 39, C.R.S. The tax imposed pursuant to this paragraph (f) is in addition to any other sales or use tax imposed pursuant to law. The executive director of the department of revenue shall collect, administer, and enforce the sales or use tax, to the extent feasible, in the manner provided in section 29-2-106, C.R.S. However, the executive director shall not begin the collection, administration, and enforcement of a sales and use tax until such time as the financial officer of the authority and the executive director have agreed on all necessary matters pursuant to subparagraph (III) of paragraph (f) of subsection (2) of this section. The executive director shall begin the collection, administration, and enforcement of a sales and use tax on a date mutually agreeable to the department of revenue and the authority.

(II) The area in which the sales or use tax authorized by this paragraph (f) is levied shall not include less than the entire area of any municipality located within the area in which the tax will be levied. The area may also include portions of unincorporated areas located within a county.

(III) The executive director of the department of revenue shall make monthly distributions of the tax collections to the authority, which shall apply the proceeds solely to the acquisition, construction, financing, operation, or maintenance of public library services within the jurisdiction of the authority.

(IV) The department of revenue shall retain an amount not to exceed the cost of the collection, administration, and enforcement and shall transmit the amount retained to the state treasurer, who shall credit the same amount to the regional library authority sales tax fund, which fund is hereby created in the state treasury. The amounts so retained are hereby appropriated annually from the fund to the department to the extent necessary for the department's collection, administration, and enforcement of the provisions of this section. Any moneys remaining in the fund attributable to taxes collected in the prior fiscal year shall be transmitted to the authority; except that prior to the transmission to the authority of such moneys, any moneys appropriated from the general fund to the department for the collection, administration, and enforcement of the tax for the prior fiscal year shall be repaid.

(g) Notwithstanding any other provision of law, any sales tax authorized pursuant to subparagraph (I) of paragraph (f) of this subsection (3) shall not be levied on:

(I) The sale of tangible personal property delivered by a retailer or a retailer's agent or delivered to a common carrier for delivery to a destination outside the boundaries of the authority; and

(II) The sale of tangible personal property on which a specific ownership tax has been paid or is payable when such sale meets the following conditions:

(A) The purchaser does not reside within the boundaries of the authority or the purchaser's principal place of business is outside the boundaries of the authority; and

(B) The personal property is registered or required to be registered outside the boundaries of the authority under the laws of this state.

(h) Subject to the provisions of subsection (9) of this section, to levy, in all of the area within the boundaries of the authority, an ad valorem tax in accordance with the requirements of this section. The tax imposed pursuant to this paragraph (h) shall be in addition to any other ad valorem tax imposed pursuant to law. In accordance with the schedule prescribed by section 39-
5-128, C.R.S., the board of the authority shall certify to the board of county commissioners of each county within the authority, or having a portion of its territory within the district, the levy of ad valorem property taxes in order that, at the time and in the manner required by law for the levying of taxes, such board of county commissioners shall levy such tax upon the valuation for assessment of all taxable property within the designated portion of the area within the boundaries of the authority. It is the duty of the body having authority to levy taxes within each county to levy the taxes provided by this subsection (3). It is the duty of all officials charged with the duty of collecting taxes to collect the taxes at the time and in the form and manner and with like interest and penalties as other taxes are collected and when collected to pay the same to the authority ordering the levy and collection. The payment of such collections shall be made monthly to the authority or paid into the depository thereof to the credit of the authority. All taxes levied under this paragraph (h), together with interest thereon and penalties for default in payment thereof, and all costs of collecting the same shall constitute, until paid, a perpetual lien on and against the property taxed, and the lien shall be on a parity with the tax lien of other general taxes.

(i) To incur debts, liabilities, or obligations;
(j) To sue and be sued in its own name;
(k) To have and use a corporate seal;
(l) To fix, maintain, and revise fees, rents, security deposits, and charges for functions, services, or facilities provided by the authority;
(m) To adopt, by resolution, rules respecting the exercise of its powers and the carrying out of its purposes;
(n) To exercise any other powers that are essential to the provision of functions, services, or facilities by the authority and that are specified in the contract; and
(o) To do and perform any acts and things authorized by this section under, through, or by means of an agent or by contracts with any person, firm, or corporation.

(4) The authority established by such contracting member governmental units shall be a political subdivision and a public corporation of the state, separate from the parties to the contract, and shall be a validly created and existing political subdivision and public corporation of the state, irrespective of whether a contracting member governmental unit withdraws, whether voluntarily, by operation of law, or otherwise, from the authority subsequent to its creation under circumstances not resulting in the rescission or termination of the contract establishing such authority pursuant to its terms. It shall have the duties, privileges, immunities, rights, liabilities, and disabilities of a public body politic and corporate. The authority may deposit and invest its moneys in the manner provided in section 43-4-616, C.R.S.

(5) The bonds, notes, and other obligations of such authority shall not be the debts, liabilities, or obligations of the contracting member governmental units.

(6) The contracting member governmental units may provide in the contract for payment to the authority of funds from proprietary revenues for services rendered or facilities provided by the authority, from proprietary revenues or other public funds as contributions to defray the cost of any purpose set forth in the contract, and from proprietary revenues or other public funds as advances for any purpose subject to repayment by the authority.

(7) The authority may issue revenue or general obligation bonds, as the term "bond" is defined in section 43-4-602 (3), C.R.S., and may pledge its revenues and revenue-raising powers for the payment of the bonds. The bonds shall be issued on the terms and subject to the conditions set forth in section 43-4-609, C.R.S.
(8) The income or other revenues of the authority, all properties at any time owned by an authority, any bonds issued by an authority, and the transfer of and the income from any bonds issued by the authority are exempt from all taxation and assessments in the state.

(9) (a) No action by an authority to establish or increase any tax authorized by this section shall take effect unless first submitted to a vote of the registered electors residing within the boundaries of the authority in which the tax is proposed to be collected.

(b) No action by an authority creating a multiple-fiscal year debt or other financial obligation that is subject to section 20 (4) (b) of article X of the state constitution shall take effect unless first submitted to a vote of the registered electors residing within the boundaries of the authority.

(c) The questions proposed to the registered electors under paragraphs (a) and (b) of this subsection (9) shall be submitted at a general election or any election to be held on the first Tuesday in November of an odd-numbered year. The action shall not take effect unless a majority of the registered electors voting thereon at the election vote in favor thereof. The election shall be conducted in substantially the same manner as county elections and the county clerk and recorder of each county in which the election is conducted shall assist the authority in conducting the election. The cost of the election shall be incurred by the contracting member governmental units that have formed the authority in proportion to the percentage of the population of the governmental units within the territorial boundaries of the authority. No moneys of the authority may be used to urge or oppose passage of an election required under this section.

(10) (a) For the purpose of determining any authority's fiscal year spending limit under section 20 (7) (b) of article X of the state constitution, the initial spending base of the authority shall be the amount of revenues collected by the authority from sources not excluded from fiscal year spending pursuant to section 20 (2) (e) of article X of the state constitution during the first full fiscal year for which the authority collected revenues.

(b) For purposes of this subsection (10), "fiscal year" means any year-long period used by an authority for fiscal accounting purposes.

(11) An authority established by contracting member governmental units shall, if the contract so provides, be the successor to any nonprofit corporation, agency, or other entity theretofore organized by the contracting member governmental units to provide the same function, service, or facility, and the authority shall be entitled to all the rights and privileges and shall assume all the obligations and liabilities of such other entity under existing contracts to which such other entity is a party.

(12) (a) The authority granted pursuant to this section shall in no manner limit the powers of any governmental unit to cooperate on an intergovernmental basis, to enter into any contract with another governmental entity, or to establish a separate legal entity pursuant to the provisions of section 29-1-203, C.R.S., or any other applicable law, or otherwise to carry out their individual powers under applicable statutory or charter provisions, nor shall such authority limit the powers reserved to cities and towns pursuant to the state constitution.

(b) Notwithstanding any other provision of law, any governmental unit that has entered into a contract for the purpose of forming an authority may form such authority in accordance with the requirements of this section without any effect on the ability of the unit to own its own property, maintain a separate governing body or board of trustees, levy its own taxes for library purposes, or retain its own identity.
(c) Notwithstanding any other provision of law, nothing in this section shall be construed to authorize any one or more library districts to:

(I) Form an authority without entering into a contract with one or more governmental units to form such authority in accordance with the requirements of this section; or

(II) Exercise any of the powers of said authority, including, without limitation, the power to levy a sales or use tax, in the absence of entering into a contract with one or more governmental units for the purpose of forming such authority in accordance with the requirements of this section.

24-90-111. Participation by established library. (Repealed)

24-90-112. Tax support – elections. (1) (a) (I) If the electors of the governmental unit approve a tax levy, the legislative body of any incorporated city or town is hereby authorized to levy the tax for municipal libraries upon real and personal property for the establishment, operation, and maintenance of a public library.

(II) If the electors of the governmental units approve a tax levy, the board of county commissioners of any of the several counties is hereby authorized to levy the tax for county libraries or library districts upon real and personal property for the establishment, operation, and maintenance of county libraries or library districts.

(III) (Deleted by amendment, L. 2003, p. 2458, § 12, effective August 15, 2003.)

(IV) The tax authorized by section 24-90-110.7 (3) (f) and (3) (h) may be levied in addition to any other tax the participating governmental entities levy for the support of their own public libraries.

(V) The board of education of a school district that began levying a tax for the operation and maintenance of a school district supported public library before the enactment of the "Colorado Library Law" on July 1, 1979, is authorized to continue to levy such tax for said purposes, subject to the limitations set forth in paragraph (b) of this subsection (1).

(b) (I) (A) Except as otherwise provided under sub-subparagraph (B) of this subparagraph (I), the legislative body for the specified governmental unit shall submit, after notice, the question of any amount of tax levy not previously established by resolution or ordinance nor previously approved by the electors for the establishment, operation, and maintenance of public libraries to a vote of the registered electors residing in the unit or that portion of a library district within the unit, as the case may be, at the next general election, or on the election held on the first Tuesday in November of odd-numbered years.

(B) The board of education of a school district shall submit, after notice, the question of any amount of tax levy not previously established by resolution for the operation and maintenance of school district supported public libraries to a vote of the registered electors residing in the school district at the next general election on the first Tuesday in November of odd-numbered years. For purposes of this subsection (1), "school district supported public library" means any library solely established and maintained by a school district for which such school district began levying a tax before the enactment of the "Colorado Library Law" on July 1, 1979.

(II) (Deleted by amendment, L. 2003, p. 2458, § 12, effective August 15, 2003.)

(III) Notwithstanding the authorization contained in paragraph (a) of this subsection (1) and in addition to the provisions of subparagraph (I) of this paragraph (b), upon request of the board of trustees of the municipal or county library or the library district, or upon resolution of the legislative body of the city or town by its own initiative in the case of a municipal library, of the board of education of the school district by its own initiative in the case of a school district...
supported public library, or of the board of county commissioners by its own initiative in the case of a county library or library district, the legislative body of the city or town, the board of education of the school district, or the board of county commissioners shall cause to be submitted to a vote of the registered electors residing within the library's legal service area a proposition containing the desired maximum tax levy specified in the request or resolution.

(IV) Following a vote by the people in which a maximum mill levy has been set for the support of a municipal or county library or a library district, such levy shall remain in effect, subject to the requirements of section 29-1-301, C.R.S., until the people have established by subsequent vote pursuant to the provisions of this section a change in the levy. For a school district that began levying a tax for the operation and maintenance of a school district supported public library before the enactment of the "Colorado Library Law" on July 1, 1979, such mill levy shall remain in effect until the people have established, by subsequent vote pursuant to the provisions of this section, a change in the levy.

(2) (a) The treasurer of the governmental unit in which such library is located or, if a library district has been established embracing parts or all of more than one county, the treasurer of the county containing the largest valuation for assessment of property for tax purposes of the said district shall be the custodian of all moneys for the library, whether derived from taxation, gift, sale of library property, or otherwise. All moneys generated for library purposes shall be credited to a special fund in the office of said treasurer to be known as the public library fund. The fund, together with all interest income that accrues thereon on and after July 1, 1991, shall be used only for library purposes.

(b) (Deleted by amendment, L. 2003, p. 2458, § 12, effective August 15, 2003.)

(c) If requested by the board of trustees, the treasurer designated as custodian of the library's money pursuant to paragraph (a) of this subsection (2) may transfer moneys into the custody of the board, but the board shall carry insurance for such purpose, make monthly accountings to said treasurer, and cause an annual audit to be performed and submitted to said treasurer with respect to the board's management of said moneys.

(3) Approval of any tax levy not previously established by resolution or ordinance nor previously approved by the electors shall conform to the requirements of section 20 of article X of the state constitution.

24-90-112.5. Issuance of bonds. (1) (a) Whenever the board of trustees of a library district determines that the interest of the library district and the public interest or necessity requires the creation of a general obligation indebtedness of the county on behalf of and in the name of the library district to finance the acquisition, construction, expansion, or remodeling of any real or personal property for library purposes of such district, including, without limitation, acquisition of books and equipment for such purposes, the board of trustees shall adopt a resolution requesting the board of county commissioners of the county in which the library district is located to submit the question of creating such indebtedness at the next general election or on the election held on the first Tuesday in November of odd-numbered years. The resolution of the board of trustees, in addition to the declaration of public interest or necessity, shall recite:

(I) The objects and purposes for which the indebtedness is proposed to be incurred;
(II) The amount of indebtedness to be incurred therefor;
(III) The maximum net effective interest rate to be paid on such indebtedness; and
(IV) The question to be submitted by the county to the registered electors.
(b) In the event that territory within a library district is located within more than one county, the resolution shall also specify the principal amount of indebtedness proposed to be incurred by each county in which territory within the district is located. Such principal amount of indebtedness for each county shall bear approximately the same ratio to the total principal amount of indebtedness proposed to be incurred as the valuation for assessment of that portion of the property within the library district which is located within such county bears to the valuation for assessment of all property located within the library district. The board of trustees shall deliver such resolution to the board of county commissioners of each county in which territory within the library district is located.

(2) Within twenty days after receipt of a resolution adopted pursuant to paragraph (a) of subsection (1) of this section, the board of county commissioners shall either adopt the resolution subject to mutually agreed upon changes in the resolution or reject the resolution. Where the board adopts the resolution, it shall order the question of incurring such indebtedness to be submitted, on the date specified in the resolution of the board of trustees, to the registered electors residing in territory within the county which is included in the library district. Such order shall be adopted and the election shall be held and conducted in accordance with section 30-26-301, C.R.S. In its order the board shall specify polling places and precincts for such election, which may be the same as or different than the polling places and precincts established pursuant to the provisions of section 1-5-101, C.R.S. If, upon canvassing the vote, it appears that a majority of the registered electors voting at such election vote in favor of the proposition to contract said indebtedness, the board on behalf of and in the name of the library district is authorized to and shall contract for said indebtedness.

(2.5) (a) Whenever the board of trustees of a library district determines that the interest of such district and the public interest or necessity requires the creation of a general obligation indebtedness of such district to finance the acquisition, construction, expansion, or remodeling of any real or personal property for library purposes of such district, including, without limitation, acquisition of books and equipment for such purposes, the board of trustees shall adopt a resolution to submit the question of creating such indebtedness on their own authority at the next general election or on the election held on the first Tuesday in November of odd-numbered years. In addition, at such election the board of trustees may also submit such question to the electors in the event the board of county commissioners of a county rejects the resolution of the board of trustees under subsection (2) of this section. In addition to reciting the declaration of public interest or necessity, the resolution of the board of trustees shall also recite:

(I) The objects and purposes for which the indebtedness is proposed to be incurred;

(II) The amount of indebtedness to be incurred therefor;

(III) The maximum net effective interest rate to be paid on such indebtedness; and

(IV) The question to be submitted by the board to the electors.

(b) The board of trustees of the district shall deliver a copy of the resolution to the board of county commissioners of each county within which the district is located.

(c) Within twenty days after adoption of the resolution, the board of trustees shall order the question of whether the library district shall incur such indebtedness to be submitted, on the date specified in the resolution, to the registered electors residing in such district. The order shall be adopted, and the election shall be held and conducted as provided in articles 1 to 13 of title 1, C.R.S. In its resolution, the board of trustees shall specify polling places and precincts for such election, which may be the same as or different than polling places and precincts established pursuant to the provisions of section 1-5-101, C.R.S. If, upon canvassing the vote, it appears that
a majority of the registered electors voting at such election vote in favor of the question, the library district is authorized to and shall contract for said indebtedness.

(3) (a) When authorized pursuant to subsection (2) of this section and upon the request of the board of trustees of the library district, the board of county commissioners shall issue bonds of the county in the manner provided in section 30-26-302, C.R.S., but such bonds may be redeemable prior to maturity at such time, in such manner, and upon payment of such premium as the board of county commissioners may determine. Such bonds shall not be subject to the limitation on county indebtedness set forth in section 30-26-301 (3) or 30-35-201 (6) (b), C.R.S. In the event that territory within a library district is located within more than one county, each board of county commissioners may issue its bonds for the authorized purposes of the library district regardless of whether any or all of the other counties in which the library district is located issue bonds for such purposes, but the bonds of a county issued pursuant to this section shall be payable from ad valorem taxes levied only on that property within such county that is located in the library district.

(b) When authorized pursuant to subsection (2.5) of this section, the library district shall issue its bonds in the manner provided in section 32-1-1101, C.R.S., but the bonds may be redeemable prior to maturity at such time, in such manner, and upon payment of such premium as the board of trustees may determine.

(4) The board of county commissioners acting pursuant to subsection (1) of this section, and the board of trustees of a library district acting pursuant to subsection (2.5) of this section, are authorized to levy an ad valorem tax on all taxable property either within such county that is located in the library district, or within such district where the boundaries of said district cover more than one county, as applicable, to pay the principal of, redemption premium, if any, and interest on county or district indebtedness incurred pursuant to this section. The board of county commissioners and board of trustees, in certifying annual levies, shall take into account the maturing indebtedness of such county or such district incurred pursuant to this section for the ensuing year and deficiencies and defaults of prior years and shall make ample provision for the payment thereof. If the moneys produced from such levies, together with other revenues of the county or district available therefor, are not sufficient to pay punctually the annual installments on its contracts or bonds, and interest thereon, and to pay defaults and deficiencies, the board of county commissioners or board of trustees, as applicable, shall make such additional levies of taxes as may be necessary for such purposes, and such taxes shall be made and continue to be levied until the indebtedness is fully paid.

(5) Moneys resulting from such indebtedness shall be deposited with and disbursed by the custodian of library district funds pursuant to section 24-90-112 (2). The real or personal property to be acquired, constructed, expanded, or remodeled with the proceeds of such indebtedness shall be held, operated, and maintained by the library district.

24-90-113. Contract to receive library service. (Repealed)

24-90-113.3. Contract to receive library service. In lieu of establishment of a public library, the legislative body of a governmental unit may contract to receive library service from an existing library, the board of trustees or governing body of which has the reciprocal power to render the service. Any school district may contract for library service from any existing public library, such service to be paid from funds available to the school district for library purposes. Any contract entered into pursuant to this section shall specify, without limitation, the geographic area covered by the contract, the amount of compensation to be paid to the library
delivering the service, the term of the contract, and any other information deemed necessary by the contracting parties.

**24-90-114. Abolishment of libraries.** (1) A public library, other than a joint library, established, operated, or maintained pursuant to this part 1 may be abolished only by vote of the registered electors in that library's legal service area, taken in the manner prescribed in section 24-90-107 (3) for a vote to establish a library. If a library is abolished, the materials and equipment belonging to it shall be disposed of as the legislative body of the governmental unit, or in the case of a library district, as the library board of trustees, directs.

(2) Following notice of public hearings, the abolishment of a joint library shall be by resolution of the legislative bodies of the governmental units which established, operated, or maintained the joint library. The resolution shall specify that all indebtedness, including obligations arising from lease-purchase agreements, of the joint library must be fully protected until retired, that all trusts of the library will be continued as specified under current terms, and that all properties of the joint library will be divided as provided in the agreements entered into by the legislative bodies of the governmental units.

(3) Disposition of school district libraries that have been abolished shall be accomplished as provided by law.

**24-90-115. Regional library service system – governing board.** (1) (a) The board of trustees of any public library, library district, or the governing board of any publicly-supported library may participate in a regional library service system that provides cooperative services such as resource sharing, consulting, and continuing education under a plan submitted to the state librarian for the approval of said librarian. The bylaws of each regional library service system shall provide for a governing board consisting solely of representatives from publicly-supported libraries that are members of the system. The bylaws of a regional library service system may provide for membership in the system by libraries that are not publicly supported. In such case, the bylaws shall specify which such libraries are members of the system and any benefits of membership in the system that shall accrue to such libraries.

(b) The state board of education shall adopt rules and regulations, in accordance with article 4 of this title, relating to the establishment, governance, and dissolution of regional library service systems.

(2) (a) The governing board of a regional library service system shall consist of at least one representative from any three of the following four types of publicly-supported libraries participating in the system:

(I) Schools;
(II) Public;
(III) Academic; and
(IV) Special.

(b) The governing board of the regional library service system shall be elected by a system membership council comprised of one representative of each system member representing a publicly-supported library.

(3) (a) The governing board of each regional library service system has the right to exercise all powers vested in a board of trustees pursuant to section 24-90-109. Nothing pertaining to the organization or operation of a regional library service system shall be construed to infringe upon the autonomy of the board of trustees of a public library or the governing board of any publicly-supported library.
(b) The governing board of each regional library service system shall submit annual plans and budgets under regulations established by the state librarian as provided in section 24-90-105 (1) (a).

(4) Before withdrawing from a regional library service system, any participating library shall be required to fulfill all outstanding obligations for that fiscal year. Withdrawal shall be accomplished pursuant to rules and regulations established by the state board of education.

(5) If the need for a regional library service system ceases to exist, the membership council, in its sole discretion, shall by a two-thirds vote of its members, declare its intent to dissolve the organization and file with the state library a plan for effecting such dissolution, which shall be carried out upon approval by the state board of education.

24-90-116. Existing libraries to comply. Any public library established on or after July 1, 1979, shall be established as provided in this part 1. Every public library which has been established prior to said date under provisions of state law shall be considered as established under this part 1, and the board of trustees and the legislative body of the governmental unit in which the library is located shall proceed forthwith to make such changes as may be necessary to effect a compliance with the terms of this part 1. Every contract existing prior to July 1, 1979, for library service shall continue in force and be subject to this part 1 until the contract is terminated or a public library is established by the governmental unit for which the service was engaged.

24-90-117. Theft or mutilation of library property. Any person who takes, without complying with the appropriate check-out procedures, or who willfully retains any property belonging to any publicly-supported library for thirty days after receiving notice in writing to return the same, given after the expiration of the time that by the rules of such institution such property may be kept, or who mutilates such property commits a class 3 misdemeanor and shall be punished as provided in section 18-1.3-501, C.R.S.

24-90-118. Colorado libraries automated catalog project. (1) The general assembly declares that there shall be developed and established by the Colorado state library, in cooperation with the research libraries within Colorado, an automated catalog system, which shall be available for use by all publicly or privately supported libraries in Colorado. The system shall be compatible with the library of congress automated cataloging system, including federal standards for machine-readable cataloging, which will become effective on January 1, 1981.

(2) and (3) Repealed.

24-90-119. Privacy of user records. (1) Except as set forth in subsection (2) of this section, a publicly-supported library shall not disclose any record or other information that identifies a person as having requested or obtained specific materials or service or as otherwise having used the library.

(2) Records may be disclosed in the following instances:
(a) When necessary for the reasonable operation of the library;
(b) Upon written consent of the user;
(c) Pursuant to subpoena, upon court order, or where otherwise required by law;
(d) To a custodial parent or legal guardian who has access to a minor's library card or its authorization number for the purpose of accessing by electronic means library records of the minor.

(3) Any library official, employee, or volunteer who discloses information in violation of this section commits a class 2 petty offense and, upon conviction thereof, shall be punished by a fine of not more than three hundred dollars.
PART 2
STATE PUBLICATIONS DEPOSITORY AND DISTRIBUTION CENTER

24-90-201. Establishment of a state publications depository and distribution center. In consideration of the fundamental importance attached in our constitutional republic to a well-educated citizenry participating in our democratic processes that understands the activities of its state government, and to allow the people of the state to draw benefits from information developed at public expense, and to enjoy access to the information services of state agencies, there is hereby established a state publications depository and distribution center. Such center shall be a section of the state library. The center shall ensure that all state publications are available to residents of Colorado through a system of depository libraries. Operation of the center is declared to be an essential administrative function of the state government.

24-90-202. Definitions. As used in this part 2, unless the context otherwise requires:

(1) "Center" means that section of the state library responsible for the state publications depository and distribution functions.

(2) "Depository library" means a library designated to collect, maintain, and make available to the general public state agency publications.

(3) "State agency" means every state office, whether legislative, executive, or judicial, and all of its respective officers, departments, divisions, bureaus, boards, commissions, and committees, all state-supported colleges and universities which are defined as state institutions of higher education, and other agencies which expend state-appropriated funds.

(4) "State publication" means any information for public distribution, regardless of format, method of reproduction, source, or copyright that is produced, purchased for distribution, or authorized, with the imprint of, or at the total or partial expense of the agency, with the exception of correspondence, interoffice memoranda, or those items detailed by section 24-72-204. "State publication" includes, without limitation, information available electronically by means of computer diskettes, compact discs, computer tapes, other electronic storage media, or a public telecommunications network.

24-90-203. Purposes – directions – rules. (1) The purposes of the center are to identify, collect, catalog, distribute, preserve, and make state publications, regardless of format, available to the public. Public access to such publications may be accomplished by use of depository library facilities throughout the state, and, for electronic documents, by means of a public telecommunications network.

(2) The center shall be under the direction of the state librarian.

(3) The state board of education shall adopt such rules as are necessary or appropriate to accomplish the provisions of this part 2. No rule shall deny public access to the state publications enumerated in this part 2.

24-90-204. Deposits of state publications. (1) Every state agency shall, upon publication, deposit at least four copies of each of its state publications with the center. The center may require additional copies of certain state publications to be deposited when designated by the state librarian as being required to fulfill the purposes of this part 2. Publications shall be provided within ten working days of such publication in the following manner:

(a) In the case of any publications produced in print, four copies of said publication shall be deposited with the center.
(b) In the case of any publication produced in electronic form, including those made available through a public telecommunications network, an electronic copy or notification of the publication of such electronic copy shall be deposited with the center in a form specified by the center.

24-90-205. Permanent public access to state publications. The center shall coordinate with state agencies, depository libraries, or other entities permanent public access to state publications, regardless of format.

24-90-206. Depository library agreements – requirements. (1) The center may enter into depository agreements with any state agency or public library or with out-of-state research libraries and other state libraries. The number of depository libraries shall not exceed thirty. The requirements for eligibility to become and continue as a depository shall be established by the state library. The standards shall include and take into consideration population, the type of library or agency, ability to preserve such publications and to make them available for public use, and such geographic locations as will make the publications conveniently accessible to residents in all areas of the state.

(2) In addition to any other material distributed to state publications depository libraries, the state librarian shall distribute any materials to be incorporated by reference in state rules that are provided to the state publications depository and distribution center pursuant to section 24-4-103 (12.5) (c) (II) (B). The state librarian and any state publications depository library shall make materials distributed pursuant to this subsection (2) available to the public as soon as possible.

24-90-207. On-line catalog of state publications. The center shall maintain an on-line catalog providing free public access to records of state publications, regardless of format, by author, title, subject, and key word through a public telecommunications network.

24-90-208. State publications distribution. The center shall distribute state publications, in paper, electronic, or other format where appropriate, to depository libraries. The state librarian may make additional distributions in accordance with agreements with appropriate state agencies.

PART 3
COLORADO COMPUTER INFORMATION NETWORK

24-90-301. Legislative declaration. The general assembly hereby declares that access to information is of utmost importance to the people of the state of Colorado; that people with better access to information have enhanced opportunities to improve the quality of their own lives, their children's lives, and the contributions they make to their communities and the state; and that access to on-line information accessed through libraries should be equal throughout the state, regardless of place of residence or economic status.

24-90-302. Colorado virtual library – creation – components – access. (1) There is hereby created the Colorado virtual library, formerly known as the access Colorado library and information network (ACLIN), which shall be a part of the state library system under the charge of the state librarian pursuant to section 24-90-105 (2) (f). For purposes of this section, "library" shall mean the Colorado virtual library created in this subsection (1).

(2) The library shall provide electronic resources through libraries to all Colorado residents, to the students, faculty, and staff of institutions of higher education, and to the students
and faculty of elementary and secondary schools wherever such persons obtain access to the internet, regardless of place of residence within Colorado or economic status.

(3) The library shall have the following components:
   (a) A connection to the on-line catalogs of the holdings of Colorado libraries;
   (b) A connection to locally produced databases;
   (c) Digitized collections of Colorado resources;
   (d) Indexes and full text database products selected in accordance with subsection (3.5) of this section to serve the needs of the people of the state;
   (e) An interlibrary loan system facilitating resource sharing throughout Colorado; and
   (f) Other services associated with providing computer-based library services.

(3.5) Subject to available appropriations, the state librarian shall procure through a competitive bid process on-line databases necessary to provide on behalf of all publicly-supported libraries the indexes and database products specified in paragraph (d) of subsection (3) of this section.

(4) Access to the Colorado virtual library by any person within the state shall be through the world wide web or successive technology.

(5) (a) The component parts of the Colorado virtual library described in subsection (3) of this section are affected with a public interest.

   (b) Accordingly, in the administration of this part 3, the state librarian shall be guided by the principle that information generally provided by libraries, such as library catalogues and on-line resources, should be provided free to library users; however, said users may be subject to appropriate charges and fees for specialized services.

   (c) Further, the state librarian shall be guided by the principle that direct competition between publicly funded agencies and private firms is to be avoided. Publicly funded agencies that are part of the library established under this part 3 are discouraged from selling at a profit information contributed to them by private firms.

24-90-303. Computer information network fund – creation. (Repealed)

PART 4
LIBRARY GRANTS

24-90-401. Short title. This part 4 shall be known and may be cited as the "State Grants for Libraries Act".

24-90-402. Legislative declaration. The general assembly hereby finds and declares that the purpose of this part 4 is to promote means whereby the state will make grant moneys available to publicly-supported libraries, including public libraries, school libraries, and academic libraries, to enable these institutions to obtain educational resources they would otherwise be unable to afford, to the end that the state will receive the corresponding benefits of a better educated and informed population.

24-90-403. Definitions. As used in this part 4, unless the context otherwise requires:

   (1) "Academic library" has the same meaning as set forth in section 24-90-103 (1).
   (2) "County library" has the same meaning as set forth in section 24-90-103 (2).
   (3) "Educational resources" means any one or all of the following: Books, periodicals, or any other form of print media; audiovisual materials; and electronic information resources.
   (4) "Electronic information resources" means material of an educational or informational nature that may only be accessed by computer or electronic terminal.
(5) "Eligible participant" means a publicly-supported library that otherwise satisfies the requirements for grant eligibility pursuant to this part 4.

(6) "Fund" means the state grants to publicly-supported libraries fund created pursuant to this part 4.

(7) "Joint library" has the same meaning as set forth in section 24-90-103 (4).

(8) "Library district" has the same meaning as set forth in section 24-90-103 (6).

(9) "Minor" means any person under the age of eighteen.

(10) "Municipal library" has the same meaning as set forth in section 24-90-103 (11).

(11) "Public access computer" means a computer that is:

(a) Located in a school library or a public library; and

(b) Connected to any computer communication system.

(12) "Public library" has the same meaning as set forth in section 24-90-103 (13).

(13) "Publicly-supported library" has the same meaning as set forth in section 24-90-103 (14).

(14) "Regional library service system" has the same meaning as set forth in section 24-90-103 (16).

(15) "School library" has the same meaning as set forth in section 24-90-103 (18). For purposes of this part 4, a "school library" shall be the equivalent of the library system established and maintained by a particular school district and shall not mean each separate or individual library facility established and maintained by such school district.

(16) "State librarian" means the commissioner of education, as ex officio state librarian pursuant to section 24-90-104 (2), or any person designated by him or her to perform any of the duties and responsibilities charged to the state librarian pursuant to this part 4.

24-90-404. Qualifications. (1) Subject to the requirements of this section, the governing body of any eligible participant may submit an application to the state librarian requesting a grant pursuant to this part 4. Any grant approved by the state librarian pursuant to the requirements of this part 4 shall be awarded to the governing body that submitted said application.

(2) In order to obtain grant moneys under this part 4, and as a condition of the receipt of moneys under said part, each eligible participant shall agree to:

(a) Use any grant moneys only for the purchase or use of educational resources to support the educational and informational needs and activities of its residents, students, or faculty, as the case may be;

(b) Participate as the state librarian deems appropriate in various programs established to promote and enhance interlibrary sharing of resources and information including, without limitation, the Colorado library card reciprocal program and the Colorado library computer network;

(c) In the case of a school library that provides one or more public access computers:

(I) Equip each such computer with software that will limit the ability of minors to gain computer access to material that is obscene or illegal;

(II) Purchase internet connectivity from an internet service provider that provides filter services to limit the computer access of minors to material that is obscene or illegal; or

(III) Develop and implement a policy, publicly adopted by the board of education of the school district that maintains such library, that establishes and enforces measures to restrict minors from obtaining computer information that is obscene or illegal.
(d) In the case of any publicly-supported library other than a school or academic library that provides one or more public access computers:

(I) Equip each such computer with software that will limit the ability of minors to gain computer access to material that is obscene or illegal;

(II) Purchase internet connectivity from an internet service provider that provides filter services to limit the computer access of minors to material that is obscene or illegal; or

(III) Develop and implement a policy, publicly adopted by the governing body of such library, that establishes and enforces measures to restrict minors from obtaining computer information that is obscene or illegal.

(e) In the case of any eligible participant other than an academic library, maintain its current efforts to obtain funding from existing local revenue sources to the end that moneys received under this part 4 do not replace or displace existing local revenue sources;

(f) In the case of an eligible participant that is an academic library, maintain its current efforts to obtain funding from other federal or state revenue sources to the end that moneys received under this part 4 do not replace or displace existing federal or state revenue sources;

(g) Perform other such requirements as the state librarian deems appropriate in the exercise of his or her discretion to further the purposes of this part 4.

(3) Eligible participants shall apply for grants made available pursuant to this part 4 on official application forms provided by the state librarian. Eligible participants shall provide such information on said forms as the state librarian may require in furtherance of the purposes of this part 4.

(4) A school library or public library that complies with paragraph (c) or (d) of subsection (2) of this section, as the case may be, shall be immune from any criminal or civil liability resulting from access by a minor to obscene or illegal material through the use of a public access computer owned or controlled by such school or public library.

24-90-405. Administration of the grants program – powers and duties of the state librarian.

(1) The state librarian shall have the following powers and duties in administering this part 4:

(a) To adopt and publicize criteria regarding grants made available pursuant to this part 4;

(b) To review and monitor the expenditure of grant moneys by grant recipients;

(c) To approve requests for grants under this part 4 and to determine the amount of money to be awarded under each grant. Grants may be awarded subject to the limitations of this part 4 and in the following amounts:

(I) Each public library that satisfies the requirements of this part 4 may be awarded grant moneys in an aggregate amount that shall not be less than three thousand dollars. Notwithstanding the fact that a public library as defined for purposes of this part 4 may maintain more than one branch or other separate facility, a public library shall be considered the equivalent of one eligible participant for purposes of this part 4.

(II) Each school library that satisfies the requirements of this part 4 may be awarded grant moneys in an aggregate amount that shall not be less than three thousand dollars. Notwithstanding the fact that a school library as defined for purposes of this part 4 may maintain more than one separate or individual library facility under its control, a school library shall be considered the equivalent of one eligible participant for purposes of this part 4.

(III) Each academic library that satisfies the requirements of this part 4 may be awarded grant moneys in an aggregate amount that shall not be less than three thousand dollars.
Notwithstanding the fact that an institution of higher education may maintain more than one library at the same or additional campuses, each such institution shall be considered the equivalent of one eligible participant for purposes of this part 4.

(d) To promulgate reasonable rules necessary for the administration of this part 4 pursuant to section 24-90-105 (1) (a) (I) and article 4 of this title;

(e) To exercise any other powers or perform any other duties that are consistent with the purposes of this part 4 and that are reasonably necessary for the fulfillment of the state librarian's responsibilities.

24-90-406. Reporting. All eligible participants receiving funds under this part 4 shall submit to the state librarian by January 1 of each calendar year following the year in which a grant award was made a report containing a statement of all moneys received under this part 4, the purposes for which the moneys were used, the participant's compliance with this article, and such other information that the state librarian may require. Any eligible participant may submit the information required to be submitted to the state librarian pursuant to this section as part of the reporting of any other information required to be submitted to the state librarian under any other applicable law by the date specified in this section.

24-90-407. State grants to publically-supported libraries fund – creation – sources of funds – administrative costs. (1) There is hereby created in the state treasury the state grants to publically-supported libraries fund, which fund shall be administered by the state librarian, and which shall consist of all moneys appropriated to said fund by the general assembly and all moneys collected by the state librarian for purposes of this part 4 from federal grants and other contributions, grants, gifts, bequests, and donations received from individuals, private organizations, or foundations. Such moneys shall be transmitted to the state treasurer to be credited to the fund.

(2) All moneys in said fund shall be subject to annual appropriation by the general assembly. For any given fiscal year, no more than two and one-half percent of the moneys appropriated from said fund for this part 4 shall be expended for the administrative costs of the state librarian in administering this part 4. For any given fiscal year, if said administrative costs amount to less than two and one-half percent of the appropriation made, the state librarian may distribute the difference between an amount equal to two and one-half percent of the amount of the appropriation made and the amount of administrative costs actually incurred to the regional library service system to assist publicly-supported libraries in meeting the eligibility criteria under this part 4.

(3) Notwithstanding any provision of this section to the contrary, on March 5, 2003, the state treasurer shall transfer the balance of moneys in the state grants to publically-supported libraries fund to the general fund.

24-90-408. Additional sources of funding. Any eligible participant may pursue additional sources of funding for the financing of the purchase or use of educational resources, including, without limitation, grants, donations, or contributions from any other public or private source.

PART 5
LIBRARY CAPITAL FACILITIES DISTRICTS

24-90-501. Short title. This part 5 shall be known and may be cited as the "Library Capital Facilities Districts Act".
24-90-502. Legislative declaration. The general assembly finds and declares that the organization of library capital facilities districts within library districts of the state, having the purposes and powers provided in this part 5, will serve a public purpose, will promote the health, safety, prosperity, security, and general welfare of the residents of said library districts and facilities districts, property owners within said library districts and facilities districts, and the people of the state generally, will promote the continued vitality of library services within library districts, and will be of special benefit to property located within the boundaries of any such facilities district created pursuant to this part 5.

24-90-503. Definitions. As used in this part 5, unless the context otherwise requires:

(1) "Board" means the board of trustees of a facilities district created pursuant to this part 5.

(2) "Facilities district" means a library capital facilities district organized by a library district pursuant to this part 5 to provide library capital facilities within a library capital facilities area.

(3) "Governing body" for the purposes of this part 5, means the board of trustees of a library district forming an area pursuant to this part 5.

(4) "Library capital facilities" means any real or personal property, improvement, or facility, including, without limitation, land, buildings, site improvements, equipment, furnishings, or collections, that are directly related to any service that a library district is authorized to provide, together with any necessary costs related to the acquisition, construction, installation, operation, or maintenance of such property, improvement, or facility.

(5) "Library capital facilities area" means the geographical division within a library district that is described in the resolution establishing a facilities district pursuant to this part 5. Notwithstanding any provision in this subsection (5) to the contrary, the library capital facility area may include a location designated by the library district, after public notice and hearing, as a location for the siting of new library capital facilities.

(6) "Library district" has the same meaning as set forth in section 24-90-103 (6).

(7) "Net effective interest rate" means the net interest cost of securities divided by the sum of the products derived by multiplying the principal amount of the securities maturing on each maturity date by the number of years from their date to their respective maturities. In all cases, the net effective interest rate shall be computed without regard to any option of redemption prior to the designated maturity dates of the securities.

(8) "Net interest cost" means the total amount of interest to accrue on securities from their date to their respective maturities, less the amount of any premium above par, or plus the amount of any discount below par, at which said bonds are being or have been sold. In all cases, the net interest cost shall be computed without regard to any option of redemption prior to the designated maturity dates of the securities.

24-90-504. Authority of governing body. The board of trustees of the library district as the governing body of said district is hereby vested with jurisdiction, power, and authority to establish one or more facilities districts within the boundaries of the library district in which the library capital facilities are to be acquired, constructed, installed, operated, or maintained in accordance with the requirements of this part 5.


(2) The preliminary resolution required by subsection (1) of this section shall specify:
(a) The name of the proposed facilities district, which shall include a descriptive name of such district along with the words library capital facility district;

(b) A general description of the boundaries of the proposed library capital facilities area; and

c) A general description of the library capital facilities to be acquired, constructed, installed, operated, or maintained in the proposed library capital facilities area by the proposed facilities district.

24-90-506. Notice of hearing – disqualification of member of governing board. (1) The governing body, as soon as possible after the adoption of the preliminary resolution, shall fix by order the place and time for a public hearing on the resolution, which hearing shall be held not less than twenty days or more than forty days after the adoption of the preliminary resolution. Thereupon, the governing body shall cause notice by publication to be made of the resolution and of the time and place of the hearing on the resolution. A copy of the notice shall be mailed to each property owner within the boundaries of the proposed library capital facilities area at the owner's last-known address as disclosed by the tax records of any county in which the library district is located.

(2) No member of the governing body shall be disqualified from performing any duty imposed by this part 5 by reason of direct or indirect ownership of property within the boundaries of any proposed library capital facilities area, by reason of relationship to any person who owns property within the proposed library capital facilities area, or by reason of ownership of, or employment with, any entity that owns property within the boundaries of the proposed library capital facilities area.

24-90-507. Hearing – resolution – when action barred. (1) On the date fixed for the hearing described in section 24-90-506 or at any adjournment of the hearing, the governing body shall ascertain, from the tax rolls of any county in which the library district is located, the total valuation for assessment of the taxable property located within the proposed library capital facilities area.

(2) Upon the conclusion of the hearing required by section 24-90-506, if it appears that the library capital facilities specified in the preliminary resolution pursuant to section 24-90-505 (2) (c) are of the type and kind of library capital facilities that satisfy the purposes of this part 5, the governing body:

(a) Shall by adoption of a resolution:

(I) Adjudicate all questions of jurisdiction;

(II) Designate the boundaries of the facilities district pursuant to section 24-90-505 (2) (b);

(III) Affix a name to the facilities district that shall be the name as is specified in the preliminary resolution pursuant to section 24-90-505 (2) (a) and by which, in all subsequent proceedings, the facilities district shall thereafter be known; and

(IV) Specify that the facilities district shall have the power to levy ad valorem taxes in accordance with the requirements of section 24-90-511.

(b) May order that the question of the organization of the facilities district and other matters as the governing body deems appropriate, including, without limitation, the issuance of bonds or other matters for which voter approval is required under section 20 of article X of the state constitution, be submitted to the registered electors residing within the boundaries of the proposed facilities district at an election to be held for that purpose in accordance with the provisions of articles 1 to 13 of title 1, C.R.S. Unless otherwise provided in section 20 of article
X of the state constitution, such election may be held in conjunction with a general election or on the election held on the first Tuesday in November of odd-numbered years.

(3) At an election held under paragraph (b) of subsection (2) of this section, the registered electors residing within the boundaries of the proposed facilities district shall vote for or against the organization of such district and such other matters as the governing body may deem appropriate, including, without limitation, the issuance of bonds of the library district or facilities district or other matters for which voter approval is required under section 20 of article X of the state constitution. If, upon canvassing the vote, it appears that a majority of the registered electors voting at such election vote in favor of the organization of the facilities district, the governing body shall adopt a resolution declaring the facilities district organized.

(4) If a resolution is adopted establishing the facilities district in accordance with the requirements of subsection (3) of this section, the resolution shall finally and conclusively establish the regular organization of the facilities district against all persons unless an action, including an action for certiorari review, attacking the validity of the facilities district is commenced in a court of competent jurisdiction within thirty days after the adoption of the resolution. Thereafter, any such action shall be perpetually barred. The organization of the facilities district shall not be directly or collaterally questioned in any suit, action, or proceeding.

24-90-508. Recording of resolution establishing area. Within thirty days after the facilities district has been declared duly organized, the secretary of the governing body shall transmit for recording to the county clerk and recorder in each county in which the facilities district or a part of the facilities district extends a copy of the resolution of the governing body establishing the facilities district pursuant to section 24-90-507 (4).

24-90-509. Governing body – meetings. (1) The board of trustees of the library district that creates the facilities district, as the governing body of said district, shall constitute ex officio the board of the facilities district. The presiding officer of the board of trustees of the library district shall be ex officio the presiding officer of the board of the facilities district, the secretary of the board of trustees of the library district shall be ex officio the secretary of the board of the facilities district, and the treasurer of the board of trustees of the library district shall be ex officio the treasurer of the board of the facilities district. The secretary and the treasurer may be one person. The board of the facilities district shall adopt a seal. The secretary shall keep in a visual text format that may be transmitted electronically a record of all its proceedings, minutes of all meetings, certificates, contracts, and all corporate acts, which shall be open to inspection of all owners of property in the facilities district as well as to all other interested parties. The treasurer shall keep permanent records containing accurate accounts of all money received by and disbursed for and on behalf of the area.

(2) The board shall hold meetings, on notice to each member of the board, which shall be open to the public in a place to be designated by the board as often as the needs of the facilities district require. A quorum of the governing body shall constitute a quorum at any meeting.

24-90-510. General powers of facilities district. (1) The facilities district has the following limited powers:

(a) To have perpetual existence;
(b) To have and use a corporate seal;
(c) To sue and be sued and be a party to suits, actions, and proceedings;
(d) To enter into contracts and agreements, except as otherwise provided in this part 5, affecting the affairs of the facilities district, including contracts with the United States and any of its agencies or instrumentalities. Except in cases in which a facilities district receives aid from an
agency of the federal government, a notice shall be published for bids on all construction contracts for work or material or both involving an expense of one thousand dollars or more. The facilities district may reject any and all bids, and, if it appears that the facilities district can perform the work or secure material for less than the lowest bid, it may proceed to do so.

(e) To borrow money and incur general obligation indebtedness and evidence the same by bonds, certificates, warrants, notes, and debentures in accordance with the provisions of this part 5;

(f) To acquire, finance, construct, install, operate, and maintain the library capital facilities contemplated by this part 5, including all property, rights, or interests incidental or appurtenant thereto, and to dispose of real and personal property and any interest therein, including leases and easements in connection therewith;

(g) To refund any general obligation indebtedness of the facilities district without an election; otherwise, the terms and conditions of refunding bonds shall be substantially the same as those of an original issue of bonds of the facilities district;

(h) To have the management, control, and supervision of all the business and affairs of the facilities district and of the acquisition, construction, installation, operation, and maintenance of the facilities district's library capital facilities;

(i) To adopt and amend bylaws not in conflict with the constitution and laws of the state or with the ordinances of the county or municipality affected for carrying on the business, objects, and affairs of the governing body and of the facilities district;

(j) To exercise all rights and powers necessary or incidental to or implied from the specific powers granted in this part 5. Such specific powers shall not be considered as a limitation upon any power necessary or appropriate to carry out the purposes and intent of this part 5.

(k) To conduct an election in accordance with articles 1 to 13 of title 1, C.R.S., for any purpose the board deems necessary or required.

24-90-511. Power to levy taxes. Subject to the requirements of section 20 (4) of article X of the state constitution, in addition to any other means of providing revenue for a facilities district, the board has the power to levy and collect ad valorem taxes on and against all taxable property located within the boundaries of the facilities district. The rate of levy to be submitted to the registered electors for their approval in accordance with the requirements of this section, or, if such rate is unlimited, shall be specified in the resolution creating the facilities district pursuant to section 24-90-507.

24-90-512. Determining and fixing rate of levy. The governing body shall determine the amount of moneys necessary to be raised by a levy on the taxable property located within the facilities district, taking into consideration other sources of revenue of the library district and the facilities district, and shall fix a rate of levy that, when levied upon every dollar of the valuation for assessment of taxable property within the facilities district together with other revenues, shall raise the amount required by the library district and the facilities district during the ensuing fiscal year to supply funds for paying expenses of organization and the costs of acquiring, financing, constructing, installing, operating, or maintaining the library capital facilities and promptly to pay in full when due all interest on and principal of general obligation bonds, indebtedness, and other obligations issued by the library district or the facilities district for the library capital facilities located within the facilities district. In the event of accruing defaults or deficiencies, additional levies may be made as provided in section 24-90-513. In accordance with the time schedule provided in section 39-5-128, C.R.S., the governing body shall certify to the board of
county commissioners of each county in which the facilities district or a portion of the facilities
district lies the rate so fixed in order that, at the time and in the manner required by law for the
levying of taxes, such board of county commissioners shall levy such tax upon the valuation for
assessment of all taxable property within the facilities district.

24-90-513. Levies to cover deficiencies. The governing body, in certifying annual levies,
shall take into account the maturing indebtedness for the current and ensuing year as provided in
its contracts, maturing bonds, and interest on bonds and the deficiencies and defaults of prior
years and shall make ample provisions for the payment thereof. In case the moneys produced
from such levies, together with other revenues of the library district or facilities district, are not
sufficient to pay punctually the annual installments on its contracts or bonds and interest thereon
and to pay defaults and deficiencies, the governing body, from year to year, shall make such
additional levies of taxes as may be necessary for such purposes, and, notwithstanding any
limitations, such taxes shall be levied and shall continue to be levied until the indebtedness of the
library district or facilities district is fully paid.

24-90-514. County officers to levy and collect taxies – lien. It is the duty of the body
having authority to levy taxes within such county to levy the taxes certified to it as provided in
this part 5. It is the duty of all officials charged with the duty of collecting taxes to collect and
enforce such taxes at the time and in the form and manner and with like interest and penalties as
other taxes are collected and, when collected, to pay the same to the library district or facilities
district ordering its levy and collection. The payment of such collections shall be made monthly
to the treasurer of the library district and paid into the depository thereof to the credit of the
facilities district. All taxes levied under this part 5, together with interest thereon and penalties
for default in payment thereof, and all costs of collecting the same shall constitute a lien, until
paid, on and against the property taxed, and such lien shall be a lien as for all other general taxes.

