



**CITY OF BOULDER  
CITY COUNCIL AGENDA ITEM**

**MEETING DATE: May 18, 2021**

**AGENDA TITLE**

Public hearing and direction regarding next steps on library funding and governance.

**PRESENTERS**

Nuria Rivera-Vandermyde, City Manager  
Chris Meschuk, Deputy City Manager  
David Gehr, Chief Deputy City Attorney  
Kara Skinner, Assistant Director of Finance  
David Farnan, Library and Arts Director

**EXECUTIVE SUMMARY**

The purpose of this item is for the city council to hold a public hearing and give direction regarding next steps on library funding and governance. The [2018 Boulder Public Library Master Plan](#) identified the need for a more stable form of funding for library services to address the community's goals for library. The two funding and governance scenarios being examined are a city operated library with a voter-approved, municipal property tax dedicated to fund the library system or forming a library district, with a dedicated property tax. Suggested motion language is provided for both scenarios.

During the Feb. 23, 2021 City Council Study Session - Consideration of Options Related to the Governance and Funding of Library Services, Including the Formation of a Library District, council asked staff for more detailed information about forming a library district by resolution, including a draft work plan concluding with a TABOR election to fund the library district in 2022. A sample draft Intergovernmental Agreement (IGA) and example ballot measures are included with this memo. Staff is not recommending the terms in these documents; they may be used simply for reference or as starter draft documents in this process.

Information on the cost implications of maintaining status quo for library funding is also included as requested during the May 10, 2021 Council Agenda Committee (CAC) meeting.

## STAFF RECOMMENDATION

### **Suggested Motion Language:**

Staff request council consideration of the matter and action in the form of one of the following motions:

Consideration of a motion to direct staff to begin the work to form a library district by City Council Resolution.

or

Consideration of a motion to direct staff to begin the work to create a ballot measure for voter-approval for a new dedicated municipal property tax to fund library services.

## COMMUNITY SUSTAINABILITY ASSESSMENTS AND IMPACTS

- **Economic:** If the [2018 Boulder Public Library Master Plan](#) goals are implemented, an estimated \$20 million is needed annually for library operations. Increasing the city's mill levy cap and the mill levy dedicated to the library would provide a stable source of funding for the library. Forming a library district would create a stable funding base with more library users contributing property tax revenues to operations and could free the library's portion of current annual General Fund resources for other community priorities.
- **Environmental:** While library funding has no direct impact on the environment, library operations and capital projects meet the environmental standards of the city of Boulder.
- **Social:** The Library will continue to provide nationally –recognized programs, services and resources to the Boulder community.

## OTHER IMPACTS

- **Fiscal:** During the Feb. 23, 2021 study session [presentation](#), staff described the potential financial impacts of increasing the city's mill levy dedicated to the library or forming a library district. If a library district is formed it could provide up to \$14.4 million of city budget relief if the district contracts with the City for support services. In the [study session summary](#), the financial impacts were estimated for business and residential property owners in the proposed district. If a dedicated mill levy to fully fund the current municipal library was passed, it could offset current city general fund library support up to \$7.8M.
- **Staff time:** At the Feb. 23, 2021 study session, council asked staff to provide impacts to progress on other council priorities and staff workplans should council move to form an IGA committee. Departments that would provide significant direct support to an IGA

committee are the Library, City Attorney's Office, Finance, and Human Resources. The Library and City Attorney's office will accommodate the IGA committee support into their workplans. Finance and Human Resources would need to contract for services to support the IGA committee because of current resource constraints (vacancies and 2021 staff reductions), other priority projects and the timing of the annual budget process..

## **PUBLIC FEEDBACK**

The Library, Library Commission and community-based Library Champions have done extensive engagement on the topic of a "library district" beginning in late 2017 at the request of council during the November 2017 study session. The library hosted a "[Funding Our Library Future](#)" website since early 2018 with both pro and con information about the impacts of forming a library district. There has been extensive coverage in The Daily Camera, the Lefthand Courier and Boulder Beat on the topic. Channel 8 filmed and broadcasted multiple interviews of library experts and also a panel discussion between Library Commissioners, community representatives from Fort Collins and a staff member from the State Library of Colorado on the topic of library district formation.