24-90-515. Property sold for taxes. The taxes provided for in this part 5 shall be
included as a part of general ad valorem taxes and shall be paid and collected accordingly. The
sale of properties for delinquencies shall be conducted in the manner provided by the statutes of
this state for selling property for nonpayment of other ad valorem taxes.

24-90-516. Governing body can issue bonds – form. To carry out the purposes of this
part 5, the governing body is hereby authorized to issue bonds of the library district or facilities
district for the purpose of financing the acquisition, construction, installation, operation, or
maintenance of library capital facilities within the facilities district. The bonds shall bear interest
at a rate such that the net effective interest rate of the issue of bonds does not exceed the
maximum net effective interest rate authorized, payable at such times as determined by the
governing body, and shall be due and payable in installments at such times as determined by the
governing body extending not more than thirty years from the date of issuance. The form and
terms of the bonds, including provisions for their sale, payment, and redemption, shall be
determined by the governing body. If the bonds are payable from the general ad valorem taxes
levied on property located within the facilities district, the bonds shall not be issued unless first
approved at an election held for that purpose pursuant to section 24-90-507 (3). If the governing
body so determines, bonds issued pursuant to this section may be redeemable prior to maturity,
with or without payment of a premium, but no premium shall exceed three percent of the
principal thereof. The bonds shall be executed in the name of the library district or the facilities
district and signed by the presiding officer of the governing body with the seal of the library
district or facilities district affixed thereto and attested by the secretary of the governing body.
The bonds shall be in such denominations as the governing body shall determine. Under no
circumstances shall any of the bonds be held to be an indebtedness, obligation, or liability of the municipalities or counties in which the area is located, and bonds issued pursuant to the provisions of this part 5 shall contain a statement to that effect.

24-90-517. Dissolution procedures. Any facilities district organized pursuant to this part 5 may be dissolved after notice is given, publication is made, and a hearing is held in the manner prescribed by sections 24-90-506 and 24-90-507. The dissolution shall be commenced with a filing by the governing body with the clerk or secretary of the governing body of a resolution of the governing body approving the dissolution. After hearing any protest against or objection to the dissolution, and if the governing body determines that it is for the best interests of all concerned to dissolve the facilities district, the governing body shall so provide by an effective resolution, a certified copy of which shall be filed in the office of the county clerk and recorder in each county in which the facilities district or any part of the facilities district is located. Upon the filing, the dissolution shall be complete. However, no facilities district shall be dissolved until it has satisfied or paid in full all outstanding indebtedness, obligations, and liabilities issued to provide library capital facilities or until funds are on deposit and available therefor.

24-90-518. Exemption from taxation – securities laws. The income or other revenues of the library district or facilities district, any property owned by the library district or facilities district, any bonds issued by the library district or facilities district, and the transfer of and any income from any bonds issued by the library district or facilities district shall be exempt from all taxation and assessments by the state.

24-90-519. Limitation of actions. Any legal or equitable action brought with respect to any acts or proceedings of the library district or facilities district, the creation of a facilities district, the authorization or issuance of any bonds, or any other action taken under this part 5 shall be commenced within thirty days after the performance of such action or else shall be thereafter perpetually barred.

PART 6
INTERNET PROTECTION IN PUBLIC LIBRARIES

24-90-601. Legislative declaration. The general assembly hereby finds and declares that use of the internet in the public libraries of the state provides an extraordinary, unique, and unparalleled educational resource and source of knowledge and information. The general assembly further finds and declares that reasonable measures must be adopted and implemented to protect the children who use such internet services in public libraries from access to material that is harmful to their beneficial development as responsible adults and citizens. It is the intent of the general assembly by enacting this part 6 that public libraries be required to adopt and enforce reasonable policies of internet safety that are consistent with the federal "Children's Internet Protection Act", as amended, (Pub.L. 106-554), and that will protect children from access to harmful material without compromising responsible adult use of internet services in such libraries.

24-90-602. Definitions. As used in this part 6, unless the context otherwise requires:
(1) "Access to the internet" means, with reference to a particular computer, that the computer is equipped with a modem or is connected to a computer network that provides access to the internet.
(2) "Computer" includes any hardware, software, or other technology attached or connected to, installed in, or otherwise used in connection with a computer.
(3) "Harmful to minors" means any picture, image, graphic image file, or other visual depiction that:
   (a) Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion;
   (b) Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, an actual or simulated normal or perverted sexual act, or a lewd exhibition of the genitals; and
   (c) Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.

(4) "Minor" means any person who has not attained the age of seventeen years.

(5) "Public library" shall have the same meaning as set forth in section 24-90-103 (13).

For purposes of this part 6, a "public library" shall be the equivalent of the library system established and maintained by the governing body of a particular library district or otherwise connected group of libraries and shall not mean each separate or individual library facility established and maintained by such library district or connected group of libraries.

(6) "Sexual act" or "sexual contact" shall have the same meaning as set forth in 18 U.S.C. sec. 2246 (2) and (3).

(7) "Technology protection measure" means a specific technology, including without limitation computer software, that blocks or filters internet access to visual depictions that are:
   (a) Obscene, as defined in section 18-7-101 (2), C.R.S.;
   (b) Child pornography, as defined in 18 U.S.C. sec. 2256 (8); or
   (c) Harmful to minors; except that no technology protection measure may block scientific or medically accurate information regarding sexual assault, sexual abuse, incest, sexually transmitted diseases, or reproductive health.

24-90-603. Adoption and enforcement of policy of internet safety for minors including technology protection measures – public libraries. (1) No later than December 31, 2004, the governing body of each public library shall adopt and implement a policy of internet safety for minors that includes the operation of a technology protection measure for each computer operated by the public library that allows for access to the internet by a minor.

(2) After the adoption and implementation of the policy of internet safety required by subsection (1) of this section, the governing body of each public library shall continue to enforce the policy and the operation of the technology protection measure for each computer operated by the public library that allows for access to the internet by a minor.

24-90-604. Temporary disabling of technology protection measure. (1) (a) (I) Subject to the requirements of paragraph (b) of this subsection (1), an administrator, supervisor, or any other person authorized by the public library to enforce the operation of the technology protection measure adopted and implemented in accordance with the requirements of section 24-90-603 may temporarily disable the technology protection measure entirely to enable access to the internet on a particular computer able to be accessed by a minor by:
   (i) an adult upon request without significant delay by the public library in responding to the request; or
   (ii) a minor for bona fide research or other lawful purposes where the internet use in connection with the research or other lawful purpose is supervised by an administrator, supervisor, parent, guardian, or other person authorized by the public library to perform such function.
(b) Where the public library has installed a technology protection measure that requires electronic verification of the age of the computer user, or where the parent or guardian of a minor has provided explicit prior approval for use of the computer by the minor, before the technology protection measure required by section 24-90-603 is disabled, no additional involvement by the staff of the public library shall be required.

(2) Notwithstanding any other provision of this section, the temporary disabling of the technology protection measure authorized by this section shall not be allowed in connection with a computer located in an area in a public library facility used primarily by minors.

24-90-605. No restrictions on blocking access to the internet of other material.
Nothing in this part 6 shall be construed to prohibit a public library from limiting internet access to or otherwise protecting against materials other than those that are obscene, child pornography, or harmful to minors.

24-90-606. No requirement of additional action for public libraries already in compliance – no additional action in special circumstances.

(1) Nothing in this part 6 shall be construed to require any additional action on the part of any public library that is already in compliance with the requirements of this part 6 as of July 1, 2004.

(2) Nothing in this part 6 shall be construed to require any additional action on the part of any public library in circumstances where:

(a) No moneys exist in the budget for such library for the purchase of a technology protection measure that satisfies the requirements of this part 6; and

(b) After a good faith effort, the library is unable to acquire a technology protection measure free of charge that satisfies the requirements of this part 6.

Section 2. Effective date.
This act shall take effect July 1, 2004.

Section 3. Safety clause.
The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Section 4. Act subject to petition – effective date.
This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution, (August 5, 2009, if adjournment sine die is on May 6, 2009); except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

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August 5, 2009
# Colorado Library Law – The Quick Guide
## Internet Protection in Public Libraries
### CRS 24-90-600 et seq.

<table>
<thead>
<tr>
<th>Internet Protection in Public Libraries</th>
<th>Rough, non-legal summary of the statute: Internet Protection in Public Libraries</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PART 6</strong> 24-90-600 et seq.</td>
<td></td>
</tr>
</tbody>
</table>

**24-90-601. Legislative declaration.**
The general assembly hereby finds and declares that use of the internet in the public libraries of the state provides an extraordinary, unique, and unparalleled educational resource and source of knowledge and information. The general assembly further finds and declares that reasonable measures must be adopted and implemented to protect the children who use such internet services in public libraries from access to material that is harmful to their beneficial development as responsible adults and citizens. It is the intent of the general assembly by enacting this part 6 that public libraries be required to adopt and enforce reasonable policies of internet safety that are consistent with the federal "children's internet protection act", as amended, (P.L. No. 106-554), and that will protect children from access to harmful material without compromising responsible adult use of Internet services in such libraries.

- The legislature acknowledges the value of internet access, but wants libraries to have policies that ensure protection of minors without infringing on adult’s rights to information.

**24-90-602. Definitions.**
As used in this part 6, unless the context otherwise requires:

1. "access to the internet" means, with reference to a particular computer, that the computer is equipped with a modem or is connected to a computer network that provides access to the internet.

2. "computer" includes any hardware, software, or other technology attached or connected to, installed in, or otherwise used in connection with a computer.

3. "harmful to minors" means any picture, image, graphic Image file, or other visual depiction that:
   - taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion;
   - depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, an actual or simulated normal or perverted sexual act, or a lewd exhibition of the genitals; and
   - taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.

4. "minor" means any person who has not attained the age of seventeen years.

5. "public library" shall have the same meaning as set forth in section 24-90-103 (13). For purposes of this part 6, a "public library" shall be the equivalent of the library system established and maintained by the governing body of a particular library district or otherwise connected group of libraries and shall not mean each separate or individual library facility established and maintained by such library district or connected group of

- Defines terms used, including:
  - What a computer and internet access are.
  - What is harmful to minors:
    - pictures appealing to prurient interests;
    - real or faux sex acts;
    - items lacking artistic or scientific value
  - A minor is not yet 17.
  - A public library is one with a recognized governing body, i.e. a district, county, or municipal library system but not the individual branch sites.
## Internet Protection in Public Libraries

### PART 6

24-90-600 et seq.

### Rough, non-legal summary of the statute:

**Internet Protection in Public Libraries**

<table>
<thead>
<tr>
<th>Libraries.</th>
</tr>
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<tbody>
<tr>
<td>(6) “sexual act” or “sexual contact” shall have the same meaning as set forth in U.S.C. Sec. 2246 (2) and (3).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(7) “technology protection measure” means a specific technology, including without limitation computer software, that blocks or filters internet access to visual depictions that are:</th>
</tr>
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<tr>
<td>(a) obscene, as defined in section 18-7-101 (2), CRS</td>
</tr>
<tr>
<td>(b) child pornography, as defined in 18 U.S.C. Sec. 2256 (8); or</td>
</tr>
<tr>
<td>(c) harmful to minors; except that no technology protection measure may block scientific or medically accurate Information regarding sexual assault, sexual abuse, incest, sexually transmitted diseases, or reproductive health.</td>
</tr>
</tbody>
</table>

### 24-90-603. Adoption and enforcement of policy of internet safety for minors including technology protection measures – public libraries.

<table>
<thead>
<tr>
<th>Libraries must have an adopted policy for protection of minors using internet by December 31, 2004.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) no later than December 31, 2004, the governing body of each public library shall adopt and implement a policy of internet safety for minors that includes the operation of a technology protection measure for each computer operated by the public library that allows for access to the internet by a minor.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>The policy needs to be enforced after adoption.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) After the adoption and implementation of the policy of internet safety required by subsection (1) of this section, the governing body of each public library shall continue to enforce the policy and the operation of the technology protection measure for each computer operated by the public library that allows for access to the internet by a minor.</td>
</tr>
</tbody>
</table>

### 24-90-604. Temporary disabling of technology protection measure.

<table>
<thead>
<tr>
<th>Unless the computer is in a children’s area, any library authority may briefly disable the filter for adults, OR minors who make bona fide research requests.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) (a) subject to the requirements of paragraph (b) of this subsection (1), an administrator, supervisor, or any other person authorized by the public library to enforce the operation of the technology protection measure adopted and implemented in accordance with the requirements of section 24-90-603 may temporarily disable the technology protection measure entirely to enable access to the internet on a particular computer able to be accessed by a minor by:</td>
</tr>
<tr>
<td>(i) an adult upon request without significant delay by the public library in responding to the request; or</td>
</tr>
<tr>
<td>(ii) a minor for bona fide research or other lawful purposes where the internet use in connection with the research or other lawful purpose is supervised by an administrator, supervisor, parent, guardian, or other person authorized by the public library to perform such function.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>If disabled for minors, the research must be supervised by library staff or parent/guardian.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(b) where the public library has installed a technology protection measure that requires electronic verification of the age of the computer user, or where the parent or guardian of a minor has provided explicit prior approval for use of the computer by the minor, before the technology protection measure required by section 24-90-603 is disabled, no additional involvement by the staff of the public library shall be required.</td>
</tr>
</tbody>
</table>

| Libraries using age-verification library cards for access or which have prior authorization from a parent don’t need more staff involvement as long as the parent has approved the use of the card. |
### Internet Protection in Public Libraries

**PART 6**

### 24-90-600 et seq.

<table>
<thead>
<tr>
<th>Rough, non-legal summary of the statute: Internet Protection in Public Libraries</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) Notwithstanding any other provision of this section, the temporary disabling of the technology protection measure authorized by this section shall not be allowed in connection with a computer located in an area in a public library facility used primarily by minors.</td>
<td>Filters in children’s areas can’t be disabled.</td>
</tr>
</tbody>
</table>

#### 24-90-605. No restrictions on blocking access to the internet of other material.

Nothing in this part 6 shall be construed to prohibit a public library from limiting internet access or otherwise protecting against materials other than those that are obscene, child pornography, or harmful to minors.

- Libraries may have policies or filters to restrict access to things besides what’s defined as obscene.

#### 24-90-606. No requirement of additional action for public libraries already in compliance - no additional action in special circumstances.

(1) Nothing in this part 6 shall be construed to require any additional action on the part of any public library that is already in compliance with the requirements of this part 6 as of July 1, 2004.

(2) Nothing in this part 6 shall be construed to require any additional action on the part of any public library in circumstances where:

- No moneys exist in the budget for such library for the purchase of a technology protection measure that satisfies the requirements of this part 6; or
- after a good faith effort, the library is unable to acquire a technology protection measure free of charge that satisfies requirements of this part 6.

- Libraries that comply with the law by July 1, 2004 don’t need to do anything else.
- No action is required by the library if:
  - it has no money to budget for filtering software OR
  - it looks for, but can’t find a suitable free filter that meets the requirements of the law.
  - Note that C.R.S. 24-90-109 (c) and (d) explicitly gives authority over the library’s budget to the board.

* Consult with your respective city, county, or district lawyers for legal advice on, and implications of, Colorado Library Law, or call the Colorado State Library for additional information.

For further Public Library Information: [www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm](http://www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm)
INTERPRETATIONS AND ISSUES IN RELATION TO
HB 04-1004
(The Library Filtering Bill)

In the 2004 Legislative Session, the Colorado Legislature passed HB-1004, “Concerning Enhanced Protection for Child Users of Public Library Services from Harmful Materials on the Internet.” The bill was signed into law by Governor Owens on April 27. This paper indicates what is in the law and offers some interpretations. Full text of the signed Act is enclosed in boxes.

The bill closely models the federal CIPA bill as interpreted by the U.S. Supreme Court, however with some differences which are pointed out in the following information. A full text of the bill is available from the Colorado General Assembly website: www.leg.state.co.us/Clics2004a/csl.nsf/BillFoldersHouse?openFrameset

Legislative Declaration
The bill begins with a Legislative Declaration that technically is not part of the law but does indicate the intention of the Legislature in passing the bill.

CONCERNING ENHANCED PROTECTION FOR CHILD USERS OF PUBLIC LIBRARY SERVICES FROM HARMFUL MATERIALS ON THE INTERNET.
Be it enacted by the General Assembly of the State of Colorado:

24-90-601. Legislative declaration. The general assembly hereby finds and declares that use of the internet in the public libraries of the state provides an extraordinary, unique, and unparalleled educational resource and source of knowledge and information. The general assembly further finds and declares that reasonable measures must be adopted and implemented to protect the children who use such internet services in public libraries from access to material that is harmful to their beneficial development as responsible adults and citizens. It is the intent of the general assembly by enacting this part 6 that public libraries be required to adopt and enforce reasonable policies of internet safety that are consistent with the federal "children's internet protection act", as amended, (P.L. No. 106-554), and that will protect children from access to harmful material without compromising responsible adult use of internet services in such libraries.

The section in bold indicates that public libraries are required to adopt and enforce a policy relating to children’s access to the internet.

Definitions
The following definitions parallel the federal CIPA act.

24-90-602. Definitions. as used in this part 6, unless the context otherwise requires:
(1) "access to the internet" means, with reference to a particular computer, that the computer is equipped with a modem or is connected to a computer network that provides access to the internet.
(2) "computer" includes any hardware, software, or other technology attached or connected to, installed in, or otherwise used in connection with a computer.
(3) "harmful to minors" means any picture, image, graphic image file, or other visual
depiction that:
(a) taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion;
(b) depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, an actual or simulated normal or perverted sexual act, or a lewd exhibition of the genitals; and
(c) taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.

(4) "minor" means any person who has not attained the age of seventeen years.
(5) "public library" shall have the same meaning as set forth in section 24-90-103 (13). For purposes of this part 6, a "public library" shall be the equivalent of the library system established and maintained by the governing body of a particular library district or otherwise connected group of libraries and shall not mean each separate or individual library facility established and maintained by such library district or connected group of libraries.
(6) "sexual act" or "sexual contact" shall have the same meaning as set forth in 18 U.S.C. sec. 2246 (2) and (3).

**Different definition from CIPA**
The Colorado law and the federal CIPA law differ in the definition of “technology protection measure” in the area shown in **bold** below.

<table>
<thead>
<tr>
<th>Sections</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>(7)</td>
<td>&quot;technology protection measure&quot; means a specific technology, including without limitation computer software, that blocks or filters internet access to visual depictions that are:</td>
</tr>
<tr>
<td></td>
<td>(a) obscene, as defined in section 18-7-101 (2), C.R.S.;</td>
</tr>
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<td>(b) child pornography, as defined in 18 U.S.C. sec. 2256 (8); or</td>
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<td>(c) harmful to minors; except that no technology protection measure may block scientific or medically accurate information regarding sexual assault, sexual abuse, incest, sexually transmitted diseases or reproductive health.</td>
</tr>
</tbody>
</table>

Sections (a) and (b) are parallel the federal law. Section (c), however, is unique to Colorado. This amendment was requested by Colorado advocacy groups against sexual, child, and spousal abuse. The implication for libraries is that the filtering system chosen has to be sophisticated enough to distinguish between, for example, “penis” on a medical website and “penis” used on an adult sexual site. In addition the bill does not indicate who determines if the information is or is not “scientific or medically accurate.”

**Adoption of an Internet Safety Policy**
This section requires the adoption of an internet safety policy for minors and its operation.

<table>
<thead>
<tr>
<th>Section</th>
<th>Language</th>
</tr>
</thead>
<tbody>
<tr>
<td>24-90-603. Adoption and enforcement of policy of internet safety for minors including technology protection measures - public libraries.</td>
<td>(1) No later than December 31, 2004, the governing body of each public library shall adopt and implement a policy of internet safety for minors that includes the operation of a technology protection measure for each computer operated by the public library that allows for access to the internet by a minor.</td>
</tr>
<tr>
<td></td>
<td>(2) After the adoption and implementation of the policy of internet safety required by subsection</td>
</tr>
</tbody>
</table>
(1) of this section, the governing body of each public library shall continue to enforce the policy and the operation of the technology protection measure for each computer operated by the public library that allows for access to the internet by a minor.

Part (1) is similar to the requirement in the current library law in Section 4 (Library Grants) that requires libraries to have a policy on access to the internet by minors. Since almost all public libraries applied for and received state funding for libraries during the two years it was available, presumably all have a policy in place. However, if the library chooses to filter some or all of its computers, the policy may have to be reconsidered.

Part (2) goes further than the state funding law and requires the library to implement a technology protection measure on “each computer operated by the public library that allows for access to the internet by a minor.”

Temporary disabling of the technology protection measure.

Again, the state law closely mirrors the federal CIPA act.

24-90-604. Temporary disabling of technology protection measure.

(1) (a) (I) Subject to the requirements of paragraph (b) of this subsection (1), an administrator, supervisor, or any other person authorized by the public library to enforce the operation of the technology protection measure adopted and implemented in accordance with the requirements of section 24-90-603 shall temporarily disable the technology protection measure entirely to enable access to the internet on a particular computer able to be accessed by a minor by an adult upon request without significant delay by the public library in responding to the request.

This part of the law (by using “shall”) requires the library to disable the technology protection measure when asked to by an adult. This raises the issue of when a library could refuse to do this. If an adult requests that the filter be turned off and then subsequently views explicit (non-scientific or non-medical) sexual sites, can the library ask the person to stop? Yes, if the library has a policy about viewing pornography or other objectionable material in the library, and appropriate behavior in the library. The director of the Arapahoe Library District, in a memo to the ALD board, also points out that there is a conflict in the law between a directive that libraries shall turn off the filtering and the wording in the Declaration paragraph, 24-90-601.

A portion of that memo reads:
... it says that the legislature intends this law to require “reasonable policies of internet safety that are consistent with the Federal “Children’s Internet Protection Act,” without compromising responsible adult use of internet services.” Turning off the filter so an adult can view pornography is not consistent with CIPA and does not constitute responsible use of internet services.

Access to the Internet by a minor

There are some very special circumstances in which a minor can have the technology protection measure turned off.
protection measure adopted and implemented in accordance with the requirements of section 24-90-603 the **may temporarily disable technology protection measure** entirely to enable access to the internet on a particular computer able to be accessed by a minor for bona fide research or other lawful purposes where the internet use in connection with the research or other lawful purpose is supervised by an administrator, supervisor, parent, guardian, or other person authorized by the public library to perform such function.

(b) Where the public library has installed a technology protection measure that requires electronic verification of the age of the computer user, or where the parent or guardian of a minor has provided explicit prior approval for use of the computer by the minor, before the technology protection measure required by section 24-90-603 is disabled, no additional involvement by the staff of the public library shall be required.

(2) Notwithstanding any other provision of this section, the temporary disabling of the technology protection measure authorized by this section shall not be allowed in connection with a computer located in an area in a public library facility used primarily by minors.

Colorado’s law varies significantly from the federal CIPA law in allowing parents to approve their child’s use of the internet in two circumstances:

1) A library can turn off the technology protection measure for a child in connection with research or other lawful purpose. This use by a minor must be supervised; however, this supervision can be done by a parent rather than library staff.

2) If the library is using a filtering system that electronically verifies the age of the user before the filtering system is disengaged, then the parent can give “explicit prior approval” for their child to access the unfiltered internet. This seems as if it would require a card that includes a field for age to be issued to a library user so that the user can insert the card into the computer, have his/her age verified (or parental permission verified) and then the filtering is automatically turned off.

No restrictions on blocking additional material

This section just allows the library to go further than the law requires in blocking what might be considered objectionable material.

<table>
<thead>
<tr>
<th>24-90-605. No restrictions on blocking access to the internet of other material.</th>
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<tbody>
<tr>
<td>Nothing in this part 6 shall be construed to prohibit a public library from limiting internet access or otherwise protecting against materials other than those that are obscene, child pornography, or harmful to minors.</td>
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</tbody>
</table>

Is implementation of this law required?

The biggest issue relating to this bill is whether or not a library is actually required to implement this law. It is not clear from the language of the law.

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<thead>
<tr>
<th>24-90-606. No requirement of additional action for public libraries already in compliance - no additional action in special circumstances.</th>
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</thead>
<tbody>
<tr>
<td>(1) Nothing in this part 6 shall be construed to require any additional action on the part of any public library that is already in compliance with the requirements of this part 6 as of July 1, 2004.</td>
</tr>
</tbody>
</table>

This implies that if a library already has a filtering system in place on all computers in the library, than the library need do nothing more. However, if the filtering system blocks access to
sites that are deemed “scientific and medically accurate,” then an upgraded filtering program would seem to be required.

**Funding**

The law further gives libraries two circumstances where they might not have to implement the law.

(2) Nothing in this part 6 shall be construed to require any additional action on the part of any public library in circumstances where:

(a) no moneys exist in the budget for such library for the purchase of a technology protection measure that satisfies the requirements of this part 6; and

There are two legal issues related to this section of the law.

1) Who decides if there is money in the budget to implement the law? Colorado library law gives authority over the budget to the Board of Trustees, both where the Board is advisory and governing.

C.R.S. 24-90-109 (d) (I) and (II) explicitly gives authority over the library’s budget to the board:

(d) Submit annually a budget as required by law and certify to the legislative body of the governmental unit which they library serves the amount of the mill levy necessary to maintain and operate the library during the ensuing year;

(e) (I) In county and municipal libraries, have exclusive control and spending authority over the disbursement of the library funds as appropriated by its legislative body, including all assets of the public library fund, as set forth in section 24-90-112(2)(a);
(II) In library districts, adopt a budget and make appropriations for the ensuing fiscal year as set forth in part 1 of article 1 of title 29, C.R.S. and have exclusive control and spending authority over the disbursement of library funds as set forth in section 24-90-112(2)(a).

Thus, for any budget already in place, it would seem the library board would determine if there were sufficient funding to implement the law. The interpretation is less clear for future years since, for county and municipal libraries, it is the city or county officials that actually determines the budget over which the library board has control.

In addition, in home rule cities and counties, (and, in some other libraries as well) the library board sometimes does not have authority over the budget, once approved. There is also an unofficial reality test. If the library’s budget is relatively large, and the price of filtering relatively small, it would be difficult to make an actual case that funds were not available.

However, the CDE attorney in the Attorney General’s office says that this decision must be a reasonable one, and not based on a desire to avoid the law. The Library Board that decides not to filter based on a lack of funding should be able to demonstrate a true fiscal

July 1, 2004
situation that results in a decline in service or personnel if funds are diverted to purchase a filter.

2) A second legal issue – is this bill an unfunded mandate under Colorado law? Implementing this law requires the local government or library to take funds from another budget category and apply it to funding a technology protection measure instead. The CDE attorney in the Attorney General’s office says that the unfunded mandate provision in TABOR has never been implemented, and has been determined to not apply.

Free filters
The Colorado law goes on to say that libraries should look for free filters to implement the law.

(b) After a good faith effort, the library is unable to acquire a technology protection measure free of charge that satisfies the requirements of this part 6.

This section contains no definition for what a “good faith” effort is, or who determines it.

Informal testing by an independent consultant for the State Library showed that free filters tend to over-block and are unlikely to distinguish between “scientific and medically accurate” sites and adult sexual sites. The filter selected must be highly sophisticated or use an adequate “black list” of sites specifically filters out objectionable adult sites.

Effective date

SECTION 2. Effective date. This act shall take effect July 1, 2004.

While the act takes effect on July 1, 2004, libraries do not have to come into compliance (if they have to at all) until December 31, 2004.
INTERPRETATION QUESTIONS for HB-1004, the Library Internet Filtering Bill

The following questions and answers have been raised in the discussion of the filtering bill.

1) The law requires permanent filtering in the children’s area of the library. What is officially considered a children’s area and who determines this?
Each library should determine the children’s area. Most libraries have a children’s area that may not be in a separate room, and may or may not have a computer in the children’s area. The law would require that, if there is a computer in the children’s area, it would have a permanent filter installed if the library implements the provisions stated in 24-90-603 of the law.

2) If no filter can be found that does not block “scientific and medically accurate” information, must a library filter?
Extensive research has demonstrated that no filters can completely fulfill the intent of this law and provide 100% protection from the items stipulated in the law. Libraries may make a good faith effort to find one that meets the requirements if they have the funds to purchase and maintain a filter on library computers. A filter that blocks a specified list of adult sex sites would seem to fulfill the requirement of the law.

3) Can a library be held liable if it is felt a library is not following the law?
Section 24-90-404 of the Library Law states “a...public library that complies...shall be immune from any criminal or civil liability resulting from access by a minor to obscene or illegal material through the use of a public access computer owned or controlled by [the] public library.” However, a library that chooses not to implement the law could be liable for a private law suit.

4) What is the meaning of “bona fide research and other lawful purposes” in 24-90-604 as it applies to minors?
This can be very subjective. One person may consider a research question to be ‘bona fide and lawful’ while another may not. It should not be up to the librarian or other staff to decide if a request to disable a filter is ‘bona fide and lawful’ since this can be perceived as invasion of the minor’s privacy rights. The librarian or staff person may ask the person requesting the disabling “is this request for bona fide research or other lawful purpose?” If the answer is yes, the filter may be immediately disabled. If the answer is no, the library may choose to keep the filter in place for that research. The library should, through its Internet use policies, make it known that the parent is the primary supervisor of unfiltered internet use by their minor child(ren). The library may also monitor a minor’s use of the internet for abuse of the access to unfiltered sites, keeping in mind a minor’s privacy rights concerning information access.

5) Are there consequences for non-compliance?
There are no funds attached to implementation of this bill, no state aid provided to libraries as is the case under CIPA, and no penalties are stated in the bill. So there are no legal consequences for non-compliance. However, it is always possible that a citizen or the local media might challenge a library that chooses not to filter.
**Colorado Library Law – The Quick Guide**

**Privacy of User Records**

**CRS 24-90-119**

| Privacy of User Records  
| CRS 24-90-119 | Rough, non-legal summary of statute: 
| Privacy of user records.* |
|-------------------|---------------------------------------------------------------|
| (1) Except as set forth in subsection (2) of this section, a publicly supported library shall not disclose any record or other information that identifies a person as having requested or obtained specific materials or service or as otherwise having used the library. | ▪ A public library may not disclose patron records or information about library use unless: |
| (2) Records may be disclosed in the following instances: |   |
| (a) When necessary for the reasonable operation of the library; |   |
| (b) Upon written consent of the user; |   |
| (c) Pursuant to subpoena, upon court order, or where otherwise required by law; |   |
| (d) To a custodial parent or legal guardian who has access to a minor's library card or its authorization number for the purpose of accessing by electronic means library records of the minor. |   |
| (3) Any library official, employee, or volunteer who discloses information in violation of this section commits a class 2 petty offense and, upon conviction thereof, shall be punished by a fine of not more than three hundred dollars. | ▪ Disclosure by a library official, employee or volunteer commits a class 2 petty offense, with up to $300 fine if convicted. |

* Consult with your respective city, county, or district lawyers for legal advice on, and implications of, Colorado Library Law, or call the Colorado State Library for additional information.

For further Public Library Information:  [www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm](http://www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm)
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<tr>
<td><strong>24-90-501. Short title.</strong></td>
<td>▪ Title of statute - Library Capital Facilities District (LCFD)</td>
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<tr>
<td>This part 5 shall be known and may be cited as the &quot;Library Capital Facilities Districts Act&quot;.</td>
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<tr>
<td><strong>24-90-502. Legislative declaration.</strong></td>
<td>▪ Legislative declaration</td>
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<td>The general assembly finds and declares that the organization of library capital facilities districts within library districts of the state, having the purposes and powers provided in this part 5, will serve a public purpose, will promote the health, safety, prosperity, security, and general welfare of the residents of said library districts and facilities districts, property owners within said library districts and facilities districts, and the people of the state generally, will promote the continued vitality of library services within library districts, and will be of special benefit to property located within the boundaries of any such facilities district created pursuant to this part 5.</td>
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</tr>
<tr>
<td><strong>24-90-503. Definitions.</strong></td>
<td>▪ Board of trustees</td>
</tr>
<tr>
<td>As used in this part 5, unless the context otherwise requires:</td>
<td>▪ Part of a library district that has been designated for the building project.</td>
</tr>
<tr>
<td>(1) &quot;Board&quot; means the board of trustees of a facilities district created pursuant to this part 5.</td>
<td>▪ Library district’s board of trustees is the governing body.</td>
</tr>
<tr>
<td>(2) &quot;Facilities district&quot; means a library capital facilities district organized by a library district pursuant to this part 5 to provide library capital facilities within a library capital facilities area.</td>
<td>▪ Definition of capital facilities: land, building, equipment, furnishings, etc.</td>
</tr>
<tr>
<td>(3) &quot;Governing body&quot; for the purposes of this part 5, means the board of trustees of a library district forming an area pursuant to this part 5.</td>
<td>▪ Geographic area of the capital facility district.</td>
</tr>
<tr>
<td>(4) &quot;Library capital facilities&quot; means any real or personal property, improvement, or facility, including, without limitation, land, buildings, site improvements, equipment, furnishings, or collections, that are directly related to any service that a library district is authorized to provide, together with any necessary costs related to the acquisition, construction, installation, operation, or maintenance of such property, improvement, or facility.</td>
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<tr>
<td>(5) &quot;Library capital facilities area&quot; means the geographical division within a library district that is described in the resolution establishing a facilities district pursuant to this part 5. Notwithstanding any provision in this subsection (5) to the contrary, the library capital facility area may include a location designated by the library district, after public notice and hearing, as a location for the siting of new library capital facilities.</td>
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<td>Library Capital Facilities Districts</td>
<td>PART 5</td>
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<tr>
<td><strong>Rough, non-legal summary of statute:</strong></td>
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(6) "Library district" has the same meaning as set forth in section 24-90-103 (6).

(7) "Net effective interest rate" means the net interest cost of securities divided by the sum of the products derived by multiplying the principal amount of the securities maturing on each maturity date by the number of years from their date to their respective maturities. In all cases, the net effective interest rate shall be computed without regard to any option of redemption prior to the designated maturity dates of the securities.

(8) "Net interest cost" means the total amount of interest to accrue on securities from their date to their respective maturities, less the amount of any premium above par, or plus the amount of any discount below par, at which said bonds are being or have been sold. In all cases, the net interest cost shall be computed without regard to any option of redemption prior to the designated maturity dates of the securities.

- Computed interest rate may not regard redemption options.

- Total accrued interest is the total interest less the amount of premium OR plus the amount of discount.

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24-90-504. Authority of governing body.
The board of trustees of the library district as the governing body of said district is hereby vested with jurisdiction, power, and authority to establish one or more facilities districts within the boundaries of the library district in which the library capital facilities are to be acquired, constructed, installed, operated, or maintained in accordance with the requirements of this part 5.

- Library district board may establish one or more facilities districts within its boundaries as needed.

---

24-90-505. Organization - preliminary resolution.

(1) The organization of a facilities district shall commence with a preliminary resolution of the board.

(2) The preliminary resolution required by subsection (1) of this section shall specify:
   (a) The name of the proposed facilities district, which shall include a descriptive name of such district along with the words library capital facility district;
   (b) A general description of the boundaries of the proposed library capital facilities area; and
   (c) A general description of the library capital facilities to be acquired, constructed, installed, operated, or maintained in the proposed library capital facilities area by the proposed facilities district.

- Library district board makes a preliminary resolution naming and describing the facilities district and its boundaries. Describes generally what the LCFD will acquire, construct, install, operate, or maintain.

---

24-90-506. Notice of hearing - disqualification of member of governing body.

(1) The governing body, as soon as possible after the adoption of the preliminary resolution, shall fix by order the place and time for a public hearing on the resolution, which hearing shall be held not less than twenty days or more than forty days after the adoption of the preliminary resolution. Thereupon, the governing body shall cause

- Library district board must have public hearing between 20 and 40 days after adoption of the resolution.

- Notice of the hearing must be mailed
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<td>PART 5</td>
<td>to each property owner.</td>
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<td>CRS 24-90- 501 et seq.</td>
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<tr>
<td>notice by publication to be made of the resolution and of the time and place of the hearing on the resolution. A copy of the notice shall be mailed to each property owner within the boundaries of the proposed library capital facilities area at the owner’s last-known address as disclosed by the tax records of any county in which the library district is located.</td>
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<tr>
<td>(2) No member of the governing body shall be disqualified from performing any duty imposed by this part 5 by reason of direct or indirect ownership of property within the boundaries of any proposed library capital facilities area, by reason of relationship to any person who owns property within the proposed library capital facilities area, or by reason of ownership of, or employment with, any entity that owns property within the boundaries of the proposed library capital facilities area.</td>
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<tr>
<td>(1) On the date fixed for the hearing described in section 24-90-506 or at any adjournment of the hearing, the governing body shall ascertain, from the tax rolls of any county in which the library district is located, the total valuation for assessment of the taxable property located within the proposed library capital facilities area.</td>
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<tr>
<td>(2) Upon the conclusion of the hearing required by section 24-90-506, if it appears that the library capital facilities specified in the preliminary resolution pursuant to section 24-90-505 (2) (c) are of the type and kind of library capital facilities that satisfy the purposes of this part 5, the governing body:</td>
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<tr>
<td>(a) Shall by adoption of a resolution:</td>
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<tr>
<td>(i) Adjudicate all questions of jurisdiction;</td>
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<tr>
<td>(ii) Designate the boundaries of the facilities district pursuant to section 24-90-505 (2) (b);</td>
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<tr>
<td>(iii) Affix a name to the facilities district that shall be the name as is specified in the preliminary resolution pursuant to section 24-90-505 (2) (a) and by which, in all subsequent proceedings, the facilities district shall thereafter be known; and</td>
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<tr>
<td>(iv) Specify that the facilities district shall have the power to levy <em>ad valorem</em> taxes in accordance with the requirements of section 24-90-511.</td>
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<tr>
<td>(b) May order that the question of the organization of the facilities district and other matters as the governing body deems appropriate, including, without limitation, the issuance of bonds or other matters for which voter approval is required under section 20 of article X of the state constitution, be submitted to the registered electors residing within the boundaries of the proposed facilities district at an election to be held for that purpose in accordance with the provisions of articles 1 to 13 of title 1, C.R.S. Unless otherwise provided in section 20 of article X of the state constitution, such election may be held in conjunction with a general election or on the election held on the first Tuesday in November of odd-numbered years.</td>
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*Trustees who own property in the proposed facilities district are not disqualified from performing board duties.*

*Library district board must ascertain total valuation of taxable property in the SCFD from the tax rolls by, or just after the hearing date.*

*After the hearing, the library district board shall adopt a resolution designating boundaries, naming the capital facilities district, specify the tax levy or bond issue and submit it to the voters.*

*Board may submit question of a bond issue or other matters to voters in the same resolution.*

*Taxpayer Bill of Rights [TABOR] Amendment restrictions.*

*See footnote for definition of *ad valorem**

*Election to be held first Tuesday in November of odd-numbered years.*
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<tr>
<td>Tuesday in November of odd-numbered years.</td>
<td>After a successful election, the LFFD is formally established unless a review action questions validity. Library district board may issue bonds.</td>
</tr>
<tr>
<td>(3) At an election held under paragraph (b) of subsection (2) of this section, the registered electors residing within the boundaries of the proposed facilities district shall vote for or against the organization of such district and such other matters as the governing body may deem appropriate, including, without limitation, the issuance of bonds of the library district or facilities district or other matters for which voter approval is required under section 20 of article X of the state constitution. If, upon canvassing the vote, it appears that a majority of the registered electors voting at such election vote in favor of the organization of the facilities district, the governing body shall adopt a resolution declaring the facilities district organized.</td>
<td>Any court action against the facilities district election must take place within 30 days.</td>
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<tr>
<td>(4) If a resolution is adopted establishing the facilities district in accordance with the requirements of subsection (3) of this section, the resolution shall finally and conclusively establish the regular organization of the facilities district against all persons unless an action, including an action for view, attacking the validity of the facilities district is commenced in a court of competent jurisdiction within thirty days after the adoption of the resolution. Thereafter, any such action shall be perpetually barred. The organization of the facilities district shall not be directly or collaterally questioned in any suit, action, or proceeding.</td>
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<tr>
<td>24-90-508. Recording of resolution establishing area.</td>
<td>Within 30 days of being organized, the board secretary shall get a copy of the resolution to the county clerk and recorder of each county involved.</td>
</tr>
<tr>
<td>Within thirty days after the facilities district has been declared duly organized, the secretary of the governing body shall transmit for recording to the county clerk and recorder in each county in which the facilities district or a part of the facilities district extends a copy of the resolution of the governing body establishing the facilities district pursuant to section 24- 90-507 (4).</td>
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</tr>
<tr>
<td>24-90-509. Governing body - meetings.</td>
<td>Library district board is ex officio board of the LCFD, with official titles corresponding for each.</td>
</tr>
<tr>
<td>(1) The board of trustees of the library district that creates the facilities district, as the governing body of said district, shall constitute ex officio the board of the facilities district. The presiding officer of the board of trustees of the library district shall be ex officio the presiding officer of the board of the facilities district, the secretary of the board of trustees of the library district shall be ex officio the secretary of the board of the facilities district, and the treasurer of the board of trustees of the library district shall be ex officio the treasurer of the board of the facilities district. The secretary and the treasurer may be one person. The board of the facilities district shall adopt a seal. The secretary shall keep, in a well-bound book, a record of all its proceedings, minutes of all meetings, certificates, contracts, and all corporate acts, which shall be open to inspection of all owners of property in the facilities district as well as to all other interested parties. The treasurer shall keep permanent records containing accurate accounts of all money received by and disbursed for and on behalf of the area.</td>
<td>LDFD shall adopt a seal.</td>
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<td>Secretary shall record all named proceedings which are open for inspection.</td>
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<td>Treasurer shall keep permanent, accurate accounting records of money received and disbursed.</td>
</tr>
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<tr>
<td>PART 5 CRS 24-90-501 et seq.</td>
<td>Open meetings with quorum at a designated place as needed.</td>
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</tbody>
</table>

(2) The board shall hold meetings, on notice to each member of the board, which shall be open to the public in a place to be designated by the board as often as the needs of the facilities district require. A quorum of the governing body shall constitute a quorum at any meeting.

---

24-90-510. General powers of facilities district.
(1) The facilities district has the following limited powers:
   (a) To have perpetual existence;
   (b) To have and use a corporate seal;
   (c) To sue and be sued and be a party to suits, actions, and proceedings;
   (d) To enter into contracts and agreements, except as otherwise provided in this part 5, affecting the affairs of the facilities district, including contracts with the United States and any of its agencies or instrumentalities. Except in cases in which a facilities district receives aid from an agency of the federal government, a notice shall be published for bids on all construction contracts for work or material or both involving an expense of one thousand dollars or more. The facilities district may reject any and all bids, and, if it appears that the facilities district can perform the work or secure material for less than the lowest bid, it may proceed to do so.
   (e) To borrow money and incur general obligation indebtedness and evidence the same by bonds, certificates, warrants, notes, and debentures in accordance with the provisions of this part 5;
   (f) To acquire, finance, construct, install, operate, and maintain the library capital facilities contemplated by this part 5, including all property, rights, or interests incidental or appurtenant thereto, and to dispose of real and personal property and any interest therein, including leases and easements in connection therewith;
   (g) To refund any general obligation indebtedness of the facilities district without an election; otherwise, the terms and conditions of refunding bonds shall be substantially the same as those of an original issue of bonds of the facilities district;
   (h) To have the management, control, and supervision of all the business and affairs of the facilities district and of the acquisition, construction, installation, operation, and maintenance of the facilities district’s library capital facilities;
   (i) To adopt and amend bylaws not in conflict with the constitution and laws of the state or with the ordinances of the county or municipality affected for carrying on the business, objects, and affairs of the governing body and of the facilities district;
   (j) To exercise all rights and powers necessary or incidental to or implied from the specific powers granted in this part 5. Such specific powers shall not be considered as a limitation upon any power necessary or appropriate to carry out the purposes and intent of this part 5.
To conduct an election in accordance with articles 1 to 13 of title 1, C.R.S., for any purpose the board deems necessary or required.

Powers of the district are limited to the following:
- Perpetual existence.
- Use a corporate seal.
- Sue and be sued.
- Enter into contracts, agreements.
- Except for federal aid, construction contracts over $1000 must be put to bid.
- Any and all bids may be rejected, or work may be done by LCFD if it is cheaper than lowest bid.
- Borrow money and/or issue general obligation (G.O) bonds.
- Finance, construct, maintain, and sell facilities.
- Refund G.O. bonds without an election.
- Manage, control, and supervise facilities district affairs.
- Adopt bylaws for the facilities district.
- Exercise powers of the facilities district.
- Conduct elections.
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<td><strong>24-90-511. Power to levy taxes.</strong></td>
<td>Subject to the requirements of section 20 (4) of article X of the state constitution, in addition to any other means of providing revenue for a facilities district, the board has the power to levy and collect ad valorem taxes on and against all taxable property located within the boundaries of the facilities district. The rate of levy to be submitted to the registered electors for their approval in accordance with the requirements of this section, or, if such rate is unlimited, shall be specified in the resolution creating the facilities district pursuant to section 24-90-507.</td>
</tr>
<tr>
<td><strong>24-90-512. Determining and fixing rate of levy.</strong></td>
<td>The governing body shall determine the amount of moneys necessary to be raised by a levy on the taxable property located within the facilities district, taking into consideration other sources of revenue of the library district and the facilities district, and shall fix a rate of levy that, when levied upon every dollar of the valuation for assessment of taxable property within the facilities district together with other revenues, shall raise the amount required by the library district and the facilities district during the ensuing fiscal year to supply funds for paying expenses of organization and the costs of acquiring, financing, constructing, installing, operating, or maintaining the library capital facilities and promptly to pay in full when due all interest on and principal of general obligation bonds, indebtedness, and other obligations issued by the library district or the facilities district for the library capital facilities located within the facilities district. In the event of accruing defaults or deficiencies, additional levies may be made as provided in section 24-90-513. In accordance with the time schedule provided in section 39-5-128, C.R.S., the governing body shall certify to the board of county commissioners of each county in which the facilities district or a portion of the facilities district lies the rate so fixed in order that, at the time and in the manner required by law for the levying of taxes, such board of county commissioners shall levy such tax upon the valuation for assessment of all taxable property within the facilities district.</td>
</tr>
<tr>
<td><strong>24-90-513. Levies to cover deficiencies.</strong></td>
<td>The governing body, in certifying annual levies, shall take into account the maturing indebtedness for the current and ensuing year as provided in its contracts, maturing bonds, and interest on bonds and the deficiencies and defaults of prior years and shall make ample provisions for the payment thereof. In case the moneys produced from such levies, together with other revenues of the library district or facilities district, are not sufficient to pay punctually the annual installments on its contracts or bonds and interest thereon and to pay defaults and deficiencies, the governing body, from year to year, shall make such additional levies of taxes as may be necessary for such purposes, and, notwithstanding any limitations, such taxes shall be levied and shall continue to be levied until the indebtedness of the library district or facilities district is fully paid.</td>
</tr>
<tr>
<td><strong>Board</strong></td>
<td>§ May levy taxes (not in conflict with TABOR) and collect them, subject to the voters in the capitals facilities district.</td>
</tr>
<tr>
<td><strong>Board</strong></td>
<td>§ Board determines the amount needed, and fixes a levy rate to raise the amount to pay bills and interest in ensuing fiscal year.</td>
</tr>
<tr>
<td><strong>Board</strong></td>
<td>§ Other revenue sources shall also be considered and additional levies may be made in case of defaults or deficiencies.</td>
</tr>
<tr>
<td><strong>Board</strong></td>
<td>§ Board must certify to appropriate county commissioners that they shall levy the LCFD tax.</td>
</tr>
<tr>
<td><strong>Board</strong></td>
<td>§ Board shall take maturing indebtedness into account as provided in contracts, maturing bonds, and bond interest and make payment as needed.</td>
</tr>
<tr>
<td><strong>Board</strong></td>
<td>§ Board shall make additional levies as needed until LCFD is paid for.</td>
</tr>
</tbody>
</table>
### Library Capital Facilities Districts

**PART 5**

**CRS 24-90- 501 et seq.**

<table>
<thead>
<tr>
<th>24-90-514. County officers to levy and collect taxes - lien.</th>
</tr>
</thead>
<tbody>
<tr>
<td>It is the duty of the body having authority to levy taxes within such county to levy the taxes certified to it as provided in this part 5. It is the duty of all officials charged with the duty of collecting taxes to collect and enforce such taxes at the time and in the form and manner and with like interest and penalties as other taxes are collected and, when collected, to pay the same to the library district or facilities district ordering its levy and collection. The payment of such collections shall be made monthly to the treasurer of the library district and paid into the depository thereof to the credit of the facilities district. All taxes levied under this part 5, together with interest thereon and penalties for default in payment thereof, and all costs of collecting the same shall constitute a lien, until paid, on and against the property taxed, and such lien shall be a lien as for all other general taxes.</td>
</tr>
</tbody>
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<thead>
<tr>
<th>24-90-515. Property sold for taxes.</th>
</tr>
</thead>
<tbody>
<tr>
<td>The taxes provided for in this part 5 shall be included as a part of general ad valorem taxes and shall be paid and collected accordingly. The sale of properties for delinquencies shall be conducted in the manner provided by the statutes of this state for selling property for nonpayment of other ad valorem taxes.</td>
</tr>
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<tr>
<th>24-90-516. Governing body can issue bonds - form.</th>
</tr>
</thead>
<tbody>
<tr>
<td>To carry out the purposes of this part 5, the governing body is hereby authorized to issue bonds of the library district or facilities district for the purpose of financing the acquisition, construction, installation, operation, or maintenance of library capital facilities within the facilities district. The bonds shall bear interest at a rate such that the net effective interest rate of the issue of bonds does not exceed the maximum net effective interest rate authorized, payable at such times as determined by the governing body, and shall be due and payable in installments at such times as determined by the governing body extending not more than thirty years from the date of issuance. The form and terms of the bonds, including provisions for their sale, payment, and redemption, shall be determined by the governing body. If the bonds are payable from the general ad valorem taxes levied on property located within the facilities district, the bonds shall not be issued unless first approved at an election held for that purpose pursuant to section 24-90-507 (3). If the governing body so determines, bonds issued pursuant to this section may be redeemable prior to maturity, with or without payment of a premium, but no premium shall exceed three percent of the principal thereof. The bonds shall be executed in the name of the library district or the facilities district and signed by the presiding officer of the governing body with the seal of the library district or facilities district affixed thereto and attested by the secretary of the governing body. The bonds shall be in such denominations as the governing body shall determine. Under no circumstances shall any of the bonds be held to be an indebtedness, obligation, or liability of the municipalities or counties in which the area is located, and bonds issued pursuant to the provisions of this part 5 shall contain a statement to that effect.</td>
</tr>
</tbody>
</table>

- Board levies taxes for LCFD.
- Appropriate officials collect and pay taxes to LCFD.
- Payment made monthly to library district treasurer who pays LCFD depository.
- All taxes and interest, default penalties, and collection cost are a lien on the property taxed.

- Taxes for the LCFD are part of the general ad valorem taxes. If not paid, the property shall be sold according to statutes covering nonpayment.

- Board is authorized to issue bonds at a rate that the net effective interest rate doesn’t exceed maximum net effective interest rate authorized.

- Due and payable in not more than 30 years from issue.
- Board determines form and terms of bond sale, payment, and redemption.
- Election must be held to approve bonds if payable from general ad valorem taxes on property.

- Bonds may be redeemed prior to maturity with or without a premium which may not exceed 3% of principal.

- Bonds under name and seal of LCFD must be attested to by secretary.

- Board determines bond denominations.

- No bond may be held to be indebtedness, obligation, or liability of municipalities or counties in LCFD.
| Library Capital Facilities Districts | PART 5  
| CRS 24-90-501 et seq. | Rough, non-legal summary of statute:  
| Capital Facilities Districts (LCFD)* |
| 24-90-517. Dissolution procedures.  
Any facilities district organized pursuant to this part 5 may be dissolved after notice is given, publication is made, and a hearing is held in the manner prescribed by sections 24-90-506 and 24-90-507. The dissolution shall be commenced with a filing by the governing body with the clerk or secretary of the governing body of a resolution of the governing body approving the dissolution. After hearing any protest against or objection to the dissolution, and if the governing body determines that it is for the best interests of all concerned to dissolve the facilities district, the governing body shall so provide by an effective resolution, a certified copy of which shall be filed in the office of the county clerk and recorder in each county in which the facilities district or any part of the facilities district is located. Upon the filing, the dissolution shall be complete. However, no facilities district shall be dissolved until it has satisfied or paid in full all outstanding indebtedness, obligations, and liabilities issued to provide library capital facilities or until funds are on deposit and available therefor.  
| ▪ LDFD may be dissolved after notice, publication, and hearing (see CRS 24-90-506 and 507)  
▪ Board resolution approving dissolution is filed with governing body.  
▪ If no objections, a certified copy of the resolution is filed with county clerks in LCFD affected areas.  
▪ Debts must be paid, or money is on deposit to pay. |
| 24-90-518. Exemption from taxation - securities laws.  
The income or other revenues of the library district or facilities district, any property owned by the library district or facilities district, any bonds issued by the library district or facilities district, and the transfer of and any income from any bonds issued by the library district or facilities district shall be exempt from all taxation and assessments by the state.  
| ▪ Income, revenue, property owned, bonds issued, and income transferred from bonds are exempt from state taxation and assessments. |
| 24-90-519. Limitation of actions.  
Any legal or equitable action brought with respect to any acts or proceedings of the library district or facilities district, the creation of a facilities district, the authorization or issuance of any bonds, or any other action taken under this part 5 shall be commenced within thirty days after the performance of such action or else shall be thereafter perpetually barred.  
| ▪ Any legal action must take place within 30 days. |

1 *ad valorem* tax: A tax that is specified as a percentage of value. Sales, income, and property taxes are three of the more popular *ad valorem* taxes devised by government. The total *ad valorem* tax paid increases with the value of what's being taxed.

* Consult with your respective city, county, or district lawyers for legal advice on, and implications of, Colorado Library Law, or call the Colorado State Library for additional information.

Additional statutes cited:

- Article X, Section 20 of the Colorado Constitution: Taxpayer Bill of Rights (TABOR)
- CRS 39-5-128: Certification of valuation for assessment
- CRS 1 Articles 1-13: Statutes dealing with elections, procedures, notices, ballots, challenges, etc.

For further Public Library Information: [www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm](http://www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm)
# Regional Library Authorities

**CRS 24-90-110.7. Regional library authorities.**

(1) (a) In order to support and provide for public library service on a regional basis, particularly in any region of the state lacking sufficient public library resources to adequately serve the needs of the public, any combination of two or more governmental units acting through their governing bodies, regardless of whether such unit currently maintains a public library, may, by contracting with or among each other, establish a separate governmental entity to be known as a regional library authority, referred to in this section as an "authority". Such authority may be used by such contracting member governmental units to effect the acquisition, construction, financing, operation, or maintenance of publicly-supported library services on a regional basis within the jurisdiction of the authority. For purposes of this section, a governmental unit may include a library district within the meaning of section 24-90-103 (6).

(b) No such authority shall be formed pursuant to this section unless each of the contracting member governmental units forming such authority has passed a resolution or ordinance in accordance with the requirements of paragraph (d) of this subsection (1) and has entered into a contract pursuant to section 29-1-203, C.R.S., for the creation, operation, and administration of such authority.

(c) (I) In connection with the establishment of an authority, at least one public hearing shall be conducted by each of the contracting member governmental units that intend to enter into a contract for the purpose of forming the authority. Any such hearing shall be preceded by adequate and timely notice of the time and place of the hearing. The notice shall specify the matters to be included in the resolution or ordinance and shall fix a date for the hearing that shall be held not less than thirty nor more than sixty days after the date of first publication of such notice.

(II) Any public hearing conducted in accordance with the requirement of subparagraph (I) of this paragraph (c) shall address, without limitation, the purposes of the authority, and, where more than one governmental unit is involved in the formation of the authority, the powers, rights, obligations, and responsibilities, financial and otherwise, of each governmental unit that is forming the authority.

(d) The resolution or ordinance to be adopted by each of the contracting member governmental units forming the authority in accordance with the requirements of paragraph (b) of this subsection (1) shall:

(I) Describe the legal service area of the authority;

(II) Describe the proposed governance of the authority; and

(III) State that the registered electors residing within the territorial boundaries of such contracting member governmental units shall approve any amount of sales or use tax, or both, in accordance with the

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**Rough, non-legal summary of statute: Regional library authorities**

- Two governmental units (i.e. city, county, school district, library district etc) may contract with each other to create a Regional Library Authority (RLA).
- RLA can be used for acquisition, construction, financing, operating or maintaining a library.
- An RLA can't be formed unless each unit passes a resolution OR ordinance AND has a contract that conforms with CRS 29-1-203 to operate.
- Each unit must provide notice and hold at least one public hearing about the RLA. Must be held 30-60 days from notice.
- The hearing must address - the purpose of the RLA, plus - the rights, - obligations, responsibilities and - financial obligations for each unit in the RLA.
- Resolution or ordinance must: - describe the Legal Service Area (LSA), - RLA governance, - say that electors must approve sales or use taxes, or ad valorem taxes according to later sections (3f) and (3h) before taxes can be levied.
**CRS 24-90-110.7. Regional library authorities.**

<table>
<thead>
<tr>
<th>Requirements of paragraph (f) of subsection (3) of this section or an ad valorem tax in accordance with the requirements of paragraph (h) of subsection (3) of this section not previously approved by the electors before the authority shall levy such taxes.</th>
</tr>
</thead>
</table>

(2) Upon establishment of an authority satisfying the requirements of this section, a contract between the legislative bodies of the contracting member governmental units, shall be effected within ninety days. Any contract establishing such authority shall, without limitation, specify:

(a) The name and purpose of such authority and the functions or services to be provided by such authority;

(b) The boundaries of the authority, which boundaries may include less than the entire area of any separate county, but shall not be less than the entire area of any municipality and any other governmental unit forming the authority, and may be modified after the establishment of the authority as provided in the contract;

(c) The establishment and organization of a governing body of the authority, which shall be a board of directors, referred to in this section as the "board of the authority", in which all legislative power of the authority is vested, including:

I) The number of directors, their manner of appointment, their terms of office, their compensation, if any, and the procedure for filling vacancies on the board of the authority;

II) The officers of the authority, the manner of their selection, and their duties;

III) The voting requirements for action by the board of the authority; except that, unless specifically provided otherwise, a majority of directors shall constitute a quorum, and a majority of the quorum shall be necessary for any action taken by the board of the authority; and

IV) The duties of the board of the authority, which shall include the obligation to comply with the provisions of parts 1, 5, and 6 of article 1 of title 29, C.R.S.;

(d) Provisions for the disposition, division, or distribution of any property or assets of the authority;

(e) The term of the contract, which may be continued for a definite term or until rescinded or terminated, and the method, if any, by which it may be rescinded or terminated; except that such contract may not be rescinded or terminated so long as the authority has bonds, notes, or other obligations outstanding, unless provision for full payment of such obligations, by escrow or otherwise, has been made pursuant to the terms of such obligations; and

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<th>*Rough, non-legal summary of statute: Regional library authorities</th>
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- The governmental units have 90 days to create a contract between all units involved.
- The contract must:
  - name the RLA,
  - state the purpose and function of services provided AND establish boundaries.

- Boundary size must be equal to or greater than the municipal boundaries. They can be changed according to the contract.

- The contract must specify the governing body (board of directors) and include:
  - number of directors;
  - how appointed;
  - terms of office;
  - compensation (if any)*;
  - how to fill vacancies;
  - officers – how selected and their duties;
  - voting requirements for board action;
  - a majority is a quorum, and is required for actions.

* board members cannot be paid to serve

- The contract must state that board duties conform with Title 29, art. 1, parts 1, 5, and 6.
- how property or assets will be disbursed;
- the terms for contract continuation or termination agreements;
- contracts can’t be terminated if there are financial obligations unless escrow payment arrangements are made.
### CRS 24-90-110.7. Regional library authorities.

- **(f)** The expected sources of revenue of the authority and any requirements that contracting member governmental units consent to the levying of any taxes within the jurisdiction of such member. If the authority levies any taxes, the contract shall further include requirements that:
  - (I) Prior to and as a condition of levying any such taxes or fees, the board of the authority shall adopt a resolution determining that the levying of the taxes or fees will fairly distribute the costs of the authority's activities among the persons or communities benefited thereby and will not impose an undue burden on any particular group of persons or communities;
  - (II) Each such tax shall conform with any requirements specified in subsection (3) of this section; and
  - (III) The authority shall designate a financial officer who shall coordinate with the department of revenue regarding the collection of a sales and use tax authorized pursuant to paragraph (f) of subsection (3) of this section. This coordination shall include but not be limited to the financial officer identifying those businesses eligible to collect the sales and use tax and any other administrative details identified by the department.

### *Rough, non-legal summary of statute: Regional library authorities*

- The contract must state:
  - expected revenue sources;
  - any requirements the units consent to in levying taxes within the given jurisdictions.
- If the RLA levies taxes the contract must state:
  - that the RLA adopt a resolution about levying taxes or fees;
  - be fair with, and not impose undue burden on anyone;
  - the taxes will conform with section (3);
  - a designated financial officer to coordinate collection according to (3f). This person shall identify businesses eligible to collect sales and use taxes.

### (3) The general powers of such authority shall include the following powers:

- (a) To acquire, construct, finance, operate, or maintain public library services located within the territorial boundaries of the authority;
- (b) To make and enter into contracts with any person, including, without limitation, contracts with state or federal agencies, private enterprises, and nonprofit organizations also involved in providing such public library services or the financing for the services, irrespective of whether the agencies are parties to the contract establishing the authority;
- (c) To employ agents and employees;
- (d) To cooperate with state and federal governments in all respects concerning the financing of such library services;
- (e) To acquire, hold, lease, as lessor or lessee, sell, or otherwise dispose of any real or personal property, commodity, or service;
- (f) (I) Subject to the provisions of subsection (9) of this section, to levy, in all of the area described in subparagraph (II) of this paragraph (f) within the boundaries of the authority, a sales or use tax, or both, at a rate not to exceed one percent, upon every transaction or other incident with respect to which a sales or use tax is levied by the state pursuant to the provisions of article 26 of title 39, C.R.S. The tax imposed pursuant to this paragraph (f) is in addition to any other sales or use tax imposed pursuant to law and is exempt from the limitation imposed by section 29-2-108, C.R.S. The executive director of the department of revenue shall collect, administer, and enforce the sales or use tax, to the extent feasible, in the manner provided in section 29-2-106, C.R.S. However, the executive director shall not begin the collection, administration, and

- Related to section (9) provisions, the RLA power includes levying a sales or use tax or both.
- Can’t exceed 1% on transactions to which sales/use taxes are levied according to title 39 article 26.
- The tax imposed is in addition to any others. It is exempt from limitations in 29-2-108.
- The Department of Revenue Exec Dir. collects and administers tax collection according to 29-2-106.
CRS 24-90-110.7. Regional library authorities.

enforcement of a sales and use tax until such time as the financial officer of the authority and the executive director have agreed on all necessary matters pursuant to subparagraph (III) of paragraph (f) of subsection (2) of this section. The executive director shall begin the collection, administration, and enforcement of a sales and use tax on a date mutually agreeable to the department of revenue and the authority.

(II) The area in which the sales or use tax authorized by this paragraph (f) is levied shall not include less than the entire area of any municipality located within the area in which the tax will be levied. The area may also include portions of unincorporated areas located within a county.

(III) The executive director of the department of revenue shall make monthly distributions of the tax collections to the authority, which shall apply the proceeds solely to the acquisition, construction, financing, operation, or maintenance of public library services within the jurisdiction of the authority.

(IV) The Department of Revenue shall retain an amount not to exceed the cost of the collection, administration, and enforcement and shall transmit the amount retained to the state treasurer, who shall credit the same amount to the regional library authority sales tax fund, which fund is hereby created in the state treasury. The amounts so retained are hereby appropriated annually from the fund to the department to the extent necessary for the department's collection, administration, and enforcement of the provisions of this section. Any moneys remaining in the fund attributable to taxes collected in the prior fiscal year shall be transmitted to the authority; except that prior to the transmission to the authority of such moneys, any moneys appropriated from the general fund to the department for the collection, administration, and enforcement of the tax for the prior fiscal year shall be repaid.

(g) Notwithstanding any other provision of law, any sales tax authorized pursuant to subparagraph (I) of paragraph (f) of this subsection (3) shall not be levied on:

(I) The sale of tangible personal property delivered by a retailer or a retailer's agent or delivered to a common carrier for delivery to a destination outside the boundaries of the authority; and

(II) The sale of tangible personal property on which a specific ownership tax has been paid or is payable when such sale meets the following conditions:

(A) The purchaser does not reside within the boundaries of the authority or the purchaser's principal place of business is outside the boundaries of the authority; and

(B) The personal property is registered or required to be registered outside the boundaries of the authority under the laws of this state.

(h) Subject to the provisions of subsection (9) of this section, to levy, in all of the area within the boundaries of the authority, an ad valorem tax in accordance with the requirements of this section. The tax imposed pursuant to this paragraph (h) shall be in addition to any other 'ad valorem' tax imposed pursuant to law. In accordance with the schedule prescribed by section 39-5-128, C.R.S., the board of the authority shall

*Rough, non-legal summary of statute:

- The RLA financial officer must reach agreement with the Exec Dir. about collection according to III(f)(2) of this section before collection begins.

- Sales/use tax collection area shall be the entire boundary area of any municipality. It may include unincorporated areas.

- The Department of Revenue Exec. Dir. makes monthly distributions of tax collections to RLA for library services.

- The Department of Revenue retains a specified amount of the taxes collected and transmits it to the state treasurer.

- Anything remaining from prior fiscal years is transmitted to the RLA, but any moneys appropriated from the general fund to the dept for collection costs must be repaid.

- Sales tax authorized in section (3)(f)(I) won’t be levied on:
  - personal property delivered outside the RLA boundaries;
  - property on which ownership tax has been paid—or is payable if the buyer lives outside the boundaries and the property is registered.

- Powers of the RLA also include levying an ad valorem tax according to the section requirements.

- Such tax will be in addition to any others imposed.

- Following the schedule of CRS 39-
CRS 24-90-110.7. Regional library authorities.

- certify to the board of county commissioners of each county within the authority, or having a portion of its territory within the district, the levy of ad valorem property taxes in order that, at the time and in the manner required by law for the levying of taxes, such board of county commissioners shall levy such tax upon the valuation for assessment of all taxable property within the designated portion of the area within the boundaries of the authority. It is the duty of the body having authority to levy taxes within each county to levy the taxes provided by this subsection (3). It is the duty of all officials charged with the duty of collecting taxes to collect the taxes at the time and in the form and manner and with like interest and penalties as other taxes are collected and when collected to pay the same to the authority ordering the levy and collection. The payment of such collections shall be made monthly to the authority or paid into the depository thereof to the credit of the authority. All taxes levied under this paragraph (h), together with interest thereon and penalties for default in payment thereof, and all costs of collecting the same shall constitute, until paid, a perpetual lien on and against the property taxed, and the lien shall be on a parity with the tax lien of other general taxes.

- To incur debts, liabilities, or obligations;

- To sue and be sued in its own name;

- To have and use a corporate seal;

- To fix, maintain, and revise fees, rents, security deposits, and charges for functions, services, or facilities provided by the authority;

- To adopt, by resolution, rules respecting the exercise of its powers and the carrying out of its purposes;

- To exercise any other powers that are essential to the provision of functions, services, or facilities by the authority and that are specified in the contract; and

- To do and perform any acts and things authorized by this section under, through, or by means of an agent or by contracts with any person, firm, or corporation.

5-128, the RLA board shall certify to the county commissioners of each county involved so the commissioners can levy tax on the taxable valuation.

- The RLA has the authority to levy taxes; the officials have the duty of collecting and paying the RLA.

- Monthly tax payments are made to the RLA, or paid to a depository. Taxes and interest become a lien against the taxed property, on parity with other general taxes.

See footnote for definition of ad valorem

- Other powers of the RLA:
  - incur debts, liabilities, or obligations;
  - sue and be sued;
  - charge by various means for RLA services or facilities;
  - by resolution, adopt rules to carry out duties;
  - exercise other powers specified in the contract;
  - do anything else necessary through agents or contracts with anyone or anything.

(4) The authority established by such contracting member governmental units shall be a political subdivision and a public corporation of the state, separate from the parties to the contract, and shall be a validly created and existing political subdivision and public corporation of the state, irrespective of whether a contracting member governmental unit withdraws, whether voluntarily, by operation of law, or otherwise, from the authority subsequent to its creation under circumstances not resulting in the rescission or termination of the contract establishing such authority pursuant to its terms. It shall have the duties, privileges, immunities, rights, liabilities, and disabilities of a public body politic and corporate. The authority may deposit and invest its moneys in the manner provided in section 43-4-616, C.R.S.

- The RLA shall be a political subdivision and public corporation of the state;
  - is separate from the contracting parties, even if one of the contracting units withdraws subsequent to its creation;
  - has duties, privileges, immunities, rights, liabilities, and disabilities of a public body politic and corporate;
  - may deposit and invest according to 43-4-616
### CRS 24-90-110.7. Regional library authorities.

| **(5)** The bonds, notes, and other obligations of such authority shall not be the debts, liabilities, or obligations of the contracting member governmental units. | **Rough, non-legal summary of statute: Regional library authorities**

- The RLA’s bonds, notes, and obligations are not those of the contracting units. |

| **(6)** The contracting member governmental units may provide in the contract for payment to the authority of funds from proprietary revenues for services rendered or facilities provided by the authority, from proprietary revenues or other public funds as contributions to defray the cost of any purpose set forth in the contract, and from proprietary revenues or other public funds as advances for any purpose subject to repayment by the authority. | **The contracting units may specify in the contract that RLA payments from proprietary revenues or other public funds are contributions to defray the cost of contractually stated purposes, subject to repayment by the RLA.** |

| **(7)** The authority may issue revenue or general obligation bonds, as the term "bond" is defined in section 43-4-602 (3), C.R.S., and may pledge its revenues and revenue-raising powers for the payment of the bonds. The bonds shall be issued on the terms and subject to the conditions set forth in section 43-4-609, C.R.S. | **The RLA may issue revenue or general obligation bonds as defined by 43-4-602(3), and issued according to 43-4-609.** |

| **(8)** The income or other revenues of the authority, all properties at any time owned by an authority, any bonds issued by an authority, and the transfer of and the income from any bonds issued by the authority are exempt from all taxation and assessments in the state. | **The RLA’s income, revenues, property owned, bonds issued or income transferred from bonds are exempt from state taxation and assessment.** |

| **(9)** (a) No action by an authority to establish or increase any tax authorized by this section shall take effect unless first submitted to a vote of the registered electors residing within the boundaries of the authority in which the tax is proposed to be collected. | **Tax increases have to be approved by voters in the RLA’s boundaries.**

(b) No action by an authority creating a multiple-fiscal year debt or other financial obligation that is subject to section 20 (4) (b) of article X of the state constitution shall take effect unless first submitted to a vote of the registered electors residing within the boundaries of the authority. |

(c) The questions proposed to the registered electors under paragraphs (a) and (b) of this subsection (9) shall be submitted at a general election or any election to be held on the first Tuesday in November of an odd-numbered year. The action shall not take effect unless a majority of the registered electors voting thereon at the election vote in favor thereof. The election shall be conducted in substantially the same manner as county elections and the county clerk and recorder of each county in which the election is conducted shall assist the authority in conducting the election. The cost of the election shall be incurred by the contracting member governmental units that have formed the authority in proportion to the percentage of the population of the governmental units within the territorial boundaries of the authority. No moneys of the authority may be used to urge or oppose passage of an election required under this section. |

| **(10)** (a) For the purpose of determining any authority’s fiscal year spending limit under section 20 (7) (b) of article X of the state constitution, the initial spending base of the authority shall be the amount of revenues | **To determine the RLA’s spending limit under [TABOR], the initial spending base is the revenue.** |
CRS 24-90-110.7. Regional library authorities.

collected by the authority from sources not excluded from fiscal year spending pursuant to section 20 (2) (e) of article X of the state constitution during the first full fiscal year for which the authority collected revenues.

(b) For purposes of this subsection (10), "fiscal year" means any year-long period used by an authority for fiscal accounting purposes.

(11) An authority established by contracting member governmental units shall, if the contract so provides, be the successor to any nonprofit corporation, agency, or other entity theretofore organized by the contracting member governmental units to provide the same function, service, or facility, and the authority shall be entitled to all the rights and privileges and shall assume all the obligations and liabilities of such other entity under existing contracts to which such other entity is a party.

(12) (a) The authority granted pursuant to this section shall in no manner limit the powers of any governmental unit to cooperate on an intergovernmental basis, to enter into any contract with another governmental entity, or to establish a separate legal entity pursuant to the provisions of section 29-1-203, C.R.S., or any other applicable law, or otherwise to carry out their individual powers under applicable statutory or charter provisions, nor shall such authority limit the powers reserved to cities and towns pursuant to the state constitution.

(b) Notwithstanding any other provision of law, any governmental unit that has entered into a contract for the purpose of forming an authority may form such authority in accordance with the requirements of this section without any effect on the ability of the unit to own its own property, maintain a separate governing body or board of trustees, levy its own taxes for library purposes, or retain its own identity.

(c) Notwithstanding any other provision of law, nothing in this section shall be construed to authorize any one or more library districts to:

(I) Form an authority without entering into a contract with one or more governmental units to form such authority in accordance with the requirements of this section; or

(II) Exercise any of the powers of said authority, including, without limitation, the power to levy a sales or use tax, in the absence of entering into a contract with one or more governmental units for the purpose of forming such authority in accordance with the requirements of this section.

* Consult with your respective city, county, or district lawyers for legal advice on, and implications of, Colorado Library Law, or call the Colorado State Library for additional information.

1 *ad valorem tax:* A tax that is specified as a percentage of value. Sales, income, and property taxes are three of the more popular *ad valorem* taxes devised by government. The total *ad valorem* tax paid increases with the value of what's being taxed.
The following sections, not part of the Regional Library Authority (RLA) but mentioned in it, are among those referenced in the RLA law. Interpretations are left to the reader.

**CRS 29-1-203. Government may cooperate or contract - contents.**

(1) Governments may cooperate or contract with one another to provide any function, service, or facility lawfully authorized to each of the cooperating or contracting units, including the sharing of costs, the imposition of taxes, or the incurring of debt, only if such cooperation or contracts are authorized by each party thereto with the approval of its legislative body or other authority having the power to so approve.

(2) Any such contract shall set forth fully the purposes, powers, rights, obligations, and the responsibilities, financial and otherwise, of the contracting parties.

(3) Where other provisions of law provide requirements for special types of intergovernmental contracting or cooperation, those special provisions shall control.

(4) Any such contract may provide for the joint exercise of the function, service, or facility, including the establishment of a separate legal entity to do so.

(5) Any separate legal entity formed pursuant to the provisions of this part 2 may make loans to any government which enters into any contract pursuant to the provisions of this section, which loans may be secured by loan and security agreements, leases, or any other instruments upon such terms and conditions, including, without limitation, the terms and conditions authorized by section 31-35-402 (1) (h), C.R.S., as the board of directors of such intergovernmental entity shall determine.

(6) The provisions of articles 10.5 and 47 of title 11, C.R.S., shall apply to moneys of such separate legal entities.

**CRS 29-2-108. Limitation on amount.**

(1) In no case shall the total sales tax or total use tax imposed by the state of Colorado, any county, and any city or town in any locality in the state of Colorado exceed six and ninety one-hundredths percent; except that this limitation shall not preclude a county sales tax or use tax at a rate not to exceed one percent.

(2) Repealed.

(3) Any tax imposed pursuant to section 24-90-110.7 (3) (f), 29-1-204.5 (3) (f.1), 29-2-103.7, 30-11-107.5, or 30-11-107.7, C.R.S., and the additional tax authorized by section 30-20-604.5, C.R.S., if imposed, shall be exempt from the six and ninety one-hundredths percent limitation imposed by subsection (1) of this section.

(4) Any additional increment of sales tax or total use tax which may be imposed by any county pursuant to the provisions of section 29-2-103.5 shall be exempt from the six and ninety one-hundredths percent limitation imposed by subsection (1) of this section.

(5) Any additional increment of sales tax or use tax imposed by any category IV or category V county, as defined in section 30-2-102, C.R.S., for the specific purpose of funding the operations of any health service district created within such county pursuant to the "Special District Act", article 1 of title 32, C.R.S., shall be exempt from the six and ninety one-hundredths percent limitation imposed by subsection (1) of this section. In no case shall such additional increment of sales tax or use tax exceed a rate of one percent. Any tax imposed pursuant to this subsection (5) may be terminated by the board of county commissioners of any such county after notice to the health service district and a public hearing thereon. If any such tax is terminated, the effective date of such termination shall be not less than six months after the decision thereon by the board of county commissioners.

(6) When calculating the total sales tax or total use tax for purposes of this section, any extension of an expiring tax shall be deemed to be in effect from the date of the first imposition of such tax, if the eligible electors of the state, county, city, town, or locality, as applicable, have approved the extension of such tax prior to the expiration of such tax. Nothing in this subsection (6) shall be construed to allow the extension of an expiring tax without the approval of eligible electors in the state, county, city, town, or locality as applicable.

(7) Any petition measure, to the extent authorized by law, including a measure to extend an expiring tax, that changes the distribution of tax revenue among local governments as provided in a preexisting revenue-sharing ballot measure shall be deemed to be a new tax in effect from the date of the change in the distribution of the tax revenues and shall be subject to any other validly adopted sales or use tax proposal.
CRS 43-4-609. Bonds.
(1) The authority may, from time to time, issue bonds for any of its corporate purposes. The authority shall issue
the bonds pursuant to resolution of the board, and the bonds shall be payable solely out of all or a specified
portion of the revenues as designated by the board.
(2) As provided in the resolution of the board under which the bonds are authorized to be issued or as provided
in a trust indenture between the authority and any commercial bank or trust company having full trust powers,
the bonds may:
(a) Be executed and delivered by the authority at such times;
(b) Be in such form and denominations and include such terms and maturities;
(c) Be subject to optional or mandatory redemption prior to maturity with or without a premium;
(d) Be in fully registered form or bearer form registrable as to principal or interest or both;
(e) Bear such conversion privileges;
(f) Be payable in such installments and at such times not exceeding forty years from the date thereof;
(g) Be payable at such place or places whether within or without the state;
(h) Bear interest at such rate or rates per annum, which may be fixed or vary according to index, procedure, or
formula or as determined by the authority or its agents, without regard to any interest rate limitation appearing in
any other law of the state;
(i) Be subject to purchase at the option of the holder or the authority and be evidenced in such manner;
(j) Be executed by the officers of the authority, including the use of one or more facsimile signatures so long as
at least one manual signature appears on the bonds, which signatures may be either of an officer of the
authority or of an agent authenticating the same;
(k) Be in the form of coupon bonds that have attached interest coupons bearing a manual or facsimile signature
of an officer of the authority; and
(l) Contain such provisions not inconsistent with this part 6.
(3) The bonds may be sold at public or private sale at such price or prices, in such manner, and at such times as
determined by the board, and the board may pay all fees, expenses, and commissions that it deems necessary
or advantageous in connection with the sale of the bonds. The power to fix the date of sale of the bonds, to
receive bids or proposals, to award and sell bonds, to fix interest rates, and to take all other action necessary to
sell and deliver the bonds may be delegated to an officer or agent of the authority. Any outstanding bonds may
be refunded by the authority pursuant to article 56 of title 11, C.R.S. All bonds and any interest coupons
applicable thereto are declared to be negotiable instruments.
(4) The resolution or trust indenture authorizing the issuance of the bonds may pledge all or a portion of the
revenues of the authority, may contain such provisions for protecting and enforcing the rights and remedies of
holders of any of the bonds as the authority deems appropriate, may set forth the rights and remedies of the
holders of any of the bonds, and may contain provisions that the authority deems appropriate for the security of
the holders of the bonds, including, but not limited to, provisions for letters of credit, insurance, standby credit
agreements, or other forms of credit ensuring timely payment of the bonds, including the redemption price or the
purchase price.
(5) Any pledge of revenues or property made by the authority or by any person or governmental unit with which
the authority contracts shall be valid and binding from the time the pledge is made. The revenues or property so
pledged shall immediately be subject to the lien of the pledge without any physical delivery or further act, and
the lien of the pledge shall be valid and binding against all parties having claims of any kind in tort, contract, or
otherwise against the pledging party, irrespective of whether such claiming party has notice of such lien. The
instrument by which the pledge is created need not be recorded or filed.
(6) Neither the directors of the board, employees of the authority, or any person executing the bonds shall be
liable personally on the bonds or subject to any personal liability or accountability by reason of the issuance
thereof.
(7) The authority may purchase its bonds out of any available funds and may hold, pledge, cancel, or resell the
bonds subject to and in accordance with agreements with the holders thereof.
CRS 43-4-616. Investments.
An authority may invest or deposit any funds in the manner provided by part 6 of article 75 of title 24, C.R.S. In addition, an authority may direct a corporate trustee that holds funds of the authority to invest or deposit the funds in investments or deposits other than those specified by said part 6 if the board determines, by resolution, that the investment or deposit meets the standard established in section 15-1-304, C.R.S., the income is at least comparable to income available on investments or deposits specified by said part 6, and the investment will assist the authority in the financing, construction, operation, or maintenance of rural transportation systems.
# Colorado Library Law – The Quick Guide

## Comparison of Library Districts and a Regional Library Authority

**CRS 24-90-107,108,109,112,113.3, 114**

**CRS 24-90-110.7**

<table>
<thead>
<tr>
<th>Library District (LD) CRS 24-90-107,108,109, 112, 113.3, 114</th>
<th>Regional Library Authority (RLA) CRS 24-90-110.7</th>
<th>Both</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Definition:</strong></td>
<td><strong>Regional Library Authority is a governmental entity created by an agreement between two or more governmental units. These could be cities, counties, and/or library districts.</strong> Participants agree to finance, operate, and maintain publicly-supported library services for the agreed-upon regional area.</td>
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<tr>
<td>Library District is a governmental unit created by one or more cities or counties.</td>
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<tr>
<td>Library District is a political subdivision of the state, like special districts, cities, towns, and counties.</td>
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<td><strong>Method of Establishment:</strong></td>
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</table>
| Library Districts are formed by a resolution of ordinance from a city or a county OR by a petition. | Regional Library Authority (RLA)  
- Can’t be formed unless each governmental unit passes a resolution or ordinance AND has a contract with the other units.  
- Resolution or ordinance must describe legal service area (LSA) of the authority, the governance, and state that the electors shall approve sales and/or use tax or any ad valorem tax before taxes can be levied.  
- Boundary of the RLA may not be less than the entire area of any municipality and any other unit forming the RLA, except that it may be less than the entire area of a county.  
- Any new or increased tax requires voter approval. | Both Library District and Regional Library Authority must hold at least one public hearing addressing the purposes, powers, rights, obligations, and responsibilities of each unit which is forming the district or library authority. The Legal Service Area (LSA) must be identified and specify the mill levy or other type and/or amount of funding.  
Any new or increased tax requires voter approval. | |
| Specific requirements and procedures are found in **CRS 24-90-107**  
Any new or increased tax requires voter approval. | | | |
| **Contract or written agreement:** | | | |
| **CRS 24-90-109 (p)**  
A contract or inter-governmental agreement (IGA) may be made after the establishment of the district and after appointment of trustees.  
Contract for library services is between each participating governmental unit and the library district board. | **CRS 24-90-110.7 (2)**  
- Contract must be signed before the establishment of the Regional Library Authority (RLA).  
- Effected within 90 days.  
- Between each participating governmental unit.  
- Must describe boundaries of the RLA.  
- Must address governance of RLA. | | |
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</table>
| Example: between the library district and a school board OR the library district and a municipality, OR the library district and the county that will pay for extending services to non-district residents. | - Must address financial obligations for each unit in the RLA.  
- Must designate a financial officer.  
- Electors must approve sales or use taxes, or ad valorem taxes.  
- May modify Legal Service Area (LSA) boundaries after establishment.  
- How property or assets will be disbursed; divided, or distributed.  
- Terms for contract continuation or termination agreements;  
- Contracts can’t be terminated if there are financial obligations unless escrow payment arrangements are made.  
- Expected sources of revenue and any other requirements. | |
| **CRS 24-90-113.3** | A governmental unit (municipality, county, school district) may contract to receive library services from an existing library. Contract must specify:  
- geographic area covered by contract  
- amount of money paid to library  
- length of contract  
- any other necessary information. | |
| Board of Trustees: | **CRS 24-90-108** | **CRS 24-90-110.7 (2)(c)**  
Board size must be 5-7. Must be chosen from residents in the Legal Service Area. (LSA)  
- initial board is appointed by establishing governmental unit(s)  
- adopt bylaws, rules, and regulations for guidance  
- vacancies to be filled as soon as possible  
- bylaws must define ‘good cause’ for removal of trustee  
- officer designations and how they’re elected/appointed  
- meeting conduct rules  
- how to amend bylaws  
- length and term numbers of board members  
- file bylaws with legislative body of each governmental unit. | Board of Directors – no size specified. Contract with establishing governmental units must specify:  
- number of directors  
- how appointed  
- terms of office  
- compensation (if any)*  
- how to fill vacancies  
- officers—how selected and duties  
- voting requirements for board action  
- a majority is a quorum, and is required for actions.  

*board members cannot be paid to serve |
| **Powers and Duties:** | **CRS 24-90-10** | **CRS 24-90-110.7(3)**  
- Have supervision and care for library property, rooms, and buildings.  
- Employ a librarian, and other staff as recommended by librarian.  
- Prescribe salary and duties.  
- Submit budget, and certify the sums necessary to operate in the coming year. |  
- Acquire, construct, finance, operate, or maintain public library services located in the boundaries of the authority.  
- Make and enter into contracts.  
- Employ agents and employees.  
- Acquire, hold, lease, sell, or dispose of real or personal property, commodity, or service. |
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<td>▪ Adopt a budget and make appropriations.</td>
<td>▪ Accept gifts, money, and property.</td>
<td>▪ Hold and acquire land by gift, lease, or purchase.</td>
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<td>▪ Adopt, by resolution, rules respecting the exercise of its powers and the carrying out of its purposes.</td>
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### Funding

**CRS 24-90-107 (3) (a) (V)**
Mill levy or other type/amount of funding specified in the resolution or ordinance by the establishing bodies OR in the establishing petition.

**CRS 24-90-112**
**CRS 24-90-112.5**
May raise mill levy or issue bonds if electors approve.

**CRS 24-90-110.7(2)(f) and CRS 24-90-110.7(3)**
If the RLA levies taxes the contract must state:
▪ that the RLA adopt a resolution about levying taxes or fees;
▪ be fair with, and not impose undue burden on anyone;
▪ the taxes will conform other CRS requirements
▪ a designated financial officer to coordinate collection
▪ this person shall identify businesses eligible to collect sales and use taxes.

Taxation powers:
▪ Sales or use tax, or both
▪ Ad valorem tax*

*A percentage of value tax. Sales, income, and property taxes are three of the more popular ad valorem taxes devised by government.*

All funding levies must be approved by electors in the legal service area of the Library District or Regional Library Authority (RLA).
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<td><strong>Abolishment</strong>&lt;br&gt;<strong>CRS 24-90-114</strong>&lt;br&gt;Library District may be abolished only by a vote of the registered electors in the district. Board of Trustees will dispose of the materials and equipment.</td>
<td><strong>CRS 24-90-110.7 (2)(e)</strong>&lt;br&gt;The contract between the governmental units shall specify the length of the contract or method of termination of the Regional Library Authority.</td>
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Note: Further specific Regional Library Authority powers, restrictions, and requirements are found in the full CRS 24-90-110.7 text: [www.cde.state.co.us/cdelib/LibraryLaw/download/LibraryLawRev110805.pdf](http://www.cde.state.co.us/cdelib/LibraryLaw/download/LibraryLawRev110805.pdf)

See also the Quick Guide for the Regional Library Authority at [www.cde.state.co.us/cdelib/LibraryLaw/download/QuickGuideRLA.pdf](http://www.cde.state.co.us/cdelib/LibraryLaw/download/QuickGuideRLA.pdf)

* This is a rough, non-legal summary of the statutes. Consult with your respective city, county, or district lawyers for legal advice on, and implications of, Colorado Library Law, or call the Colorado State Library for additional information.

For further Public Library Information: [www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm](http://www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm)

Colorado State Library, 201 E. Colfax Ave., Room 309, Denver, CO 80203
voice: 303-866-6900, fax: 303-866-6940
• Open Meetings Law: Quick Guide
  o Model Executive Session Language (Seter, Vander Wall)
  o Model Motion to go into Executive Session (Seter, Vander Wall)
• Open Records Law
• Local Government Budget Law (See Section 7)
• Fair Campaign Practices Act (See Section 3)
• Dos and Don’ts of Fair Campaign Practices Act
• TABOR
• Tabor, Gallagher, and Mill Levies
• Everything You Wanted to Know About the Gallagher Amendment… but were afraid to ask!
# Colorado Library Law – The Quick Guide

## “Open Meetings Law”

### CRS 24-6-402

<table>
<thead>
<tr>
<th>CRS 24-6-402. Meetings - open to public</th>
<th>Rough, non-legal summary of statute: Meetings – open to public*</th>
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<td><strong>1)</strong> For the purposes of this section:</td>
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<tr>
<td>(a) &quot;Local public body&quot; means any board, committee, commission, authority, or other advisory, policy-making, rule-making, or formally constituted body of any political subdivision of the state and any public or private entity to which a political subdivision, or an official thereof, has delegated a governmental decision-making function but does not include persons on the administrative staff of the local public body.</td>
<td>▪ Definition of political subdivisions of the state. Local library boards (governing or advisory) are subject to this statute.</td>
</tr>
<tr>
<td>(b) &quot;Meeting&quot; means any kind of gathering, convened to discuss public business, in person, by telephone, electronically, or by other means of communication.</td>
<td>▪ Any kind of meeting to discuss public business is open to the public – includes e-mail and telephone meetings.</td>
</tr>
<tr>
<td>(c) &quot;Political subdivision of the state&quot; includes, but is not limited to, any county, city, city and county, town, home rule city, home rule county, home rule city and county, school district, special district, local improvement district, special improvement district, or service district.</td>
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<tr>
<td>(d) &quot;State public body&quot; means any board, committee, commission, or other advisory, policy-making, rule-making, decision-making, or formally constituted body of any state agency, state authority, governing board of a state institution of higher education including the regents of the university of Colorado, a nonprofit corporation incorporated pursuant to section 23-5-121 (2), C.R.S., or the general assembly, and any public or private entity to which the state, or an official thereof, has delegated a governmental decision-making function but does not include persons on the administrative staff of the state public body.</td>
<td>▪ Political subdivisions of the state are subject. Includes all four types of public libraries: library district, county, municipal, and school/public.</td>
</tr>
<tr>
<td><strong>2)</strong> (a) All meetings of two or more members of any state public body at which any public business is discussed or at which any formal action may be taken are declared to be public meetings open to the public at all times.</td>
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<tr>
<td>(b) All meetings of a quorum or three or more members of any local public body, whichever is fewer, at which any public business is discussed or at which any formal action may be taken are declared to be public meetings open to the public at all times.</td>
<td>▪ A meeting of two or more members is an open meeting.</td>
</tr>
<tr>
<td>(c) Any meetings at which the adoption of any proposed policy, position, resolution, rule, regulation, or formal action occurs or at which a majority or quorum of the body is in attendance, or is expected to be in attendance, shall be held only after full and timely notice to the public. In addition to any other means of full and timely notice, a local public body shall be deemed to have given full and timely notice if the notice of the meeting is posted in a designated public place within the boundaries of the local public body no less than twenty-four hours prior to the holding of the meeting. The public place or places for posting such notice shall be designated annually at the local public body's first regular meeting of each</td>
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<td>type.</td>
<td>▪ A quorum is at least three or more board members. If public business is discussed or formal actions are taken, the meeting is open to the public. [Consult local bylaws]</td>
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<td>▪ Notice of meetings, with agenda information, must be not less than 24 hours. Posting place(s) for the notice must be decided annually at first regular meeting of the board.</td>
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</table>
CRS 24-6-402. Meetings - open to public

calendar year. The posting shall include specific agenda information where possible.

(d) (I) Minutes of any meeting of a state public body shall be taken and promptly recorded, and such records shall be open to public inspection. The minutes of a meeting during which an executive session authorized under subsection (3) of this section is held shall reflect the topic of the discussion at the executive session.

(II) Minutes of any meeting of a local public body at which the adoption of any proposed policy, position, resolution, rule, regulation, or formal action occurs or could occur shall be taken and promptly recorded, and such records shall be open to public inspection. The minutes of a meeting during which an executive session authorized under subsection (4) of this section is held shall reflect the topic of the discussion at the executive session.

(III) If elected officials use electronic mail to discuss pending legislation or other public business among themselves, the electronic mail shall be subject to the requirements of this section. Electronic mail communication among elected officials that does not relate to pending legislation or other public business shall not be considered a “meeting” within the meaning of this section.

(d.5) (I) (A) Discussions that occur in an executive session of a state public body shall be electronically recorded. If a state public body electronically recorded the minutes of its open meetings on or after August 8, 2001, the state public body shall continue to electronically record the minutes of its open meetings that occur on or after August 8, 2001; except that electronic recording shall not be required for two successive meetings of the state public body while the regularly used electronic equipment is inoperable. A state public body may satisfy the recording requirements of this sub-subparagraph (A) by making any form of electronic recording of the discussions in an executive session of the state public body. Except as provided in sub-subparagraph (B) of this subparagraph (I), the electronic recording of an executive session shall reflect the specific citation to the provision in subsection (3) of this section that authorizes the state public body to meet in an executive session, and the actual contents of the discussion during the session. The provisions of this sub-subparagraph (A) shall not apply to discussions of individual students by a state public body pursuant to paragraph (b) of subsection (3) of this section.

(B) If, in the opinion of the attorney who is representing the state public body and is in attendance at an executive session that has been properly announced pursuant to paragraph (a) of subsection (3) of this section, all or a portion of the discussion during the executive session constitutes a privileged attorney-client communication, no record or electronic recording shall be required to be kept of the part of the discussion that constitutes a privileged attorney-client communication. The electronic recording of said executive session discussion shall reflect that no further record or electronic recording was kept of the discussion.
CRS 24-6-402. Meetings - open to public

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<td>- The attorney representing the local public body shall state for the record, or provide a signed statement, that the unrecorded portion of the session was a privileged communication.</td>
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<tr>
<td>- An individual may request a review of the executive session records.</td>
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<tr>
<td>- Records of any matters in the executive session other than those specifically listed are open to the public.</td>
</tr>
<tr>
<td>- No part of an executive session is open for public inspection, except by consent of the state public body with possible exceptions in (C) or CRS 24-72-204 (5.5).</td>
</tr>
<tr>
<td>- Executive session minutes must be retained for 90 days.</td>
</tr>
</tbody>
</table>

Local Public Body:

- Executive sessions must be electronically recorded.
- Electronic recording of an executive session shall cite the specific citation from CRS 24-6-402(3) as authorization.
- Does not apply to discussion of individual students.
- If an attorney representing the local public body is in attendance at an executive session, the

Based on the opinion of the attorney representing the state public body, as stated for the record during the executive session, that the discussion constituted a privileged attorney-client communication, or the attorney representing the state public body may provide a signed statement attesting that the portion of the executive session that was not recorded constituted a privileged attorney-client communication in the opinion of the attorney.

(C) If a court finds, upon application of a person seeking access to the record of the executive session of a state public body in accordance with section 24-72-204 (5.5) and after an in camera review of the record of the executive session, that the state public body engaged in substantial discussion of any matters not enumerated in subsection (3) of this section or that the body adopted a proposed policy, position, resolution, rule, regulation, or formal action in the executive session in contravention of paragraph (a) of subsection (3) of this section, the portion of the record of the executive session that reflects the substantial discussion of matters not enumerated in subsection (3) of this section or the adoption of a proposed policy, position, resolution, rule, regulation, or formal action shall be open to public inspection pursuant to section 24-72-204 (5.5).

(D) No portion of the record of an executive session of a state public body shall be open for public inspection or subject to discovery in any administrative or judicial proceeding, except upon the consent of the state public body or as provided in sub-subparagraph (C) of this subparagraph (II) and section 24-72-204 (5.5).

(E) The record of an executive session of a state public body recorded pursuant to sub-subparagraph (A) of this subparagraph (II) shall be retained for at least ninety days after the date of the executive session.

(II) (A) Discussions that occur in an executive session of a local public body shall be electronically recorded. If a local public body electronically recorded the minutes of its open meetings on or after August 8, 2001, the local public body shall continue to electronically record the minutes of its open meetings that occur on or after August 8, 2001; except that electronic recording shall not be required for two successive meetings of the local public body while the regularly used electronic equipment is inoperable. A local public body may satisfy the electronic recording requirements of this sub-subparagraph (A) by making any form of electronic recording of the discussions in an executive session of the local public body. Except as provided in sub-subparagraph (B) of this subparagraph (II), the electronic recording of an executive session shall reflect the specific citation to the provision in subsection (4) of this section that authorizes the local public body to meet in an executive session and the actual contents of the discussion during the session. The provisions of this sub-subparagraph (A) shall not apply to discussions of individual students by a local public body pursuant to paragraph (h) of subsection (4) of this section.

(B) If, in the opinion of the attorney who is representing the local public body and who is in attendance at an executive session that has been properly announced pursuant to subsection (4) of this section, all or
CRS 24-6-402. Meetings - open to public

A portion of the discussion during the executive session constitutes a privileged attorney-client communication, no record or electronic recording shall be required to be kept of the part of the discussion that constitutes a privileged attorney-client communication. The electronic recording of said executive session discussion shall reflect that no further record or electronic recording was kept of the discussion based on the opinion of the attorney representing the local public body, as stated for the record during the executive session, that the discussion constituted a privileged attorney-client communication, or the attorney representing the local public body may provide a signed statement attesting that the portion of the executive session that was not recorded constituted a privileged attorney-client communication in the opinion of the attorney.

(C) If a court finds, upon application of a person seeking access to the record of the executive session of a local public body in accordance with section 24-72-204 (5.5) and after an in camera review of the record of the executive session, that the local public body engaged in substantial discussion of any matters not enumerated in subsection (4) of this section or that the body adopted a proposed policy, position, resolution, rule, regulation, or formal action in the executive session in contravention of subsection (4) of this section, the portion of the record of the executive session that reflects the substantial discussion of matters not enumerated in subsection (4) of this section or the adoption of a proposed policy, position, resolution, rule, regulation, or formal action shall be open to public inspection pursuant to section 24-72-204 (5.5).

(D) No portion of the record of an executive session of a local public body shall be open for public inspection or subject to discovery in any administrative or judicial proceeding, except upon the consent of the local public body or as provided in sub-subparagraph (C) of this subparagraph (II) and section 24-72-204 (5.5).

(E) The record of an executive session of a local public body recorded pursuant to sub-subparagraph (A) of this subparagraph (II) shall be retained for at least ninety days after the date of the executive session.

(e) This part 4 does not apply to any chance meeting or social gathering at which discussion of public business is not the central purpose.

(f) The provisions of paragraph (c) of this subsection (2) shall not be construed to apply to the day-to-day oversight of property or supervision of employees by county commissioners. Except as set forth in this paragraph (f), the provisions of this paragraph (f) shall not be interpreted to alter any requirements of paragraph (c) of this subsection (2).

(3) (a) The members of a state public body subject to this part 4, upon the announcement by the state public body to the public of the topic for discussion in the executive session, including specific citation to the provision of this subsection (3) authorizing the body to meet in an executive session and identification of the particular matter to be discussed in as much detail as possible without compromising the purpose for which the executive session is authorized, and the affirmative vote of two-thirds of the entire membership of the body after such announcement, meet in an executive session.

State Public Body:

Executive Session:

- Local public body must announce the topic of executive session, citing CRS 24-6-402 (4) as authorization.
may hold an executive session only at a regular or special meeting and for the sole purpose of considering any of the matters enumerated in paragraph (b) of this subsection (3) or the following matters; except that no adoption of any proposed policy, position, resolution, rule, regulation, or formal action, except the review, approval, and amendment of the minutes of an executive session recorded pursuant to subparagraph (I) of paragraph (d) of subsection (2) of this section, shall occur at any executive session that is not open to the public:

(I) The purchase of property for public purposes, or the sale of property at competitive bidding, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the general public interest. No member of the state public body shall use this paragraph (a) as a subterfuge for providing covert information to prospective buyers or sellers. Governing boards of state institutions of higher education including the regents of the university of Colorado may also consider the acquisition of property as a gift in an executive session, only if such executive session is requested by the donor.