Many community and stakeholder meetings have also been held. Library Commissioners and Library Champions met with the Boulder County Commissioners, and members of the Boulder Chamber of Commerce, PLAN-Boulder County, Boulder Progressives, Highlands City Club, and the Urban Land Institute. Community meetings were held in Gunbarrel and Niwot, and at Frasier Meadows, and Presbyterian Manor to name a few locations.

In the spring of 2019, the Center for Research and Public Policy conducted a statistically valid survey of more than 1,500 Boulder community members living in the city and in the unincorporated areas of Boulder County surrounding the city to discuss their affinity for the library, the "idea" of a district, and what level of taxation they would be willing to bear to support the library. Also in 2019, the Library Champions conducted a petition drive and spoke to more than 1000 community members about library districts. The Library Champions maintain an active Facebook page with more than 400 supporters.

## **BOULDER COUNTY COMMISSIONER POSITION**

City staff contacted staff with Boulder County to learn the Boulder County Commissioners position on the formation of a library district. Boulder County staff advised the Boulder County Commissioners expect that in the process of forming a library district, the proponents of the district will engage in meaningful outreach to unincorporated Boulder County property owners within the proposed district boundaries. If and when the question of formation of a library district comes forward for their consideration, the Commissioners will adhere to all their statutory obligations required to form such a district.

## **BACKGROUND**

During the Feb. 23, 2021 City Council Study Session - [Consideration of Options Related to the Governance and Funding of Library Services, Including the Formation of a Library District](#), staff summarized two options and the associated processes for establishing a library district. The

options are establishing a library district by resolution or ordinance, or establishing a library district by a petition of registered electors.

Staff presented the total cost of library service including the currently funded budget as well as unfunded needs. The unfunded needs were broken into the Master Plan categories of “meet community demand service level” (budget gap due to COVID-19, North Boulder Branch Library operating costs, and deferred capital maintenance) and the operating and capital needed to achieve an “service expansion” level.

Staff reviewed the service areas that have been discussed related to a possible library district, presented four different library funding scenarios and identified the potential city budget relief if a library district is formed.

## **ANALYSIS**

The purpose of this and past discussions is to identify a stable form of funding for library services so that the library has the resources to continue to provide high-quality, accessible library service. This may be achieved by city voter approval of a municipal property tax increase, the revenues of which would be dedicated to funding library services. It may also be achieved by city and county voter approval (property owners within the proposed district boundaries) of a new property tax and form of governance for the library via a library district.

### **Municipal Governance and Dedicated Property Tax**

Staff compiled the following considerations, impacts and anticipated outcomes of implementing a voter-approved dedicated property tax to fund library services. Staff prepared a work plan timeline for initiating a ballot measure for this dedicated city property tax (**Attachment A**). The timeline assumes a 2022 TABOR election based on council feedback during the Feb. 23, 2021 study session. The timeline could be adjusted for a 2021 TABOR election by simply changing the year.

#### Considerations and Impacts

- The Library is operated by the City of Boulder as a city department, with the City Council responsible for taxing and policy decisions.
- City property owners fund the full cost of library services.
- County residents and other visitors no longer contribute to funding library services through paying sales tax on purchases made in Boulder.
- Additional sales or property tax levies may be required to fund library capital needs.
- Depending on the mill levy, funding capacity for library services to Gunbarrel may or may not be available.
- Additional community input and council direction is needed to determine the level of library services to fund.

#### Anticipated Outcomes

- Stable funding to meet community goals for the library.

- Governance is established and does not change.
- Library staff members remain city employees.

## **Library District Governance and Property Tax**

Staff compiled the following considerations, impacts and anticipated outcomes of forming a library district. Information about the resolution and workplan timeline options are covered in subsequent sections.

### Considerations and Impacts

- The Library is operated by a new governmental entity with a board of directors, responsible for taxing and policy decisions.
- An Intergovernmental Agreement must be established between the district, City and County.
- If a district affiliates with PERA, the district would assume a PERA liability for its employees.
- The current city general fund budget allocated to the library could be reallocated or city taxes reduced.

### Anticipated Outcomes

- Stable funding to meet community goals for the library contributed by a broader funding base.
- Board of directors has a singular fiduciary focus on library services.
- Clear path to funding library services outside the city limits and within the district boundaries which may include Gunbarrel, Niwot and mountain communities.