(II) Conferences with an attorney representing the state public body concerning disputes involving the public body that are the subject of pending or imminent court action. Governing boards of state institutions of higher education including the regents of the university of Colorado may also confer with an attorney concerning specific claims or grievances or for purposes of receiving legal advice on specific legal questions. Mere presence or participation of an attorney at an executive session of a governing board of a state institution of higher education including the regents of the university of Colorado is not sufficient to satisfy the requirements of this subsection (3).

(III) Matters required to be kept confidential by federal law or rules, state statutes, or in accordance with the requirements of any joint rule of the senate and the house of representatives pertaining to lobbying practices;

(IV) Specialized details of security arrangements or investigations, including defenses against terrorism, both domestic and foreign, and including where disclosure of the matters discussed might reveal information that could be used for the purpose of committing, or avoiding prosecution for, a violation of the law;

(V) Determining positions relative to matters that may be subject to negotiations with employees or employee organizations; developing strategy for and receiving reports on the progress of such negotiations; and instructing negotiators;

(VI) With respect to the board of regents of the university of Colorado and the board of directors of the university of Colorado hospital authority created pursuant to article 21 of title 23, C.R.S., matters concerning the modification, initiation, or cessation of patient care programs at the university hospital operated by the university of Colorado hospital authority.
<table>
<thead>
<tr>
<th>CRS 24-6-402. Meetings - open to public</th>
<th>Rough, non-legal summary of statute: Meetings – open to public*</th>
</tr>
</thead>
<tbody>
<tr>
<td>pursuant to part 5 of article 21 of title 23, C.R.S., (including the university of Colorado psychiatric hospital), and receiving reports with regard to any of the above, if premature disclosure of information would give an unfair competitive or bargaining advantage to any person or entity;</td>
<td>give an unfair advantage.</td>
</tr>
<tr>
<td>(VII) With respect to nonprofit corporations incorporated pursuant to section 23-5-121 (2), C.R.S., matters concerning trade secrets, privileged information, and confidential commercial, financial, geological, or geophysical data furnished by or obtained from any person;</td>
<td>▪ Nonprofit corporations may discuss confidential matters in executive session.</td>
</tr>
<tr>
<td>(VIII) With respect to the governing board of a state institution of higher education and any committee thereof, consideration of nominations for the awarding of honorary degrees, medals, and other honorary awards by the institution and consideration of proposals for the naming of a building or a portion of a building for a person or persons.</td>
<td>▪ Higher education boards may discuss awards and naming proposals in executive session.</td>
</tr>
<tr>
<td>(b) (I) All meetings held by members of a state public body subject to this part 4 to consider the appointment or employment of a public official or employee or the dismissal, discipline, promotion, demotion, or compensation of, or the investigation of charges or complaints against, a public official or employee shall be open to the public unless said applicant, official, or employee requests an executive session. Governing boards of institutions of higher education including the regents of the university of Colorado may, upon their own affirmative vote, hold executive sessions to consider the matters listed in this paragraph (b). Executive sessions may be held to review administrative actions regarding investigation of charges or complaints and attendant investigative reports against students where public disclosure could adversely affect the person or persons involved, unless the students have specifically consented to or requested the disclosure of such matters. An executive session may be held only at a regular or special meeting of the state public body and only upon the announcement by the public body to the public of the topic for discussion in the executive session and the affirmative vote of two-thirds of the entire membership of the body after such announcement.</td>
<td>▪ Personnel matters, except if an open meeting is requested by the employee, may take place in executive session.</td>
</tr>
<tr>
<td>(II) The provisions of subparagraph (I) of this paragraph (b) shall not apply to discussions concerning any member of the state public body, any elected official, or the appointment of a person to fill the office of a member of the state public body or an elected official or to discussions of personnel policies that do not require the discussion of matters personal to particular employees.</td>
<td>▪ Higher education boards may consider administrative actions against students in executive session.</td>
</tr>
<tr>
<td>(c) Notwithstanding the provisions of paragraphs (a) and (b) of this subsection (3), the state board of parole created in part 2 of article 2 of title 17, C.R.S., may proceed in executive session to consider matters connected with any parole proceedings under the jurisdiction of said board; except that no final parole decisions shall be made by said board while in executive session. Such executive session may be held only at a regular or special meeting of the state board of parole and only upon the affirmative vote of two-thirds of the membership of the board present at such meeting.</td>
<td>▪ Executive session may take place only at regular or special meeting where the topic has been announced and voted on by two-thirds of the state public body.</td>
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<td></td>
<td>▪ Discussions concerning board members, elected officials, appointment of board members, or personnel policies may not take place in executive session.</td>
</tr>
<tr>
<td></td>
<td>▪ State parole board may consider all but final parole decisions in executive session.</td>
</tr>
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<td></td>
<td>▪ Two-thirds of board must vote to approve the session, which may be only at a regular meeting or a special meeting held for that purpose.</td>
</tr>
<tr>
<td>CRS 24-6-402. Meetings - open to public</td>
<td>Rough, non-legal summary of statute: Meetings – open to public*</td>
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<td>----------------------------------------</td>
<td>-------------------------------------------------------------</td>
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<tr>
<td>(3.5) A search committee of a state public body or local public body shall establish job search goals, including the writing of the job description, deadlines for applications, requirements for applicants, selection procedures, and the time frame for appointing or employing a chief executive officer of an agency, authority, institution, or other entity at an open meeting. The state or local public body shall make public the list of all finalists under consideration for the position of chief executive officer no later than fourteen days prior to appointing or employing one of the finalists to fill the position. No offer of appointment or employment shall be made prior to this public notice. Records submitted by or on behalf of a finalist for such position shall be subject to the provisions of section 24-72-204 (3) (a) (XI). As used in this subsection (3.5), “finalist” shall have the same meaning as in section 24-72-204 (3) (a) (XI). Nothing in this subsection (3.5) shall be construed to prohibit a search committee from holding an executive session to consider appointment or employment matters not described in this subsection (3.5) and otherwise authorized by this section.</td>
<td>▪ Search committees: job descriptions, deadlines, requirements, selection procedures, and time frames must be discussed in open meetings.</td>
</tr>
<tr>
<td>▪ Finalists lists must be made public at least 14 days prior to employment. No offer may be made before the public notice.</td>
<td>▪ Executive session may be held for matters other than those enumerated in this section.</td>
</tr>
<tr>
<td>(4) The members of a local public body subject to this part 4, upon the announcement by the local public body to the public of the topic for discussion in the executive session, including specific citation to the provision of this subsection (4) authorizing the body to meet in an executive session and identification of the particular matter to be discussed in as much detail as possible without compromising the purpose for which the executive session is authorized, and the affirmative vote of two-thirds of the quorum present, after such announcement, may hold an executive session only at a regular or special meeting and for the sole purpose of considering any of the following matters; except that no adoption of any proposed policy, position, resolution, rule, regulation, or formal action, except the review, approval, and amendment of the minutes of an executive session recorded pursuant to subparagraph (II) of paragraph (d.5) of subsection (2) of this section, shall occur at any executive session that is not open to the public:</td>
<td>Local Public Body:</td>
</tr>
<tr>
<td>▪ The purchase, acquisition, lease, transfer, or sale of any real, personal, or other property interest; except that no executive session shall be held for the purpose of concealing the fact that a member of the local public body has a personal interest in such purchase, acquisition, lease, transfer, or sale;</td>
<td>▪ Executive Session:</td>
</tr>
<tr>
<td>▪ Conferences with an attorney for the local public body for the purposes of receiving legal advice on specific legal questions. Mere presence or participation of an attorney at an executive session of the local public body is not sufficient to satisfy the requirements of this subsection (4).</td>
<td>▪ Local public body must announce the topic of executive session, citing CRS 24-6-402 (4) as authorization.</td>
</tr>
<tr>
<td>▪ Matters required to be kept confidential by federal or state law or rules and regulations. The local public body shall announce the specific citation of the statutes or rules that are the basis for such confidentiality</td>
<td>▪ Two-thirds of board must vote to approve the session, which may be only at a regular meeting or a special meeting held for that purpose. No other actions may be taken, except for the approval and amendment of the minutes of the executive session.</td>
</tr>
<tr>
<td>▪ Conferences with an attorney representing the public body may take place in executive session.</td>
<td>▪ Purchase, transfer, lease, or sale of property may take place in executive session.</td>
</tr>
<tr>
<td>▪ Matters concerning federal or state law confidentiality may take place in executive session and must cite</td>
<td>▪ Conferences with an attorney representing the public body may take place in executive session. The attorney must be in attendance to give specific legal advice.</td>
</tr>
</tbody>
</table>
### CRS 24-6-402. Meetings - open to public

<table>
<thead>
<tr>
<th>CRS 24-6-402. Meetings - open to public</th>
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</tr>
</thead>
<tbody>
<tr>
<td>before holding the executive session.</td>
<td>specific statutes.</td>
</tr>
<tr>
<td>(d) Specialized details of security arrangements or investigations,</td>
<td>▪ Security arrangements or investigations may take place in</td>
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<td>including defenses against terrorism, both domestic and foreign,</td>
<td>executive session.</td>
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<tr>
<td>and including where disclosure of the matters discussed might reveal</td>
<td>▪ Negotiation discussions may take place in executive session.</td>
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<tr>
<td>information that could be used for the purpose of committing, or avoiding</td>
<td>▪ Personnel matters, except if an open meeting is requested by the</td>
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<tr>
<td>prosecution for, a violation of the law;</td>
<td>employee, or employees may take place in executive session.</td>
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<tr>
<td>(e) Determining positions relative to matters that may be subject to</td>
<td>▪ No discussion of personnel matters may take place if the subject</td>
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<tr>
<td>negotiations; developing strategy for negotiations; and instructing</td>
<td>concerns a local public body [library] board member. No general</td>
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<td>negotiators;</td>
<td>discussions of personnel policies may take place in executive session.</td>
</tr>
<tr>
<td>(f) (I) Personnel matters except if the employee who is the subject of</td>
<td>▪ “Open Records Act” CRS 24-72-202 (6.5). Documents are open</td>
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<tr>
<td>the session has requested an open meeting, or if the personnel matter</td>
<td>records except for certain exceptions that are confidential or ‘work products’.</td>
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<td>involves more than one employee, all of the employees have requested an</td>
<td>▪ Does not apply to discussion of individual students.</td>
</tr>
<tr>
<td>open meeting. With respect to hearings held pursuant to the &quot;Teacher Employment, Compensation, and Dismissal Act of 1990&quot;, article 63 of title 22, C.R.S., the provisions of section 22-63-302 (7) (a), C.R.S., shall govern in lieu of the provisions of this subsection (4)</td>
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<tr>
<td>(II) The provisions of subparagraph (I) of this paragraph (f) shall</td>
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<td>not apply to discussions concerning any member of the local public body,</td>
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<td>any elected official, or the appointment of a person to fill the office of</td>
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<tr>
<td>a member of the local public body or an elected official or to discussions of</td>
<td></td>
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<tr>
<td>personnel policies that do not require the discussion of matters personal to</td>
<td></td>
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<tr>
<td>particular employees.</td>
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<tr>
<td>(g) Consideration of any documents protected by the mandatory nondisclosure provisions of part 2 of article 72 of this title, commonly known as the &quot;Open Records Act&quot;; except that all consideration of documents or records that are work product as defined in section 24-72-202 (6.5) or that are subject to the governmental or deliberative process privilege shall occur in a public meeting unless an executive session is otherwise allowed pursuant to this subsection (4);</td>
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<tr>
<td>(h) Discussion of individual students where public disclosure would</td>
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<td>adversely affect the person or persons involved.</td>
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<td>(5) (Deleted by amendment. L. 96, p 691§1, effective July 1, 1996.)</td>
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<tr>
<td>(6) The limitations imposed by subsections (3), (4), and (5) of this section do not apply to matters which are covered by section 14 of article V of the state constitution.</td>
<td>▪ Does not apply to State Legislative caucuses.</td>
</tr>
<tr>
<td>(7) The secretary or clerk of each state public body or local public body shall maintain a list of persons who, within the previous two years, have requested notification of all meetings or of meetings when certain specified policies will be discussed and shall provide reasonable advance notification of such meetings, provided, however, that unintentional failure to provide such advance notice will not nullify actions taken at an otherwise properly published meeting. The provisions of this subsection (7) shall not apply to the day-to-day oversight of property or supervision of employees by county commissioners, as provided in paragraph (f) of</td>
<td>▪ Clerk must keep a list of people who wish to be notified of meetings, or when specific matters will be discussed.</td>
</tr>
<tr>
<td></td>
<td>▪ Day-to-day property oversight or supervision of employees by county commission is exempt.</td>
</tr>
</tbody>
</table>
### CRS 24-6-402. Meetings - open to public

**Rough, non-legal summary of statute:**

Meetings – open to public

**subsection (2) of this section.**

<table>
<thead>
<tr>
<th>(8) No resolution, rule, regulation, ordinance, or formal action of a state or local public body shall be valid unless taken or made at a meeting that meets the requirements of subsection (2) of this section.</th>
<th>▪ In order to be valid, all actions during a meeting, must meet the requirements of notification, quorums, recording, and executive sessions in Section (2).</th>
</tr>
</thead>
<tbody>
<tr>
<td>(9) The courts of record of this state shall have jurisdiction to issue injunctions to enforce the purposes of this section upon application by any citizen of this state. In any action in which the court finds a violation of this section, the court shall award the citizen prevailing in such action costs and reasonable attorney fees. In the event the court does not find a violation of this section, it shall award costs and reasonable attorney fees to the prevailing party if the court finds that the action was frivolous, vexatious, or groundless.</td>
<td>▪ Any citizen may apply to the court to enforce the purpose of this statute.</td>
</tr>
<tr>
<td>(10) Any provision of this section declared to be unconstitutional or otherwise invalid shall not impair the remaining provisions of this section, and, to this end, the provisions of this section are declared to be severable.</td>
<td></td>
</tr>
</tbody>
</table>

* Consult with your respective city, county, or district lawyers for legal advice on, and implications of, Colorado Library Law, or call the Colorado State Library for additional information.

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For further Public Library Information: [www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm](http://www.cde.state.co.us/cdelib/LibDev/PubLib/publibrary.htm)

Colorado State Library  
201 E. Colfax Ave., Room 309  
Denver, CO 80203  
voice: 303-866-6900, fax: 303-866-6940
Model Executive Session Minute Language for insertion
at the beginning of executive session

An executive session meeting of the Board of [name of entity] is being convened at [time] on [date] for the sole purpose of discussing [topic described in the Motion] as authorized by [statutory citation]. Attending are [names and titles of all persons present during the executive session].

If Privileged Attorney-Client Communications occur during the Executive Session the attorney should state on the Record:

I am ____________________________, acting as counsel to the board of Trustees of ______________ in this executive session. Pursuant to section 24-6-402(d.5)(ii)(B), no record will be kept of the portions of the executive session following this statement because, in my opinion the discussions constitute privileged attorney-client communications pursuant to section 24-6-402(4)(b).

Model Regular Session Minute Language for insertion
after the close of executive session

An executive session of the Board of [name of entity] convened at [time] on [date] for the sole purpose of discussing [topic discussed with as much detail as possible] as authorized by [statutory citation]. Attending were [names and titles of all persons present during the executive session]. During the executive session the board discussed or received advice regarding [description of actual contents of the executive session discussion as stated in the motion to convene into executive session].* The Board did not engage in substantive discussion of any matter not enumerated in section 24-6-402(4), C.R.S. The Board did not adopt any policy, position, resolution, rule, regulation or take any formal action. The executive session meeting was adjourned at [time] and we have reconvened in regular session.

* If any person other than Board members were present during the executive session, the minutes should also include: “At no time during the executive session did [name(s) of non-board member(s)] participate in or influence the Board’s deliberations.”

For additional information on this or any other legal topic, please visit our website at: www.svwpc.com
or contact any of our attorneys at 303-770-2700.

Seter & Vander Wall, P.C., 7400 E. Orchard Rd., Suite 3300
Greenwood Village, Colorado 80111
Model Motion to Convene an Executive Session  
To be entered into the minutes of the public meeting

Pursuant to section 24-6-402(4) of the Colorado Revised Statutes, I move that this [regular or special] public meeting of Board of [name of public entity] adjourn and, upon affirmative vote of two-thirds of the members present, reconvene in executive session for the sole purpose of discussing [topic to be discussed with as much detail as possible] as authorized by [statutory citation from table below].

<table>
<thead>
<tr>
<th>Authorized Topics for Executive Session Discussion</th>
<th>Citation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase, acquisition, lease, transfer or sale of real, personal or other property interest.  <strong>Exception:</strong> The purpose of an executive session cannot be to conceal the fact that a member of the Board has a personal interest in the purchase, acquisition, lease or transfer.</td>
<td>§ 24-6-402(4)(a)</td>
</tr>
<tr>
<td>Receiving from the Board’s attorney legal advice on a specific legal question. The mere presence or participation of the District’s attorney is not sufficient.</td>
<td>§ 24-6-402(4)(b)</td>
</tr>
<tr>
<td>Matters that federal or state law or rules and regulations require be kept confidential.  <strong>Additional requirement:</strong> The specific law, rule or regulation must be cited.</td>
<td>§ 24-6-402(4)(c)</td>
</tr>
<tr>
<td>Specialized details of security arrangements or investigations.</td>
<td>§ 24-6-402(4)(d)</td>
</tr>
<tr>
<td>Determining positions relative to matters that may be subject to negotiations; developing strategy for negotiations; and instructing negotiators.</td>
<td>§ 24-6-402(4)(e)</td>
</tr>
</tbody>
</table>
| Personnel matters.  **Exceptions:** The following matters must be discussed in public.  
  • Discussions concerning personnel policies that do not require the discussion of matters personal to a particular employee.  
  • Discussions concerning any member of the Board, any elected official or the appointment to fill the office of a Board member or an elected official.  
  • Discussions concerning a particular employee, if the subject employee requests an open meeting.  
  • Discussions concerning more than one employee, if all the subject employees request an open meeting. | § 24-6-402(4)(f) |
| Consideration of any documents protected by the mandatory non-disclosure provisions of the Open Records Act (§ 24-72-201, *et seq*), **except** consideration of documents or records that are defined as “work product” under § 24-72-202(6.5) or that are subject to the governmental or deliberative process. | § 24-6-402(4)(g) |

For Privileged Attorney-Client Communication during the Executive Session the attorney should state on the Record:

I ______________, am acting as counsel to the board of Trustees of ____________ in executive session. Pursuant to section 24-6-402(d.5)(ii)(B), no record will be kept of the portions of the executive session following this statement because, in my opinion the discussions constitute privileged attorney-client communication pursuant to section 24-6-402(4)(b).

For additional information on this or any other legal topic, please visit our website at: [www.svwpc.com](http://www.svwpc.com) or contact any of our attorneys at 303-770-2700.

Seter & Vander Wall, P.C., 7400 E. Orchard Rd., Suite 3300  
Greenwood Village, Colorado 80111
Colorado Open Records Act (CORA)

In the spirit of democracy and open government, the Colorado Open Records Act (CORA) (C.R.S. 24-72-201 to 24-72-309) requires that most public records be open for inspection by the public. Anyone may request information that is in the possession of the Secretary of State’s office. The links on this page should answer most questions about the agency’s policies and processes for answering open record requests. Be sure to contact the appropriate governmental agency for the requested records. **It is the intent of the Colorado Secretary of State’s office to provide documents and information to the public without requiring a formal request. Before making a formal CORA request, you may contact the Secretary of State’s office to request your information from our staff.**

The Secretary of State’s office strives to provide prompt and accurate responses to the public and media. Please contact the Department’s Public Information Officer (PIO) if you have a media inquiry or wish to submit a CORA request.

- Frequently Asked Questions About Making Requests
- Permanent Rules Concerning Public Records Requested Pursuant to CORA - 12-13-06
- View the Colorado Open Records Act (CORA)
- Attorney General Opinion Concerning CORA Requests

This part 1 shall be known and may be cited as the "Local Government Budget Law of Colorado".


Editor's note: This section was contained in a part that was repealed and reenacted in 1990. This section, as it existed in 1990, is the same as 29-1-101 as said section existed in 1989, the year prior to the repeal and reenactment of this part.

ANNOTATION


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29-1-102. Definitions.

As used in this part 1, unless the context otherwise requires:

(1) "Appropriation" means the authorization by ordinance or resolution of a spending limit for expenditures and obligations for specific purposes.

(2) "Basis of budgetary accounting" means any one of the following methods of measurement of timing when revenue and other financing sources and expenditures and other financing uses are recognized for budget purposes:

(a) Cash basis (when cash is received and disbursed);
(b) Modified accrual basis (when revenue and other financing sources are due and available and when obligations or liabilities are incurred for expenditures and other financing uses, except for certain stated items such as, but not limited to, prepaids, inventories of consumable goods, and interest payable in a future fiscal year); or

(c) Encumbrance basis (the modified accrual basis, but including the recognition of encumbrances).

(3) "Budget" means the complete estimated financial plan of the local government.

(4) "Budget year" means the ensuing fiscal year.

(5) "Certified" means a written statement by a member of the governing body or a person appointed by the governing body that the document being filed is a true and accurate copy of the action taken by the governing body.

(6) "Division" means the division of local government in the department of local affairs.

(7) "Encumbrance" means a commitment related to unperformed contracts for goods or services.

(8) (a) "Expenditure" means any use of financial resources of the local government consistent with its basis of accounting for budget purposes for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers, or other financial uses.

(b) "Expenditure" shall not include the payment or transfer of moneys by the office of the public trustee created in section 38-37-101, C.R.S., that are received from and required to be paid to another person or entity pursuant to the requirements of article 37, 38, or 39 of title 38, C.R.S., including, but not limited to, recording fees and publication costs pursuant to sections 38-38-101 and 38-39-102, C.R.S., and transfers of excess funds to the county treasurer made pursuant to section 38-37-104 (3), C.R.S.

(9) "Fiscal year" means the period commencing January 1 and ending December 31; except that "fiscal year" may mean the federal fiscal year for water conservancy districts which have contracts with the federal government.

(10) "Fund" means a fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein are recorded and segregated to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations.

(11) "Fund balance" means the balance of total resources available for subsequent years' budgets consistent with the basis of accounting elected for budget purposes.
(12) "Governing body" means a board, council, or other elected or appointed body in which the legislative powers of the local government are vested.

(13) "Local government" means any authority, county, municipality, city and county, district, or other political subdivision of the state of Colorado; any institution, department, agency, or authority of any of the foregoing; and any other entity, organization, or corporation formed by intergovernmental agreement or other contract between or among any of the foregoing. The office of the county public trustee shall be deemed an agency of the county for the purposes of this part 1. "Local government" does not include the Colorado educational and cultural facilities authority, the university of Colorado hospital authority, collegeinvest, the Colorado health facilities authority, the Colorado housing and finance authority, the Colorado agricultural development authority, the Colorado sheep and wool authority, the Colorado beef council authority, the Colorado horse development authority, the fire and police pension association, any public entity insurance or investment pool formed pursuant to state law, any county or municipal housing authority, any association of political subdivisions formed pursuant to section 29-1-401, or any home rule city or town, home rule city and county, cities and towns operating under a territorial charter, school district, or junior college district.

(14) "Object of expenditure" means the classification of fund data by character of expenditure. "Object of expenditure" includes, but is not limited to, personal services, purchased services, debt service, supplies, capital outlay, grants, and transfers.

(15) "Objection" means a written or oral protest filed by an elector of the local government.

(16) "Revenue" means all resources available to finance expenditures.

(17) "Spending agency", as designated by the local government, means any office, unit, department, board, commission, or institution which is responsible for any particular expenditures or revenues.


Editor's note: (1) Amendments to subsection (13) by Senate Bill 93-240 and Senate Bill 93-243 were harmonized.

(2) Amendments to subsection (13) by Senate Bill 98-082 and Senate Bill 98-188 were harmonized.

29-1-103. Budgets required.

(1) Each local government shall adopt an annual budget. To the extent that the financial activities of any local government are fully reported in the budget or budgets of a parent local government or governments, a separate budget is not required. Such budget shall present a complete financial plan by fund and by spending agency within each fund for the budget year and shall set forth the following:

(a) All proposed expenditures for administration, operations, maintenance, debt service, and capital projects to be undertaken or executed by any spending agency during the budget year;

(b) Anticipated revenues for the budget year;

(c) Estimated beginning and ending fund balances;

(d) The corresponding actual figures for the prior fiscal year and estimated figures projected through the end of the current fiscal year, including disclosure of all beginning and ending fund balances, consistent with the basis of accounting used to prepare the budget;

(e) A written budget message describing the important features of the proposed budget, including a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year; and

(f) Explanatory schedules or statements classifying the expenditures by object and the revenues by source.

(2) No budget adopted pursuant to this section shall provide for expenditures in excess of available revenues and beginning fund balances.

(3) (a) The general assembly finds and declares that the use of lease-purchase agreements by local governments creates financial obligations of those governments and that the disclosure of such obligations is in the public interest and is a matter of statewide concern.
(b) In addition to the governmental entities included in the definition of "local government" in section 29-1-102, the provisions of this subsection (3) shall apply to every home rule city, home rule city and county, school district, and junior college district.

(c) As used in this subsection (3), "lease-purchase agreement" means any installment purchase agreement for the purchase of real or personal property which requires payments during more than one fiscal year or any agreement for the lease or rental of real or personal property which requires payments during more than one fiscal year and under which title to the property is transferred at the end of the term for nominal or no additional consideration.

(d) (I) The budget adopted by every local government shall separately set forth each of the following:

(A) The total amount to be expended during the ensuing fiscal year for payment obligations under all lease-purchase agreements involving real property;

(B) The total maximum payment liability of the local government under all lease-purchase agreements involving real property over the entire terms of such agreements, including all optional renewal terms;

(C) The total amount to be expended during the ensuing fiscal year for payment obligations under all lease-purchase agreements other than those involving real property;

(D) The total maximum payment liability of the local government under all lease-purchase agreements other than those involving real property over the entire terms of such agreements, including all optional renewal terms.

(II) Each budget required to be filed pursuant to section 29-1-113 shall include a supplemental schedule that contains the information described in this paragraph (d).

(e) (I) No local government shall enter into any lease-purchase agreement whose duration, including all optional renewal terms, exceeds the weighted average useful life of the assets being financed. In the case of a lease-purchase agreement involving both real property and other property, the lease-purchase agreement shall provide that the real property involved shall be amortized over a period not to exceed its weighted average useful life and the other property shall be separately amortized over a period not to exceed its weighted average useful life. This provision shall not prevent a local government from releasing property from a lease-purchase agreement pursuant to an amortization schedule reflecting the times when individual pieces of property have been amortized.

(II) Nothing contained in this paragraph (e) shall be construed to apply to any lease-purchase agreement entered into prior to April 9, 1990.
29-1-104. By whom budget prepared.

The governing body of each local government shall designate or appoint a person to prepare the budget and submit the same to the governing body.


Editor's note: This section was contained in a part that was repealed and reenacted in 1990. This section, as it existed in 1990, is the same as 29-1-104 as said section existed in 1989, the year prior to the repeal and reenactment of this part.

ANNOTATION


Applied in Tihonovich v. Williams, 196 Colo. 144, 582 P.2d 1051 (1978) (decided under § 29-1-105 as it existed prior to the 1990 repeal and reenactment of this part 1).
29-1-105. Budget estimates.

On or before a date to be determined by the governing body of each local government, all spending agencies shall prepare and submit to the person appointed to prepare the budget estimates of their expenditure requirements and their estimated revenues for the budget year, and, in connection therewith, the spending agency shall submit the corresponding actual figures for the last completed fiscal year and the estimated figures projected through the end of the current fiscal year and an explanatory schedule or statement classifying the expenditures by object and the revenues by source. In addition to the other information required by this section, every office, department, board, commission, and other spending agency of any local government shall prepare and submit to the person appointed to prepare the budget the information required by section 29-1-103(3)(d). No later than October 15 of each year, the person appointed to prepare the budget shall submit such budget to the governing body.


Editor's note: This section was contained in a part that was repealed and reenacted in 1990. This section, as it existed in 1990, is similar to 29-1-106 as said section existed in 1989, the year prior to the repeal and reenactment of this part.

29-1-106. Notice of budget.

(1) Upon receipt of the proposed budget, the governing body shall cause to be published a notice containing the following information:

(a) The date and time of the hearing at which the adoption of the proposed budget will be considered;
(b) A statement that the proposed budget is available for inspection by the public at a
designated public office located within the boundaries of the local government, or, if no
public office is located within such boundaries, the nearest public office where the budget
is available; and

(c) A statement that any interested elector of the local government may file any
objections to the proposed budget at any time prior to the final adoption of the budget by
the governing body.

(2) If the governing body has submitted or intends to submit a request for increased
property tax revenues to the division pursuant to section 29-1-302 (1), the amount of the
increased property tax revenues resulting from such request shall be stated in such notice
or in a subsequent notice in the manner provided in subsection (3) of this section.

(3) (a) For any local government whose proposed budget is more than fifty thousand
dollars, the notice required by subsection (1) of this section shall be published one time in
a newspaper having general circulation in the local government.

(b) Any local government whose proposed budget is fifty thousand dollars or less
shall cause copies of the notice required by subsection (1) of this section to be posted in
three public places within the jurisdiction of such local government in lieu of such
publication.


Editor's note: This section was contained in a part that was repealed and reenacted in 1990.
This section, as it existed in 1990, is similar to 29-1-108 as said section existed in 1989, the year
prior to the repeal and reenactment of this part.
Editor's note: This section was contained in a part that was repealed and reenacted in 1990. This section, as it existed in 1990, is the same as 29-1-109 as said section existed in 1989, the year prior to the repeal and reenactment of this part.

29-1-108. Adoption of budget - appropriations - failure to adopt.

(1) The governing body of the local government shall hold a hearing to consider the adoption of the proposed budget, at which time objections of the electors of the local government shall be considered. The governing body shall revise, alter, increase, or decrease the items as it deems necessary in view of the needs of the various spending agencies and the anticipated revenue of the local government. Adoption of the proposed budget shall be effective only upon an affirmative vote of a majority of the members of the governing body.

(2) Before the mill levy is certified pursuant to section 39-1-111 or 39-5-128, C.R.S., the governing body shall enact an ordinance or resolution adopting the budget and making appropriations for the budget year. The amounts appropriated shall not exceed the expenditures specified in the budget. Appropriations shall be made by fund or by spending agencies within a fund, as determined by the governing body. Changes to the adopted budget or appropriation shall be made in accordance with the provisions of section 29-1-109.

(3) If the governing body fails to adopt a budget before certification of the mill levy as provided for in subsection (2) of this section, then ninety percent of the amounts appropriated in the current fiscal year for operation and maintenance expenses shall be deemed reappropriated for the purposes specified in such last appropriation ordinance or resolution.

(4) If the appropriations for the budget year have not been made by December 31 of the current fiscal year, then ninety percent of the amount appropriated in the current fiscal year for operation and maintenance expenses shall be deemed reappropriated for the budget year.

(5) Notwithstanding any other provision of law, the adoption of the budget, the appropriation of funds, and the certification of the mill levy shall be effective upon adoption.
(6) All unexpended appropriations, or unencumbered appropriations if the encumbrance basis of budgetary accounting is adopted, expire at the end of the fiscal year.


Editor's note: This section was contained in a part that was repealed and reenacted in 1990. This section, as it existed in 1990, is similar to 29-1-110 and 29-1-111 as said sections existed in 1989, the year prior to the repeal and reenactment of this part.

ANNOTATION


Annotator's note. Since § 29-1-108 is similar to §§ 29-1-110 and 29-1-111 as they existed prior to the 1990 repeal and reenactment of this part 1, relevant cases construing those provisions have been included in the annotations to this section.

This section requires the governing body of such subdivisions to enact an appropriation resolution for each fiscal year and further states that the amounts appropriated shall not exceed the amounts established by the budget as adopted. Shannon Water & San. Dist. v. Norris & Sons Drilling Co., 29 Colo. App. 48, 477 P.2d 476 (1970).

Taxpayers may demand refund of excess school taxation. If school directors, although proceeding in form as required by law, certify an amount to be raised by taxation greatly beyond the school requirements, they thereby supply a basis for a demand by taxpayers for a refund of the excess. Lowden v. Bd. of County Comm'r's, 101 Colo. 52, 69 P.2d 779 (1937).

Circumstances to be considered by governing body in determining reasonableness of salaries include the amount of revenue available, the needs of other county departments, and the ability of the county's taxpayers to fund additional requests, as well as the requesting department's need for the expenditures. Tihonovich v. Williams, 196 Colo. 144, 582 P.2d 1051 (1978).

Purpose of subsections (3) and (4) is to prevent collapse of governmental subdivision. These provisions were designed to insure that various governmental subdivisions regulated by the budget law would not collapse through failure to adopt a budget or to appropriate moneys; rather, under it, subdivisions failing to budget or appropriate are at least allowed to maintain themselves and to carry out essential functions of public service until such time as a proper budget is adopted and appropriations made. Shannon Water & San. Dist. v. Norris & Sons Drilling Co., 29 Colo. App. 48, 477 P.2d 476 (1970).


29-1-109. Changes to budget - transfers - supplemental appropriations.

(1) (a) If, after adopting the budget and making appropriations, the governing body of a local government deems it necessary, it may transfer appropriated moneys between funds or between spending agencies within a fund, as determined by the original appropriation level, in accordance with the procedures established in subsection (2) of this section.

(b) If, after adoption of the budget, the local government receives unanticipated revenues or revenues not assured at the time of the adoption of the budget from any source other than the local government's property tax mill levy, the governing body may authorize the expenditure of such funds by enacting a supplemental budget and appropriation.

(c) In the event that revenues are lower than anticipated in the adopted budget, the governing body may adopt a revised appropriation ordinance or resolution as provided in section 29-1-108.

(2) (a) Any transfer, supplemental appropriation, or revised appropriation made pursuant to this section shall be made only by ordinance or resolution which complies with the notice provisions of section 29-1-106.

(b) For transfers, such ordinance or resolution shall set forth in full the amounts to be transferred and shall be documented in detail in the minutes of the meeting of the governing body. A certified copy of such ordinance or resolution shall be transmitted immediately to the affected spending agencies and the officer or employee of the local government whose duty it is to draw warrants or orders for the payment of money and to keep the record of expenditures as required by section 29-1-114. A certified copy of such ordinance or resolution shall be filed with the division.

(c) For supplemental budgets and appropriations, such ordinance or resolution shall set forth in full the source and amount of such revenue, the purpose for which such revenues are being budgeted and appropriated, and the fund or spending agency which shall make such supplemental expenditure. A certified copy of such ordinance or resolution shall be filed with the division.
29-1-110. Expenditures not to exceed appropriation.

(1) During the fiscal year, no officer, employee, or other spending agency shall expend or contract to expend any money, or incur any liability, or enter into any contract which, by its terms, involves the expenditures of money in excess of the amounts appropriated. Any contract, verbal or written, made in violation of this section shall be void, and no moneys belonging to a local government shall be paid on such contract.

(2) Multiple-year contracts may be entered into where allowed by law or if subject to annual appropriation.


Editor's note: This section was contained in a part that was repealed and reenacted in 1990. This section, as it existed in 1990, is similar to 29-1-113 as said section existed in 1989, the year prior to the repeal and reenactment of this part.

ANNOTATION


Annotator's note. Since § 29-1-110 is similar to § 29-1-113 as it existed prior to the 1990 repeal and reenactment of this part 1, relevant cases construing that provision have been included in the annotations to this section.

The purposes of this section are to protect the taxpayer against improvident use of tax revenue, to encourage citizen participation and debate prior to the institution of public projects, to insure public disclosure of proposed spending, and to encourage prudence and thrift by those elected to direct expenditures of public funds. Shannon Water & San. Dist. v. Norris & Sons Drilling Co., 29 Colo. App. 48, 477 P.2d 476 (1970).

Specific project allocations not deemed appropriations. A contractor was allowed to collect for change orders over and above his original bid because the appropriation ordinance to the sewer fund by the town board prevailed over later specific allocations to projects by town officials which were not deemed appropriations. R.L. Atkins, Inc. v. ARIX, 675 P.2d 336 (Colo. App. 1983).

Required formalities. This section requires that certain formalities, such as public hearings and formal adoption of budgets, be complied with before public funds can be spent. Shannon Water & San. Dist. v. Norris & Sons Drilling Co., 29 Colo. App. 48, 477 P.2d 476 (1970).

Recovery in specie where property furnished under unenforceable contract. Where property is furnished to a municipal corporation under an unenforceable contract and the municipality has not paid for the property, then the seller or person supplying the property may, upon equitable terms, recover it in specie. F.J. Kent Corp. v. Town of Dillon, 648 P.2d 669 (Colo. App. 1982).

But no recovery where property no longer in existence. There can be no recovery where the property is no longer in existence or identifiable, or where it cannot be restored to the plaintiff without serious damage to other property of the municipality. F.J. Kent Corp. v. Town of Dillon, 648 P.2d 669 (Colo. App. 1982).

Representations sheriff made to his deputies and clerks regarding cash compensation for overtime were made without approval of the board and, thus, are not binding on the county or the board. Johnson v. Bd. of County Comm'rs, 676 P.2d 1263 (Colo. App. 1984).

This section does not prohibit an award of attorney's fees pursuant to a remedy-granting provision in a contract between a municipality and a construction company. When a good faith dispute arises between a public entity and a contractor concerning the contractor's right to receive additional compensation under a remedy-granting provision of a public works contract, § 24-91-103.6 (4) precludes the use of the defense authorized by this section that no moneys have been appropriated as long as the contractor has complied with the provisions of the contract. Town of Alma v. AZCO Constr., Inc., 10 P.3d 1256 (Colo. 2000).

29-1-111. Contingencies.

In cases of emergency which could not have been reasonably foreseen at the time of adoption of the budget, the governing body may authorize the expenditure of funds in excess of the appropriation by ordinance or resolution duly adopted by a majority vote of such governing body at a public meeting. Such ordinance or resolution shall set forth the facts concerning such emergency and shall be documented in detail in the minutes of the meeting of such governing body at which such ordinance or resolution was adopted. A certified copy of such ordinance or resolution shall be filed with the division.


Editor's note: This section was contained in a part that was repealed and reenacted in 1990. This section, as it existed in 1990, is the same as 29-1-114 as said section existed in 1989, the year prior to the repeal and reenactment of this part.

ANNOTATION

Annotator's note. Since § 29-1-111 is similar to § 29-1-114 as it existed prior to the 1990 repeal and reenactment of this part 1, relevant cases construing that provision have been included in the annotations to this section.

Absent a contingency, contract in excess of appropriations void. A contract by a city for a survey and detailed study for a sewer system is void where no appropriation had been made, where there was no casualty, accident, or unforeseen contingency. City of Englewood v. Ripple & Howe, Inc., 150 Colo. 434, 374 P.2d 360 (1962).

Failure to set forth facts is technical deficiency. A city resolution authorizing an unforeseeable expenditure which fails to set forth in full the facts necessitating a departure from the normal budgeting and appropriations process is a technical deficiency and does not justify striking down a contract. Gude v. City of Lakewood, 636 P.2d 691 (Colo. 1981).

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Source:

29-1-112. Payment for contingencies.

In case of an emergency and the passage of an ordinance or resolution authorizing additional expenditures in excess of the appropriation as provided in section 29-1-111 and if there is money available for such excess expenditure in some other fund or spending agency which will not be needed for expenditures during the balance of the fiscal year, the governing body shall transfer the available money from such fund to the
fund from which the excess expenditures are to be paid. If available money which can be so transferred is not sufficient to meet the authorized excess expenditure, then the governing body may obtain a temporary loan to provide for such excess expenditures. The total amount of the temporary loan shall not exceed the amount which can be raised by a two-mill levy on the total assessed valuation of the taxable property within the limits of the local government of such governing body.

**Source:** L. 90: Entire part R&RE, p. 1434, § 1, effective January 1, 1991.

**Editor's note:** This section was contained in a part that was repealed and reenacted in 1990. This section, as it existed in 1990, is the same as 29-1-115 as said section existed in 1989, the year prior to the repeal and reenactment of this part.

**ANNOTATION**

Annotator's note. Since § 29-1-112 is similar to § 29-1-115 as it existed prior to the 1990 repeal and reenactment of this part 1, relevant cases construing that provision have been included in the annotations to this section.

Counties may use contingency funds for aid to dependent children. The counties must produce their 20% of aid to dependent children whether it be from contingency funds, an excess levy, registered warrants, sales tax or otherwise. Colo. State Bd. of Soc. Serv. v. Billings, 175 Colo. 380, 487 P.2d 1110 (1971).

Transfer to road and bridge fund not authorized. This section does not authorize the transfer of general fund revenue to the road and bridge fund to avoid the requirement of a mill levy pursuant to §§ 43-2-202 and 43-2-203. City of Greeley v. Bd. of County Comm'rs, 644 P.2d 76 (Colo. App. 1981).

Section 30-25-106 (1) specifically prohibits the transfer of county general fund money for expenditures for roads and bridges. City of Colo. Springs v. Bd. of County Comm'rs, 648 P.2d 671 (Colo. App. 1982).

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**Document 1 of 1**

**Source:**

**29-1-113. Filing of budget.**

(1) No later than thirty days following the beginning of the fiscal year of the budget adopted pursuant to section 29-1-108, the governing body shall cause a certified copy of such budget, including the budget message, to be filed in the office of the division. Copies of such budget and of ordinances or resolutions authorizing expenditures or the
transfer of funds shall be filed with the officer or employee of the local government whose duty it is to disburse moneys or issue orders for the payment of money.

(2) Notwithstanding the provisions of section 29-1-102 (13), budgets shall be filed with the division by home rule cities, cities and counties, and towns and cities operating under a territorial charter for the purpose of information and research.

(3) If the governing body of a local government fails to file a certified copy of the budget with the division as required by this section, the division, after notice to the affected local government, may notify any county treasurer holding moneys of the local government generated pursuant to the taxing authority of such local government and authorize the county treasurer to prohibit release of any such moneys until the local government complies with the provisions of this section.


Editor's note: This section was contained in a part that was repealed and reenacted in 1990. This section, as it existed in 1990, is the same as 29-1-116 as said section existed in 1989, the year prior to the repeal and reenactment of this part.
29-1-115. Violation is malfeasance - removal.

Any member of the governing body of any local government or any officer, employee, or agent of any spending agency who knowingly or willfully fails to perform any of the duties imposed upon him by this part 1 or who knowingly and willfully violates any of its provisions is guilty of malfeasance in office, and, upon conviction thereof, the court shall enter judgment that such officer so convicted shall be removed from office. Any elector of the local government may file an affidavit regarding suspected malfeasance with the district attorney, who shall investigate the allegations and prosecute the violation if sufficient cause is found. It is the duty of the court rendering any such judgment to cause immediate notice of such removal to be given to the proper officer of the local government so that the vacancy thus caused may be filled.


Editor's note: This section was contained in a part that was repealed and reenacted in 1990. This section, as it existed in 1990, is the same as 29-1-117 as said section existed in 1989, the year prior to the repeal and reenactment of this part.

ANNOTATION


Annotator's note. Since § 29-1-115 is similar to § 29-1-118 as it existed prior to the 1990 repeal and reenactment of this part 1, relevant cases construing that provision have been included in the annotations to this section.

The Secretary of State webpage link to Title 1, Art. 45 Fair Campaign Practices Act:

Or, simply go to www.sos.state.co.us and click on 'Elections'. The Campaign Finance Section is in the bottom right corner of the webpage and will redirect you to all Campaign Finance laws, rules and filing information.

The SOS Campaign Finance Helpdesk : cpfhelp@sos.state.co.us
Tel: (303) 894-2200 ext. 6383.
Fair Campaign Practices Act

Here is a simple outline of things you may not do as Library District employees, and the kinds of things that you may do if you are willing.

I. Do not:
   a. Work on any campaigns during hours that you are also being paid as a library employee.
   b. Try to argue with anyone about campaign issues. Invite them to board meetings or other public forums to express their concerns.

II. Do:
   a. Volunteer to do campaign work on your own time if you are willing to do so;
   b. Allow volunteers and campaign organizations to use library rooms, copiers, computers and other facilities that are available for public use for their purposes whether they are for or against a particular campaign;
   c. Provide written information at the library desk and other areas, allowing opposing viewpoints to be delivered in the same way;
   d. Write opinion letters to the newspapers, speak to your neighbors, friends and associates and make phone calls to likely voters; and
   e. Vote and help your friends, neighbors and relatives do the same!

Remedies under the FCPA are limited. Therefore, it is wise to use a conservative approach to using public monies in connection with ballot issues, and seek legal advice on its application to your library’s specific activities.

For additional information on this or other legal topics visit the website of Seter & Vander Wall, P. C., at www.svwpc.com or call us at (303) 770-2700.
TABOR and TABOR-Related Statutes

State Constitution

ARTICLE X
REVENUE

SECTION 20
Taxpayer’s Bill of Rights

Section 20. The Taxpayer’s Bill of Rights. (1) General provisions. This section takes effect December 31, 1992 or as stated. Its preferred interpretation shall reasonably restrain most the growth of government. All provisions are self-executing and severable and supersede conflicting state constitutional, state statutory, charter, or other state or local provisions. Other limits on district revenue, spending, and debt may be weakened only by future voter approval. Individual or class action enforcement suits may be filed and shall have the highest civil priority of resolution. Successful plaintiffs are allowed costs and reasonable attorney fees, but a district is not unless a suit against it be ruled frivolous. Revenue collected, kept, or spent illegally since four full fiscal years before a suit is filed shall be refunded with 10% annual simple interest from the initial conduct. Subject to judicial review, districts may use any reasonable method for refunds under this section, including temporary tax credits or rate reductions. Refunds need not be proportional when prior payments are impractical to identify or return. When annual district revenue is less than annual payments on general obligation bonds, pensions, and final court judgments, (4) (a) and (7) shall be suspended to provide for the deficiency.

(2) Term definitions. Within this section: (a) "Ballot issue" means a non-recall petition or referred measure in an election.

(b) "District" means the state or any local government, excluding enterprises.

(c) "Emergency" excludes economic conditions, revenue shortfalls, or district salary or fringe benefit increases.

(d) "Enterprise" means a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenue in grants from all Colorado state and local governments combined.

(e) "Fiscal year spending" means all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

(f) "Inflation" means the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index.

(g) "Local growth" for a non-school district means a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements, and additions to, minus deletions from, taxable real property. For a school district, it means the percentage change in its student enrollment.
(3) Election provisions. (a) Ballot issues shall be decided in a state general election, biennial local district election, or on the first Tuesday in November of odd-numbered years. Except for petitions, bonded debt, or charter or constitutional provisions, districts may consolidate ballot issues and voters may approve a delay of up to four years in voting on ballot issues. District actions taken during such a delay shall not extend beyond that period.

(b) At least 30 days before a ballot issue election, districts shall mail at the least cost, and as a package where districts with ballot issues overlap, a titled notice or set of notices addressed to "All Registered Voters" at each address of one or more active registered electors. The districts may coordinate the mailing required by this paragraph (b) with the distribution of the ballot information booklet required by section 1 (7.5) of article V of this constitution in order to save mailing costs. Titles shall have this order of preference: "NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/ON A CITIZEN PETITION/ON A REFERRED MEASURE." Except for district voter-approved additions, notices shall include only:

(i) The election date, hours, ballot title, text, and local election office address and telephone number.

(ii) For proposed district tax or bonded debt increases, the estimated or actual total of district fiscal year spending for the current year and each of the past four years, and the overall percentage and dollar change.

(iii) For the first full fiscal year of each proposed district tax increase, district estimates of the maximum dollar amount of each increase and of district fiscal year spending without the increase.

(iv) For proposed district bonded debt, its principal amount and maximum annual and total district repayment cost, and the principal balance of total current district bonded debt and its maximum annual and total district repayment cost.

(v) Two summaries, up to 500 words each, one for and one against the proposal, of written comments filed with the election officer by 45 days before the election. No summary shall mention names of persons or private groups, nor any endorsements of or resolutions against the proposal. Petition representatives following these rules shall write this summary for their petition. The election officer shall maintain and accurately summarize all other relevant written comments. The provisions of this subparagraph (v) do not apply to a statewide ballot issue, which is subject to the provisions of section 1 (7.5) of article V of this constitution.

(c) Except by later voter approval, if a tax increase or fiscal year spending exceeds any estimate in (b) (iii) for the same fiscal year, the tax increase is thereafter reduced up to 100% in proportion to the combined dollar excess, and the combined excess revenue refunded in the next fiscal year. District bonded debt shall not issue on terms that could exceed its share of its maximum repayment costs in (b) (iv). Ballot titles for tax or bonded debt increases shall begin, "SHALL (DISTRICT) TAXES BE INCREASED (first, or if phased in, final, full fiscal year dollar increase) ANNUALLY...?" or "SHALL (DISTRICT) DEBT BE INCREASED (principal amount), WITH A REPAYMENT COST OF (maximum total district cost),...?"

(4) Required elections. Starting November 4, 1992, districts must have voter approval in advance for: (a) Unless (1) or (6) applies, any new tax, tax rate increase, mill levy above that for the
prior year, valuation for assessment ratio increase for a property class, or extension of an expiring
tax, or a tax policy change directly causing a net tax revenue gain to any district.

(b) Except for refinancing district bonded debt at a lower interest rate or adding new
employees to existing district pension plans, creation of any multiple-fiscal year direct or indirect
district debt or other financial obligation whatsoever without adequate present cash reserves pledged
irrevocably and held for payments in all future fiscal years.

(5) Emergency reserves. To use for declared emergencies only, each district shall reserve
for 1993 1% or more, for 1994 2% or more, and for all later years 3% or more of its fiscal year
spending excluding bonded debt service. Unused reserves apply to the next year's reserve.

(6) Emergency taxes. This subsection grants no new taxing power. Emergency property
taxes are prohibited. Emergency tax revenue is excluded for purposes of (3) (c) and (7), even if later
ratified by voters. Emergency taxes shall also meet all of the following conditions: (a) A 2/3
majority of the members of each house of the general assembly or of a local district board declares
the emergency and imposes the tax by separate recorded roll call votes.

(b) Emergency tax revenue shall be spent only after emergency reserves are depleted, and
shall be refunded within 180 days after the emergency ends if not spent on the emergency.

(c) A tax not approved on the next election date 60 days or more after the declaration shall
end with that election month.

(7) Spending limits. (a) The maximum annual percentage change in state fiscal year
spending equals inflation plus the percentage change in state population in the prior calendar year,
adjusted for revenue changes approved by voters after 1991. Population shall be determined by
annual federal census estimates and such number shall be adjusted every decade to match the federal
census.

(b) The maximum annual percentage change in each local district's fiscal year spending
equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes
approved by voters after 1991 and (8) (b) and (9) reductions.

(c) The maximum annual percentage change in each district's property tax revenue equals
inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue
changes approved by voters after 1991 and (8) (b) and (9) reductions.

(d) If revenue from sources not excluded from fiscal year spending exceeds these limits in
dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve
a revenue change as an offset. Initial district bases are current fiscal year spending and 1991
property tax collected in 1992. Qualification or disqualification as an enterprise shall change district
bases and future year limits. Future creation of district bonded debt shall increase, and retiring or
refinancing district bonded debt shall lower, fiscal year spending and property tax revenue by the
annual debt service so funded. Debt service changes, reductions, (1) and (3) (c) refunds, and
voter-approved revenue changes are dollar amounts that are exceptions to, and not part of, any
district base. Voter-approved revenue changes do not require a tax rate change.

(8) Revenue limits. (a) New or increased transfer tax rates on real property are prohibited.
No new state real property tax or local district income tax shall be imposed. Neither an income tax
rate increase nor a new state definition of taxable income shall apply before the next tax year. Any income tax law change after July 1, 1992 shall also require all taxable net income to be taxed at one rate, excluding refund tax credits or voter-approved tax credits, with no added tax or surcharge.

(b) Each district may enact cumulative uniform exemptions and credits to reduce or end business personal property taxes.

(c) Regardless of reassessment frequency, valuation notices shall be mailed annually and may be appealed annually, with no presumption in favor of any pending valuation. Past or future sales by a lender or government shall also be considered as comparable market sales and their sales prices kept as public records. Actual value shall be stated on all property tax bills and valuation notices and, for residential real property, determined solely by the market approach to appraisal.

(9) **State mandates.** Except for public education through grade 12 or as required of a local district by federal law, a local district may reduce or end its subsidy to any program delegated to it by the general assembly for administration. For current programs, the state may require 90 days notice and that the adjustment occur in a maximum of three equal annual installments.

Enacted by the People November 3, 1992 -- Section 1 of article V of this constitution provides that initiated measures shall take effect upon the Governor's proclamation. Subsection (1) of this section provides that this section shall take effect December 31, 1992, or as stated. (See subsection (4).) The Governor's proclamation was signed January 14, 1993. (For the text of this initiated measure, see L. 93. p. 2165; section 20 (3)(b)(v) amended November 8, 1994 -- Effective upon proclamation of the Governor, January 19, 1995. (See L. 94, p. 2851; the introductory portion to section 20 (3)(b) and (3)(b)(v) amended November 5, 1996 -- Effective upon proclamation of the Governor, December 26, 1996. (For the text of the amendment and the votes cast thereon, see Laws 1995, p. 1425, and Laws 1997, p. 2393.)

I. General Consideration.
II. Definitions.
III. Requirement of Advance Voter Approval.
IV. Spending and Revenue Limits.
V. State Mandates
Introduction

In a number of state and local tax policy discussions the “Gallagher Amendment” has been identified as a problem for local government property tax revenues. State policy makers are particularly concerned about its effect on the state Public School Finance Act.\(^1\) The data show that Gallagher, in and of itself, is only one of the factors causing the gradual erosion of local property tax revenue.

Gallagher had been in effect for a decade when the Taxpayer’s Bill of Rights (TABOR) passed. The latter has contributed substantially to the decrease in local government property tax revenue. This erosion of the tax revenue base is obfuscated by two separate and independent issues. First, although aggregate property tax revenues statewide have increased each year since TABOR was enacted, certain local governments have experienced decreases in property tax revenue in some of those years. This, in turn, causes budget cuts which, if they continue, could require drastic decreases in local services. These are primarily small, rural counties, fire protection districts, and other property tax based jurisdictions.

The second complicating factor is that some of the text of TABOR can be interpreted in different ways. It is possible that the property tax revenue problem which many attribute to TABOR is actually caused by the prevailing interpretation of TABOR’s unclear language. This analysis examines the property tax revenue loss that has been influenced by the effects of TABOR and Gallagher since 1992 and examines one aspect of local TABOR implementation which has not to date been interpreted by the courts.

Summary of Local Revenue Losses

An analysis of property tax revenues shows that in the budget years since TABOR became effective (1993-2001), the total taxable value of property declined in 2,678 entities in which the same operating mill levy was imposed as in the previous year.\(^2\) This combination has resulted in a loss of nearly $70 million dollars in property tax revenue statewide.\(^3\)

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\(^{1}\) 22-53-101, C.R.S.

\(^{2}\) The actual number of individual entities is less, because in some cases the same local government has lost revenue in more than one year. The Rio Blanco County example below is one case in point. In this example, Rio Blanco County is counted 5 times, since they lost revenue in 1993, 1995, 1996, 1999 and 2000.

\(^{3}\) The over $32 million decline in school district property tax revenue has been replaced with state general fund money, due to the operation of the School Finance Act, which is covered in detail in “Understanding Colorado School Finance, 1996-97,” published by the Colorado Department of Education.
Fiscal years referred to in this paper are local government budget years, which correspond to calendar years for all local government except school districts.

![Figure 1: Losses in Local Revenue from Holding Mill Levies Constant When Taxable Value Declines](attachment:image.png)

<table>
<thead>
<tr>
<th>Budget Year</th>
<th>Counties</th>
<th>Municipalities</th>
<th>School Districts</th>
<th>Other Districts</th>
<th>Total</th>
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<td>$37,982,962</td>
<td>$14,028,212</td>
<td>$69,929,318</td>
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</tbody>
</table>

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4 Fiscal years referred to in this paper are local government budget years, which correspond to calendar years for all local government except school districts.
The mathematical relationship in calculation of property taxes is the same for a taxpayer as for a local government, and is relatively simple:

\[
\text{Property value} \times \text{Mill Levy} = \text{Tax}
\]

TABOR defines district as “the state or any local government, excluding enterprises” (Art. X, Sec. 20(2)(b), Colo. Const.). “Enterprise,” in turn, has its own unique definition in TABOR, but it is not particularly relevant to this discussion.

Since the enactment of TABOR, a number of its provisions have required court interpretation for its implementation. One of the earliest TABOR lawsuits directly addressed the mill levy limit. In Bolt v. Arapahoe County School District #6, the Colorado Supreme Court declined to adopt a 

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5. The mathematical relationship in calculation of property taxes is the same for a taxpayer as for a local government, and is relatively simple:

\[
\text{Property value} \times \text{Mill Levy} = \text{Tax}
\]

6. TABOR defines district as “the state or any local government, excluding enterprises” (Art. X, Sec. 20(2)(b), Colo. Const.). “Enterprise,” in turn, has its own unique definition in TABOR, but it is not particularly relevant to this discussion.


8. TABOR subsection (1) states that its provisions are self-executing. No specific authority is given to the Legislature to enact laws which would enable TABOR’s provisions to be interpreted in specific ways. Therefore, the Legislature has not passed any statute which clarifies the operation of the TABOR mill levy limitation.

rigid interpretation of the TABOR mill levy limitation which would have the “effect of working a reduction in government services.” The Court stated

The overriding scheme of Amendment 1 with respect to taxes evidences an intent on the part of the voters to limit tax increases that do not receive prior voter approval.\textsuperscript{10} (emphasis in original)

Further, in its discussion of the ballot title in that case, the Court stated

The voters must approve the total amount of an ad valorem tax increase in dollars, and are not required by Amendment #1 to approve the mill levy rate used by the school district to collect that dollar amount.\textsuperscript{11} (emphasis in original)

In a later case, \textit{Havens v. Archuleta County}\textsuperscript{12}, the Court reaffirmed this principle by refusing to accept an argument that would have required the County to reduce services. Thus, in both the Bolt and Havens cases, the Court stated that, while TABOR should be interpreted to restrict government growth, it should not necessarily require a cut in the services that government provides to citizens.

The above-cited provision of TABOR in (4)(a) could be interpreted in either of two ways: (1) to prohibit any increase in mill levy from one year to the next regardless of the revenue produced, or (2) to prohibit any mill levy increase “causing a net tax revenue gain.”\textsuperscript{13} Local governments have tended to follow the former, more strict interpretation. This approach leads to a reluctance of local officials to propose increases in any tax rate.

\textbf{Actual Value vs. Taxable Value}

Property in Colorado is taxed on only a portion of its actual value. The actual value of each property is determined by the county assessor, based upon state-mandated assessment practice. State law then requires the property’s actual value be reduced by a percentage to arrive at the taxable value (also called “assessed value”). The percentage is determined by which class of taxable property used to categorize it.

For example, a commercial property’s taxable value is 29\% of its actual value. If a particular business’ property is determined by the assessor to have an actual value of $100,000, then the taxable value of that property is $29,000.

In 2001, residential property is valued for tax purposes at 9.15\% of actual value. If a house has a $100,000 actual value, then its taxable value is $9,740.

\textsuperscript{10}898 P.2d 537 (Colo. 1995).
\textsuperscript{11}Ibid.
\textsuperscript{12}924 P.2d 517 (Colo. 1993).
\textsuperscript{13}Some analysts have noted that if there were a comma between the words “change” and “causing,” then it would be more clear that the final clause of the sentence could apply to each item in the list which precedes; some have said that the missing comma clarifies the meaning; or, if the word “other” were placed before the words “tax policy change,” the final clause could be taken to refer to the preceding list.
**Increases in Taxable Value**

Under normal conditions, the value of property within a taxing jurisdiction increases when (a) new taxable properties are built and added to the tax roll, and/or (b) existing taxable properties become more valuable due to improvements or local market conditions. Under the property tax formula (see footnote #3), if the mill levy were left the same when value increases, there would also be an increase in local government property tax revenue.

Annual property tax revenue increases have been limited in state statute since 1913. Under current law, local taxing jurisdictions are allowed a 5.5% increase, plus an additional amount to accommodate increases in service demands from growth, such as new construction and annexations. This limitation precludes a local jurisdiction from levying as much revenue as they want or may need in any given year. If taxable value increases inordinately due to large increases in taxable value, then the mill levy must be lowered to accommodate the revenue limitation, unless local voters approve otherwise.

As an example of this effect in operation, Ouray County’s tax levy in 1993 was 16.810 mills, which generated $585,253 in revenue from nearly $35 million in taxable value. The next year, the County’s total taxable value increased to over $45 million. If the County had maintained the 16.810 mill levy from the previous year, the County would have received $763,127, more than a 30% increase. The statutory limitation on the County’s revenue required that no more than $670,516 be collected and spent, so the mill levy was lowered to 14.770 mills.

### Ouray County

Property Taxes: Budget Years 1993 - 1996

<table>
<thead>
<tr>
<th>Year</th>
<th>Taxable Value</th>
<th>Mill Levy</th>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
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<td>$34,815,750</td>
<td>16.810</td>
<td>$585,253</td>
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<tr>
<td>1994</td>
<td>$45,397,180</td>
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<td>$670,516</td>
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<td>1996</td>
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<td>1997</td>
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<td>1999</td>
<td>$81,978,474</td>
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<td>2000</td>
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<td>2001</td>
<td>$95,192,240</td>
<td>11.126</td>
<td>$1,059,109</td>
</tr>
</tbody>
</table>

The same situation occurred in 1996. Ouray County gained another 19% in taxable value over

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1429-1-301, C.R.S. This limitation specifically does not apply to home rule cities and towns. TABOR also includes a limitation on property tax revenue (Article X, Section 20(7)(c), Colo. Const.), which is independent of the 5.5% limitation. It operates in a somewhat similar way, and so is not discussed here. School districts have two separate limitations on property tax revenue: one in the School Finance Act, and one in TABOR.
1995. If it had maintained a 14.770 mill levy, a 19% increase in revenues would have followed. The limitations on revenues were interpreted as requiring the County to lower its levy to 13.101, for a 5.5% increase. Under the operation of the TABOR (4)(a) mill levy limit, as the County’s levy is required to decrease when values rise, it cannot be raised again without an election, unlike the practice prior to TABOR. Thus, if the taxable value of property within the County should decrease in some future year, the County would then lose revenue over the previous, unless the voters approve an increased mill levy.

For the 1999 budget year, the county had to lower its levy again to 11.604 in order to prevent collecting more than the statutory limit would allow. This regular lowering of the levy, often referred to as “ratcheting down” has serious implications for future years’ revenues, especially in years when the total taxable value decreases.

**Decreases in Taxable Value**

There are also a number of factors that can cause a loss in taxable value. Economic conditions, such as the closing of a mine or a major business, or reduced oil and gas production or prices, can cause such a decrease. Social and political factors, including the implementation of new legislation, can also cause the taxable value of property to decline. Also, in some instances large properties can become tax-exempt, if they are purchased by a government or nonprofit tax-exempt organization, removing them from the tax roll.

**Economic Factors**

Some jurisdictions, especially in the rural parts of the state, are economically and property-tax dependent upon one industry. Their property tax base can depend primarily upon one class of property. For example, 75% of the taxable value of Rio Blanco County in 1994 was comprised of oil and gas property. When the value of those wells decreased, the county lost taxable value, resulting in decreased revenue. Figure 3 shows how much Rio Blanco County lost in revenues in recent years as a result of the County not raising its mill levy to compensate for decreasing taxable values.

In three years (1995-97) Rio Blanco County lost $954,867, or over 29% of its 1994 property tax revenue. An interesting variant of this phenomenon occurred in 1995, when the county lost about $27.5 million in oil and gas taxable value, but only about $22 million in total value in all classes of property. Gains in other classes of property values included about $600,000 in residential taxable value, which presumably caused some increase in demand for county services by new residents. The loss in revenue, then, coincided with an increased demand for services, and had an even more negative effect on county operations. As shown in Figure 3, Rio Blanco County lost revenue in each year that the taxable value of oil and gas declined.
The county’s voters had previously approved a temporary 1.33 mill increase which expired this year, causing the county to lower the mill levy.

Article X, Sec. 3(1)(b), Colo. Const., codified at 39-1-104.2(5)(a), C.R.S.

Non-residential property includes commercial, industrial, agricultural, natural resources, producing mines, oil & gas, state-assessed properties, and vacant land.


Producing mines and oil & gas properties are an exception, their taxable value being based upon the property’s production.

The “Gallagher Amendment”
In 1982 the voters of Colorado approved an amendment to the Colorado Constitution which included the so-called “Gallagher Amendment.”\(^\text{16}\) Implementing this provision has resulted in more than a 50% cut since 1982 in the rate at which residential property is valued and taxed. This has caused some taxing jurisdictions, which are mostly residential in character and not experiencing growth, to lose taxable value.

The actual value of taxable properties in Colorado is re-assessed every odd-numbered year, so that the values which are taxed are reasonably current. The Gallagher Amendment requires that during years when re-assessments occur, the assessment rate for residential property be adjusted so that the total statewide assessed value of residential property be maintained at the same ratio to non-residential property after adjustments are made for new construction.\(^\text{17}\) The intent of this provision was to stabilize residential real property’s share of the property tax base.\(^\text{18}\)

In 1983, when it became effective, the Gallagher amendment reduced the residential assessment rate to 21% of actual value, requiring 29% for all other classes.\(^\text{19}\) These rates resulted in approximately 45% of all property taxes in the state being paid by residential property, while the remainder, about 55%, was generated by non-residential property. However, during the following

<table>
<thead>
<tr>
<th>Budget Year</th>
<th>Total AV</th>
<th>Oil &amp; Gas AV</th>
<th>Mill Levy</th>
<th>Total Revenue</th>
<th>Revenue Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1994</td>
<td>$313,030</td>
<td>$228,767</td>
<td>10.38</td>
<td>$3,249,251</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>1995</td>
<td>$291,075</td>
<td>$201,185</td>
<td>10.38</td>
<td>$3,021,359</td>
<td>-$227,893</td>
<td>-7.01%</td>
</tr>
<tr>
<td>1996</td>
<td>$263,915</td>
<td>$177,859</td>
<td>10.38</td>
<td>$2,739,438</td>
<td>-$281,921</td>
<td>-9.33%</td>
</tr>
<tr>
<td>1997</td>
<td>$253,523</td>
<td>$167,130</td>
<td>9.05(^\text{15})</td>
<td>$2,294,385</td>
<td>-$445,053</td>
<td>-16.25%</td>
</tr>
<tr>
<td>1998</td>
<td>$276,387</td>
<td>$195,914</td>
<td>9.05</td>
<td>$2,501,300</td>
<td>$206,915</td>
<td>9.02%</td>
</tr>
<tr>
<td>1999</td>
<td>$272,602</td>
<td>$181,105</td>
<td>9.05</td>
<td>$2,467,052</td>
<td>-$34,248</td>
<td>-1.37%</td>
</tr>
<tr>
<td>2000</td>
<td>$221,764</td>
<td>$127,753</td>
<td>9.05</td>
<td>$2,006,966</td>
<td>-$460,086</td>
<td>-18.65%</td>
</tr>
<tr>
<td>2001</td>
<td>$242,198</td>
<td>$145,313</td>
<td>9.05</td>
<td>$2,191,892</td>
<td>$184,926</td>
<td>9.21%</td>
</tr>
</tbody>
</table>

\(^\text{15}\)The county’s voters had previously approved a temporary 1.33 mill increase which expired this year, causing the county to lower the mill levy.

\(^\text{16}\)Article X, Sec. 3(1)(b), Colo. Const., codified at 39-1-104.2(5)(a), C.R.S.

\(^\text{17}\)Non-residential property includes commercial, industrial, agricultural, natural resources, producing mines, oil & gas, state-assessed properties, and vacant land.

\(^\text{18}\)Analysis of Historical Changes to the Statutory Residential Assessment Rate, Report to the Executive Committee of the Colorado General Assembly, Colorado Division of Property Taxation, March 11, 1993, page 7.

\(^\text{19}\)Producing mines and oil & gas properties are an exception, their taxable value being based upon the property’s production.
decade, the value of residential property increased much more than the value of all other classes. By 1997, the actual value of residential property was 73% of total taxable properties, and the actual value of all other classes made up 27%. In order to maintain the required ratio in assessed value, the assessment rate for residential property was gradually reduced in each biennial reassessment year. The rate has been reduced in 2001 (for tax collections budgeted in 2002) to 9.15%, which has had the effect of requiring that 73% of all property pay approximately 45% of all property taxes.

Figure 4 depicts the increase in actual value of residential property as a percentage of all taxable property statewide. As the residential assessment rate is annually decreased to accommodate this shift so as to maintain the 45/55% ratio in assessed value and property taxes paid, the relative burden of property tax is increasingly borne by properties in all other classes collectively. Therefore, although the actual value of all other classes is relatively less each year, they still have to pay the same 55% proportionate share of all property taxes paid.  

Therefore, the operation of Gallagher has not only limited tax increases to residential property owners, as was its intent, but has also resulted in an increased relative burden of property tax to non-residential classes. Based upon this shift in tax burden, some members of the business community have begun to “question the direction of property taxation,” and there has been some discussion about the repeal of the Gallagher Amendment, or elimination of property tax as a major source of local revenue.

Local governments have a different perspective on the effects of Gallagher. A taxing entity which consists primarily of residential property can experience a loss of total taxable value when the residential assessment rate drops significantly and the local market values of residential property do not increase at the statewide average. In order to maintain property tax revenues in such a case, the mill levy must be raised, since to keep the same levy causes a reduction in revenues, as was noted above.

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20 The residential rate remained 9.74% in 1999, the only time since Gallagher was implemented that the biennial reassessment has not caused a change in that rate.

In 1993 the residential assessment rate changed from 14.34% to 12.86%, a drop of over 10%. In 1995, the residential rate was lowered to 10.36%, a drop of over 19%. As Figure 1 (page 2) shows, in the budget year immediately following each of those changes, the revenue losses from keeping the mill levy the same with declining taxable values were greater than in subsequent years when the residential rate did not change. This leads to the conclusion that when the Gallagher residential rate changes, there is a greater negative effect on property tax revenue than when the residential rate stays the same. The loss of property tax revenue is due to the prevailing strict interpretation that the TABOR(4)(a) mill levy limit caps the mill levy at the prior year’s rate, and cannot automatically be raised to compensate for the loss in taxable value.

For example, the City of Pueblo’s taxable value in 1995 was 57% residential. When the residential assessment rate dropped from 12.86% to 10.36% in 1995, the city lost about $13.5 million in residential taxable value, even though the actual value of residential property in the city increased by about $265 million, or 16%.

A strict interpretation of the TABOR(4)(a) mill levy limit kept the City from increasing its operating levy, as would have been possible prior to TABOR. The resulting loss in revenue was about $99,000, as is shown in Figure 5.

### City of Pueblo

**Losses in taxable value and revenues, 1995-96**

(In 000s)

<table>
<thead>
<tr>
<th>Budget Year</th>
<th>Total Taxable Value</th>
<th>Decrease</th>
<th>Residential Value</th>
<th>Decrease</th>
<th>Operating Mill Levy</th>
<th>Revenue</th>
<th>Rev. Loss</th>
</tr>
</thead>
<tbody>
<tr>
<td>1995</td>
<td>371,427</td>
<td>-</td>
<td>210,591</td>
<td>-</td>
<td>17.1</td>
<td>$6,346</td>
<td>-</td>
</tr>
<tr>
<td>1996</td>
<td>365,386</td>
<td>-6,041</td>
<td>197,078</td>
<td>-13,513</td>
<td>17.1</td>
<td>$6,247</td>
<td>-$99</td>
</tr>
</tbody>
</table>

Figure 5

Additional experience will prove whether or not there is a continuing and direct relationship between Gallagher and the TABOR(4)(a) mill levy limit. However, it is clear that losses in taxable value caused substantially more lost revenue since the passage of TABOR, apparently due to its strict legal interpretation by many local governments.

### Elections

As noted above, TABOR allows a local jurisdiction to conduct an election to ask voter approval for an increase in the mill levy. Since 1992, many local governments have been trying to make financial ends meet within TABOR constraints without holding an election. Many local officials have tried to avoid ballot issues for mill increases due to the difficulty of explaining the complexities of the property tax system to the voters. In addition, anecdotes indicate that voters appear to be confused by the “ballot clutter” resulting from many simultaneous TABOR election questions, since many of them are posed at November elections.

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22A small amount of value was lost in the commercial ($74,330), industrial ($56,680), and state-assessed ($303,110) classes. (Source: Twenty-Fourth Annual Report, Colorado Division of Property Taxation and 1994 Certification of Valuation)
Timing is also a problem in the election process. Values are certified to taxing jurisdictions by August 25th each year. If a local governing body decides to conduct an election, a ballot has to be certified to the County Clerk and Recorder by the second week of September, a very short time to carefully calculate all the various limits on property tax, and consider how to approach the issue with the voters. Long advance planning and communication with the voters is required for an election to be successful.

Perhaps the primary reason for local officials’ reluctance to hold a mill levy election is that the property tax is inherently unpopular, and people tend to vote against increasing taxes. There is a common perception that voters equate a mill rate increase with an increase in taxes, even though a mill levy increase may only maintain the same tax revenue level as the previous year, especially in years of “Gallagher” reappraisal, or some other cause for a decreased taxable value. Even though there have been relatively few elections which solely address increases in mill levies, there have been numerous elections in which the primary issue was debt or “debrucing” revenue questions and referred to mill levy increases as an ancillary but often necessary issue.

As Figure 6 shows, 83% of the elections held solely to increase mill levies in the years 1994-1998 were approved by voters. The rate of passage was about 70% for municipalities and school districts, about 39% for counties, and 89% for special districts.

### Mill Levy Election Summary
**1994 through 1998**

<table>
<thead>
<tr>
<th></th>
<th>Counties</th>
<th>Municipalities</th>
<th>School Districts</th>
<th>Special Districts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Passed</td>
<td>9</td>
<td>23</td>
<td>17</td>
<td>342</td>
<td>391</td>
</tr>
<tr>
<td>Failed</td>
<td>14</td>
<td>10</td>
<td>10</td>
<td>44</td>
<td>78</td>
</tr>
<tr>
<td>Total</td>
<td>23</td>
<td>33</td>
<td>27</td>
<td>386</td>
<td>469</td>
</tr>
</tbody>
</table>

**Is there a problem?**

To put these revenue losses in perspective, all counties in the state levied $856.3 million of property tax revenue for collection in 2000. County property tax revenue collected in 2001 increased by about 4.9% to $900.4 million. These numbers make it appear that from 2000 to 2001 counties increased their property tax collections. This is true in the aggregate, but in many specific cases counties lost revenue, as Figure 1 on page 2 shows. In this example, six counties lost $540,162 in property tax revenue in 2001. Similar numbers for municipalities, school districts and special districts make it appear that, in the aggregate, there is not a property tax revenue problem resulting from the strict interpretation of the TABOR mill levy limit alone. In specific cases, however, losses in revenue continue.

Statewide, property tax revenues increased about 5.3% in local budget year 2001, which may be adequate to accommodate inflation and local growth. However, there were 221 entities which lost over $4.7 million in property tax revenue that year. This is over 20% of all property taxing jurisdictions, many of which are small, rural entities facing severe budget cuts, although their decline in revenue represented less than 1/10 of one percent loss in the overall property tax...
### Total Property Tax Revenue
1998-1999 (in millions)

<table>
<thead>
<tr>
<th></th>
<th>Counties</th>
<th>Municipalities</th>
<th>School Districts</th>
<th>Special Districts</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000</td>
<td>$856.3</td>
<td>$179.4</td>
<td>$1,947.0</td>
<td>$508.2</td>
<td>$3,490.9</td>
</tr>
<tr>
<td>2001</td>
<td>$900.4</td>
<td>$188.4</td>
<td>$2,040.0</td>
<td>$557.3</td>
<td>$3,686.1</td>
</tr>
<tr>
<td>Change</td>
<td>4.9%</td>
<td>4.8%</td>
<td>4.6%</td>
<td>8.8%</td>
<td>5.3%</td>
</tr>
</tbody>
</table>

The question remains: is this a enough of a problem in some jurisdictions for the state as a whole to search for solutions? In looking at the aggregate property tax revenues, the answer appears to be “no.” Officials in those local jurisdiction which are losing revenues might not agree. They may say that interpreting TABOR to require an election simply to maintain revenues doesn’t make sense, especially when the overall purpose of TABOR appears to not have been cutting government services.

An alternative interpretation of the TABOR mill levy limit would allow an increase of an entity’s mill levy without a vote, if the mill levy increase did not cause an increase in revenues. This is not a common interpretation, probably because, as noted above, local officials are very cautious about their actions. In any case, the resolution of this issue would probably require the courts to specifically address this question. It may only be a matter of time before that happens, but in the meantime, local officials are faced with a dilemma. Should they try to maintain local property tax revenue to maintain services? Should they risk an expensive, likely unpopular lawsuit to challenge a common interpretation of TABOR? Or should they try to explain the problem to local voters in an election campaign?

Many agree that the economy in Colorado may soon bring another “bust” cycle. What will happen to government services in property-taxed financed jurisdictions when that occurs, and taxable values decline to an even lower level? Innovative solutions have been mentioned as possible, but the ultimate solution may be found in a future court decision. In the meantime, local officials run the risk of service declines if the prevalent interpretation of the TABOR(4)(a) mill levy limit continues.
This paper is produced by the Division of Local Government pursuant to its statutory charge to perform such research as necessary to study local governments, local government finance, and assist in defining local government problems and developing solutions thereto. (24-32-104, C.R.S.)

NOTE: this is the “fourth edition” of this paper. Previous editions were dated March 26, 1997 and May 21, 1997 and December 13, 1999. This update reflects new data from the 2000 and 2001 local budget years (1999 and 2001 tax years).
EVERYTHING YOU ALWAYS WANTED TO KNOW ABOUT THE GALLAGHER AMENDMENT …

but were afraid to ask!

Q: When was the Gallagher Amendment adopted?

A: The Gallagher Amendment was adopted in 1982 when Colorado voters approved the measure. The amendment is named for state senator Dennis Gallagher, who was one of the primary sponsors of the measure.

Q: Why was the Gallagher Amendment passed?

A: The passage of the Gallagher Amendment by the voters of Colorado in 1982 was the culmination of a property tax revolt that originated in the late 1970’s. Homeowners, concerned about skyrocketing residential property taxes, pressured the state legislature to address the problem.

As a result, in 1982 Speaker of the House, Bev Bledsoe appointed nine members from the General Assembly to study the problem and recommend solutions. The Gallagher Amendment was the culmination of the panel’s effort to find a workable solution to skyrocketing residential property taxes.

Q: What does the Gallagher Amendment do?

A: The Gallagher Amendment divides the state’s total property tax burden between residential and nonresidential (commercial) property. According to the Amendment, 45% of the total amount of state property tax collected must come from residential property, and 55% of the property tax collected must come from commercial property.

Further, the Amendment mandates that the assessment rate for commercial property, which is responsible for 55% of the total state property tax burden, be fixed at 29%. The residential rate, on the other hand, is annually adjusted to hold the 45/55 split constant.

Q: How was the 45%-55% split set by the Gallagher Amendment determined?

A: In 1982, residential property was responsible for 45% of the state’s total property value, and commercial property was responsible for 55% of the state’s total property value. The authors of the Gallagher Amendment believed that the overall property tax burden should continue to reflect this split. As a result, with the passage of the Gallagher Amendment, the 45/55 split was set in stone.

Q: How is property tax calculated?

A: Property tax = (market value of property) X (assessment rate) X (mill levy)

For example, in order to calculate the residential property tax on a $100,000 home, the market value of the property is multiplied by the assessment rate and the mill levy. By multiplying the value of the home ($100,000) by the 2003 residential assessment rate (7.96%), we get the assessment value ($7,960), or the amount of value subject to taxation. This amount multiplied by the mill levy equals total tax liability. Using a mill levy rate of 100 mills for this example, the total tax burden for a $100,000 home in 2003 would be $796.
A commercial property valued at $100,000 would be subject to the same formula, but would be taxed on 29% of its worth, or $29,000. Multiplied by the 100 mills, the total tax liability for the commercial property in 2003 would be $2,900.

Q. How is the market value of a property determined for purposes of property taxes?

A. Under the Gallagher Amendment, properties must be reassessed every two years by the county assessor of the county in which they are located. Market values are determined based on recent sales of similar property in the area.

Q: What is the assessment rate?

A: The assessment rate (sometimes called the assessment ratio) is the percentage of the property’s assessed value that is taxed. For example, under Gallagher, the assessment rate for nonresidential property is fixed at 29%. That means that of the total market value of the property, 29% is subject to taxation.

The residential property assessment rate floats each year in order to meet the 45/55 split mandated by Gallagher. Because of rapidly increasing residential property values, the residential assessment rate has sunk from approximately 21% in 1982 to around 7% today.

Q: What is a mill levy?

A: A mill levy is a property tax rate based on dollars per thousand of assessed valuation. For example, a mill levy of 50 means $50 of tax per $1,000 in assessed value.

Mill levies are levied by a taxing district such as a school district on property owners in the district. By law, each taxing district must set a single mill levy that applies uniformly to all property within the district.

Q: Why has the residential assessment rate gone down since 1982?

A: In 1982, the first year of Gallagher, the residential property assessment rate was 21% (and the nonresidential property assessment rate was 29%, as fixed by Gallagher in perpetuity). However, the rapid escalation in residential property values, combined with the growth boom of the 1990’s, led to the 45% share of property tax collected from residential properties being dispersed across more and more residences that were worth more and more money. Something had to give in order to maintain the 45/55 split.

In Colorado, in order to maintain the 45/55 split, the residential property assessment rate has dropped from 21% in 1982 to the current level of 7.96%.

Q: Does residential property still account for 45% and commercial property 55% of the state’s total property value?

A: No. In the twenty years since Gallagher passed, increases in residential property values have significantly outpaced the increases in the value of commercial property. In fact, residential property, which made up only 45% of the state’s total property value in 1982, today accounts for 75% of the state’s total property value. However, due to the Gallagher Amendment, residential property is only responsible for 45% of the state’s total property tax burden. Conversely, commercial property, which now accounts for only 25% of total property value in the state, is still responsible for 55% of the state’s total tax burden.
Q: What services and entities do property taxes fund?

A: Property taxes are local governments’ primary source of funding. Local governments are responsible for providing a host of different services, ranging from police and fire protection to street repair.

Public schools are very dependent upon property tax revenues. Sixty cents of every dollar collected in property tax revenue is dedicated to K-12 funding.

Q: What impact has the TABOR Amendment had on Gallagher?

A: Traditionally mill levies were allowed to float to counteract cyclical economic cycles and help protect local government’s primary revenue source. However, TABOR has been interpreted by many as preventing mill levies from increasing without a vote of the people.

As a result, if the assessed value of a property declines, as happened in some areas of Colorado in 2002, the mill levy can no longer counteract the effect that reduced values have on the amount of property tax collected. In addition, if overall property values located in a jurisdiction go up so fast that the tax revenue would outpace TABOR’s allowable revenue limit, the jurisdiction may need to lower the mill levy. In this case, TABOR prevents the jurisdiction from raising the mill levy to its previous levels without a vote.

As a result, the collision between TABOR and Gallagher has led to a structural ratcheting down effect on funding for local governments.

Q: What is the interaction between Gallagher and Amendment 23?

A. Property taxes used to be the primary funding source for K-12 education in Colorado. In 1982, property taxes funded 60% of education, and the state General Fund provided 40% of funding.

However, with decreasing property tax revenue caused in part by Gallagher and TABOR, the state has been required by the state School Finance Act to “backfill” an ever-increasing amount of funding for schools, resulting in a reversal of state and local funding roles. The state now provides 60% of funding for K-12 schools, with local property taxes providing 40% of funding. This eats up a significant amount of the General Fund -- spending on K-12 education now takes up 40% of General Fund dollars.

Amendment 23, with its requirement of increased state funding for schools, has magnified the difficulty in coming up with the required state General Fund dollars for education.

http://www.coloradobudget.com/gallagher_101.cfm
So Now You’re A District Checklist & Bylaws

- So Now You’re A District Checklist
- Checklist of Policies
- Bylaws
  - Arapahoe Library District – Centennial
  - Mesa County Library District
  - Spanish Peaks Library District – Walsenburg
  - West Custer County Library District
- Library Director Contract
- Opening Meetings Law (See Section 5)
- Fiscal Matters – Budget and Audit (See Sections 5 & 7)
SO NOW YOUR’RE A DISTRICT - A CHECKLIST

☐ Hire an attorney

☐ Adopt Intergovernmental Agreement (IGA) with city/county, to include:
  Buildings
  Accounting
  Transfer of employee benefits (accrued retirement)
  Employee administration
    May ask city/county to continue for a period
    May contract out or bring all or part in-house
  Appointment procedure for Board of Trustees
  Insurance responsibilities

☐ Review and re-adopt bylaws (ongoing as part of Board work)

☐ Review and re-adopt library policies (ongoing as part of Board work)

☐ Develop a purchase policy of your own

☐ Acquaint yourself with “Library Law” as it affects library operations. (See especially 24-9-109 Powers and duties of board of trustees. Among many other things, you will note that you must “make a finding” before disposing of property!)

☐ Elect officers (ongoing as part of Board work)

☐ Acquaint yourself with laws that apply directly to you such as records management and retention laws, the budget law and the open meetings law

☐ Set official posting place for meetings, budget, etc. as required in the open meetings law

☐ If you are bringing Employee Administration (HR) in-house, consider hiring separate legal counsel for employment issues. Mountain States Employers Council assists in setting up hiring, training and benefits programs for its members. Consider also hiring a benefits consultant.

☐ This is your one time opportunity to pick an alternate retirement package (PERA versus Social Security)

☐ A contract with the Library Director is recommended.
Checklist of Policies

Library boards need to adopt policies that speak to the operation of the board itself (task level governance), personnel policies for library staff, and operational policies that govern the operation of the library (management level governance). The following is a recommended - though not necessarily comprehensive - list of policies that every library board and every library should have, as appropriate to the local and organizational situation.

Library policies should contain at least three elements: a brief written statement that describes why the library does something; the specific written rules that further describe what must be done to support the policy; and procedures of how the staff will carry out the policy. A fourth element, guidelines, can also describe suggestions for staff on the most efficient and effective ways to implement policies. Library policies should be approved by the Governing Authority, which may be the Library Board of Trustees, the County Commission, or the City/Town Council. Management should be responsible for the development and implementation of procedures.

Board Policies
- By-laws
- Board organization
- Director responsibilities and functions
- Board meetings and records
- Public participation and input
- Library finance: purchasing, investments, financial development, long-range planning
- Employment policies
- Board officers
- Committees of the board
- Library facilities

Library Personnel Policies
- Organizational authority and responsibility
- Work week
- Absenteeism and tardiness
- Overtime
- Salary / wage payment
- Time cards
- Employment procedure
- Educational qualification
- Equal opportunity
- Conflict of interest
- Promotions and raises
- Staff benefits and privileges
- Evaluation of staff
- Grievance procedures
- Termination of employment (resignation, dismissal, retirement, references)
- Expense reimbursement
- Extreme weather / emergency conditions
- Holidays
- Leave Time
  - Vacation leave
  - Sick leave
  - Bereavement leave
  - Parental leave
  - Educational leave
  - Leave without pay / family leave
  - Medical leave
- Professional conduct / staff responsibilities
Board Policy Checklist – July 2007

- Drug-free workplace
- Smoking
- Sexual harassment
- Development and training of staff
- Americans with disabilities
- Volunteers
- Emergency notification

Library Operational Policies
- Use of building and/or equipment
- Use of meeting rooms, exhibits, displays, bulletin boards
- Public access computers / Internet safety
- Collection development: material selection, weeding
- Reconsideration of library materials
- Gifts, donations, and memorials
- Borrower privileges
- User conduct
- Concealed weapons
- Complaints
- Political activity
- Unattended children
- Accident, disturbance, vandalism
- Confidentiality of patron records and upholding intellectual freedom
- Purchasing, selling, and retention of materials
- Resource sharing and cooperation with other libraries
  - Schools
  - Interlibrary loan
  - Reciprocal borrowing

For more information contact:
Shelley Walchak
Colorado State Library
201 East Colfax Ave., Room 309
Denver, CO 80203-1799
303-866-6891 Fax: 303-866-6940
Email: walchak_s@cde.state.co.us

www.cde.state.co.us/index_library.htm
ARAPAHOE LIBRARY DISTRICT

BYLAWS OF THE BOARD OF TRUSTEES

Article I
NAME

The name of this organization shall be the Arapahoe Library District, the same being organized under and by virtue of the laws of the State of Colorado, specifically, C.R.S. 24-90-101, et seq., and established by the legislative bodies of the County of Arapahoe and Deer Trail School District No. 26-J.

Article II
BOARD OF TRUSTEES

Section 1. Appointment. The management and control of the Arapahoe Library District (the "District") shall be vested in a Board of seven (7) trustees (the "Trustees") appointed in accordance with statute, all of whom must reside within the boundaries of the District except as otherwise set forth herein.

Section 2. Powers and Responsibilities. The Board of Trustees (the "Board") shall have those duties and responsibilities authorized by C.R.S. 24-90-101, et seq. (the "Library Law"), as such may be revised from time to time. In addition, the Board shall have all those powers necessary or incidental to the specific powers granted by statute, and nothing herein construed as limiting the powers of the Board as granted by the Library Law.

Section 3. Terms and Reappointments. Terms shall be five years, to the closest February. After serving one five-year term, a Trustee shall be eligible for reappointment in accordance with the provisions of the Library Law. No Trustee shall serve more than two consecutive five-year terms in addition to completing an unexpired term. Any former Trustee who has not been a member of the Board for a minimum of three (3) years shall be eligible for reappointment. For the limited purposes of locating and appointing a Trustee who is a resident of the District to replace a Trustee who is no longer a resident of the District, such Trustee who is no longer a resident of the District shall remain a Trustee of the District, with full powers and responsibilities as set forth in the Library Law, until the sooner occurring of the following: (a) Such Trustee tenders a
written resignation to the appointing legislative bodies; (b) a replacement Trustee is appointed pursuant to the Library Law; or (c) twelve (12) months have expired from the first date the Trustee was no longer a resident of the District.

**Section 4. Vacancies.** A vacancy on the Board shall be filled as soon as practical after such vacancy occurs for the remainder of an unexpired term in the manner in which Trustees are regularly appointed pursuant to the Library Law. A notice of all such vacancies shall be published in a newspaper of general circulation within Arapahoe County, local news media shall be informed of the vacancy and such notice shall be posted in a conspicuous location within all libraries of the District and the County Administration Building.

**Section 5. Authorization.** The President of the Board is the authorized spokesperson for the Board of Trustees, unless delegated to another trustee.

**Section 6. Compensation.** A Trustee shall not receive a salary nor other compensation for services performed as a Trustee; however, necessary traveling and subsistence expenses actually incurred may be paid from library funds (per Library Law).

**Section 7. Removal.** A Trustee may be removed only by a majority vote of the appointing authority and only upon a showing of good cause. Good cause shall include, but not be limited to, failure to attend, without justification, three consecutive regular monthly meetings of the Board.

**Article III
OFFICERS**

**Section 1. Designation of Officers.** The officers of the Board shall consist of a president, a vice president, a secretary and such other officers as the Board deems necessary.

**Section 2. Date of Election.** All officers of the Board shall be elected by said Board at the annual meeting.

**Section 3. Term of Office.** Officers shall serve for one (1) year terms and shall begin their terms of office at the next meeting immediately following the election.

**Section 4. Number of Terms of Office.** A Trustee serving as an officer of the Board shall not be eligible to serve more than two consecutive terms in the same office, except by affirmative vote of two-thirds of the Trustees of the District.

**Section 5. Vacancies.** Any vacancy occurring during the regular term of
any office, for any reason, shall be filled by a Trustee elected by a vote at a regular or special meeting of the Board for the remaining portion of the term of such office.

Section 6. Removal. Any officer may be removed by an affirmative vote of two thirds of the Trustees of the District taken at a regular or special meeting of the Board when in such Trustees' reasonable judgment the best interest of the District will be served thereby.

Article IV
DUTIES OF OFFICERS

Section 1. President. The president shall, subject to the direction and supervision of the Board, be the principal executive officer of the District. The president shall perform all duties incident to the office of president and such other duties as may be prescribed by the Board from time to time, including, but not limited to the following: The president shall preside at all meetings of the Board. The president shall sign all leases, deeds, mortgages, contracts or other instruments which the Board has authorized to be executed, except as delegated to the Executive Director. The president shall sign all checks or warrants either by manual or facsimile signature.

Section 2. Vice President. The vice president shall assist the president and shall perform such duties as may be assigned by the president or the Board. In the absence of the president, the vice president shall have the powers and perform the duties of the president, except the power to sign checks or warrants.

Section 3. Secretary. The secretary shall oversee the keeping of the minutes of the meetings of the Board and shall perform all other duties as may be delegated or may be incident to the office of secretary such as the publishing of legal notices and the execution of legal documents as such may be required.

Article V
MEETINGS

Section 1. Regular Meetings. A regular meeting of the Board shall be held every month except July, rotating among the libraries or in the board room of the administrative offices of the District, unless otherwise ordered by the Board, for the purpose of transacting the business of the District. All business of the Board shall be conducted only during such regular meetings or at special meetings hereinafter provided for, and all of such regular and special meetings shall be open to the public, subject to the right of the Board to meet in executive session. Notice of regular and special meetings will be posted in a conspicuous location within District libraries. Regular meetings will be posted no less than five (5) days prior to the holding of the meeting.
Section 2. Special Meetings. Special meetings may be called by any Trustee or the Executive Director for any purpose, including for the purpose of planning and goal setting or the study and discussion of matters to come before the Board. Minutes will be taken at all special meetings and will be part of the public record. Special meetings may be called upon 24 hour notice to the Trustees and to the public. Notice to the public shall be deemed given by posting written notice of the date, time and place thereof and, when available, the agenda for the meeting, within all District libraries. Notwithstanding the foregoing, to the extent practicable, notice to the Trustees of a special meeting shall be made three (3) days in advance of the proposed special meeting; provided, however, that failure to do so shall not affect the legality of the meeting, if notice is given as otherwise provided herein.

Section 3. Other Meetings Disallowed. No meetings of three or more Trustees shall be held except pursuant to the posting of notice as a regular or special meeting.

Section 4. Public Participation in Meetings. The audience shall be invited to participate in all regular meetings of the Board during a portion of the agenda set aside for this purpose. The president shall determine a time limit for comments based upon the number of persons wishing to speak.

Section 5. Annual Meeting. The regular meeting of the Board for the month of April of each year shall be designated as the annual meeting. At the annual meeting the officers shall be elected to serve for the ensuing year.

Section 6. Quorum. A majority of the Trustees of the District shall constitute a quorum necessary for the transaction of any business at any regular or special meeting of the Board, including votes on emergency action. The act of the majority of Trustees constituting a quorum at a regular or special meeting shall be the act of the Board.

Section 7. Roll Call Votes. A Trustee may call for a roll call vote at any time.

Section 8. Parliamentary Authority. Robert's Rules of Order Revised, most recent edition, shall govern in the proceedings of the Board in all cases where not in conflict with these bylaws.

Article VI

COMMITTEES

A committee may be created by the Board for any specific purpose and shall be automatically dissolved when its stated purposes have been fulfilled.
Article VII
LIBRARIAN AND STAFF

Section 1. Employment of Executive Director. An Executive Director shall be employed by the Board to serve as the chief administrative officer of the District, shall be employed by contract and shall be exempt from the general personnel policies of the District.

Section 2. Duties of Executive Director. The Executive Director, under the supervision and direction of the Board, shall perform all duties incident to the position of Executive Director including those contained in the Executive Director's contract and such other duties as may be prescribed from time to time by the Board.

Section 3. Staff. All other District staff shall be employed by the Board upon the recommendation of the Executive Director.

Article VIII
POLICIES AND ADMINISTRATION

The Board shall adopt and revise administrative policies by which the Executive Director shall conduct the affairs of the District. These policies shall be available to the public.

Article IX
CORPORATE SEAL

The corporate seal of the District shall be in the form of a circle and shall have inscribed the words "Arapahoe Library District," and the words "Seal," "Colorado."

Article X
FISCAL YEAR

The fiscal year of the District shall begin on the first day of January of each year and shall end on the 31st day of December, of each year.

Article XI
AMENDMENTS TO BYLAWS AND POLICIES

Section 1. Amendment by Vote. Bylaws and administrative policies may be added, altered, amended or repealed on first reading if all Trustees are present and the vote is unanimous. If all Trustees are not present or the vote is not unanimous, but a majority present favors, the bylaw or policy will be presented at the next regular meeting
of the Board when it can be added, altered, amended or repealed by a simple majority of a quorum of the Board present and voting.

**Section 2. Notice Proposed Amendment.** Notice of proposed bylaw or policy changes must be in written form and received by all Trustees at least five (5) days prior to the first reading.

**Section 3. Automatic Amendment.** These bylaws shall at all times conform to the Library Law, as such Law may be revised from time to time. Such amendments as may be necessary to affect such conformation shall be automatic and these bylaws shall be updated from time to time by the act of the Board to reflect such statutorily mandated automatic amendments.

REVIEWED: 1999
REVISED: 2005
BYLAWS OF THE MESA COUNTY PUBLIC LIBRARY DISTRICT
Amended and Restated Effective April 24, 2008

ARTICLE I – NAME

This organization shall be called the “Mesa County Public Library District” (the “District”). The District was organized under and exists by virtue of the provisions of Colorado Revised Statutes §§ 24-90-101 et seq. (the “Library Law”). The District will exercise the powers and authority and will assume the responsibilities delegated to it under the Library Law.

ARTICLE II – PURPOSES AND POWERS

Section 2.1 Purposes. The purposes of the District are to provide public library services to the citizens and residents of Mesa County, Colorado. The District is dedicated to enhancing the quality of life for all people in Mesa County by providing outstanding and personalized library service, resources, and programming for everyday living.

Section 2.2 Powers. In furtherance of its purposes, the District, through its Board of Trustees, shall have those powers, duties, and responsibilities authorized by the Library Law and other applicable Colorado law. In addition, the Board shall have all those powers necessary or incidental to the specific powers granted by statute. Nothing in these Bylaws shall be construed as limiting the powers of the Board of Trustees as granted by the Library Law and other applicable Colorado law.

ARTICLE III – BOARD OF TRUSTEES

Section 3.1 Appointment. The management and control of the District shall be vested in a Board of Trustees, appointed in accordance with the Library Law.

Section 3.2 Number, Tenure and Qualifications. The Board of Trustees shall consist of seven (7) members, who must be at least eighteen (18) years of age and legal residents of Mesa County, Colorado. Trustees will be appointed by the Mesa County Board of Commissioners upon the recommendation of either the Board of Trustees or the Mesa County Board of Commissioners. Trustees shall be appointed for terms of five (5) years. No Trustee shall serve more than 10 consecutive years, to conclude at the end of the year when the tenth year expires.

Section 3.3 Attendance at Meetings. Each Trustee is expected to attend all meetings of the Board of Trustees. Should a member fail to attend, without justification,
three (3) consecutive regularly-called (monthly) meetings or two-thirds of all meetings called within a one (1) year period, he or she shall be queried in writing by the President of the Board as to his or her desire to continue serving. If the Trustee does not reply in writing to the written notice within 30 days of its receipt, the President of the Board may, with the approval of a majority vote of the Board, send a letter to the Board of County Commissioners requesting that the Trustee be removed for cause.

Section 3.4 Resignation. Any Trustee may resign at any time by giving written notice to the President or Secretary of the Board of Trustees. Any resignation shall take effect at the time specified in the notice, and unless the notice specifies otherwise, the acceptance of the resignation shall not be necessary to make it effective.

Section 3.5 Removal. A Library Trustee may be removed only by a majority vote of the Mesa County Board of Commissioners and only upon a showing of good cause. Good cause shall include, but not be limited to: failure to discharge duties, including, but not limited to, failure to attend meetings in accordance with Section 3.3; acting in such a manner as to obstruct the Board, other trustees, or Library staff in the performance of their assigned and lawful duties; conviction of, or a plea of guilty or no contest to any felony, or any misdemeanor for which a period of incarceration is imposed; falsification of expense accounts, inventories or other records or reports; or engaging in conduct that results, or could result, in injury to the property or interests of the District.