### *Library District Formation by Resolution*

A Boulder Library District may be established by the City Council on its own initiative, by adoption of a resolution to that effect according to [C.R.S. 24-90-107](#). The City Attorney’s staff drafted such a resolution for council’s consideration (**Attachment B**) that may be used simply for reference or as starter draft documents in this process.

Once the library district is established by resolution and after appointment of the library board of trustees, an IGA between the City, County and the library board of trustees should be effected within ninety days but that timeframe may be extended by mutual agreement of the parties.

It was noted in past communications from Kim Seter of Seter & Vander Wall P.C., who has legal expertise in the formation of Colorado library districts and has consulted with the City Attorney’s staff, that one of the benefits of forming a district by resolution before the TABOR ballot measure is voted on is that council can hold conversations with the voters about what the library district is going to look like so the voters will then know for what they are voting.

### *Library District Formation Work Plan Timelines*

At council's request staff developed a work plan timeline for forming a library district with a TABOR tax measure to be held on Nov. 2, 2021 or for the same to be held on Nov. 8, 2022. Staff from the Library, Finance, and City Attorney's Office agreed that a work plan timeline culminating in a 2021 election is not feasible given current priorities and staffing levels. It also does not factor scheduling the joint meetings and work of the Boulder County Commissioners. The two options of a work plan timeline with a 2022 election is **Attachment C**. Option A allows for a resolution to form a library district this fall prior to the Nov. 2 election. Option B allows for a timeline that initiates the work at the latest possible time. Staff will request the Boulder County Commissioners input on the workplan timeline selected to learn if it can align with their work schedule.

#### *Sample Intergovernmental Agreement (IGA) between Library District and Establishing Entities*

City attorney staff drafted a sample IGA which may be used as a framework if council decides to form a committee to explore the terms of an IGA between the City, Boulder County and the Library District (**Attachment D**). Staff made preliminary assumptions to frame the IGA including but not limited to: Section 2.3 Additional Library Finances, Section 3.1 BPL Employees, Section 4.2 Conveyance and Use of Property and Rights, and Section 7.1 Appointment of Initial Trustees. These preliminary assumptions would be further vetted and modified by an IGA committee and supporting staff based upon further research into library district needs and city systems, structures and resources.

The Library Commission and Champions recommended that council consider transferring to the library district the funds collected and designated for the library such as the Library Fund, Library Fund Reserve, Blystadt-Laesar House Fund, and DET/Impact Fees collected for the library; addressing small business tax relief; and how the Main Library factors into the development of the West Bookend in [The Master Plan for Boulder's Civic Area](#).

#### **Community Outreach**

Library staff will coordinate with the Communication and Engagement Team on the planning and implementation of community outreach for either funding scenario. At the direction of council, staff will plan the most appropriate approaches to collecting the community input the council would like to receive.

If council decides to pursue a voter-approved city property tax to fund the library, community input may be sought on the library master plan service level to fund as well as informing the voters of the tax impacts for the service level identified.

If council decides to form a library district by resolution and/or a committee to draft an IGA between a library district, the City and the County, outreach will extend to the district residents who reside outside of the City limits and focus on informing voters of the tax impacts and the library services that will be provided by forming a library district.

#### **Example Ballot Measure**

City attorney staff drafted a sample ballot measure for increasing the municipal property tax and associated City of Boulder Charter changes required to do so. The revenues from a municipal property tax would be dedicated to library services. An amendment has been drafted to Charter Section 134 to increase the dedicated mill levy from 0.333 mills to 4.0 mills to be collected to fund library purposes. Voters would also have to approve an increase in the City mill levy cap limitation in Charter Section 94. See **Attachment E** for an example ballot measure that includes a property tax increase and the Charter amendments. If the council chooses to move forward with this option, staff will further refine a proposed mill levy to meet the service level determined for the library. The mill levy range may be anywhere between 3 mills to 4.65 on to fund the desired service level.

In the event that a library district is formed, it would make sense, after funding has been secured for the district, to ask Boulder voters to approve a measure to rescind, remove the earmark, or rededicate the 0.333 mills dedicated property tax that is currently collected for the library.