Section 3.6 Vacancies. A vacancy on the Board of Trustees shall be filled as soon as practical after such vacancy occurs in the manner in which Trustees are regularly appointed. Notice of the vacancy shall be posted on the Library’s website, in conspicuous locations at the central and all branch libraries, at the Mesa County Administration Building, and in local news media. A Trustee appointed to fill a vacancy shall be appointed for the remainder of the unexpired term of his or her predecessor in office.

Section 3.7 Compensation. No Trustee shall receive a salary or other compensation for services as a Trustee, but necessary traveling and subsistence expenses actually incurred may be paid or reimbursed from the Library Fund, in accordance with the Library Law.

Section 3.8 Report to the Board of County Commissioners. Twice each calendar year, the Board of Trustees shall make a report to the Board of Mesa County Commissioners showing the condition of its trust during the year, the sums of money expended, the purposes of the expenditures, and such other information and statistics as the Board of Trustees deems to be of public interest.

Section 3.9 Report to State Library. At the end of each calendar year, the Board of Trustees shall make a report to the State Library in the form of a response to a survey administered by the State Library. The report shall contain such other statistics and
information as may be required by the State Library. The Library Director and staff shall prepare the report on behalf of the Board.

Section 3.10 Authorization. Membership on the Board of Trustees does not, under any circumstances, authorize a Trustee to represent the Board in any official capacity whatsoever, except as such authority is granted by a vote of the Board taken at a regular or special meeting of the Board. The President of the Board, or in the President's absence, the Vice President, is the authorized spokesperson for the Board of Trustees, unless the Board delegates this responsibility to another Trustee or individual.

ARTICLE IV – MEETINGS OF THE BOARD OF TRUSTEES

All meetings of the Board of Trustees shall be conducted in strict compliance with Colorado Revised Statutes §§ 24-6-401 et seq. (“Open Meetings Law”).

Section 4.1 Annual Meeting. The annual meeting of the Board shall be held in January at the location, date and hour designated for regular meetings.

Section 4.2 Regular Meetings. Regular meetings of the Board of Trustees shall be held monthly at a location designated by the Board. At the annual meeting in January, the Board, by resolution, will set the date and hour of regular monthly meetings for the ensuing year.

Section 4.3 Special Meetings. Special meetings may be called by any Trustee or the Library Director for any purpose. Notice of any special meeting shall be given to the Trustees at least twenty-four (24) hours in advance of the meeting.

Section 4.4 Notice to Trustees. Whenever these Bylaws require notice to the Trustees, the notice shall be given in writing and shall be either (a) mailed (by depositing the notice in the United States mail with postage prepaid and addressed to the recipient at the address on file in the Library’s records); or (b) transmitted by electronic means (such as e-mail or facsimile machine to the e-mail address or facsimile number on file in the Library’s records); or (c) delivered by hand. Notice given by mail shall be deemed to be delivered three (3) days after being deposited in the United States mail. Notice given by electronic means shall be deemed to be delivered when sent if the sending party has confirmation of successful transmission.

Section 4.5 Waiver of Notice. Any Trustee may waive notice of any meeting. The attendance of a Trustee at a meeting shall constitute a waiver of notice of such meeting, except where a Trustee attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

Section 4.6 Public Notice of Meetings. No meeting of three (3) or more members of the Board of Trustees shall be held except pursuant to the posting of public
notice as a regular or special meeting. At its annual meeting, the Board shall designate a conspicuous place for posting of all public notices of meetings of the Board, pursuant to Colorado Revised Statutes §§ 24-6-402(2)(c). Public notices of all regular and special meetings of the Board of Trustees, setting forth the date, time and place of the meeting and, when available, the agenda for the meeting, will be posted at the designated location, no less than twenty-four (24) hours prior to the date of the meeting. In addition, notice of all regular and special meetings of the Board of Trustees shall be posted in all library branches and on the District’s website.

Section 4.7 Meetings Open to the Public. All business of the Board of Trustees shall be conducted only during such regular or special meetings of the Board as are provided for in these Bylaws. All regular and special meetings shall be open to the public, subject to the right of the Board to meet in executive session.

Section 4.8 Public Participation in Meetings. The audience is invited to participate in all regular meetings of the Board during a portion of the agenda set aside for this purpose. The President may invite the audience to participate in special meetings as well. The President shall determine a time limit for comments based upon the number of persons wishing to speak.

Section 4.9 Records of Meetings. Each regular and special meeting of the Board of Trustees will be tape-recorded. Executive sessions shall also be tape-recorded, except when the Board of Trustees meets in executive session with its attorney and the attorney opines that all or a portion of the discussions constitute a privileged attorney-client communication. Tape recordings shall be retained for one (1) year, and may be destroyed after that time at the discretion of the Library Director. Under the Secretary’s supervision, written minutes summarizing the Board’s discussions and including any resolutions adopted by the Board shall be prepared of all regular and special meetings, and of executive sessions (except those executive sessions constituting privileged attorney-client communication). The tapes and written minutes of regular and special meetings shall be open for public inspection, in accordance with the provisions of Colorado Revised Statutes §§ 24-6-401 et seq. (“Open Meetings Law”) and §§ 24-72-201 et seq. (“Open Records Act”).

Section 4.10 Quorum. A majority of the Board of Trustees of the District, or four Trustees, shall constitute a quorum necessary for the transaction of any business at any regular or special meeting of the Board, including votes on emergency action.

Section 4.11 Participation by Electronic Means. Any member of the Board of Trustees may participate in a meeting of the Board of Trustees by means of telephone conference or similar communications equipment by which all persons participating in the meeting can hear each other at the same time. Such participation shall constitute presence in person at the meeting for all purposes, including for purposes of determining the quorum requirement.
Section 4.12 Manner of Acting. The act of the majority of the Trustees present at a regular or special meeting at which a quorum is present shall be the act of the Board.

Section 4.13 Roll Call Votes. A Trustee may call for a roll call at any time.

Section 4.14 Proxy Voting. Voting by proxy is not allowed.

ARTICLE V – OFFICERS AND AGENTS

Section 5.1 General. The officers of the District shall be a president, a vice president, and a secretary, who shall hold their offices for such terms and have such authority and duties as determined by the Board of Trustees. The Board of Trustees may appoint such other officers, assistant officers and agents as it may consider necessary, who shall hold their offices for such terms and have such authority and duties as from time to time may be determined by the Board of Trustees. Officers shall be nominated by the Board Standards and Procedures Committee, which shall present the slate at the November meeting for election at the December meeting, or as the need arises. No person may simultaneously hold more than one office. In all cases where the duties of any officer, agent or employee are not prescribed by these Bylaws or by the Board of Trustees, such officer, agent or employee shall follow the orders and instructions of the President.

Section 5.2 Election and Term of Office. The officers of the District shall be nominated by the Board Standards and Procedures Committee and elected by the Board of Trustees at the December meeting of the Board, to serve one-year terms. If the election of officers shall not be held at such meeting, such election shall be held at the next meeting, regular or special, held by the Board. Each officer shall hold office until the first of the following to occur: expiration of his or her term of office; election of his or her successor; his or her death; his or her resignation; or removal from office in pursuance to Section 5.3 below. No individual may hold any office for more than two consecutive terms.

Section 5.3 Removal. Any officer or agent may be removed from office by the majority vote of the Board of Trustees whenever, in the Board’s reasonable judgment, the best interests of the District will be served thereby.

Section 5.4 Vacancies. A vacancy in any office, however, occurring, may be filled by the Board of Trustees for the unexpired portion of the term.

Section 5.5 President. The President shall, subject to the direction and supervision of the Board of Trustees, be the principal executive officer of the District.
The President shall preside at all meetings of the Board of Trustees, authorize special meetings in accordance with these Bylaws, appoint all committees, execute all legal documents authorized by the Board, serve as ex-officio voting member of all committees, and perform all other duties that are incident to the office of President or that are prescribed by the Board of Trustees from time to time.

Section 5.6 Vice President. The Vice President shall assist the President and shall perform such duties as may be assigned by the President or the Board of Trustees. In the absence of the President, the Vice President shall have the powers and perform the duties of the President.

Section 5.7 Secretary. The Secretary shall: (a) see to the preparation of written minutes of all regular and special meetings of the Board of Trustees; (b) see that all notices are duly given in accordance with the provisions of these Bylaws or as required by law; and (c) in general, perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned by the President or the Board of Trustees. Assistant Secretaries, if any, shall have the same duties and powers, subject to supervision by the Secretary.

ARTICLE VI – LIBRARY DIRECTOR AND STAFF

Section 6.1 Employment of Library Director. The Board of Trustees shall employ a Library Director to serve as the administrative and disbursing officer of the District. The Library Director shall be employed by written contract and shall be exempt from the general personnel policies of the District.

Section 6.2 Responsibilities of Library Director. The Library Director shall employ and specify the duties of all library employees and shall be responsible for their proper training, direction and supervision. The Director also shall be responsible for the administration of all policies adopted by the Board, for the care and maintenance of District property, for the adequate and proper selection of books and materials in keeping with the stated policies of the Board, for the effective provision of library service to the public, and for the District’s financial operations within the limitations of the budgeted appropriations. The Director will perform all duties incidental to the Director’s position, including those contained in the Director’s written employment contract and such other duties as may be prescribed from time to time by the Board.

Section 6.3 Attendance at Board Meetings. The Library Director shall attend all Board meetings unless excused by the Board, provide the meeting agenda written in consultation with the Board President, and take part in the meeting discussions, but shall not be a member of the Board of Trustees and shall have no vote. The Director shall be an ex-officio, non-voting member of all standing committees.
Section 6.4 Custodian. The Library Director shall be the official custodian of the District’s records. In the absence of the Library Director, the Board of Trustees shall designate a Trustee or employee of the District to serve as the official custodian of the District’s records.

ARTICLE VII – FUNDS

Section 7.1 Library Funds. It is the duty of the Mesa County Board of County Commissioners to levy an ad valorem tax upon real and personal property of Mesa County for the establishment and maintenance of the Library District, subject to limits imposed by statute. The Board of Trustees shall adopt a budget and make appropriations for each fiscal year as set forth in part 1 of article 1 of title 29, C.R.S., and shall have exclusive control and spending authority over the disbursement of Library funds.

Section 7.2 Donor Funds. All monies or properties received through donations and bequests to the Library shall be transferred to the Mesa County Public Library District Foundation (“Foundation”). Such donations shall be accounted for and administered and expended separately from Library District funds, under the direction of the Foundation’s Board. Where the donation is conditioned upon expenditure for the purposes specified by the donor, such condition shall be complied with by the Foundation Board so far as practicable, provided however, that the Foundation Board may reserve the right to adopt specific policies governing the use and expenditure of such donated funds. The Library Director may accept and administer donations of library materials in his or her discretion.

Section 7.3 Custodian of Funds. The Board of Trustees has elected to take custody of all Library funds, pursuant to C.R.S. § 24-90-112(2)(c). The Board shall carry a bond to ensure its faithful handling of the District’s funds, shall make monthly accountings to the Mesa County Treasurer, and shall cause an annual audit to be performed by an accounting firm selected by the Board, with respect to the Board’s management of said monies. The annual audit shall be submitted to the Mesa County Treasurer. All District funds shall be invested in strict compliance with Colorado Revised Statutes §§ 24-75-601 et seq.

Section 7.4 Fiscal Year. The fiscal year of the District shall be the calendar year.

ARTICLE VIII – POLICIES AND ADMINISTRATION

The Board shall adopt administrative polices, in accordance with the provisions of Article XI of these Bylaws, by which the Library Director shall conduct the affairs of the District. These policies shall be available to the public.
ARTICLE IX – COMMITTEES

Section 9.1 General. The President may create committees to assist in administering the affairs of the District. Committee members shall be appointed by and serve at the pleasure of the President for one year after appointment, or until their successors are appointed and qualified. Committee members need not be members of the Board of Trustees. The principal role of the committees shall be to advise the Board of Trustees, but the Board may delegate to a select committee such duties, powers and authorities as it deems proper. Regardless of such delegation, the Board shall not relinquish final responsibility for the actions of any committee. The President shall be an ex-officio member of all committees.

Section 9.2 Committee Authorities and Limitations. Each standing and special committee may recommend the adoption or change of rules for the conduct of the affairs for which it is charged, subject to approval by the Board of Trustees. No committee may incur indebtedness or other obligations without the express approval of the Board. A chair of any committee may, at his or her discretion, add such additional ex-officio nonvoting members to his or her committee as may, in his or her opinion, provide broader representation of interests or utilization of specialized talents.

Section 9.3 Participation by Electronic Means. Any member of a committee may participate in a committee meeting by means of telephone conference or similar communications equipment by which all persons participating in the meeting can hear each other at the same time. Such participation shall constitute presence in person at the meeting for all purposes, including for purposes of determining the quorum requirement.

Section 9.4 Minutes. Each committee shall keep minutes of its meetings and provide those minutes to the library staff for distribution to the Board.

Section 9.5 Attendance by Trustees. Any committee at which three (3) or more members of the Board of Trustees may or will be in attendance is a meeting for which public notice must be provided in accordance with Section 4.6 of these bylaws.

ARTICLE X – CONFLICT OF INTEREST

Section 10.1 Conflict Defined. A conflict of interest may exist when the interests or activities of any Trustee, Officer, or staff member may be seen as competing with the interests or activities of the District, or the Trustee, Officer, or staff member derives a financial or other material gain as a result of a direct or indirect relationship.

Section 10.2 Disclosure Required. Any possible conflict of interest shall be disclosed to the Board of Trustees by the person concerned, if that person is a Trustee or an Officer of the District, or the President, or to such person or persons as he or she may designate, if the person is not a Trustee or Officer of the District.
Section 10.3 Abstinence From Vote. When any conflict of interest relates to a matter requiring Board action, the interested person shall call it to the attention of the Board of Trustees or its appropriate committee and such person shall not vote on the matter; provided however, that any Trustee disclosing a conflict of interest may be counted in determining the presence of a quorum at a meeting of the Board of Trustees or a committee thereof.

Section 10.4 Absence From Discussion. Unless requested to remain present during the meeting, the person having the conflict shall retire from the room in which the Board or its committee is meeting and shall not participate in the final deliberation or decision regarding the matter under consideration. However, that person shall provide the Board or committee with any and all relevant information.

Section 10.5 Minutes. The minutes of the meeting of the Board or committee shall reflect that the conflict of interest was disclosed and that the interested person was not present during the final discussion or vote and did not vote. When there is a doubt as to whether a conflict of interest exists, the matter shall be resolved by a vote of the Board of Trustees or its committee, excluding the person concerning whose situation the doubt has arisen.

Section 10.6 Annual Review. A copy of this conflict of interest Bylaw shall be furnished to each Trustee, Officer, and senior staff member who is presently serving the District or who may hereafter become associated with the District. This Bylaw shall be reviewed each year at the Board’s annual meeting, for the information and guidance of Trustees, officers, and staff members. Any new Trustee, officer, and staff member shall be advised of this policy upon undertaking the duties of such office.

ARTICLE XI – AMENDMENTS TO BYLAWS AND POLICIES

Section 11.1 Amendment by Vote. Bylaws and administrative policies may be added, altered, amended or repealed on first reading if all Trustees are present at the meeting and the vote is unanimous. If all Trustees are not present or the vote is not unanimous, but a majority present votes in favor of the proposal, the bylaw or policy will be presented for a second reading at the time next regular meeting of the Board. At second reading, if a quorum is present, the bylaw or policy may be added, altered, amended or repealed by the majority vote of the Trustees present and voting.

Section 11.2 Notice of Proposed Amendment. Notice of proposed bylaw or policy changes must be in written or electronic form and received by all Trustees at least five (5) days prior to the first reading.

Section 11.3 Automatic Amendment. These bylaws shall at all times conform to the Library Law and other applicable Colorado law, as amended from time to time. These Bylaws shall be deemed to be automatically amended as necessary to conform
these Bylaws to amendments in the Library Law, the Open Meetings Act, and the Open Records Act, and other applicable Colorado law. The Board of Trustees shall update these Bylaws from time to time to reflect such statutorily-mandated automatic amendments.

Section 11.4 Review of Bylaws. The Board of Trustees shall review these Bylaws at least every five years.

The undersigned President and Secretary of the Mesa County Public Library District certify that these Amended and Restated Bylaws were duly adopted by the Mesa County Public Library District Board of Trustees on April 24, 2008. A copy of these Bylaws shall be filed with the Board of County Commissioners for Mesa County.

President

[Signature]

Secretary

[Signature]
SPANISH PEAKS LIBRARY DISTRICT
BOARD OF TRUSTEES

BYLAWS

Article I – Name

The Name of this organization is the Board of Trustees of the Spanish Peaks Library District, Walsenburg, Colorado. The Board shall have those duties and responsibilities authorized by the Colorado Revised Statutes 24-90-109 and any further revisions.

The Spanish Peaks Library District, serving the Huerfano County RE-1 District, was formed under Colorado Revised Statute 24-90-109, on January 1, 1999, by resolution dated November 25, 1998, of the Huerfano County Board of Commissioners after approval by the voters on November 3, 1998.

Article II – Mission Statement

The Spanish Peaks Library District will provide the following services for all residents of the district: Assistance in meeting each person’s cultural, educational, and recreational needs; Opportunities to participate in the information age; Aid in the use of the library as a means of self-improvement and self-fulfillment; Help in becoming responsible, informed, and involved citizens.

Article III – Membership and Responsibilities

1. The Board of Trustees shall be comprised of seven (7) Trustees appointed and ratified by the Huerfano County Board of Commissioners. Appointees to the Library Board of Trustees shall be chosen from the residents within the library service area. The Board of Trustees shall recommend prospective Trustees to the Huerfano County Board of Commissioners for review and appointment.

2. The initial Board of Trustees shall be appointed for staggered terms of one, two, three, four, and five years. Thereafter, the term of office shall be for three (3) years.

3. A Trustee can be removed only by a majority vote of the appointing authority and only upon a showing of cause. For the purpose of these Bylaws, for cause shall be shown if a Trustee:
   (a) Fails to attend any three consecutive meetings of the Board without excuse;
   (b) Is found guilty of gross neglect of duties;
   (c) Is convicted of a crime involving moral turpitude;
   (d) Violates a statute or ordinance that results, or could result, in serious damage to the Spanish Peaks Library District’s property or interests.

4. Vacancies on the Board shall be filled for the remainder of the unexpired term as soon as possible in the manner in which trustees are regularly chosen.

5. A Trustee shall receive no salary or other compensation for services as a Trustee, but necessary traveling and subsistence expenses actually incurred may be paid from the library budget.

6. The Board shall retain a qualified Library Director who shall: administer policies adopted by the Board; employ, direct, and supervise staff members, with oversight by the Board of Trustees; prepare required reports and budgets; recommend policies and procedures; and promote effective library service.
7. The powers of the Board of Trustees shall include, but not be limited to, the following: The Board of
Trustees shall:

(a) Adopt such bylaws, rules, and regulations for its own guidance and for the government of the
library, as it deems appropriate. The bylaws shall include, but not be limited to, provisions
for the definition of cause to be applied in the removal of a Trustee pursuant to CRS 24-90-
109(5); designation of those officers to be appointed or elected and the manner of such
appointment or election; rules and regulations for conducting meetings; rules for public
participation in legislative body of each participating governmental unit.
(b) Supervise, care for, and have custody of all property of the library, including rooms or
buildings constructed, leased, or set apart therefor;
(c) Employ a qualified Library Director and, upon the Director’s recommendation, employ such
other employees as may be necessary; prescribe their duties, and fix their compensation;
(d) Submit annually a budget as required by law and certify to the Huerfano County Board of
Commissioners the sums necessary to maintain and operate the library during the ensuing
year;
(e) Adopt a budget and make appropriations for the ensuing fiscal year as set forth in Part 1 of
Article 1 of Title 29, CRS, and have exclusive control and spending authority over the
disbursement of library funds as set forth in CRS 24-90-112(2)a.
(f) Accept such gifts of money or property for library purposes as deemed appropriate.
(g) Acquire and hold land by gift, lease, or purchase for library purposes;
(h) Lease, purchase, or erect any appropriate building for library purposes and acquire such other
property as may be needed therefor;
(i) Sell, assign, transfer, or convey any property of the library, whether real or personal, which
may not be needed within the foreseeable future for any purpose authorized by law, upon such
terms and conditions as it may approve. The Trustees may lease any such property, pending
sale thereof, under an agreement of lease, with or without an option to purchase the same.
The Board, prior to the conveyance of such property, shall make a finding that the property
will not be needed within the foreseeable future for library purposes, but no such finding shall
be necessary if the property is sold or conveyed to a state agency or political subdivision of
this state;
(j) Borrow funds for library purposes by means of a contractual short-term loan when money is
not currently available. Such loan shall not exceed the amount of immediately anticipated
revenues, and such loan shall be liquidated within six months.
(k) Authorize the bonding of persons entrusted with library funds;
(l) Submit financial records for audit as required by the Huerfano County Board of
Commissioners;
(m) Authorize the purchase of library materials and equipment on the recommendation of the
Library Director;
(n) Hold title to property given to or for the use or benefit of the library, to be used according to
the manner of the gift;
(o) Have the authority to enter into contracts;
(p) At the close of each year, the Board of Trustees shall submit a report to the Huerfano County
Board of Commissioners showing the condition of its trust during those years, the sums of
money expended, and the purposes of the expenditures. A copy of this report shall also be
filed with the state librarian. The report shall include such other statistics and information as
the Board of Trustees deems of public interest and as may be requested by the state library;
(q) Under such rules and regulations as it may deem necessary and upon such terms and
conditions as may be agreed upon, the Board may allow nonresidents of Spanish Peaks
Library District to use library resources and may make exchanges of books and other
materials with any other library, either permanently or temporarily;
Shall have the authority to request of the Huerfano County Board of Commissioners that an election be held to alter the maximum tax levied to support the library district, pursuant to CRS 24-90-112(1)(b)(iii);

Perform all other acts necessary for the orderly and efficient management of the library district.

Borrow funds through the creation of general obligation indebtedness of the Spanish Peaks Library District to finance the acquisition, construction, expansion or remodeling of any real or personal property for library purposes as provided by Colorado Revised Statutes 24-90-112.5.

Article IV – Officers and Duties

1. The officers of the Board shall be a President, Vice-President, Secretary, and a Treasurer. The Board may name such other officers, as it deems necessary.

2. The President shall preside at all meetings of the Board of Trustees, and shall perform all acts usually incident to said office.

3. The Vice-President shall perform the duties of the President in the absence of the President or in the event the President is unable to perform the duties of the office.

4. The Secretary shall cause the minutes of the Board of Trustees to be kept and shall give notice of the meetings and shall perform such duties as assigned by the Board.

5. The Treasurer and Director shall be responsible for library funds and the Treasurer shall Chair the Budget Committee.

6. The officers shall remain in office until their successors are elected.

Article V – Meetings

1. Regular meetings shall be held monthly at the Spanish Peaks Library. The date and hour of the meetings shall be set by the Board at its annual meeting. The Board shall abide by all requirements of Colorado law regarding open meetings and notification.

2. The annual meeting shall be held at the time of the regular meeting in June. Officers shall be elected at the annual meeting. In case of a resignation, a member will be elected to fill the remainder of the term by majority vote.

3. Special meetings may be held at any time when called by the President, the Library Director, or at the request of three (3) Trustees. All Trustees must be notified at least 24 hours in advance of a special meeting. Only items on the announced agenda may be considered at a special meeting.

4. A quorum of the Board consists of a majority of the Trustees.

5. An affirmative vote of the majority of all members of the Board present shall be necessary to approve any action before the Board. The President may vote upon and may move or second a proposal before the Board.
6. The order of business for regular meetings shall include, but not be limited to, the following items which shall be covered in the sequence shown so far as circumstances will permit:

(a) Call to Order  
(b) Approval of minutes  
(c) Audience of individuals or organizations may be heard.  
(d) Reports: Director  
   Committees  
(e) Old Business  
(f) New Business  
(g) Announcements  
(h) Executive Session  
(i) Adjournment  

7. Executive Sessions:
(a) Procedure. Executive sessions may be held upon the affirmative vote of two-thirds of the quorum present at a regular or special meeting for any of the matters listed in the statute, except no formal action can occur at an executive session. 26-6-402(4). The minutes of the regular or special meeting at which an executive session is held must reflect the general topic of the discussion at the executive session. 24-6-402(2)(d)(II). The statute does not define regular or special meetings so the public body can define regular or special meetings in to include any meetings at which they may want to call an executive session.  
(b) Subjects. Some of the topics allowed for executive sessions are (24-6-402(4):  
1. Transfers of property interests, except the executive session cannot be for the purpose of concealing a member’s persona interest in the transfer;  
2. Conference with an attorney for legal advice, except the presence of the attorney alone does not meet this requirement;  
3. Matters required to kept confidential by law;  
4. Details of security arrangements of investigations;  
5. Determining positions and development strategy for negotiations and instructing negotiators;  
6. Personnel matters, but in certain situations the subject employee can request an open meeting;  
7. Consideration of documents protected by the mandatory non-disclosure provisions of the Open Records Act.  

8. The following policy shall govern participation by the public at Board Meetings:
(a) Citizens of the library district shall have the right and are encouraged to attend Board Meetings, observe its deliberations, and participate at appropriate times.  
(b) In the interest of orderly conduct of Board meetings, individuals or organizations desiring to be heard by the Board shall make their requests to the Library Director three (3) days prior to the scheduled meeting, stating name, address, purpose of request, and topic. However, the Board may agree to hear any individual or organization at any time, notwithstanding the requirements for notice set above.  
(c) Any person who wishes to speak at a public hearing must first be recognized by the President. Should the request to speak be granted, the president may limit the time for presentation, and if there are numerous requests to address the Board on the same subject, the president may select representatives to speak on each side of the issue. Every person who has been recognized to address the Board is requested to state their name and address.
(d) These procedures are not designed to restrict the scheduled appearances of citizens who have regular business with the Board and whose presentations are provided for on the agenda.

9. Copies of the agenda, minutes, and Director’s Report shall be given to each Trustee prior to each regular meeting.

10. The meetings shall be conducted in accordance with the rules and procedures as set forth on the most recent editions of Robert’s Rules of Order.

Article VI - Committees

1. The Board of Trustees may function as a committee of the whole without the appointment of standing committees.

2. The Board may establish standing committees, which shall make regular reports.

3. Special committees may be authorized and appointed by the President for special, limited purposes, and shall serve only until completion of the assignment.

Article VII – General

1. Amendments to these bylaws or to any policy documents of the Board may be adopted by a majority vote of the members of the Board present at a regular or annual meeting provided notice of the proposed amendments shall have been given to all members at least five (5) days prior to the meeting at which such action is proposed to be taken.

2. Any of the foregoing rules may be temporarily suspended by a unanimous vote of all Trustees present at any meeting in which there is a quorum of the Board.

Date of Adoption: April 23, 2001

Revised: May 25, 2004

Revised: December 3, 2007

Resolution #07-04: add Board authority to incur long-term debt
Resolution #07-05: eliminate Board term limits
(Note: annual meeting previously changed to June but never changed in the By-Laws)
WEST CUSTER COUNTY LIBRARY DISTRICT POLICIES
REVISED AUGUST 2007

BOARD OF TRUSTEES BYLAWS AND ORGANIZATIONAL AUTHORITY

**Code of Ethics for Public Library Trustees:**
Trustees must promote a high level of service while observing ethical standards. Trustees must avoid situations in which personal interests might be served or financial benefits gained at the expense of library users, colleagues, or institutions. It is incumbent upon any Trustee to disqualify himself/herself immediately whenever the appearance of a conflict of interest exists.
Trustees must distinguish clearly in their actions and statements between their personal philosophies and attitudes and those of the institution, acknowledging the formal position of the Board even if they personally disagree. A Trustee must respect the confidential nature of Library business while being aware of and in compliance with applicable laws governing freedom of information.
Trustees must be prepared to support to the fullest the efforts of Librarians in resisting censorship of Library materials by groups or individuals.
Trustees who accept appointment to a Library Board are expected to perform all the functions of Library Trustees.

**Taking and Reporting of Minutes:**
The Secretary of the Board of Trustees shall be responsible for the taking and reporting of minutes.

**Authority to Make Statements About the Library:**
The Board of Trustees shall have the right to speak for the Library after having discussed the situation. The President shall relay the information to the appropriate party.

**Board Member Privileges:**
The Board of Trustees shall have the privilege of ordering books at the Library discount. Payment is due upon receipt of such material.

**BYLAWS OF THE BOARD OF TRUSTEES:**

Article I. Name. The name of this organization is: Trustees of the West Custer County Library District, Westcliffe, Colorado. The board shall have those duties and responsibilities authorized by the Colorado Revised Statutes and any future revisions, thereof.

The West Custer County Library district, serving the county of Custer and adjacent areas, was formed under Colorado Revised Statutes, by joint resolution of the Custer County School Board and the Custer County Board of Commissioners.
Article II. Membership and Responsibilities.

1. The Board of Trustees is comprised of seven (7) Trustees recommended by the present Board and ratified by the Custer County Board of Commissioners.

2. The term of office is three (3) years. Vacancies are filled in the manner by which members are regularly named and are filled for the remainder of the unexpired term.

3. A Trustee can be removed only by a majority vote of the appointing authority and only upon a showing of good cause, which would include, but not be limited to, violation of the Code of Ethics or Membership Responsibilities.

4. If a Trustee should fail to attend 3 consecutive or 6 out of 12 regularly scheduled board meetings in a year’s time, his or her chair shall be declared vacant, at the discretion of the Board, and shall be filled in the manner provided for filling vacancies occurring in any other manner.

5. Trustees serve without compensation, except that necessary traveling and subsistence expenses incurred may be paid from the Library budget.

6. The Board shall retain a qualified Director who shall administer policies adopted by the Board; recommend employment; direct and supervise staff members; prepare required reports; recommend policies and procedures; and promote effective Library service.

7. Legal responsibility is vested in the Board, which is the policy forming body of the Library. The Board responsibilities include: selection and approval of the Library Director; promotion of Library interests; securing funds adequate for a progressive, expanding program; and control of Library funds, property and equipment.

Article III. Officers and Duties.

1. The officers of the Board shall be a president, vice-president, secretary and treasurer. The Board may name such other officers as it deems necessary. The duties of the officers shall be such as by custom, law, and the rules of the Board usually devolve upon such officers in accordance with their names.

2. The president and vice-president, secretary and treasurer shall be elected at the first regular meeting in each calendar year, and shall remain in office until the successors are elected.

Article IV. Meetings.

1. The regular meeting of the Board of Trustees shall be held at 10:00 a.m. on the second Friday of each month at the Library. The Board will abide by all requirements of the Colorado law regarding open meetings and notification.

2. The annual meeting is that held for the purpose of electing officers and shall be the January meeting of each year.

3. Special meetings may be held at any time when called by the president or at the request of three (3) members. All members must be notified in advance of a special meeting.
4. A quorum of the Board consists of four (4) members. No Board policy can be adopted or changed without a quorum present.

5. The order of business for each regular meeting of the Board shall include the following, not necessarily in the order listed:
   - Call to Order
   - Minutes
   - Old Business
   - Financial Reports
   - Special Committees
   - Report of the Director
   - New Business
   - Other Announcements
   - Adjournment

6. Minutes shall be delivered to the Trustees by the beginning of each regular meeting.

Article V. Committees.

1. The Board of Trustees may function as a committee of the whole without appointment of committees.

2. The board may establish standing committees consisting of Board members and community representatives, which shall make regular reports. Membership on a standing committee shall be for one year by appointment of the president.

3. Special committees with similar representation may be authorized and appointed by the president for special, limited purpose, and shall serve only until completion of the assignment.

Article VI. Parliamentary authority.

Robert’s Rules of Order, latest revision, shall govern the proceedings of the Board and of its committees to the extent applicable.

Article VII. Amendments.

Amendments to these by-laws or to any policy documents of the Board may be adopted by a majority vote of members of the Board present at the regular meeting subsequent to notification of the proposed change.

ORGANIZATIONAL AUTHORITY AND RESPONSIBILITY

**Personnel Policies:** Personnel of the West Custer County Library District adhere to the Code of Ethics outlined below.

1. Librarians must provide the highest level of service through appropriate and usefully organized collections, fair and equitable circulation and services policies.
and skillful, accurate, unbiased, and courteous responses to all requests for assistance.

2. Librarians must resist all efforts by groups of individuals to censor Library materials.

3. Librarians must protect each user’s right to privacy with respect to information sought or received, and materials consulted, borrowed, or acquired.

4. Librarians must adhere to the principles of due process and equality of opportunity in peer relationships and personnel actions.

5. Librarians must distinguish clearly in their actions and statements between their personal philosophies and attitudes and those of an institution or professional body.

6. Librarians must avoid situations in which personal interests might be served or financial benefits gained at the expense of Library users, colleagues, or the employing institution.

It is further expected that employees will report to work on time and work the scheduled hours. Absenteeism and/or tardiness may result in disciplinary action.

Children will not be allowed to accompany an employee to work. An exception may be made if the child is of age and development to work independently and not interfere with the business of running the Library.

The West Custer County Library District is an equal opportunity employer, and hires and manages its staff based on Fair Labor Standards. The Library also provides dedicated service to patrons with disabilities, according to standards of the Americans with Disabilities Act. WCCLD also complies with state and local laws governing districts and libraries, including but not limited to Colorado Revised Statutes 24-90-100 et. Seq.

The jobs of Director, Assistant Director, Systems Librarian, and Library Assistant are to be based on job descriptions approved originally in April, 2000 and updated as Trustees deem necessary.

Volunteer policies are covered under the separate set of volunteer policies and handbook. Regular volunteers will have the privilege of checking out new books before they are shelved, as well as ordering materials at the Library discount, payable on receipt of materials.

There will be an Orientation Period of three to six months for new employees. The length of period will be determined by the Director, who shall be responsible for the training and orientation of the employee.

Applicants must have a high school diploma and previous experience in the Library field or experience that is equivalent, which might vary according to the position that is being applied for.
A yearly performance evaluation shall be performed on all employees by the Director, who will go over what is expected of each employee, document what is discussed, and establish clear goals for and with the employee.

All employees will be paid at a rate set by the Board. Overtime must be approved by the Board and will be paid according to Colorado Law.

The Board shall evaluate the Director annually. Goals and objectives are set for the Board and for the Director and, through the Director, for staff members. The Board may ask the Director to do a self-study and report on degrees of satisfaction with performance. The Board should counsel the Director on areas where improvement will be expected and congratulate the Director on successes and efforts.

The Board evaluates its own performance annually as well. Did it set out and work toward objectives of its own? Were its meetings frequent and well run? Did Trustees listen carefully to reports? Did the Board assist Library operations throughout the year?

**Employee Benefits and Work Conditions:**

1. Employees of the Library are able to purchase materials at the Library discount, to be paid for at the time of receipt.
2. Employees will have the first option at new books before they are shelved.
3. All staff working a regularly scheduled 20 hours or more per week are considered eligible to have some of the cost of health insurance coverage paid for by the Library, the amount of which shall be determined on an individual basis by the Board.
4. Employees will receive a 15 minute break for every 4 hours worked and lunch break will be 30 minutes.
5. The specified holidays are paid holidays for the Director, and may be paid to other staff after one year of employment:
   a. January 1
   b. Memorial Day
   c. July 4
   d. Labor Day
   e. Thanksgiving
   f. Early Closing on Christmas Eve
   g. Christmas Day
   h. Early Closing on New Year’s Eve
6. Vacation time will be given at one (1) week for the first year of employment and two (2) weeks thereafter for full time employees. All vacation time must be taken the year following its accrual. The employee cannot carry over unused vacation time.
7. Personal/sick paid time for full time employees will be accrued at a rate of twelve (12) days per year, which equals 1 day per month. The employee cannot carry over unused personal/sick time.
8. Jury duty will be paid time off for all employees.
9. Attendance at Library functions, conferences, and workshops will be paid time for all employees.

10. All employees will be reimbursed expenses for travel, food, and other expenses incurred doing Library business. Travel mileage will be reimbursed at the federal government rate.

**Disciplinary Action:**

The first step in the disciplinary action will be to talk to the employee, explain the problem and set forth the desired action to correct the problem.

The next step will be for the Director to notify the employee in writing of the continued problem and the desired action to correct the problem. This letter will be given to the employee and one copy will be placed in the employee’s personnel file.

If the employee fails to make the needed correction, they may be placed on a probationary period, the amount of time to be determined by the Director, based on the problem/offense. If placed on probation, they will receive a written evaluation at the end of the probationary period. If no further action is needed, the employee will be removed from probation.

If the offense is serious, the Director has the option to skip the probationary process and go directly to the Board for immediate termination or consequences. Examples of this include, but are not limited to, theft, violence, illegal acts, etc.

**PROPERTY AND RISK MANAGEMENT:**

The Director shall have the authority to close the Library in adverse weather conditions and other emergency situations such as electricity outage, heat loss, etc.

**FINANCE AND BUSINESS:**

**Budget Process.** The Director and at least one member of the Board will recommend a budget to the Board for approval.

**Expenditure of Library Funds.** The Board will have final say in large purchasing decisions for over $1,000.

**Bidding on Library Contracts or Purchases.** The Library will hold the right to decide whether or not to take bids on various projects. If a bidding system is used, the Library will notify the general public thirty (30) days in advance of the deadline to allow time for submitting of bids. The Board will then notify the recipient of the award. *(extra notes on this matter in 08 auditor file, esp. re: CRS required statutes)*
EXTENSION OF EXECUTIVE DIRECTOR CONTRACT

This third extension of the Director contract ("contract") is executed as of the sixteenth day of March, 2010 by and between the Arapahoe Library District ("Library District") by its Board of Trustees (the "Board"), and Eloise May ("May").

WITNESSETH:

WHEREAS, the Library District and May entered into a certain contract dated July 1, 1985, and extended that certain contract on January 1, 1990; and extended it a second time on January 1, 1995; and

WHEREAS, pursuant to the powers and duties of the Board set forth in the Colorado Library Law, C.R.S. 1973, Section 24-90-101, et seq., as amended, the Board desires to continue the employment of May as Director of the Library District pursuant to C.R.S. 1973, Section 24-90-109(c), as amended; and

WHEREAS, May desires to serve as Director for the Library District for the term and under the conditions and agreements hereinafter set forth;

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants and obligations set forth herein, the parties hereto agree as follows:

1. Employment. The Board hereby agrees to employ May, and May agrees to accept employment, as Director (hereinafter referred to as "Executive Director") of the Library District. May shall devote full time and energy, and shall use her best efforts to promote the interests of the Library District and to perform the duties enumerated in this contract. However, nothing herein shall prevent May from being employed outside the Library District as long as:

   a. Such outside employment does not interfere with May devoting her time and energy to use her best efforts to promote the interests of the Library District and to perform the duties enumerated in this contract;

   b. Such outside employment does not conflict in any way with the performance of her duties as the Library Director;

   c. The President of the Board is kept apprised of all such outside employment.
2. **Term.** This contract shall have a term commencing February 16, 2010 and ending February 15, 2011. Unless terminated as hereinafter set forth, the contract shall be automatically renewed for successive periods of one (1) year each, subject, however, to adjustment of salary and other matters by mutual agreement in February of each year.

3. **Duties.** May, under the direction and review of the Board, shall lead and direct a program of library services for the residents of the Library District. May's duties under this contract are:

   a. **Leadership:** To be a public presence for the Library District and a partner in community projects, inspiring community support through active involvement in community organizations and activities.

   b. **Planning:** To lead a district-wide planning process to establish the mission, goals, and objectives of the Library District.

   c. **Policy Development:** To assist the Board in developing policies which pertain to all aspects of Library District operations and are in the interest of exemplary service to the public.

   d. **Policy Implementation:** To implement policies adopted by the Board with fairness and consistency.

   e. **Program Development:** To direct the development and implementation of a variety of contemporary services that meet the diverse needs of public audiences in a friendly and helpful setting.

   f. **Collection Development:** To grow and make easily accessible a first-class collection of print and non-print media that encompasses the ethnic and cultural diversity of the communities served by the Library District and that represents a wide variety of viewpoints.

   g. **Staffing:** To build an organizational culture of service and commitment through selection and development of staff.

   h. **Finance:** To formulate and administer an annual budget, implement investment strategies, and be accountable to the taxpayers' trust through regular reports to the Board and the public.
i. Communications and Marketing: To learn the service needs of the public and to provide frequent and on-going information to the public and staff regarding Library District services and operation.

j. Facilities: To maintain attractive, safe, comfortable, and convenient buildings and vehicles to serve the public.

k. Technology: To provide up-to-date technical software, equipment, training, and support for the public and the staff.

l. Foundation and Fundraising: To serve as the President of the Foundation Board and be the Library District's principal fundraiser.

m. Professional Involvement: To engage the Library District in cooperative activities with other libraries, participate in activities of the State Library, and assume leadership roles in state, regional and national library organizations.

n. Legislative Involvement: To inform the Board of opportunities to actively engage in advocacy for libraries at all levels of government - local, county, state and federal.

o. Board Meetings and Reports: To prepare the agenda for each Board meeting, present a monthly report of library activities to the Board, and submit an annual report to the State Library and appropriate local governments.

p. Other: To be responsible for any other reasonable duties, consistent with the foregoing, as may be prescribed by the Board.

4. Compensation. May’s annual compensation for her services under this Contract shall be the amount determined by the Board and set forth on Schedule A to this contract. The compensation shall be effective with the pay period commencing February 16, and shall be payable in twelve (12) monthly installments on the last working day of each month. May’s compensation may be adjusted by the Board, by revision to Schedule A or otherwise. May and the Board recognize that the Board may from time to time review the compensation to be paid hereunder under the term of this contract and may increase or decrease said compensation to such amount as the Board may deem proper. Performance and compensation reviews will occur on at least an annual basis, in February of each year.

5. Vacation, Sick Leave and Holidays. May shall be entitled to all of the same vacation time, sick leave and holidays available to all full time salaried employees of the Library District.
6. **Insurance Coverage and Retirement Benefits.** May shall be included in the life and health insurance coverage and retirement benefits available to all full time salaried employees of the Library District and in addition shall be provided additional disability insurance coverage.

7. **Reimbursements.** May shall be reimbursed by the Library District for the following employment-related expenses upon submission of Library District reimbursement forms and related documentation:

   a. Conference attendance for professional organizations, to a maximum per year as set forth on Schedule A.

   b. Registration fees, mileage, fare, lodging and meals for seminar or meeting attendance to a maximum per year as set forth on Schedule A.

   c. Business meals, to a maximum per year as set forth on Schedule A.

   d. Mileage, at the Library District’s current rate, but not at a rate greater than would be allowed under IRS guidelines, for automobile travel on library business above the normal daily miles traveled to and from work, including travel to and from meetings, seminars and business meals.

8. **Termination.**

   a. This contract may be terminated by either party upon not less than ninety (90) days written notice (with May being paid her monthly compensation to the date of termination plus payment for accumulated unused sick leave and vacation time up to the maximum amount as set forth on Schedule A), or in the alternative, if the Board is the party terminating, upon payment of six (6) months’ severance pay in addition to payment for accumulated unused sick leave and vacation time up to the maximum amount as set forth on Schedule A.

   b. Upon termination of this contract, both parties shall thereafter be released from all further duties or obligations to one another and from any claims, liabilities, rights and causes of action under or as a result of the employment of May by the Board.

9. **Miscellaneous.**

   a. This contract shall be binding upon and inure to the benefit of the heirs, successors, administrators and assigns of the parties hereto.
b. This contract shall be governed by the laws of the State of Colorado.

c. The failure of either party hereto to enforce any of the provisions of the terms of this contract shall not be construed to be a waiver of such provisions or terms, nor shall the right of that party thereafter to enforce such terms or provisions be impaired.

d. If any provision hereof is illegal, invalid or unenforceable under any present or future laws, then the remainder of this contract shall not be affected thereby.

e. May may delegate or assign the duties and obligations set forth in this contract to the extent authorized by the Board, but no such delegation or assignment shall relieve May of the responsibility for the delegated obligation or duty.

f. In the event of litigation of any dispute hereunder, the prevailing party shall be entitled to recover damages and all costs and expenses, including court costs, expert witness fees, and a reasonable sum for attorneys’ fees, whether or not such dispute results in a final judgment.

g. This contract constitutes the entire agreement between the parties hereto, and there are no agreements or understandings relating to the subject matter hereof which are not fully set forth in this contract. All prior discussions concerning the subject matter hereof are merged herein and superseded hereby. No modification, amendment or revision of this contract shall have any force or effect unless set forth in writing and executed by both parties hereto. The Executive Director position is governed entirely by this contract and is not subject to Library District Personnel Policies.

h. All notices required or permitted under this contract shall be in writing and shall be deemed given when personally served or when deposited in the United States mail, postage prepaid, certified or registered, with return receipt requested, to the following addresses:

i. May acknowledges and agrees by her signature below that the amount of salary and benefits paid to her pursuant to this agreement is a matter of public record which may be disclosed by the Library District and Board.

Library District: President, Board of Trustees
Arapahoe Library District
12855 E Adam Aircraft Circle
Englewood, CO 80112

Eloise May [Director Home Address]
IN WITNESS WHEREOF, the parties have hereunto set their hands as of the day and year first above written.

ARAPAHOE LIBRARY DISTRICT:

_________________________   _________ ________________
Karen A. Smith, President     Eloise May

Attest:

_________________________
Jim Morrato, Secretary
SCHEDULE A
COMPENSATION, REIMBURSEMENTS, TERMINATION PAYMENTS

1. The Library District agrees to pay May a salary of [amount spelled out, followed by amount in numbers], which salary shall be in effect until such time as this Schedule A is revised by the Library District or until May’s employment is terminated pursuant to Section 8 of the contract.

2. The following maximum yearly reimbursements for paragraph 7 of the contract shall be in effect until such time as this Schedule A is revised by the Library District or until May’s employment is terminated pursuant to Section A of the contract:
   a. $x,xxx (conference attendance)
   b. $x,xxx (registration fees, etc. for seminar or meeting attendance)
   c. $x,xxx (business meals)

3. The maximum amounts to be paid out for vacation time and accumulated unused sick leave under paragraph 8 of the contract are as follows:
   a. Twenty (20) working days accumulated vacation time.
   b. 20% of accumulated unused sick leave days for a maximum of 16 days’ compensation (20% of 80-day maximum accumulated sick leave).

ARAPAHOE LIBRARY DISTRICT:

_________________________  ________________________
Karen A. Smith, President    Eloise May

Attest:

_________________________
Jim Morrato, Secretary
Colorado Open Records Act (CORA)

In the spirit of democracy and open government, the Colorado Open Records Act (CORA) (C.R.S. 24-72-201 to 24-72-309) requires that most public records be open for inspection by the public. Anyone may request information that is in the possession of the Secretary of State’s office. The links on this page should answer most questions about the agency’s policies and processes for answering open record requests. Be sure to contact the appropriate governmental agency for the requested records. **It is the intent of the Colorado Secretary of State’s office to provide documents and information to the public without requiring a formal request. Before making a formal CORA request, you may contact the Secretary of State’s office to request your information from our staff.**

The Secretary of State’s office strives to provide prompt and accurate responses to the public and media. Please contact the Department’s [Public Information Officer (PIO)](http://www.sos.state.co.us) if you have a media inquiry or wish to submit a CORA request.

- Frequently Asked Questions About Making Requests
- Permanent Rules Concerning Public Records Requested Pursuant to CORA - 12-13-06
- View the Colorado Open Records Act (CORA)
- Attorney General Opinion Concerning CORA Requests
Financial Management Manual
Local Government Budget Calendar
Summary of Local Government Budget Law
What You Need to Calculate the Property Tax Revenue Limits
Property Tax Revenue Limit Calculations Worksheet
Notice of Budget
Letter of Budget Transmittal
Budget Message
Resolution/Ordinance to Adopt Budget, to Set Mill Levies and to Appropriate Sums of Money (separate actions)
Resolution/Ordinance to Adopt Budget, to Set Mill Levies and to Appropriate Sums of Money (combined actions)
Certification of Tax Levies
Sample Budgets
  - Montrose Regional Library District
  - Pueblo City County Library District
  - West Custer County Library District
**State of Colorado**

**Financial Management Manual**

**A Guide for Colorado Local Governments**

**Financial Reporting**

**Introduction**

Financial reporting allows governments to communicate to the public the financial condition and operations of the government. The Governmental Accounting Standards Board (GASB), Concepts Statement 1, identifies three objectives of financial reporting. They are as follows:

- Financial reporting should assist in fulfilling government’s duty to be publicly accountable and should enable users to assess that accountability.

- Financial reporting should assist users in evaluating the operating results of the governmental entity for the year.

- Financial reporting should assist users in assessing the level of services that can be provided by the governmental entity, the entity’s ability to meet obligations, and its financial condition.

This section of the Financial Management Manual provides general information about financial reporting requirements as mandated by the Governmental Accounting Standards Board, federal regulations, and Colorado statutes.

**Financial Reporting Sections**

**GASB Requirements**

The Governmental Accounting Standards Board (GASB) issues authoritative pronouncements that are intended to provide accounting and financial reporting guidance for state and local government entities. In addition, GASB issues various technical bulletins and question-and-answer (Q&A) guides to aid in the interpretation of the authoritative pronouncements.

In June 1999, GASB issued Statement No. 34 which dramatically changed the way state and local governments report their finances to the public.

Generally accepted accounting principles (GAAP) have established the basic financial statements and the required supplementary information as the minimum standard for financial reporting.

**Basic Financial Statements**

The basic financial statements should include the government-wide and fund financial statements. The government-wide financial statements displays information about the reporting government as a whole, except for the fiduciary activities. Separate columns for the governmental and business-type activities of the primary government as well as for its
component units. These should be prepared using the economic resources measurement focus and the accrual basis of accounting.

The fund financial statements for the primary government’s governmental, proprietary, and fiduciary funds should be presented after the government-wide statements. These statements display information about major funds individually and nonmajor funds in the aggregate for governmental and enterprise funds. Fiduciary statements should include financial information for fiduciary funds and similar component units. These should be prepared using the measurement focus and basis of accounting required for that fund.

**Required Supplementary Information**

Required supplementary information (RSI) consists of management’s discussion and analysis (MD&A) and other RSI. With the issuance of GASB 34, the biggest change was the MD&A. The purpose of the MD&A is to provide users of the basic financial statements with a narrative introduction, overview and analysis of the statements. GASB 34 provides a list of specific topics that should be addressed and governments are not allowed to address any additional topics.