Alternatively, the city could also continue to spend the revenue generated for library purposes. If a library district is formed by resolution, the library district’s board of trustees would develop the ballot measure for a new property tax that residents of the district would pay to fund a library district. Responsibility for the costs of the election is a deal point that would be negotiated in the IGA. Often, the city or the county would pay for the cost of the election and if successful, and seek reimbursement from the district later.

**COUNCIL AGENDA COMMITTEE REQUESTED INFORMATION**

During the May 10, 2021 CAC meeting staff received a request to include information in this memo about the cost implications of council choosing to maintain status quo for library funding, i.e. not moving forward with a dedicated city property tax or a forming a library district.

During the Feb. 23, 2021 City Council Study Session - Consideration of Options Related to the Governance and Funding of Library Services, staff presented the following information about the total estimated cost of library services. The one-time, unfunded capital costs for the North Boulder Branch Library project including building system upgrades to reach net zero, installation of an outdoor playground, and build out of the Makerspace were added to the Meet Community Demand section. These items were removed from the scope to bring the total estimated cost of the project in line with the budget.

**TOTAL ESTIMATED COST FOR LIBRARY SERVICES**

(Totals for each service level are additive)

**2021 Operating Budget**

General Fund	\$6.4M
Library Fund	\$1.4M
Administrative overhead/ Cost Allocation (General Fund)	\$3.4M

**TOTAL \$11.2M**

**Meet Community Demand Service Level (Unfunded)**

Budget Gap due to COVID-19	\$1.3M
North Boulder (NoBo) Library Operating	\$1.0M
NoBo One-Time Capital Additions	\$1.8M
Deferred Capital Maintenance*	\$2.3M
<b>TOTAL</b>	<b>\$17.6M</b>

**Expanded Service Level (Unfunded)**

Operating and Capital**	\$4.2M
<b>TOTAL</b>	<b>\$21.8M</b>

\* Annual expense to address deferred maintenance backlog and future capital needs. Amortized over a 15-year amortization period to 2035 including additional capital investment needs in out-years such as Main Library renovations and materials handling machine replacement as well as a 3% inflation factor.

\*\*77% operating expense and 23% capital expenses (annualized). Includes services to Gunbarrel, outreach to “under-served” community members ; (e.g. Latinx, low-income families, older adults, etc.) and an increase to collection development budget to reduce wait times for popular materials.

**ATTACHMENTS**

**Attachment A-** Sample Workplan Timeline For Initiating a Ballot Measure for a Municipal Dedicated Library Property Tax

**Attachment B-** Sample Resolution to form Library District

**Attachment C-** Sample Workplan Timelines For Library District formation By Resolution 2022 Tabor Election

**Attachment D-** Sample Intergovernmental Agreement between a Library District, the City of Boulder, and Boulder County

**Attachment E-** Sample ballot question to increase municipal property tax and dedicate a portion to the library, and increase the city mill levy cap associated with the property tax.



Attachment A- Sample Workplan Timeline for Initiating a Ballot Measure  
for a Municipal Dedicated Library Property Tax

**MUNICIPAL DEDICATED PROPERTY TAX TO FUND LIBRARY SERVICES**

<b>BEGIN</b>	<b>COMPLETE</b>	<b>ITEM</b>	<b>COORDINATOR</b>
05/18/21		Public Hearing	City Staff
Feb-22	Mar-22	Finalize financing to set mill levy required to fund the library system at the desired service levels	City Finance Library
Apr-22	May-22	Community engagement on service level	Library & Communications and Engagement
May-22	Jun-22	Council direction on funding level	City Staff
Jul-22		First Reading of TABOR ballot measure & Charter amendments and ordinances.	City Council
Latest 8/1/2022		Adopt TABOR ballot measure and public hearing	City Council
11/08/22		Election Revise City Charter and Boulder Revised Code	City Clerk City Attorney

**RESOLUTION \_\_\_\_\_**

A RESOLUTION TO FORM A LIBRARY DISTRICT WITH BOULDER COUNTY TO BE KNOWN AS THE BOULDER LIBRARY DISTRICT, TO BE FUNDED WITH A MILL LEVY OF NOT TO EXCEED 4 MILLS, PROPERTY TAXES OF \*\* AND A REQUIREMENT THAT THE ELECTORS OF THE LIBRARY DISTRICT APPROVE ANY OF THE TAX LEVY NOT PREVIOUSLY APPROVED, AND SETTING FORTH RELATED DETAILS.