The other RSI includes the budgetary comparison and information about infrastructure assets reported using the modified approach. This RSI is presented immediately following the notes to the financial statements.

**Government Finance Officers Association**

Government Finance Officers Association (GFOA) sponsors a program to encourage governments to prepare comprehensive annual financial reports. There are three major sections that are required to be included in the comprehensive annual financial report (CAFR), the introductory, financial and statistical.

The *Governmental Accounting, Auditing, and Financial Reporting, Using the GASB 34 Model* published by the Government Finance Officers Association is an excellent source of information in preparing these three sections.

**Introductory Section**

This section provides general information on the government’s structure and personnel and any other useful information to assess the government’s financial condition. This section is not included within the scope of the audit, but the auditor is responsible for reading the contents. Items that would be considered introductory would be report cover, title page, table of contents, Certificate of Achievement for Excellence in Financial Reporting (if applicable), list of principal officials, organizational chart, audit committee letter (if applicable), and letter of transmittal. With the issuance of GASB 34, the biggest change in this area is the letter of transmittal. This is the most important part of the introduction and its primary function is to communicate the CAFR to its intended users. There are four components of the transmittal letter: 1) formal transmittal of the CAFR, 2) profile of the government, 3) information useful in assessing the government’s financial condition, and 4) awards and acknowledgments. The letter of transmittal found in the introduction section provides a place for discussion of additional topics not addressed in the MD&A.
Financial Section

This section contains the:

- independent auditor's report on the financial statement audit.
- management's discussion and analysis (MD&A).
- basic financial statements and notes.
- required supplementary information (other than MD&A).
- combining and individual fund presentations and supplementary information.

Statistical Section

This section provides a broad range of trend data, usually for the past ten years, for key financial indicators such as general revenues and expenditures, property tax collections and debt burden and demographic information such as population per capita income, median age of the population, and unemployment rates.

Certificate of Achievement

GFOA has a program that encourages governments to prepare CAFRs and recognizes governments that have issued these reports. There are specific requirements that the CAFR must meet. When a government has earned the Certificate of Achievement for Excellence in Financial Reporting, a copy of the certificate is typically placed after the letter of transmittal in the following year.

Federal Reporting Requirements

The Single Audit Act establishes standards for obtaining consistency and uniformity for audits of states, local governments, and nonprofit organizations expending federal funds. Governments are required to complete a Single Audit in accordance with the Single Audit Act if expenditures of federal financial assistance are in excess of $300,000 during the fiscal year.

The Single Audit Act has requirements that go well beyond auditing only the federal financial assistance that was received and expended during the year. The federal government is interested in how the entire entity is managed, and accordingly requires a series of reports from the auditor.

For contact and Web site information for Single Audit reporting requirements, please refer to the Federal Organizations, Single Audit Clearinghouse section of the Contacts chapter of the Manual.

Reporting Requirements for Colorado Local Governments

According to the Local Government Audit Law (Section 29-1-601 et seq., C.R.S.), each Colorado local government, unless exempt, must have an annual audit of their financial statements. These financial statements should be prepared in conformity with generally accepted accounting principles (GAAP).

The Audit Law (Section 29-1-604, C.R.S.) allows local governments with revenues or expenditures that do no exceed $300,000 to be exempt from audit as long as the Application for Exemption form is completed as required.
by statute and submitted to the Office of the State Auditor for approval. The Application for Exemption and the instructions on how to complete it can be found in Appendix B of the Manual.

Audit Submission Requirements

According to the Audit Law, audits for all local governments except school districts are required to be submitted to the Office of the State Auditor no later than seven months after the end of the local government’s fiscal year. For most entities, this is July 31. School district audits are due to the Office of the State Auditor and the Colorado Department of Education six months after the June 30 fiscal year-end, or December 31.

The Audit Law contains a provision for an extension not to exceed 60 days for submitting audits. An extension may be granted upon written request to the Office of the State Auditor. The written request should be submitted no later than the due date of the audit.

The following number of copies should be submitted when filing:

- Counties should submit three copies to the Office of the State Auditor so that one copy can be forwarded to the Department of Local Affairs and one to the Department of Human Services.

- School districts should submit one copy to the Office of the State Auditor and one copy directly to the Colorado Department of Education.

- All other types of governments should submit two copies to the Office of the State Auditor so that one copy can be forwarded to the Department of Local Affairs.

The Office of the State Auditor retains one copy of all local government audited financial reports as a public record available for public inspection. Audit reports are retained for seven years.

A complete copy of the Local Government Audit Law can be found within the Statutes chapter of the Manual under General Local Government - Related Statutes.

Other State Reporting Requirements

In November 1992, Colorado voters approved an amendment to the State Constitution, Article X, Section 20, known as the Taxpayer’s Bill of Rights (TABOR). TABOR imposes significant financial reporting requirements on state and local governments in Colorado. For detailed information about TABOR reporting, see the TABOR section of the Manual.

According to Section 43-2-132, C.R.S., municipalities and counties receiving Highway User Tax Funds must include an audited schedule of highway receipts and expenditures in their audit report. For contact and Web site information for Highway User Tax, please refer to the State Organizations, Colorado Department of Transportation section of the Contacts chapter of the Manual.

Section 29-1-603, C.R.S., requires school districts to include audited supplemental schedules of receipts and expenditures for each fund and a calculation of fiscal year spending under TABOR in their audit report. In addition, school districts must utilize the Financial Policies and Procedures Handbook adopted by the State Board of Education to
obtain budget development, financial record keeping, and financial presentation guidance (Section 22-44-204(3), C.R.S.). For contact and Web site information for school districts, please refer to the State Organizations, Colorado Department of Education section of the Contacts chapter of the *Manual*.

The Local Government Budget Law requires each government to submit a copy of its budget to the Department of Local Affairs, Division of Local Government. For further information about Budget reporting requirements, see the Budget chapter within the *Manual*.

GASB 34 requires that budgetary comparisons be provided for the general and all major special revenue funds. In addition, Section 29-1-605, C.R.S., requires a comparison of actual figures with budgeted figures for each fund or activity for which a budget has been prepared. For further information about Audit law requirements, see the Audit Law chapter within the *Manual*. 
The following calendar, prepared by the Department of Local Affairs is a listing of the deadlines for the budget, for a local government 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 (“C.R.S.”)

<table>
<thead>
<tr>
<th>DATE</th>
<th>EVENT/ACTIVITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1</td>
<td>Start of Fiscal Year; begin planning for the budget of the next year.</td>
</tr>
<tr>
<td>January 10</td>
<td>Deadline for assessor to deliver tax warrant to county treasurer (C.R.S 39-5-129.)</td>
</tr>
<tr>
<td>January 31</td>
<td>A certified copy of the adopted budget must be filed with the Division. (C.R.S 29-1-113(1)). If a budget is not filed, the Division will authorize the county treasurer to withhold distribution of the local government’s tax revenues.</td>
</tr>
<tr>
<td>February 10</td>
<td>The Division sends notification to local governments whose budgets have not been filed with the Division.</td>
</tr>
<tr>
<td>February 21</td>
<td>The Division will authorize the county treasurer to withhold tax revenues until a certified copy of the budget is filed with the Division.</td>
</tr>
<tr>
<td>March 1</td>
<td>The U.S. Bureau of Labor Statistics releases the Consumer Price Index (the “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, Sec. 20, Colo. Const.)</td>
</tr>
<tr>
<td>March 31</td>
<td>Deadline to request exemption from audit. (C.R.S 29-1-604(3)) Contact the Local Government Audit Division, Office of the State Auditor, (303) 869-2870. The Division notifies local governments of its determination that the entity has exceeded the statutory property tax revenue limit (the “5.5%” limit).</td>
</tr>
<tr>
<td>June 30</td>
<td>Deadline for auditor to submit audit report to local government governing body. (C.R.S 29-1-606(a)(1))</td>
</tr>
<tr>
<td>July 31</td>
<td>Deadline for submitting annual audit report to the Office of the State Auditor. (C.R.S 29-1-606(3)) Deadline for request for extension of audit. (C.R.S 29-1-606(4)) If an audit is required but has not been filed, the State Auditor’s Office may authorize the county treasurer to withhold the local government’s tax revenues.</td>
</tr>
<tr>
<td>DATE</td>
<td>EVENT/ACTIVITY</td>
</tr>
<tr>
<td>------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>August 25</td>
<td>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. (C.R.S 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 statutory limit the assessed valuation attributed to new primary oil or gas production from any producing land or leaseholds.</td>
</tr>
<tr>
<td>October 15</td>
<td>Budget officer must submit proposed budget to the governing body. (C.R.S. 29-1-105) Governing body must publish “Notice of Budget” upon receiving proposed budget. (C.R.S. 29-1-106(1)) Notice may be posted if budget is less than $50,000.</td>
</tr>
<tr>
<td>November 1</td>
<td>Deadline for submitting applications to the Division for an increased levy pursuant to 29-1-302, C.R.S. and applications for exclusion of assessed valuation attributable to new primary oil or gas production from the 5.5% limit pursuant to (C.R.S. 29-1-301 (1)(b))</td>
</tr>
<tr>
<td>December 10</td>
<td>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 DLG. (C.R.S. 39-1-111(5))</td>
</tr>
<tr>
<td>December 15</td>
<td>Deadline for certification of mill levy to county commissioners (C.R.S 39-5-128(1)). 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 <strong>90 percent</strong> 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. (C.R.S. 29-1-108(2) and (3))</td>
</tr>
<tr>
<td>December 22</td>
<td>Deadline for county commissioners to levy taxes and to certify the levies to the assessor. (C.R.S. 39-1-111(1))</td>
</tr>
<tr>
<td>December 31</td>
<td>Local governments not levying a property tax must adopt the budget on or before this date; if they fail to adopt the budget see the penalty for failure to adopt cited on December 15. All governing bodies must enact a resolution or ordinance to appropriate funds for the ensuing fiscal year. If the budget is not appropriated by year end, then <strong>90 percent</strong> of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the budget year. (C.R.S 29-1-108(4))</td>
</tr>
</tbody>
</table>
SUMMARY OF LOCAL GOVERNMENT BUDGET LAW
FORMAT & CONTENT REQUIREMENTS
(29-1-101, et seq., C.R.S.)

Use this checklist to ensure that your budget will be in compliance with the format and content requirements of the Local Government Budget Law.

A budget presents a complete financial plan by fund and by spending agency within each fund and sets forth the following:

? Proposed Expenditures must be shown for administration, operations, maintenance, debt service, and capital projects to be undertaken or executed during the year. (29-1-103(1)(a), C.R.S.)

? Anticipated Revenue must be set forth. (29-1-103(1)(b), C.R.S.)

? Estimated Beginning and Ending Fund Balances must be shown. (29-1-103(1)(c), C.R.S.) Fund Balances are described as “... the balance of total resources available for subsequent years’ budgets ...” (29-1-102 (11), C.R.S.)

? Three Years’ Comparable Data must be shown in the budget: the prior fiscal year’s actual figures (2003); the estimated figures through the end of the current fiscal year (2004); and the budget year’s data (2005). (29-1-103(1)(d), C.R.S.)

? Written Budget Message must:
  ? describe the important features of the budget;
  ? include a statement of the budgetary basis of accounting used in the budget [cash, modified accrual, or encumbrance, (29-1-102(2)C.R.S.);
  ? include a description of the services to be delivered during the budget year. (29-1-103(1)(e), C.R.S.)

? Expenditures and Revenues must be described with “... explanatory schedules or statements classifying the expenditures by object and the revenues by source.” (29-1-103(1)(f), C.R.S.)

? No Deficit Spending. No budget shall provide for expenditures in excess of available revenues and beginning fund balances. (29-1-103(2), C.R.S.)

? Lease-purchase agreement supplemental schedule. The adopted budget must separately set forth the total amount to be expended during the budget year for payment obligations under all lease purchase agreements for real property and for all other property. It must also show the total maximum payment liability under the agreement, and all optional renewal terms. (29-1-103(3)(d), C.R.S.)

? Filing the Budget. A certified copy of the budget must be filed with the Division of Local Government by January 31. (29-1-113(1), C.R.S.) A certified copy means that it has on it a signed statement indicating:

I, ____________________, certify that the attached is a true and accurate copy
of the adopted 2005 budget of the ____________________________.

2004 DoLA 06/04
WHAT YOU NEED TO CALCULATE THE PROPERTY TAX REVENUE LIMITS

For Tax Year 2003, Budget Year 2004 revenue limits, you will need the following to calculate:

**The INITIAL 5.5% Property Tax Revenue Limit:**
Division of Local Government (DLG) Forms:
Form DLG 53 a: *Property Tax Revenue Limit Calculations Worksheet* Blank (paper or electronic spreadsheet)
Form DLG 53 a: *Property Tax Revenue Limit Calculations Worksheet* (use your final form from November/December 2002)
Form DLG 57: *Certification of Valuation By County Assessor* or equivalent form, dated late November or early December 2002
Form DLG 70: *Certification of Tax Levies for Non-School Governments* or an equivalent form or letter sent by your government to the county commissioners dated December 2002.
Form DLG 53: *Statutory Property Tax Revenue Limitation Tax Year 2002 (Budget Year 2003)*, final, dated December 2002
Form DLG 57: *Certification of Valuation By County Assessor* or equivalent form, dated August 25, 2003
Form DLG 53: *Statutory Property Tax Revenue Limitation Tax Year 2003 (Budget Year 2004)*, dated August or September 2003, received by mail from the Division of Local Government also available on Department of Local Affairs (DoLA) website: [http://www.dola.state.co.us/LGS/TA/budget.htm](http://www.dola.state.co.us/LGS/TA/budget.htm)

**The FINAL 5.5% Property Tax Revenue Limit:**
Form DLG 53 a: *Property Tax Revenue Limit Calculations Worksheet* Blank (paper or electronic spreadsheet)
Form DLG 53 a: *Property Tax Revenue Limit Calculations Worksheet* that you completed for the initial calculation of the limit, see above.
Form DLG 57: “Re-Certification” or “Revised Certification” or “Amended Certification” of Valuation By County Assessor or equivalent form, dated late November or early December 2003
Form DLG 53: *Statutory Property Tax Revenue Limitation Tax Year 2003 (Budget Year 2004)*, dated December 2003, received by mail from the Division of Local Government, also available on DOLA website: [http://www.dola.state.co.us/LGS/TA/budget.htm](http://www.dola.state.co.us/LGS/TA/budget.htm)
The INITIAL TABOR Property Tax Revenue Limit:

Form DLG 53 a:  
Property Tax Revenue Limit Calculations Worksheet  
Blank  
(paper or electronic spreadsheet)

Form DLG 57:  
Certification of Valuation By County Assessor or equivalent form, dated August 25, 2003

Base revenue amount: Your government’s policy or precedent that defines the base property tax revenue that will be increased by the allowed TABOR percentage.

If this base amount is the actual amount of property tax revenue levied in the previous year (2002, collection 2003) you will find this amount on:

Form DLG 70:  
Certification of Tax Levies for Non-School Governments or an equivalent form or letter sent to the county commissioners dated December 2002.

The Denver Boulder Greeley Consumer Price Index (“CPI”):

Official forecasts of the Denver Boulder Greeley Consumer Price Index (“CPI”) are available from two state agencies that make such forecasts. You may contact DLG at (303) 866-2156 or view the information on the DOLA website:  
http://www.dola.state.co.us/LGS/TA/Budgeting/inflation.htm

(Please remember that these are only forecasts and you will need to adjust your calculation of the 2004 TABOR limit in 2004 when the federal government releases the actual CPI for 2003. This will also be posted on the DOLA website in late February or early March 2004).

The FINAL TABOR Property Tax Revenue Limit:

Form DLG 53 a:  
Property Tax Revenue Limit Calculations Worksheet  
Blank  
(paper or electronic spreadsheet)

Form DLG 53 a:  
Property Tax Revenue Limit Calculations Worksheet  
that you completed for the initial calculation of the limit, see above.

Form DLG 57:  
“Re-Certification” or “Revised Certification” or “Amended Certification” of Valuation By County Assessor or equivalent form, dated late November or early December 2003

Note: If your government’s boundaries include more than one county, you will receive Certifications of Valuation from the assessor of each county the government’s boundaries include. You will need to add all the valuations and enter the sum into the worksheet.

Note: If the recertification changes only the current year’s net total assessed valuation (line 4 on Form DLG 57), the initial revenue limit calculated in August/September will not change. The levy to collect the allowed revenue limit may be affected if the change in the valuation is large enough.
The following worksheet can be used to calculate the limits on local government property tax revenue. Data can be found on the Certification of Valuation (CV) sent by the county assessor on August 25, unless otherwise noted. The assessor can revise the valuation one time before Dec. 10; if so, you must perform the calculation again using the revised CV data. (Note for multi-county entities: If a taxing entity is located in two or more counties, the mill levy for that entity must be the same throughout its boundaries, across all county boundaries (Uniform Taxation, Article X, Section 3, Colo. Const.). This worksheet can be used by multi-county entities when the values of the same type from all counties are added together.)

**Data required for the “5.5%” calculation (assessed valuations certified by assessor):**

1. Previous year’s net total assessed valuation
2. Previous year’s revenue
3. Current year’s total net assessed valuation
4. Current year’s increases in valuation due to annexations or inclusions, if any
5. Current year increase in valuation due to new construction, if any
6. Total current year increase in valuation due to other excluded property
7. “Omitted Property Revenue” from current year CV
8. “Omitted Property Revenue” from previous year CV
9. Current year’s “unauthorized excess revenue,” if any

**Data required for the TABOR calculations (actual valuations certified by assessor):**

10. Total actual value of all real property
11. Construction of taxable real property
12. Annexations/Inclusions
13. Increase in mining production
14. Previously exempt property
15. Oil or gas production from new wells
16. Taxable property omitted (from current year’s CV)
17. Destruction of Property improvements
18. Disconnections/Exclusions
19. Previously taxable property
20. Inflation

(1) There will be a difference between net assessed valuation and gross assessed valuation only if there is a “tax increment financing” entity, such as a Downtown Development Authority or Urban Renewal Authority, within the boundaries of the jurisdiction.

2 For the “5.5%” limit only (Part A of this Form), this is the lesser of: (a) the total amount of dollars levied for general operating purposes on the net assessed valuation before deducting any Temporary Tax Credit [if Form DLG 70 was used to certify levies in the previous year, this figure is on Line 1], or (b) last year’s “5.5%” revenue limit.

3 Increased production of a producing mine, previously exempt federal property, or new primary oil or gas production from any oil and gas leasehold or land. NOTE: These values may not be used in this calculation until certified to, or applied for, by filing specific forms with the Division of Local Government [forms can be found in the Financial Management Manual, published by/on the State Auditor’s Office web page or contact the Division of Local Government].

4 Taxes paid by properties that had been previously omitted from the tax roll. This is identified on the CV as “taxes collected last year on omitted property as of Aug. 1.”

5 This figure is available on the CV that you received from the assessor last year.

6 This applies only if an “Order” to reduce the property tax revenue was issued to the government in the spring of the current year by the Division of Local Government, pursuant to 29-1-301(6), C.R.S.
A. **Steps to calculate the “5.5%” Limit** (refer to numbered lines on the previous page):

A1. Adjust the previous year's revenue to correct the revenue base, if necessary:

\[
\frac{\text{Line 2}}{\text{Line 8}} = A1. \frac{\text{Adjusted property tax revenue base}}{}
\]

A2. Calculate the previous year’s tax rate, based upon the adjusted revenue base:

\[
\frac{\text{Line A1}}{\text{Line 1}} = A2. \frac{\text{Adjusted Tax Rate}}{7}
\]

(round to 6 decimal places)

A3. Total the assessed valuation of all the current year “growth” properties:

\[
\frac{\text{Line 4}}{\text{Line 5}} + \frac{\text{Line 6}}{\text{Line 5}} = A3. \frac{\text{Total "growth" properties}}{8}
\]

A4. Calculate the revenue that “growth” properties would have generated:

\[
\frac{\text{Line A3}}{\text{Line A2}} = A4. \frac{\text{Revenue from "growth" properties}}{}
\]

A5. Expand the adjusted revenue base (Line A1) by the “revenue” from “growth” properties:

\[
\frac{\text{Line A1}}{\text{Line A4}} = A5. \frac{\text{Expanded revenue base}}{}
\]

A6. Increase the Expanded Revenue Base (Line A5) by allowable amounts:

\[
\left[\frac{\text{Line A5}}{1.055^{10}}\right] + \frac{\text{DLG-Approved Revenue Increase}}{\text{Voter-Approved Revenue Increase}}^{11} = A6. \frac{\text{Increased Revenue Base}}{}
\]

A7. Current Year’s “5.5%” Revenue Limit:

\[
\frac{\text{Line A6}}{\text{Line 7}} = A7. \frac{\text{Current Year's "5.5%" Revenue Limit}}{12}
\]

A8. Reduce Current Year’s “5.5%” Revenue Limit by any amount levied over the limit in the previous year:

\[
\frac{\text{Line A7}}{\text{Line 9}} = A8. \frac{\text{Reduced Current Year's "5.5%" Limit. This is the maximum allowed to be levied this year}}{13}
\]

A9. Calculate the mill levy which would generate the Reduced Revenue Limit (Line A8):

\[
\frac{\text{Line A8}}{\text{Line 3}} \times 1,000 = A9. \frac{\text{Mill Levy (round to 3 decimals)}}{0.000}
\]

---

7 If this number were multiplied by 1,000 and rounded to three decimal places, it would be the mill levy necessary in the previous year to realize the revenue in line A1.

8 The values of these properties are “excluded” from the “5.5%” limit, according to 29-1-301(1)(a) C.R.S.

9 This revenue is the amount that the jurisdiction theoretically would have received had those “excluded” or “growth” properties been on the tax roll in the previous year.

10 This is the “5.5%” increase allowed in 29-1-301(1), C.R.S.

11 This figure can be used if an election was held to increase property tax revenue above the “5.5%” limit.

12 Rounded to the nearest whole dollar, this is the “5.5%” statutory property tax revenue limit.

13 DLG will use this amount to determine if revenue has been levied in excess of the statutory limit.
B. TABOR “Local Growth” Percentage

B1. Determine net growth valuation:

\[
\frac{\text{Lines 11+12+13+14+15+16}}{\text{Lines 17+18+19}} = \text{Net Growth Value}
\]

B2. Determine the (theoretical) valuation of property which was on the tax roll last year:

\[
\frac{\text{Line 10}}{\text{Line B1}} = \text{Value}
\]

B3. Determine the rate of “local growth”:

\[
\frac{\text{Line B1}}{\text{Line B2}} = \text{Local Growth Rate (round to 6 decimal places)}
\]

B4. Calculate the percentage of “local growth”:

\[
\frac{\text{Line B3}}{\text{X 100}} = \text{(round to 2 decimal places)}
\]

C. TABOR Property Tax Revenue Limit

C1. Calculate the growth in property tax revenue allowed:

\[
\frac{\text{Line 2}^{15}}{\text{Line B4 + line 20}} = \text{Increase allowed}
\]

C2. Calculate the TABOR property tax revenue limit:

\[
\frac{\text{Line 2}}{\text{Line C1}} = \text{TABOR Property Tax Revenue Limit}
\]

C3. Calculate the mill levy which would generate the TABOR Property Tax Revenue Limit (Line C2):

\[
\left[\frac{\text{Line C2}}{\text{Line 3}}\right] \times 1,000 = \text{Mill Levy (round to 3 decimal places)}
\]

D. Which One To Use? There is general agreement among practitioners that the most restrictive of the two revenue limits ("5.5%" or TABOR) must be respected, disallowing the levying of the greater amount of revenue which would be allowed under the other limit. Therefore, one must decide which of the two limits is more restrictive.

Compare Line A7 (Current Year’s 5.5% Revenue Limit) to Line C2 (TABOR Property Tax Revenue Limit). The lesser of the two is the more restrictive revenue limit.

NOTE: TABOR(4)(a) requires prior voter approval to levy a mill levy above that of the prior year. This is a third limit on property taxes that must be respected, independent of the two revenue limitations calculated above. If the lesser of the two mill levies in A9 and C3 is more than the levy of the prior year, it is possible that neither of the revenue amounts may be generated, and that revenues must be lowered to comply with this third limit.

\[14\] This section is offered as a guideline only. The Division is required by law to enforce the “5.5%” limit, but does not have any authority to define or enforce any of the limitations in TABOR.

\[15\] NOTE: For the TABOR property tax revenue limit only (Part C of this form), it may be preferable to use the actual amount levied in the previous year, ignoring footnote #2 on page 1. This is a local option. DLG staff is available to discuss the alternatives.
OTHER LEVIES:

**Capital Expenditure Levy**
Under the “5.5%” limit, additional revenue greater than that on Line A8 may be levied for capital expenditures, if the specific procedures in 29-1-301(1.2) [counties or municipalities] or 29-1-302(1.5), C.R.S. [special districts or towns under 2000 in population] are followed, or an election is held for this purpose. If such a levy is made, it and the revenue resulting from it must be certified to the county as a separate levy on the Line 5 of Form DLG 70. The amount of revenue derived from this capital levy will not accrue to the “base” upon which next year’s calculation will be made.

**Refund/Abatement Levy**
The refund and abatement revenue, reported by the County Assessor to some local governments on the "Certification of Assessed Valuation" is not part of either property tax revenue limitation. This figure, if any, represents revenue that the jurisdiction should have received, but did not. The local government may certify mills sufficient to generate the refund and abatement revenue amount in excess of the ones calculated for the property tax revenue limitation. This is an optional levy and will not accrue to the base for subsequent years' limit calculations. It can be entered on Line 6 of Form DLG 70 for certifying all levies.

**Temporary Tax Credit/Mill Rate Reduction**
A temporary mill levy reduction can be made, in order to effect a refund of tax revenue (39-1-111.5 and 29-1-301(6), C.R.S.). If used, it should be certified as a separate levy on Line 2 of Form DLG 70, when certifying tax levies to the County Commissioners.

**Annual Incentive Payments**
The “5.5%” revenue limitation may be exceeded by counties and municipalities by the total amount of annual incentive payments made by the local government in accordance with agreements negotiated with certain private business taxpayers pursuant to 30-11-123(6) C.R.S. [counties] and 31-15-903(5) C.R.S. [municipalities]. This is an optional levy and will not accrue to the base for subsequent years' limit calculations. It should be certified to the county commissioners as an “Other levy” on Line 7 of Form DLG 70.

**Reappraisals Ordered by the State Board of Equalization**
The “5.5%” revenue limitation may be exceeded by counties to pay for the reappraisal of classes or subclasses ordered by or conducted by the State Board of Equalization (29-1-301(1)(a) C.R.S. This levy should be certified as an “Other levy” on Line 7 of Form DLG 70.

**Payment to the State for Excess State Equalization Payments.**
The “5.5%” revenue limit may be exceeded by counties to make payments to the state when excess state equalization payments are made to school districts due to the undervaluation of taxable property (29-1-301(1)(a) C.R.S. This levy should be certified as an “Other levy” on Line 7 of Form DLG 70.

NOTE: for assistance in using this form, understanding its terms, or suggested improvements, please contact Susanna Lienhard at the Division of Local Government: ☎ (303) 866-2354; Email address: susanna.lienhard@state.co.us; street address: 1313 Sherman St., #521, Denver, CO 80203.

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16 29-1-301(1), C.R.S. and a 1994 Supreme Court case both allow the levying of an amount of revenue above the revenue limits without an election to recoup revenue which was lost in the previous year due to abatements and refunds which might have been granted by various boards and courts. So, for example, if an entity levies $10,000 in one year, but only received $9,000 due to a $1,000 tax abatement granted by a District Court, it could levy an additional $1,000 above either the "5.5%" or TABOR revenue limitation in the following year to offset the loss of revenue.
NOTICE OF BUDGET  
(Pursuant to 29-1-106, C.R.S.)

NOTICE is hereby given that a proposed budget has been submitted to the ____________________  
(name of governing body)  
for the ensuing year of 20__; a copy of such proposed budget has been filed in the office  
of ______________________, where the same is open for public inspection; such proposed  
(unit of government)  
budget will be considered at ________________ meeting of the ______________________  
(specify whether a regular or special)  
(name of governing body)  
to be held at ____________________ on ____________________ at ____________________.  
(location and address)  
(specify the date)  
(specify the time)  

Any interested elector of ______________________ may inspect the proposed budget and file  
(name of unit of local government)  
or register any objections thereto at any time prior to the final adoption of the budget.

If a government’s budget is greater than $50,000, the Notice of Budget must be published one time in a  
newspaper having general circulation in the local government. If the budget is $50,000 or less, the Notice  
may be posted in three public places in the local government. (29-1-106(3), C.R.S.)
LETTER OF BUDGET TRANSMITTAL

THIS FORM IS TO BE COMPLETED AND SUBMITTED WITH THE ADOPTED BUDGET NO LATER THAN JANUARY 31.

To: Division of Local Government
    1313 Sherman Street, Room 521
    Denver, Colorado  80203

Date: ____________________

Attached is a copy of the 20___ budget for ____________________________  
(name of local government) 
in ______________________ County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on _______________________. If there are any questions on the budget, please contact ______________________ at ______________________, and ______________________. 
(name of person)  
(daytime phone)  
(mailing address)

I, _____________________________, ____________________________, 
(name)  
(title) 
hereby certify that the enclosed is a true and accurate copy of the _____ Adopted Budget. 
(year)

Form DLG 54
SAMPLE
BUDGET MESSAGE
(Pursuant to 29-1-103(1)(e), C.R.S.)

_____________________________________
Name of Local Government

(INSTRUCTIONS: Pursuant to section 29-1-103(1)(e), C.R.S., the budget must include the Budget Message. Fill in blank spaces and check any items that are applicable.)

The attached 20__ Budget for __________________________ includes these important features:*

(name of local government)

_____________________________________

_____________________________________

*“important features” are not defined in statute; however, important features of the budget would include starting/ending a service; increases or decreases in levels of services, increases/decreases to revenues (taxes/rates) and/or expenditures; acquisition of new equipment; start or end of capital project; etc.

The budgetary basis of accounting timing measurement method used is:
[ ] Cash basis
[ ] Modified accrual basis
[ ] Encumbrance basis
[ ] Accrual

The services to be provided/delivered during the budget year are the following:

_____________________________________

_____________________________________

_____________________________________

_____________________________________

_____________________________________

Appendix - Revised 3/03

C-3
SAMPLE
RESOLUTION/ORDINANCE TO ADOPT BUDGET
(Pursuant to 29-1-108, C.R.S.)
A RESOLUTION/AN ORDINANCE SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE ________ (unit of local government)
COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 20__, AND ENDING ON THE LAST DAY OF DECEMBER, 20__.  
WHEREAS, the ___________________ of ___________________ has appointed ___________________ (governing body) (unit of government)
__________________________ to prepare and submit a proposed budget to said ___________________ (name and title of person)
governing body at the proper time; and

WHEREAS, ___________________ has submitted a proposed budget to this governing ___________________ (name and title of person)
body on ____________________, 20__, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on ____________, 20__, 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 ___________________ of the ___________________ (governing body)
__________________________, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the ___________________ (unit of government) for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by ___________________ (title of officials required to sign)
__________________________ and made a part of the public records of the County/City/Town/District.

ADOPTED, this ________ day of __________________, A.D., 20__

Attest: ___________________ (Official’s signature and title) ________________ (Official’s signature and title)
SAMPLE

RESOLUTION/ORDINANCE TO SET MILL LEVIES

(Pursuant to 39-5-128, C.R.S. and 39-1-111, C.R.S.)

A RESOLUTION / AN ORDINANCE LEVYING PROPERTY TAXES FOR THE YEAR 20__,
TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ____________,
COLORADO, FOR THE 20__ BUDGET YEAR.

WHEREAS, the ________________ of the ________________, has adopted the
annual budget in accordance with the Local Government Budget Law, on ____________, 20 and;

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

WHEREAS, the ________________ finds that it is required to temporarily lower the operating mill levy to render a refund for $______________, and:

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue approved by voters or at public hearing is $______________, and;

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is $______________, and;

WHEREAS, the 20__, valuation for assessment for the ________________ as certified by the County Assessor(s) is $______________.

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE ________________
OF THE ________________, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the ________________ during the 20__ budget year, there is hereby levied a tax of ____mills upon each dollar of the total valuation for assessment of all taxable property within the ________________ for the year 20__.

Section 2. That for the purpose of rendering a refund to its constituents during budget year 20__, there is hereby levied a temporary tax credit/mill levy reduction of ____ mills.
SAMPLE
RESOLUTION/ORDINANCE TO SET MILL LEVIES - Con’t.

Section 3. That for the purpose of meeting all capital expenditures of the ________ (unit of government) during the 20____ budget year, there is hereby levied a tax of _______ mills upon each dollar of the total valuation for assessment of all taxable property within the ________ (unit of government) for the year 20______.

Section 4. That for the purpose of meeting all payments for bonds and interest of the ________ (unit of government) during the 20____ budget year, there is hereby levied a tax of _______ mills upon each dollar of the total valuation for assessment of all taxable property within the County/City/Town/District for the year 20______.

Section 5. That the ________ (official’s title) is hereby authorized and directed to immediately certify to the County Commissioners of ______________ County(s), Colorado, the mill levies for the ________ (unit of government) as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of ______________ County(s), Colorado, the mill levies for the ________ (unit of government) as hereinabove determined and set, but as recalculated as needed upon receipt of the final (December) certification of valuation from the county(s) assessor(s) in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this ________________ day of A.D. 20____.

Attest: ________________________________

(Officials’ signatures and titles)
SAMPLE
RESOLUTION/ORDINANCE TO APPROPRIATE SUMS OF MONEY
(Pursuant to Section 29-1-108, C.R.S.)
A RESOLUTION/AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE ________, COLORADO, FOR THE 20___ (unit of government)

BUDGET YEAR.
WHEREAS, the ______________________ has adopted the annual budget in accordance (governing body)

with the Local Government Budget Law, on ____________, 20__, and;
WHEREAS, the ______________________ has made provision therein for revenues in an amount (governing body)
equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the ______________________. (unit of government)

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE ______________________ OF THE ______________________, COLORADO: (governing body)

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

GENERAL FUND:

| Current Operating Expenses | $___________ |
| Capital Outlay             | $___________ |
| Debt Service               | $___________ |

TOTAL GENERAL FUND $___________

(List all funds or spending agencies by name and give breakdown as shown above.)

ADOPTED THIS __________ day of ________________, A.D. 20__.

________________________________________
(Officials’ signatures and titles)

Attest: __________________________________
(Official’s signature and title)

NOTE: The abbreviated General Fund appropriations shown above assume a small government and uncomplicated operation. In the case of larger governments, the appropriations can be designed by spending agencies in major functions, such as General Government, Public Safety, Enterprise, etc. These functions can also be subdivided. For example:

Public Safety  Enterprise
Police        Water
Fire          Sewer
Correction   Electrical
Protective Inspection

In certain instances a governing body may want to appropriate in even greater detail, but this is a management decision that must be tailored to the specific needs and desires of an individual government as expressed by its governing body in such a decision.
RESO. NO. ____________________

________________________ LIBRARY DISTRICT
BOARD OF TRUSTEES

CERTIFIED COPY OF RESOLUTION TO ADOPT BUDGET AND APPROPRIATE FUNDS FOR YEAR 2010

STATE OF COLORADO )
) ss.
COUNTY OF ____________________ )

The Board of Trustees of the ____________________ Library District, ________________ County, Colorado held a regular/special meeting at the ____________________ Branch, located at ________________, in ________________, Colorado, on ________________ ____________, 20 ______, at the hour of ____________ a.m. / p.m.

The following members of the Board of Trustees were present:

President: ________________________________
Vice President: ________________________________
Secretary: ________________________________
Treasurer: ________________________________
Trustee: ________________________________

Absent: ________________________________

Also present were: ________________________________
______________________________
______________________________
______________________________

Counsel reported that, prior to the meeting, each of the Trustees were notified of the date, time and place of this meeting and the purpose for which it was called. Counsel further reported that this meeting is a special/regular meeting of the Board of Trustees of the District and that a Notice of Special/Regular Meeting has heretofore been posted at three places within the boundaries of the District and at the ________________ County Administration Building in _

For additional information on this or other legal topics visit the website of Seter & Vander Wall, P.C., at www.svwpc.com or call us at (303) 770-2700.
_, Colorado, and to the best of Counsel’s knowledge, remains posted to the
date of this meeting. A copy of the published Notice as to Proposed 2010 Budget is as shown
below and is incorporated into these proceedings.

NOTICE AS TO PROPOSED 2010 BUDGET

NOTICE IS HEREBY GIVEN that a proposed budget has been submitted to the
________________________________ LIBRARY DISTRICT, for the fiscal year 2010. A copy of such
proposed budget has been filed in the office of the District Finance Director, located at
________________________________, _________________, Colorado, where same is open for public inspection.
Such proposed budget will be considered at a special/regular meeting of the
Library District to be held at ______ a.m. / p.m. on _____________, ________________, 20
____. The meeting will be held at the __________________ Branch, located at __________________
____, __________, Colorado. Any interested elector within the __________________ Library
District may inspect the proposed budget and file or register any objections at any time prior to the
final adoption of the 2010 budget.

BY ORDER OF THE BOARD OF TRUSTEES:
________________________________ LIBRARY DISTRICT

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

Publish in: ______________________________
Publish on: ______________________________

For additional information on this or other legal topics visit the website of
Seter & Vander Wall, P.C. at www.swwp.com or call us at (303) 770-2700.
Thereupon, Trustee _____________ introduced and moved the adoption of the following Resolution:

RESOLUTION


WHEREAS, the Board of Trustees of the ______________________ Library District has authorized its budget officer to prepare and submit a proposed budget to said governing body at the proper time; and

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

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

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

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

For additional information on this or other legal topics visit the website of Seter & Vander Wall, P.C., at www.swwpc.com or call us at (303) 770-2700.
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE ________________ LIBRARY DISTRICT OF ________________ COUNTY, COLORADO:

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

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

Section 3. Levy of General Property Taxes. That the foregoing budget indicated that the amount of money necessary to balance the budget for the General Fund for operating expenses from property tax revenue is $______________ and that the 2009 valuation for assessment, as certified by the ____________ County Assessor, is $______________. That for the purposes of meeting all general operating expenses of the District during the 2010 budget year, there is hereby levied a tax of _______ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2009.

Section 4. Levy of Debt Retirement Expenses. That the foregoing budget indicated that the amount of money necessary to balance the budget for the Debt Service Fund for debt retirement expense from property tax revenue is $__________ and that the 2009 valuation for assessment, as certified by the ____________ County Assessor, is $___________. That for the purposes of meeting all debt retirement expenses of the District during the 2010 budget year, there is hereby levied a tax of ____________ mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2009.

Section 5. Certification to County Commissioners. That the Secretary of the District, or its designee, is hereby authorized and directed to immediately cause to have certified to the
County Commissioners of ________ County, the mill levy for the District hereinabove determined and set forth on the Certification of Tax Levies for Non-School Governments attached hereto.

Section 6. **Budget Certification.** That the budget shall be certified by the Secretary or Acting Secretary of the District, and made a part of the public records of the ________________ Library District.

The foregoing Resolution was seconded by Trustee ____________.

RESOLUTION APPROVED AND ADOPTED THIS ___ DAY OF __________
______, 2009.

[Remainder of Page Intentionally Left Blank]
Library District

2010 Budget Resolution Signature Page

LIBRARY DISTRICT

By: __________________________
    President

ATTEST:

By: __________________________
    Secretary

For additional information on this or other legal topics visit the website of Seter & Vander Wall, P.C. at www.swwpc.com or call us at (303) 770-2700
STATE OF COLORADO
COUNTY OF ____________________________
____________________ LIBRARY DISTRICT

I, ____________________________, hereby certify that I am a Trustee and the duly elected and qualified Secretary or Acting Secretary of the __________________ Library District, and that the foregoing constitute a true and correct copy of the record of proceedings of the Board of Trustees of said District, adopted at a meeting of the Board of Trustees of the __________________ Library District held on ____________, ____________, 2009, at the ________________ Branch, located at ____________________________, in ________________ County, ________________________, Colorado, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2010; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

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

______________________________
Secretary

[ SEAL ]
ACKNOWLEDGEMENT OF NOTICE AND APPROVAL OF RECORD OF PROCEEDINGS

We, the undersigned members of the Board of Trustees of the _____________ Library District, of _____________ County, Colorado, do hereby acknowledge receipt of proper notice of the meeting of the Board held _____________, _____________, 2009, at _____________ a.m. / p.m., at the _____________ Branch, located at _____________, in _____________, Colorado, informing of the date, time and place of the meeting and the purpose for which it was called, and we do hereby approve said record of proceedings and the actions taken by the Board as stated therein.

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

For additional information on this or other legal topics visit the website of Seter & Vander Wall, P.C. at www.svwpc.com or call us at (303) 770-2700.
EXHIBIT A

BUDGET DOCUMENT
AND
BUDGET MESSAGE

For additional information on this or other legal topics visit the website of Seter & Vander Wall, P.C., at www.swwp.com or call us at (303) 770-2700.
CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners\(^1\) of ______________________________, Colorado.

On behalf of the ________________________________,

the ________________________________,

of the ________________________________,

Hereby officially certifies the following mills to be levied against the taxing entity’s GROSS \(^D\) assessed valuation of:

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area\(^1\) 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:

Submitted: ________________________________ for budget/fiscal year ________________________________.

<table>
<thead>
<tr>
<th>PURPOSE (see end notes for definitions and examples)</th>
<th>LEVY(^2)</th>
<th>REVENUE(^2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. General Operating Expenses(^H)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>2. &lt;Minus&gt; Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction(^I)</td>
<td>&lt;</td>
<td>&gt;</td>
</tr>
<tr>
<td>SUBTOTAL FOR GENERAL OPERATING:</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>3. General Obligation Bonds and Interest(^d)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>4. Contractual Obligations(^K)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>5. Capital Expenditures(^L)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>6. Refunds/Abatements(^M)</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>7. Other(^N) (specify):</td>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$</td>
</tr>
<tr>
<td>TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]</td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

Contact person: ________________________________

Daytime phone: (____)__________________________

Signed: ______________ Title: ________________

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

\(^{1}\) If the taxing entity’s boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

\(^{2}\) Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor’s final certification of valuation).

Form DLG 70 (rev 7/08)
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**:  
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**:  
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:

**A 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.

**B 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.

**C 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.

**D 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.

**E 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 25th each year and may amend it, one time, prior to December 10th.

**F 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.

**G 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.

**H 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).
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 necessary for 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.

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.

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.

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.

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: 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.

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.
Montrose Regional Library District  
2010 Master Budget

**Beginning Fund Balance Jan. 1**  
2008 Audited: $875,365  
2009 Budgeted: $392,839  
2010 Budgeted: $657,000

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Ending Fund Balance Dec. 31  
2008 Audited: $1,190,278  
2009 Budgeted: $392,839  
2010 Budgeted: $764,000
# Montrose Regional Library District
## 2010 Detail Budget

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<td>Fines &amp; Fees</td>
<td>$34,385</td>
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<td>$34,614</td>
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<td>Investment Income</td>
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<td>$2,052,522</td>
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| **EXPENDITURES**     |              |              |               |
| **PERSONNEL**        |              |              |               |
| MRL Salaries         | $730,000     | $837,000     |               |
| NPL Salaries         | $47,000      | $69,000      |               |
| Salaries             | $703,761     | $777,000     | $906,000      |
| MRL SSI              | $57,000      | $64,000      |               |
| NPL SSI              | $4,000       | $4,200       |               |
| Social Security Taxes | $55,243      | $61,000      | $68,200       |
| MRL Insurance        | $78,000      | $138,000     |               |
| NPL Insurance        | $6,500       | $10,000      |               |
| Group Insurance      | $82,554      | $84,500      | $148,000      |
| MRL Retirement       | $24,000      | $35,000      |               |

Adopted 12/11/09
### 2010 Detail Budget

<table>
<thead>
<tr>
<th>Item</th>
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<th>2010 Budgeted</th>
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### OPERATING EXPENSES

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## Montrose Regional Library District
### 2010 Detail Budget

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<th>2009 Budgeted</th>
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Page 3 of 5

Adopted 12/11/09
## 2010 Detail Budget

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<td>NPL Children's</td>
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<td>$7,500</td>
<td>$3,000</td>
</tr>
<tr>
<td><strong>Children's Books</strong></td>
<td>$33,994</td>
<td>$55,000</td>
<td>$55,500</td>
</tr>
<tr>
<td>MRL Periodicals</td>
<td>$7,500</td>
<td>$7,800</td>
<td></td>
</tr>
<tr>
<td>NPL Juv. Periodicals</td>
<td>$1,000</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>BkM Periodicals</td>
<td>$500</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>BkM Periodicals</td>
<td>$200</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Periodicals &amp; Fiche</strong></td>
<td>$6,860</td>
<td>$9,000</td>
<td>$10,000</td>
</tr>
<tr>
<td>MRL Adult A/V</td>
<td>$23,000</td>
<td>$22,000</td>
<td></td>
</tr>
<tr>
<td>NPL Adult A/V</td>
<td>$2,000</td>
<td>$2,000</td>
<td></td>
</tr>
<tr>
<td>BkM Adult A/V</td>
<td>$2,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Adult A/V</strong></td>
<td>$22,005</td>
<td>$25,000</td>
<td>$26,000</td>
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<tr>
<td>MRL Juv. A/V</td>
<td>$12,000</td>
<td>$11,000</td>
<td></td>
</tr>
<tr>
<td>NPL Juv. A/V</td>
<td>$2,000</td>
<td>$1,500</td>
<td></td>
</tr>
<tr>
<td>BkM Juv. A/V</td>
<td>$1,500</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Juvenile A/V</strong></td>
<td>$12,691</td>
<td>$14,000</td>
<td>$14,000</td>
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<tr>
<td>MRL Software</td>
<td>$6,000</td>
<td>$5,500</td>
<td></td>
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<tr>
<td>NPL Software</td>
<td>$2,000</td>
<td>$1,500</td>
<td></td>
</tr>
<tr>
<td>BkM Software</td>
<td></td>
<td>$500</td>
<td></td>
</tr>
<tr>
<td><strong>Software</strong></td>
<td>$4,330</td>
<td>$8,000</td>
<td>$7,500</td>
</tr>
<tr>
<td><strong>Electronic Index/Media</strong></td>
<td>$24,759</td>
<td>$41,000</td>
<td>$47,500</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$174,656</td>
<td>$237,400</td>
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### SPECIAL PROJECTS

<table>
<thead>
<tr>
<th>Category</th>
<th>2009 Budgeted</th>
<th>2010 Budgeted</th>
</tr>
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<tbody>
<tr>
<td>SRP MRL</td>
<td>$5,000</td>
<td>$6,000</td>
</tr>
<tr>
<td>SRP NPL</td>
<td>$800</td>
<td>$3,000</td>
</tr>
<tr>
<td>SRP Paradox</td>
<td>$200</td>
<td>$200</td>
</tr>
<tr>
<td>BkM SRP</td>
<td></td>
<td>$200</td>
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<tr>
<td><strong>Summer Reading</strong></td>
<td>$5,131</td>
<td>$6,000</td>
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<tr>
<td><strong>Children's Projects</strong></td>
<td>$3,070</td>
<td>$3,000</td>
</tr>
<tr>
<td>MRL Special Project</td>
<td>$4,549</td>
<td>$232,500</td>
</tr>
<tr>
<td>NPL Special Project</td>
<td>$38</td>
<td>$44,000</td>
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<tr>
<td>Olathe Special Project</td>
<td>$90,500</td>
<td>$20,000</td>
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<tr>
<td><strong>Special Projects</strong></td>
<td>$32,549</td>
<td>$323,000</td>
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<tr>
<td><strong>Teen Programs</strong></td>
<td>$3,099</td>
<td>$3,000</td>
</tr>
<tr>
<td>Adult Programs</td>
<td>2008 Audited</td>
<td>2009 Budgeted</td>
</tr>
<tr>
<td>---------------------</td>
<td>--------------</td>
<td>---------------</td>
</tr>
<tr>
<td></td>
<td>$4,000</td>
<td>$1,000</td>
</tr>
<tr>
<td>Publicity/Newsletter</td>
<td>$4,852</td>
<td>$20,000</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$53,288</td>
<td>$355,000</td>
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</table>

<table>
<thead>
<tr>
<th>EQUIPMENT</th>
<th>2008 Audited</th>
<th>2009 Budgeted</th>
<th>2010 Budgeted</th>
</tr>
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<tbody>
<tr>
<td>MRL Equipment</td>
<td>$24,000</td>
<td>$24,000</td>
<td></td>
</tr>
<tr>
<td>NPL Equipment</td>
<td>$1,000</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>BkM Equipment</td>
<td></td>
<td>$500</td>
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<tr>
<td>Equipment</td>
<td>$69,014</td>
<td>$25,000</td>
<td>$25,500</td>
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<tr>
<td>Equipment Maintenance</td>
<td>$8,252</td>
<td>$2,000</td>
<td>$5,000</td>
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<tr>
<td>Equipment Rental</td>
<td>$682</td>
<td>$2,000</td>
<td>$1,000</td>
</tr>
<tr>
<td>Honeywell Contract/Control System</td>
<td>$19,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>$77,948</td>
<td>$48,000</td>
<td>$31,500</td>
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</table>

<table>
<thead>
<tr>
<th>PROF. DEVELOPMENT</th>
<th>2008 Audited</th>
<th>2009 Budgeted</th>
<th>2010 Budgeted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board Conf./Travel</td>
<td>$1,428</td>
<td>$3,000</td>
<td>$3,000</td>
</tr>
<tr>
<td>MRL Travel</td>
<td>$14,500</td>
<td>$27,000</td>
<td></td>
</tr>
<tr>
<td>NPL Travel</td>
<td>$1,200</td>
<td>$2,500</td>
<td></td>
</tr>
<tr>
<td>Paradox Travel</td>
<td>$400</td>
<td>$500</td>
<td></td>
</tr>
<tr>
<td>Staff Conf./Travel</td>
<td>$26,831</td>
<td>$16,100</td>
<td>$30,000</td>
</tr>
<tr>
<td>MRL Dues</td>
<td>$3,500</td>
<td>$4,500</td>
<td></td>
</tr>
<tr>
<td>NPL Dues</td>
<td>$100</td>
<td>$500</td>
<td></td>
</tr>
<tr>
<td>Paradox Dues</td>
<td>$100</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>Dues &amp; Memberships</td>
<td>$4,040</td>
<td>$3,700</td>
<td>$6,000</td>
</tr>
<tr>
<td>Prof. Materials</td>
<td>$760</td>
<td>$1,000</td>
<td>$1,000</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$33,059</td>
<td>$23,800</td>
<td>$40,000</td>
</tr>
</tbody>
</table>

| Transfer to Reserve | $0           | $0            | $107,000      |
| GRAND TOTAL         | $1,531,154   | $2,062,500    | $2,159,200    |
October 15, 2009

Members of the Board of Trustees,
Pueblo City-County Library District Taxpayers:

It is my pleasure to present to you the proposed 2010 Annual Budget of the Pueblo City-County Library District. This document is submitted as required by the Colorado Revised Statutes 29-1-103, and includes the following mandated components:

- General Fund budget information categorized by object of each expenditure, showing all anticipated revenues and sources, and including corresponding figures for three years – prior year audited, current year estimated, and proposed budget year.

- Capital Project budget information categorized by object of each expenditure, showing all anticipated revenues and sources, and including corresponding figures for three years – prior year audited, current year estimated, and proposed budget year.

- Summarization of funds, showing beginning and ending fund balances and total combined revenue and expenditure.

- Budget message narrative for both funds describing the important features of each revenue and expenditure account, and highlighting the services to be provided during the budget year.

- Charts illustrating comparative data for the major revenues and expenditures in the General Fund, and showing a summarization of combined funds.

- Annual Plan detailing the objectives and goals of the District for the budget year.

BUDGETARY BASIS OF ACCOUNTING

Governmental Funds in the 2010 budget have been prepared using the modified accrual basis of accounting. This means that the cash flow from an economic event must occur within a short enough period to have an effect on current spendable resources. Therefore, revenues must be both measurable and available to liquidate liabilities of the
current period. Likewise, expenditures generally are recognized when an event or transaction is expected to draw upon spendable resources. Revenue is therefore recognized when available, and expenditures are recognized when the obligation is incurred.

**BUDGET PROCESS**

The budget calendar is driven by Colorado State Statute (29-1-108(4),C.R.S.), as well as internal planning for completion of every phase. Typically the budget process begins in July, with analysis and updates to the Annual Plan to set objectives, goals, strategies and budgetary impact for all libraries and departments. This information becomes an intrinsic part of the overall budget process.

Information is received in the Finance Office regarding all budgetary requests, and work is done within Finance to compile revenue information for both Governmental Funds – General and Capital Projects. As information is received, a detailed budget is generated to incorporate budget requests. Communication regarding requests is facilitated through a variety of meetings and updates involving staff, supervisors and administrators.

On or before October 15th the proposed budget is submitted to the Board of Trustees, a “Notice of Budget” is published in the newspaper, and copies of the proposed budget are distributed to the four public libraries so that the budget is available for public inspection and comment.

In November a public hearing is held, at a time and place identified in the published notice. The public is invited to provide budgetary comment until the December board meeting, at which time the budget will be formally adopted, funds appropriated, and the mill levy resolution passed. The December meeting is not scheduled until the final assessed valuation figures are received from the county assessor. The deadline for receipt of this information is December 10th. The deadline for certification of mill levy is due to county commissioners by December 15th.

No later than 30 days following the start of the fiscal year, a certified copy of the adopted budget must be filed with the Division of Local Government.

**PROCESS TO AMEND THE BUDGET**

Changes to the budget can be made through a formal resolution process by the Board of Trustees. If, during the fiscal year, the District receives unanticipated revenue or revenues not assured at the time of the adoption of the budget from any source other than the District’s property tax mill levy, the Board of Trustees of the District may authorize the expenditure of these unanticipated funds by enacting a supplementary
budget and appropriation. Revisions to the budget having impact on the adopted and appropriated budget must be adjusted through Board of Trustees resolution.

POLICIES

The District maintains a policy manual which describes the general policies that govern the activities of the District. Included in this policy manual are several policies which set parameters for the financial functions of the District.

GOVERNING BOARD

The Pueblo City-County Library District is governed by a 7-member Board of Trustees. The members are appointed by the Pueblo County Commissioners and Pueblo City Council to serve one five-year term, which can be renewed.

ACKNOWLEDGEMENT

The Board of Trustees, Jon Walker, Executive Director, and members of the Supervisory Team have all contributed in a very positive and proactive manner to the compilation of this 2010 Budget. I would also like to express my appreciation to the Finance staff for their hard work and assistance in this process. The completed document reflects the commitment of the PCCLD organization to respect and safeguard the public monies entrusted to our care.

Respectfully submitted,

Chris Brogan
Chief Financial Officer
# BUDGET 2010
## PUEBLO CITY-COUNTY LIBRARY DISTRICT
### GENERAL FUND

**12/8/2009**

### REVENUES

<table>
<thead>
<tr>
<th></th>
<th>Actual 2008</th>
<th>Estimated 2009</th>
<th>Budget 2009</th>
<th>Budget 2010</th>
<th>Increase (Decrease)</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property tax</td>
<td>6,341,679</td>
<td>6,553,215</td>
<td>6,553,215</td>
<td>7,057,177</td>
<td>503,962</td>
<td>8%</td>
</tr>
<tr>
<td>Specific ownership tax</td>
<td>719,232</td>
<td>662,245</td>
<td>741,940</td>
<td>705,718</td>
<td>43,473</td>
<td>7%</td>
</tr>
<tr>
<td>Contracts, Grants, Gifts</td>
<td>48,577</td>
<td>129,950</td>
<td>129,950</td>
<td>229,398</td>
<td>99,448</td>
<td>77%</td>
</tr>
<tr>
<td>Interest</td>
<td>92,706</td>
<td>17,029</td>
<td>97,173</td>
<td>20,000</td>
<td>2,971</td>
<td>17%</td>
</tr>
<tr>
<td>Fines, Fees</td>
<td>81,000</td>
<td>127,213</td>
<td>106,515</td>
<td>120,500</td>
<td>(6,713)</td>
<td>-5%</td>
</tr>
<tr>
<td>Photocopy &amp; Internet Copy Fees</td>
<td>34,714</td>
<td>38,654</td>
<td>36,990</td>
<td>37,750</td>
<td>(904)</td>
<td>-2%</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>28,618</td>
<td>5,750</td>
<td>4,131</td>
<td>5,500</td>
<td>(250)</td>
<td>-4%</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td><strong>7,346,526</strong></td>
<td><strong>7,534,056</strong></td>
<td><strong>7,669,914</strong></td>
<td><strong>8,176,043</strong></td>
<td><strong>641,987</strong></td>
<td><strong>9%</strong></td>
</tr>
</tbody>
</table>

### PERSONNEL

<table>
<thead>
<tr>
<th></th>
<th>Salaries</th>
<th>PERA</th>
<th>PERA 40(l)</th>
<th>Workers compensation</th>
<th>Employee insurance</th>
<th>Unemployment compensation</th>
<th>Medicare trust</th>
<th>Miscellaneous personnel</th>
<th>Employee training</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3,393,100</td>
<td>3,428,833</td>
<td>423,250</td>
<td>10,313</td>
<td>513,801</td>
<td>6,501</td>
<td>43,324</td>
<td>23,775</td>
<td>64,312</td>
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<tr>
<td><strong>TOTAL PERSONNEL</strong></td>
<td><strong>4,307,350</strong></td>
<td><strong>4,537,720</strong></td>
<td><strong>4,616,228</strong></td>
<td><strong>4,704,412</strong></td>
<td><strong>156,692</strong></td>
<td><strong>4%</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### MATERIALS & SERVICES

<table>
<thead>
<tr>
<th></th>
<th>Books, periodicals, AV, databases</th>
<th>Bindery/processing supplies/services</th>
<th>Library programs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>723,542</td>
<td>128,260</td>
<td>27,691</td>
</tr>
<tr>
<td><strong>TOTAL MATERIALS</strong></td>
<td><strong>879,593</strong></td>
<td><strong>149,455</strong></td>
<td><strong>90,859</strong></td>
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</tbody>
</table>

### FACILITIES

<table>
<thead>
<tr>
<th></th>
<th>Utilities</th>
<th>Vehicle maintenance</th>
<th>Building repair &amp; maintenance</th>
<th>Rent</th>
<th>Buildings &amp; Improvements</th>
<th>Lease/purchase of buildings</th>
<th>Insurance</th>
<th>Friends expenditures</th>
<th>Capital asset purchases</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>289,826</td>
<td>8,554</td>
<td>359,185</td>
<td>23,988</td>
<td>-</td>
<td>356,143</td>
<td>50,846</td>
<td>-</td>
<td>213,321</td>
</tr>
<tr>
<td><strong>TOTAL FACILITIES</strong></td>
<td><strong>1,301,863</strong></td>
<td><strong>1,022,627</strong></td>
<td><strong>1,082,698</strong></td>
<td><strong>1,097,312</strong></td>
<td><strong>74,665</strong></td>
<td><strong>1,079,159</strong></td>
<td><strong>560,632</strong></td>
<td><strong>36,626</strong></td>
<td><strong>20,661</strong></td>
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</table>

### OPERATING

<table>
<thead>
<tr>
<th></th>
<th>Contract Services</th>
<th>County Treasurer's fees</th>
<th>Community relations</th>
<th>Professional memberships</th>
<th>Office supplies, equipment</th>
<th>Photocopers</th>
<th>Courier service</th>
<th>Postage &amp; freight</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>219,795</td>
<td>95,175</td>
<td>40,309</td>
<td>5,548</td>
<td>68,127</td>
<td>85,990</td>
<td>3,100</td>
<td>20,661</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING</strong></td>
<td><strong>538,605</strong></td>
<td><strong>506,950</strong></td>
<td><strong>580,159</strong></td>
<td><strong>560,632</strong></td>
<td><strong>53,682</strong></td>
<td><strong>9%</strong></td>
<td><strong>53,682</strong></td>
<td><strong>9%</strong></td>
</tr>
</tbody>
</table>

### INFORMATION TECHNOLOGY

<table>
<thead>
<tr>
<th></th>
<th>Telecommunications</th>
<th>Hardware repair &amp; maintenance</th>
<th>Computer software</th>
<th>Technology Supplies</th>
<th>Technology licence, licenses, support</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>65,039</td>
<td>1,140</td>
<td>40,357</td>
<td>29,482</td>
<td>331,009</td>
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<tr>
<td><strong>TOTAL INFORMATION TECHNOLOGY</strong></td>
<td><strong>467,027</strong></td>
<td><strong>302,265</strong></td>
<td><strong>264,850</strong></td>
<td><strong>399,484</strong></td>
<td><strong>97,219</strong></td>
</tr>
</tbody>
</table>

### TOTAL EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>Actual 2008</th>
<th>Estimated 2009</th>
<th>Budget 2009</th>
<th>Budget 2010</th>
<th>Increase (Decrease)</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>7,494,438</strong></td>
<td><strong>7,419,217</strong></td>
<td><strong>7,627,304</strong></td>
<td><strong>8,027,848</strong></td>
<td><strong>608,631</strong></td>
<td><strong>8%</strong></td>
</tr>
</tbody>
</table>
## SUMMARY

### REVENUES

<table>
<thead>
<tr>
<th>Source</th>
<th>Actual Prev.year 2008</th>
<th>Estimated Curr.year 2009</th>
<th>Budget 2009</th>
<th>Budget 2010</th>
<th>Increase (Decrease)</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property tax revenue</td>
<td>6,341,679</td>
<td>6,553,215</td>
<td>6,553,215</td>
<td>7,057,177</td>
<td>503,962</td>
<td>8%</td>
</tr>
<tr>
<td>All other sources</td>
<td>1,004,847</td>
<td>980,841</td>
<td>1,116,699</td>
<td>1,118,866</td>
<td>138,025</td>
<td>12%</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td>7,346,526</td>
<td>7,534,056</td>
<td>7,669,914</td>
<td>8,176,043</td>
<td>641,987</td>
<td>8%</td>
</tr>
</tbody>
</table>

### EXPENDITURES

<table>
<thead>
<tr>
<th>Category</th>
<th>Actual 2009</th>
<th>Estimated 2009</th>
<th>Budget 2009</th>
<th>Budget 2010</th>
<th>Increase (Decrease)</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERSONNEL</td>
<td>4,307,350</td>
<td>4,537,720</td>
<td>4,616,228</td>
<td>4,704,412</td>
<td>166,692</td>
<td>4%</td>
</tr>
<tr>
<td>MATERIALS &amp; SERVICES</td>
<td>879,593</td>
<td>1,049,655</td>
<td>1,083,369</td>
<td>1,266,008</td>
<td>216,353</td>
<td>20%</td>
</tr>
<tr>
<td>FACILITIES</td>
<td>1,301,836</td>
<td>1,022,627</td>
<td>1,082,098</td>
<td>1,097,312</td>
<td>74,685</td>
<td>7%</td>
</tr>
<tr>
<td>OPERATIONS</td>
<td>538,605</td>
<td>506,950</td>
<td>580,159</td>
<td>560,632</td>
<td>53,682</td>
<td>9%</td>
</tr>
<tr>
<td>INFORMATION TECHNOLOGY</td>
<td>467,027</td>
<td>302,265</td>
<td>264,850</td>
<td>399,484</td>
<td>97,219</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>7,494,438</td>
<td>7,419,217</td>
<td>7,627,304</td>
<td>8,027,848</td>
<td>608,631</td>
<td>8%</td>
</tr>
</tbody>
</table>

**Beginning fund balance**: 2,721,912
**Transfer out to Capital Project Fund**: -
**Transfer in from Capital Project Fund**: 302,000
**EXCESS Revenues - Expenditures (Reserve increase)**: (147,912)

**NET (ending fund balance)**: 2,876,000

**NET ASSESSED VALUATION - $1,333,707,881**: 5.302 mills

---

THE BUDGETARY BASIS OF ACCOUNTING USED IN THIS BUDGET IS MODIFIED ACCRUAL.
The first meeting of the Custer County Library Committee was held on February 1, 1930. The Library was organized by Mrs. Lou Beamon, Superintendent of Schools, and she served as volunteer librarian when the Library opened in the newly constructed County Courthouse. In 1943, the Library moved to downtown Westcliffe, into a building at 209 Main donated by Mrs. D. M. Tinkham to the women of Custer County, with a stipulation that one room be set aside as a Library. In 1989, the School District and County Commissioners formed a Library District, giving the Library its first revenue stream, and the women’s groups who owned 209 Main donated the adjacent alley for construction of a new Library. In 2005, the Library purchased the old building at 209 Main from the women’s clubs that owned it. The Library tore down the old building to make way for a new Library, which, when added to the existing building, gave the Library 5,159 square feet to serve a community of over 3,000 people.

In 2004, the Library received a mill levy increase from 1 mill to 1.983 mills, the voters giving them that honor by almost a 2 to 1 margin. With the help of the Friends of the Library and other private donations, the Library has become financially self-sufficient. As public libraries are considered part of the State’s continuing education plan, with State laws for Libraries to follow, the State currently subsidizes the State-wide courier system and some training programs, but both programs incur cost at the local level too.

The property tax mill levy is the primary revenue source for WCCLD. The Specific Ownership Tax, a tax on personal property purchased by county residents, such as cars or trailers, also provides revenue. While the annual mill levy amount is set by State Law, the SOT is less predictable, and is dependent on the economy. In return for the County’s work collecting and delivering tax dollars to the district, the district pays the County a 5% statutory fee. In 2010, the Library will be paying the County $8,598.

Here’s how a tax payer might look at the year 2010, as projected in this budget. The taxpayers will provide revenue of $189,960 ($171,960 from the Property Tax Mill Levy and $18,000 from Specific Ownership Tax). The Library will pay $203,009 in 2010 just to cover the basic costs to keep our organization running. Thus, the taxpayers will cover about 94% of our basic expenses, with the difference of over $13,000 coming from fees charged for copies, faxes, use of the community room, and interest.

Other than taxes, the Library receives regular annual donations from the Friends of the Library, which make up about 6% of Library revenues. FOL donations cover costs for books and movies, courier service, computers and computer software, and programs.
Another 3% of our revenues come from fees such as rental of our community room and lost or damaged books fees.

Sales of Passion for Ranching, the Bill Gillette photo essay on ranching in the Valley which we sold during 2006 and 2007, and special donations over the years have resulted in reserves.

**Services**

The Library is open 34 hours/week, and is currently run by a full time director and 4 other part time staff, a total of 3.5 full time equivalents. The Library serves 4,211 patrons by providing 12,236 items in its collection, and by offering an array of services. The Community Room is available for community use. The summer reading program brings in over 125 children each summer. The Library kicked off a pilot teen reading program in 2008; 52 teens participated in 2009. The Chautauqua Series offers free educational and historical programs, and the Library sponsors a Chess Club and a Book Club. At least once a year, the Library offers classes in beginning Internet. The Library houses a central archive to assist in historical research of the area and works with the other archival groups in town on many projects, especially the Custer County Historical and Genealogical Society. A special reading magnifier provides service for those with low vision, and the building and services are equipped for the physically limited. Many other services are provided, usually in conjunction with other groups in the County, and always reviewed or initiated by the community based Long Range Plan Committee.

Two library staff participate in creating daily spots for the local radio station, KWMV. One of those staff actually produces those and other spots. It is the Trustees’ position that the radio station and the Library have a common goal: building a sense of community.

The nine active Friends of the Library Board Directors sponsor two annual craft shows for local artists, and raise funds from over 250 members to assist the Library with services.

Hours of service increased in 2006, as did staff hours to handle increased projects and workload. The Trustees also began providing a small medical stipend for staff in 2006. Six volunteers help the Library shelve and cover books. In 2008, the Library initiated a website to enable patrons access to the catalogue, their own accounts, and updates on Library and community events.

**Issues**

All Libraries face increased demand for technical services, which takes training, then retraining, for all staff, at a significant cost to the organization. Keeping up with this demand is always a concern. All Libraries deal with issues of converging mobile technologies, social networking, and annually upgrading - or not - software. Periodically, new laws shift priority from other tasks and often require additional training. The most
obvious example of that is the requirement that computers for children be filtered except under certain circumstances.

The other issue facing the Library is a result of worldwide economic problems: interest rates have dropped significantly, and to a certain extent, donations have as well. As the reader will see from the item by item explanations of costs, the Trustees are making every effort to maintain savings for future security and to hold costs wherever possible.

The Future

The Library needs 3 kinds of “reserves”: 1) State (TABOR) required emergency reserves, which are not available for use except in extreme emergency, 2) 3 months’ expenses, because we don’t begin getting significant mill levy revenue until April each year, and 3) another 3 months’ expenses that really could be used in an emergency. The latter is considered the District’s rainy day fund, because we have obligations to staff and patrons to operate, and if there were a county wide emergency, the Library would have an even greater obligation to serve the District.

Therefore, reserve need to result in a year end ‘fund balance’ of at least $130,000 in 2010. In the years that number is exceeded, monies will be held to provide for future growth as the patrons demand. The Library Trustees are considering using reserves for an energy audit and the resulting recommendations for using less energy, and therefore for cutting energy costs in the future. As mentioned before, the future has some financial shadows, both locally and nationally.

SUMMARY OF REVISIONS TO THE 2009 BUDGET

Normally, the Library receives more in donations and Specific Ownership Tax than could be predicted the year before, when shaping the budget. Therefore, we normally can spend more than we’d predicted we could, so we have to hold a public hearing to revise the budget. During 2009, we have received less in interest, donations and, probably Specific Ownership Tax, so we will not be spending more. No revision to that bottom line is necessary.

SUMMARY OF 2010 BUDGET

2010 looks to be a sound financial year. We expect to continue to improve our website and ‘technological link’ with the outside world. We need to update several computers that are becoming increasingly outdated and slow.
As mentioned above, we hope to follow through on an energy audit, which expenses would come out of reserves.

Our best guess is that we project receiving $216,660 in revenue and spending $216,409. Our reserves will remain strong at the end of 2010.

In the spring of 2009, we convened a public meeting of 12 community members. At the end of the morning, they shaped our Long Range Plan as follows:

- Continue the focus on toddlers to build enjoyment of learning at an early age.
- Continue to develop the Local History Center and related programs.
- Reach out to less frequent users, such as senior, ranchers, local business members.
- Explore the possibilities of technology for teens, e.g. video games, tournaments, etc.

The primary line item in which those goals are played out is programming; with the help of the Friends, that line item has increased every year.

The Trustees and staff hope that the Library will be around to offer literature and information and imagination for years to come. To that end, we offer to our public the Projected 2010 Budget, based on modified accrual methods. By way of comparison, we also include the actual revenue and expenses of 2006, 2007, and 2008.

If you are reading this, you obviously care about your Library; if you have questions or comments, please express yourself. This is your public library.
# West Custer County Library District Annual Budgets

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td><strong>West Custer County Library District Annual Budgets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td><strong>Revenue</strong></td>
<td><strong>Actual</strong></td>
<td><strong>Actual</strong></td>
<td><strong>Projected</strong></td>
<td><strong>Projected</strong></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td><strong>2006</strong></td>
<td><strong>2007</strong></td>
<td><strong>2008</strong></td>
<td><strong>2009</strong></td>
</tr>
<tr>
<td>5</td>
<td><strong>Reserves</strong></td>
<td>$154,591</td>
<td>$207,246</td>
<td>$203,066</td>
<td>$196,706</td>
</tr>
<tr>
<td>6</td>
<td><strong>Property Tax</strong></td>
<td>$135,062</td>
<td>$141,840</td>
<td>$152,856</td>
<td>$161,253</td>
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<tr>
<td>7</td>
<td><strong>Specific Own Tax</strong></td>
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<td>$23,752</td>
<td>$20,713</td>
<td>$16,000</td>
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<tr>
<td>8</td>
<td><strong>Interest Income</strong></td>
<td>$8,048</td>
<td>$10,775</td>
<td>$7,714</td>
<td>$6,000</td>
</tr>
<tr>
<td>9</td>
<td><strong>Fundraisers</strong></td>
<td>$0</td>
<td>$18</td>
<td>$24</td>
<td>$0</td>
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<tr>
<td>10</td>
<td><strong>Donations</strong></td>
<td>$33,818</td>
<td>$25,257</td>
<td>$33,316</td>
<td>$16,000</td>
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<tr>
<td>11</td>
<td><strong>Grants</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>12</td>
<td><strong>Fines</strong></td>
<td>$2,707</td>
<td>$2,651</td>
<td>$2,898</td>
<td>$2,500</td>
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<tr>
<td>13</td>
<td><strong>Copies, Faxes</strong></td>
<td>$3,271</td>
<td>$2,901</td>
<td>$2,442</td>
<td>$2,500</td>
</tr>
<tr>
<td>14</td>
<td><strong>Interest Income</strong></td>
<td>$8,048</td>
<td>$10,775</td>
<td>$7,714</td>
<td>$6,000</td>
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<td>15</td>
<td><strong>Fundraisers</strong></td>
<td>$0</td>
<td>$18</td>
<td>$24</td>
<td>$0</td>
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<td>16</td>
<td><strong>Donations</strong></td>
<td>$33,818</td>
<td>$25,257</td>
<td>$33,316</td>
<td>$16,000</td>
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<tr>
<td>17</td>
<td><strong>Grants</strong></td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>18</td>
<td><strong>Fines</strong></td>
<td>$2,707</td>
<td>$2,651</td>
<td>$2,898</td>
<td>$2,500</td>
</tr>
<tr>
<td>19</td>
<td><strong>Copies, Faxes</strong></td>
<td>$3,271</td>
<td>$2,901</td>
<td>$2,442</td>
<td>$2,500</td>
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<td>20</td>
<td><strong>Total Revenues</strong></td>
<td>$419,416</td>
<td>$424,972</td>
<td>$424,849</td>
<td>$406,959</td>
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**Expenses**

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td><strong>ILS Courier</strong></td>
<td>$300</td>
<td>$325</td>
<td>$335</td>
<td>$500</td>
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<tr>
<td>22</td>
<td><strong>Salaries</strong></td>
<td>$88,407</td>
<td>$95,073</td>
<td>$100,401</td>
<td>$110,000</td>
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<tr>
<td>23</td>
<td><strong>Payroll Taxes</strong></td>
<td>$6,982</td>
<td>$7,513</td>
<td>$8,075</td>
<td>$9,350</td>
</tr>
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<td>24</td>
<td><strong>Training</strong></td>
<td>$2,708</td>
<td>$2,300</td>
<td>$1,864</td>
<td>$2,500</td>
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<tr>
<td>25</td>
<td><strong>Treasurers Fee</strong></td>
<td>$6,748</td>
<td>$6,914</td>
<td>$7,634</td>
<td>$8,063</td>
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<td>26</td>
<td><strong>Employee Purchase Expense</strong></td>
<td>$125</td>
<td>$365</td>
<td>$166</td>
<td>$300</td>
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<tr>
<td>27</td>
<td><strong>Electricity</strong></td>
<td>$2,846</td>
<td>$2,989</td>
<td>$3,451</td>
<td>$4,500</td>
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<td>28</td>
<td><strong>Propane</strong></td>
<td>$1,056</td>
<td>$3,603</td>
<td>$5,047</td>
<td>$5,500</td>
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<td>29</td>
<td><strong>Telephone LD &amp; Local</strong></td>
<td>$1,966</td>
<td>$2,146</td>
<td>$2,274</td>
<td>$2,500</td>
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<tr>
<td>30</td>
<td><strong>Telephone/computer</strong></td>
<td>$958</td>
<td>$1,060</td>
<td>$599</td>
<td>$1,000</td>
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<tr>
<td>31</td>
<td><strong>Insurance Health</strong></td>
<td>$7,733</td>
<td>$7,854</td>
<td>$10,737</td>
<td>$11,000</td>
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<td>32</td>
<td><strong>Insurance Liability</strong></td>
<td>$4,473</td>
<td>$4,168</td>
<td>$4,304</td>
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<td>33</td>
<td><strong>Insurance Wk Comp</strong></td>
<td>$428</td>
<td>$365</td>
<td>$98</td>
<td>$150</td>
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<tr>
<td>34</td>
<td><strong>Legal &amp; Actg.</strong></td>
<td>$4,405</td>
<td>$6,277</td>
<td>$7,240</td>
<td>$7,800</td>
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<td>35</td>
<td><strong>Bank Fees</strong></td>
<td>$149</td>
<td>$107</td>
<td>$98</td>
<td>$150</td>
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<tr>
<td>36</td>
<td><strong>Publicity</strong></td>
<td>$279</td>
<td>$1,652</td>
<td>$260</td>
<td>$500</td>
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<tr>
<td>37</td>
<td><strong>Office Expenses</strong></td>
<td>$2,477</td>
<td>$2,562</td>
<td>$2,777</td>
<td>$1,000</td>
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<td>38</td>
<td><strong>Programs</strong></td>
<td>$3,380</td>
<td>$3,924</td>
<td>$5,399</td>
<td>$4,000</td>
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<tr>
<td>39</td>
<td><strong>Storage</strong></td>
<td>$840</td>
<td>$420</td>
<td>$420</td>
<td>$500</td>
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<td>40</td>
<td><strong>Repairs</strong></td>
<td>$5,019</td>
<td>$5,347</td>
<td>$7,209</td>
<td>$3,000</td>
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<td>41</td>
<td><strong>Cleaning and Maint.</strong></td>
<td>$7,584</td>
<td>$7,453</td>
<td>$7,160</td>
<td>$8,500</td>
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<td>42</td>
<td><strong>Mags, Memberships</strong></td>
<td>$694</td>
<td>$746</td>
<td>$1,324</td>
<td>$1,200</td>
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<td>43</td>
<td><strong>Travel</strong></td>
<td>$88</td>
<td>$122</td>
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<td>$100</td>
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<tr>
<td>44</td>
<td><strong>Copier/Fax/Microfilm</strong></td>
<td>$4,046</td>
<td>$3,759</td>
<td>$3,781</td>
<td>$4,500</td>
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<tr>
<td>45</td>
<td><strong>Total Operational Expenses</strong></td>
<td>$159,766</td>
<td>$172,412</td>
<td>$188,164</td>
<td>$199,713</td>
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</tbody>
</table>

**Capital Expenditures**

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>51</td>
<td><strong>New Books</strong></td>
<td>$13,280</td>
<td>$11,077</td>
<td>$5,934</td>
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<tr>
<td>52</td>
<td><strong>Equipment/Software</strong></td>
<td>$1,494</td>
<td>$15,948</td>
<td>$34,045</td>
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<tr>
<td>53</td>
<td><strong>Total Capital Expenditures</strong></td>
<td>$14,774</td>
<td>$27,025</td>
<td>$39,979</td>
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**Total Expenditures**

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>56</td>
<td><strong>Total Expenditures</strong></td>
<td>$212,170</td>
<td>$221,906</td>
<td>$228,143</td>
</tr>
</tbody>
</table>

**Reserves**

$207,246 $203,066 $196,706 $195,746 $195,997

Note: 2008 Misc. Item 39 shows $1,489 reconciliation with audit.
ASSUMPTIONS FOR PROJECTED BUDGET FOR YEAR 2010
WEST CUSTER COUNTY LIBRARY DISTRICT
November, 2009

REVENUE:
Line 6. Property Tax. The mill levy approved by voters in 2003 is 1.983. The actual dollar amount is based on the Custer County Assessor’s valuation of the county, and that valuation comes out in August and in December. We are required to base our mill on the December figure, which can vary a little from August. Under some circumstances, State law warrants a temporarily reduced levy: for 2010, the mill levy will be 1.941.
Line 7. Specific Ownership Tax. Whatever mill levy is established for our district is also applied to tax collected by the County for on-road vehicle licensing. One never knows how to project revenue from car licensing, so our guess is conservative.
Line 8. Interest Income. This is the total of interest rates accrued from our bank account, COLOTRUST, a local CD, and from occasional interest on late tax payments to the county.
Line 9. Fundraisers. Library Trustees leave fundraising to the Friends of the Library, although in years past they did one event.
Line 10. Donations. We anticipate getting about $4,000 in miscellaneous donations and memorials. The Friends of the Library raised $12,000 in 2009 for 2010, which they are giving the Library to cover books/movies, programs, courier, and computer equipment.
Line 11. Grants. Most grants we apply for, such as Libri and Colorado Endowment for the Humanities, cover costs for grant items directly, so we don’t receive the revenue.
Line 14. Miscellaneous. General revenue not otherwise specified. Example: Occasionally, a college for which the Director proctors an exam might make a donation. This line item also encompasses Employee/Board purchases.
Line 15. Gillette Book Project. The Library became the owner of a book of photographs taken by Bill Gillette in 2005. The photos depict Valley ranching heritage. All books were sold by the end of 2007.
Line 16. Community Center Rentals. The Community Room is rented to community clubs such as Columbine, Woman’s Club, and the Bridge Club. Those clubs have a standing agreement with the Library to pay up to $200/year each. Most other groups pay $7/hour.

Expenses:
Line 20. ILL Courier. A cost established by the Colorado Library Consortium, this covers the cost of books couriered between Colorado libraries. The State subsidizes this project, but is saying the cost will go up in 2010.
Line 21. Salaries. This line items covers one full time salaried staff and 4 part time staff who are paid hourly between $10 - $15.30/hour. Also included are wages to cover training and 6 holidays per year. A medical stipend is given to all staff who work 20
hours or more per week. Performance evaluations result in a cost of living raise plus approximately 2% raise maximum.

**Line 22.** Payroll Taxes. This covers the employer’s share of social security and medicare. As a district, the Library doesn’t pay FUTA. This item runs about 8.5% of payroll.

**Line 23.** Training. Each staff member has a small amount to use as they see fit, to increase their skills at the computers, learn programs to teach patrons, or to develop organizational/professional Library skills. Minimally, there is a Regional Library Conference in Pueblo in the spring and a Director’s conference in the Fall. Trustees might want training as well.

**Line 24.** Treasurer’s Fee. This fee, formulated by the State to be 5% of the Property Tax Revenue, is what the Library pays the County for handling monthly mill levy payments.

**Line 25.** Fundraiser Expenses. See Line #9.

**Line 26.** Employee Purchase. Cost for books ordered by staff or Trustees. When they pay for the books, the revenue goes in Miscellaneous, line 14.

**Line 27.** Electricity. Black Hills will not project for next year. 2009 will be less than predicted so we are leaving 2010 the same number.

**Line 28.** Propane. This reflects a pre-pay contract with Norup in August for the winter months. 2006 was a light year because we had money left over from the account during construction. 2008 saw a 36% increase, but Norup staff reduced the per gallon cost in 09. Although 09 will come in much less than predicted, we are taking a conservative position and keeping the total the same for 10. Propane seems volatile.

**Line 29.** Telephone Long Distance & Local. CenturyTel and AT&T do not project increases.

**Line 30.** Telephone Computer Line. CenturyTel DSL costs actually decreased in 08/09, but we are leaving the ’10 number the same to reflect an increase.

**Line 31.** Trash/Water. The Library is on the Round Mountain Water system.

**Line 32.** Insurance Health. Covers Rocky Mtn. HMO for the Director only, and in 2008 she turned 60, which made the rate increase significantly. Other staff receive a medical stipend rather than direct purchase of coverage.

**Line 33.** Insurance Liability. We have a Director’s and Officer’s policy and a Liability and Property policy. The Employee Dishonesty Policy is renewed every 3 years, again in 2012.

**Line 34.** Insurance Worker’s Comprehensive. Slight increase due to the fact that worker’s comp is related to salaries, however the Library usually receives a rebate for lack of use.

**Line 35.** Publicity. Flyers for programs, coverage in newspapers, marketing efforts.

**Line 36.** Bank Fees. Small fee for new checks and deposit slips.

**Line 37.** Legal & Accounting. Audit is projected to be $4,000. Bookkeeper is local.

**Line 38.** Miscellaneous. An example of a miscellaneous expense is hiring a contractor to do data entry on historic projects, covered by the Library receiving donations from Wet Mountain Valley Community Foundation.

**Line 39.** Office Expenses. This covers copy paper, book protection, tape, pencils, signage, markers, envelopes, stamps, etc. Staff are spending slightly more than we used to for supplies for historic preservation, reading programs and displays, but we hope to hold the cost for 2010.
Line 40. Public Relations. Covers staff efforts to show gratitude or encourage use.
Line 41. Programs. Assumptions: Children’s and teen’s reading programs, Chautauquas or book signings, poetry extravaganzas in the spring, and computer classes, all of which are typically covered by Friends of the Library.
Line 42. Rent - Storage. The Library has a small storage space in town for tables, folding chairs, and the like, used for programs and Friends of the Library events.
Line 44. Cleaning and Maintenance. This line item covers toilet paper, floor mats, cleaning supplies used by staff, furnace maintenance and cleaning services, including windows. Cleaning costs increase with age and increased use of the community room.
Line 45. Replacement Books, Mags, Memberships. (New book purchases are covered in capital expenditures). This line item is for replacements to old/lost books, magazine subscriptions (Newsweek, Wall Street Journal, Pueblo Chieftain, USA Today, Consumer Reports, Equus, Tribune, National Geographic, Colorado Central, Colorado Outdoors, HomeSchool, Smithsonian, Gray’s Sporting Journal, CancerCure, Nick, Senior Beacon, ), and memberships (Chamber, Colorado Historical Society, Custer County Historical Society, American and Colorado Library Association). Some of these are covered by donations.
Line 46. Travel. Vehicle reimbursement when staff travel for non-training events. Our policy assumes the government rate, which is currently $.55/mile.
Line 47. Copier/Fax/Microfilm. WCCLD has two contracts for copying and microfilm. The Xerox maintenance agreement is slightly less than $2,500/year, depending on use. The Microfilm printer/reader contract should be $2,200 in 2010.

Capital Expenditures:
Line 51. New books. WCCLD receives money from Friends of the Library, memorials, and donations to cover new books. In 2006 and 2007, this line item also covered rare books, encyclopedia, and photos and the Custer County Then and Now. In 2008, another run of CCT&N. In 2009, more old photographs were purchased. Historical items are purchased with donations from the Wet Mountain Community Foundation.
Line 52. Equipment/Software. This item covers Follett software, new computer equipment and hard/software, Norton Antivirus, battery backups, filtering software and the Past Perfect Software Tech Support Agreement. Some nontechnical assets are included, such as clocks and chairs. Attached budget gives detailed outline.

Gillette Book: Line 55. The Library took on a book publishing project in June of 05, but sold out as of December 07.
8 Resources and Assistance

- Resource List
- Library Districts in Colorado
- Colorado Public Library Mill Levies
- Map of Library Jurisdictions in Colorado
- Colorado Library District Contacts
RESOURCE LIST

Colorado State Library
www.coloradostatelibrary.org
Eugene Hainer, Assistant Commissioner
303-866-6733
Hainer_E@cde.state.co.us
Morris, Sharon, Director of Development
303-866-6730
Morris_s@cde.state.co.us
Nicolle Steffen, Director of LRS
303-866-6927
Steffen_N@cde.state.co.us
Shelley Walchak, Senior Consultant
303-866-6891
Walchak_s@cde.state.co.us

Colorado Municipal League
(303) 831-6411
www.cml.org

Division of Local Government (Budget Information)
Jarrod Biggs
303-866-4493
Jarrod.biggs@state.co.us

Mountain States Employee Council (MSEC)
303-839-5177
www.msec.org

Seter & Vander Wall, P.C.
Jacqueline Murphy
303-770-2700
www.svwpc.com

Special District Association
303-863-1733
http://www.sdaco.org
1. Arapahoe Library District – Centennial
2. Basalt Regional Library District – Basalt
3. Berthoud Library District – Berthoud
4. Clear Creek County Library District – Georgetown
5. Conejos County Library District – La Jara
6. Delta County Public Library District – Delta
7. Dolores Library District – Montezuma County
8. Douglas County Libraries (District) – Castle Rock
9. Eagle Valley Library District – Eagle
10. East Cheyenne County Library District – Cheyenne Wells
11. East Morgan County Library District – Brush
12. East Routt Library District – Steamboat Springs
13. Elbert County Library District – Elizabeth
14. Estes Valley Public Library District – Estes Park
15. Gilpin County Library District – Black Hawk
16. Grand County Library District – Granby
17. High Plains Library District – Greeley
18. Hinsdale Library District – Lake City
19. Ignacio Library District – Ignacio
20. John C. Fremont Library District – Florence
21. Kiowa County Public Library District – Eads
22. La Veta Public Library District – La Veta
23. Las Animas-Bent County Library District – Las Animas
24. Mancos Public Library District – Mancos
25. Meeker Regional Library District – Meeker
26. Mesa County Public Library District – Grand Junction
27. Montrose Regional Library District – Montrose
28. Nederland Community Library District – Nederland
29. Northern Chaffee County Library District – Buena Vista
30. Ouray Library District – Ouray
31. Penrose Library District – Penrose
32. Pikes Peak Library District – Colorado Springs
33. Pine River Public Library District – Bayfield
34. Poudre River Public Library District – Fort Collins
35. Pueblo City-County Library District – Pueblo
36. Rampart Library District – Woodland Park
37. Rangely Regional Library District – Rangely
38. Rangeview Library District – Adams County
40. Ridgway Library District – Ridgway
41. Rio Grande Library District – Monte Vista
42. San Miguel Library District # 1 – Telluride
43. San Miguel Library District # 2 – Norwood
44. South Routt Library District – Oak Creek
45. Southern Chaffee County Regional Library District – Salida
46. Southern Teller County School Public Library District – Cripple Creek
47. Spanish Peaks Library District – Walsenburg
48. Upper San Juan Library District – Pagosa Springs
49. West Custer County Library District – Westcliffe
50. West Routt Library District – Hayden
51. Windsor-Severance Library District – Windsor

* There are 115 public libraries in Colorado, 44% are districts.
## 2008 Colorado Public Library Mill Levies

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>County</th>
<th>Assessed Valuation</th>
<th>Levy</th>
<th>Revenue</th>
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*Milage and Funds are in thousands.*
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<th>Tax Rate</th>
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*The total revenue for these libraries is different due to a temporary tax credit.*
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All Library Jurisdictions

Note: Multi-Jurisdictional Libraries are combined school-public libraries. Municipal libraries include municipal libraries with intergovernmental agreements to serve the county.
## Colorado Library District Contacts

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<thead>
<tr>
<th>Library District</th>
<th>Contact</th>
<th>Address</th>
<th>City</th>
<th>Zip</th>
<th>Telephone</th>
<th>E-mail Address</th>
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<tbody>
<tr>
<td>Arapahoe Library District – Centennial</td>
<td>Eloise May</td>
<td>12855 E Adam Aircraft Circle</td>
<td>Englewood</td>
<td>80112</td>
<td>(303) 798-2444</td>
<td><a href="mailto:emay@ald.lib.co.us">emay@ald.lib.co.us</a></td>
</tr>
<tr>
<td>Basalt Regional Library District – Basalt</td>
<td>Kristen Becker</td>
<td>99 Midland Avenue</td>
<td>Basalt</td>
<td>81621</td>
<td>(970) 927-4311</td>
<td><a href="mailto:kristen_becker@marmot.org">kristen_becker@marmot.org</a></td>
</tr>
<tr>
<td>Berthoud Library District – Berthoud</td>
<td>Sara Wright</td>
<td>236 Welch Avenue</td>
<td>Berthoud</td>
<td>80513</td>
<td>(970) 532-2757</td>
<td><a href="mailto:director.bpl@gmail.com">director.bpl@gmail.com</a></td>
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<tr>
<td>Clear Creek Library District – Georgetown</td>
<td>Sue Lathrop</td>
<td>614 Taos Street, Unit C</td>
<td>Georgetown</td>
<td>80444</td>
<td>(303) 569-2620</td>
<td><a href="mailto:director@clearcreek.lib.co.us">director@clearcreek.lib.co.us</a></td>
</tr>
<tr>
<td>Delta County Public Library District - Delta</td>
<td>Annette Choszczyk</td>
<td>211 W 6th Street</td>
<td>Delta</td>
<td>81416</td>
<td>(970) 874-6852</td>
<td><a href="mailto:achoszczyk@sopris.net">achoszczyk@sopris.net</a></td>
</tr>
<tr>
<td>Dolores Library District/Montezuma County – Dolores</td>
<td>Carole Arnold</td>
<td>1002 Railroad Avenue</td>
<td>Dolores</td>
<td>81323</td>
<td>(970) 882-4127</td>
<td><a href="mailto:carole@fone.net">carole@fone.net</a></td>
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<tr>
<td>Douglas County Libraries (District) – Castle Rock</td>
<td>James LaRue</td>
<td>100 S Wilcox</td>
<td>Castle Rock</td>
<td>80104</td>
<td>(303) 688-7656</td>
<td><a href="mailto:jlarue@dclibraries.org">jlarue@dclibraries.org</a></td>
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<tr>
<td>Eagle Valley Library District – Eagle</td>
<td>Charlyn Canada</td>
<td>600 Broadway</td>
<td>Eagle</td>
<td>81631</td>
<td>(970) 328-8800</td>
<td><a href="mailto:evldlib@marmot.org">evldlib@marmot.org</a></td>
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<tr>
<td>East Cheyenne County Library District – Cheyenne Wells</td>
<td>Lynne Stutz</td>
<td>151 S 1st Street</td>
<td>Cheyenne Wells</td>
<td>80810</td>
<td>(719) 767-5138</td>
<td><a href="mailto:echeyennecountylibrary@yahoo.com">echeyennecountylibrary@yahoo.com</a></td>
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<tr>
<td>East Morgan County Library District – Brush</td>
<td>Deborah Johnson</td>
<td>500 Clayton Street</td>
<td>Brush</td>
<td>80723</td>
<td>(970) 842-4596</td>
<td><a href="mailto:emcld_98@Yahoo.com">emcld_98@Yahoo.com</a></td>
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<tr>
<td>East Routt Library District – Steamboat Springs</td>
<td>Christine Johnson</td>
<td>1289 Lincoln Avenue</td>
<td>Steamboat Springs</td>
<td>80487</td>
<td>(970) 879-0240</td>
<td><a href="mailto:cpainter@steamboatlibrary.org">cpainter@steamboatlibrary.org</a></td>
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<td>Elbert County Library District – Elizabeth</td>
<td>Kari Baumann</td>
<td>239 Main Street</td>
<td>Elizabeth</td>
<td>80107</td>
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<td>Estes Valley Public Library District – Estes Park</td>
<td>Claudine Perrault</td>
<td>335 E Elkhorn Avenue</td>
<td>Estes Park</td>
<td>80517</td>
<td>(970) 586-8116</td>
<td><a href="mailto:cperrault@estes.lib.co.us">cperrault@estes.lib.co.us</a></td>
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<td>Gilpin County Library District – Black Hawk</td>
<td>Larry Grieco</td>
<td>15131 Highway 119</td>
<td>Golden</td>
<td>80403</td>
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<td><a href="mailto:lgrieco@co.gilpin.co.us">lgrieco@co.gilpin.co.us</a></td>
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<td>Grand County Library District – Granby</td>
<td>Mary Anne Wilcox</td>
<td>225 E Jasper Avenue</td>
<td>Granby</td>
<td>80446</td>
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<td><a href="mailto:mawilcox@gcld.org">mawilcox@gcld.org</a></td>
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<td>High Plains Library District – Greeley</td>
<td>Janine Reid</td>
<td>1939 61st Avenue</td>
<td>Greeley</td>
<td>80634</td>
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<td><a href="mailto:jreid@highplains.us">jreid@highplains.us</a></td>
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<td>Elaine Gray</td>
<td>221 Silver Street</td>
<td>Lake City</td>
<td>81235</td>
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<td><a href="mailto:elaineg@lakecityschool.org">elaineg@lakecityschool.org</a></td>
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<td>Ignacio Library District – Ignacio</td>
<td>Christina Robinette</td>
<td>470 Goddard Avenue</td>
<td>Ignacio</td>
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<td>c <a href="mailto:robinette@ignaciolibrary.org">robinette@ignaciolibrary.org</a></td>
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## Colorado Library District Contacts

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<td>Gypsy Kelso</td>
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<td>1305 Goff</td>
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<td>Marcia McElroy</td>
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<td>Eve Tallman</td>
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<td>Paul Paladino</td>
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<td>555 4th Avenue</td>
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<td>Paula J. Miller</td>
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<td>Holly Carroll</td>
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<td>Jon Walker</td>
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<td>Amorette Hawkins</td>
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<td>Pam Sandlien Smith</td>
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<td>Red Feather Mountain Library District – Red Feather Lakes</td>
<td>vacant</td>
<td>71 Firehouse Lane</td>
<td>Red Feather Lakes, 80545</td>
<td>(970) 881-2664</td>
<td><a href="mailto:rflib@frii.com">rflib@frii.com</a></td>
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<td>Ridgway Library District – Ridgway</td>
<td>Kristen Moberg</td>
<td>300 Charles</td>
<td>Ridgway, 81432</td>
<td>(970) 626-5252</td>
<td><a href="mailto:library@independence.net">library@independence.net</a></td>
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<td>Rio Grande Library District – Monte Vista</td>
<td>Carol Lee Dugan</td>
<td>120 Jefferson Street</td>
<td>Monte Vista, 81144</td>
<td>(719) 852-3931</td>
<td><a href="mailto:cldugan@amigo.net">cldugan@amigo.net</a></td>
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<tr>
<td>42</td>
<td>San Miguel Library District # 1 – Telluride</td>
<td>Barbara Brattin</td>
<td>100 W Pacific Avenue</td>
<td>Telluride, 81435</td>
<td>(970) 728-4519</td>
<td><a href="mailto:bbrattin@telluridelibrary.org">bbrattin@telluridelibrary.org</a></td>
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<tr>
<td>43</td>
<td>San Miguel Library District # 2 – Norwood</td>
<td>Barbara Youngblood</td>
<td>1110 Lucerne Street</td>
<td>Norwood, 81423</td>
<td>(970) 327-4833</td>
<td><a href="mailto:barbaray_45@hotmail.com">barbaray_45@hotmail.com</a></td>
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<tr>
<td>44</td>
<td>South Chaffee County Regional Lib District – Salida</td>
<td>Jeffrey Donlan</td>
<td>405 'E' Street</td>
<td>Salida, 81201</td>
<td>(719) 539-4826</td>
<td><a href="mailto:jdonlan@salidalibrary.org">jdonlan@salidalibrary.org</a></td>
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<td>45</td>
<td>South Routt Library District – Oak Creek</td>
<td>vacant</td>
<td>227 Dodge Avenue</td>
<td>Oak Creek, 80467</td>
<td>(970) 736-8371</td>
<td><a href="mailto:southroullibrarydistrict@yahoo.com">southroullibrarydistrict@yahoo.com</a></td>
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<td>46</td>
<td>Southern Teller County School/Public Library District – Cripple Creek</td>
<td>Michael McDonald</td>
<td>410 B Street</td>
<td>Cripple Creek, 80813</td>
<td>(719) 689-2800</td>
<td><a href="mailto:libdirector@yahoo.com">libdirector@yahoo.com</a></td>
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<td>47</td>
<td>Spanish Peaks Library District – Walsenburg</td>
<td>Monica Birrer</td>
<td>415 Walsen Avenue</td>
<td>Walsenburg, 81089</td>
<td>(719) 738-2774</td>
<td><a href="mailto:mbirrer@spld.org">mbirrer@spld.org</a></td>
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<td>48</td>
<td>Upper San Juan Library District – Pagosa Springs</td>
<td>Jackie Welch</td>
<td>811 San Juan Street</td>
<td>Pagosa Springs, 81147</td>
<td>(970) 264-2209</td>
<td><a href="mailto:jw@pagosalibrary.org">jw@pagosalibrary.org</a></td>
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<td>49</td>
<td>West Custer County Library District – Westcliffe</td>
<td>Marty Frick</td>
<td>209 Main Street</td>
<td>Westcliffe, 81252</td>
<td>(719) 783-9138</td>
<td><a href="mailto:wcclld@hotmail.com">wcclld@hotmail.com</a></td>
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<td>West Routt Library District – Hayden</td>
<td>Ana Lash</td>
<td>201 E Jefferson</td>
<td>Hayden, 81639</td>
<td>(970) 276-3777</td>
<td><a href="mailto:alash@haydenlib.org">alash@haydenlib.org</a></td>
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<td>51</td>
<td>Windsor-Severance Library District – Windsor</td>
<td>Carol A. Engel</td>
<td>720 Third Street</td>
<td>Windsor, 80550</td>
<td>(970) 686-5603</td>
<td><a href="mailto:dir@wslld.info">dir@wslld.info</a></td>
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