**THE CITY COUNCIL OF THE CITY OF BOULDER, COLORADO FINDS AND RECITES THAT:**

A. An advocacy group has circulated a petition to establish a library district with a service area that includes the City of Boulder and parts of Boulder County as identified in Attachment 1.

B. The Boulder Public Library Commission unanimously recommended the creation of a library district as the best path toward a long term financially sustainable library system.

C. The City of Boulder Charter provides for an appropriation of not less than .333 mills in property tax as dedicated funding for the Boulder Public Library. The remaining library operating budget comes from the city's General Fund, grant funds and donations.

D. On September 4, 2018, City Council accepted the 2018 Boulder Public Library Master Plan.

E. The BPL provides service and approximately one-third of its library cards to persons outside of the Boulder city limits.

F. The proposed service area for the BPL extends to areas in Boulder County that are directly served by the library.

G. The BPL Master Plan outlines three proposed service levels: maintain service levels, meet community demand, and service expansion/vision and identified funding needs.

H. On November 27, 2018, staff presented City Council with an in-depth analysis of the funding needs of BPL for each service level outlined in the library master plan.

I. On February 23, 2021, staff presented City Council with a thorough analysis of the cost of providing library services and funding options.

J. The library's 2019 budget provided ongoing funding for the "maintain service levels" of the library master plan and the 2020 approved budget funds the library to achieve items within the "meet community demand" service level of the Library Master Plan.

K. The library district would ask voters to fund the district at the service expansion/vision service level with an ad valorem property tax mill levy not to exceed 4 mills.

L. Section 24-90-107(1), C.R.S. provides that a library district may be formed by "the legislative bodies of one or more governmental units, each proceeding to adopt a resolution or an ordinance to that effect."

M. Section 24-90-107(2), C.R.S. provides procedures for the establishment of the library district and the contents of the resolutions required by § 24-90-107(1), C.R.S.

N. The formation of the library district is contingent upon the approval of a mill levy from the electors of the district by the November 2024 election. If a mill levy to fund the district by 2024 is not approved, the library district shall be dissolved. The electors of the district must approve any amount of tax levy of the district not previously established by resolution or ordinance nor previously approved by the electors before the library district can be established.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BOULDER, COLORADO, THAT:**

1. Formation. Subject to approval of library formation resolution by the Board of County Commissioners of Boulder County, the City of Boulder hereby forms a library district with boundaries described and shown on Attachment A. The district shall be a political subdivision of the State of Colorado pursuant to § 24-90-103(5), C.R.S.

2. Name. The library district shall be known as the Boulder Library District ("District").

3. Purpose. The District shall be a "public library" as defined in § 24-90-103(13)(a) C.R.S. and shall have the powers and responsibilities set forth in the Colorado Library Law, §§ 24-90-101, et seq., C.R.S. Its purpose is to obtain financial support from its electors and other sources to provide facilities, materials, media, computers, programming, public meeting spaces, community services and other facilities and services provided by library districts in the State of Colorado.

4. Financial Support. Upon adoption of this Resolution, the District shall obtain financial support from donations and other sources. The City will provide additional support as required by § 24-90-107(2)(d), C.R.S., and no financial support will be required of the County.

5. Mill Levy. The electors of the District must approve any tax levy of the District not previously established for the Boulder Public Library nor previously approved by the electors before the library can be established. As required by § 24-90-107(2)(b) and (c), C.R.S., an election on a tax levy not to exceed 4 mills shall be held on November 3, 2020 election and subsequent elections as determined by the Library District.

6. Initial Board of Trustees. The Board of Trustees of the District shall consist of five members appointed from the residents within the legal service area of the District. In accordance with §24-90-108, C.R.S., the initial Board of Trustees is as follows:

<u>Name:</u>	<u>Term of Office (Expiry Date)</u>
1.	March 31, 2023
2.	March 31, 2024
3.	March 31, 2025
4.	March 31, 2026
5.	March 31, 2026

7. Intergovernmental Agreement. The City of Boulder will enter into an intergovernmental agreement with Boulder County and the District within 90 days of the date of the District’s formation, which time frame may be extended by mutual agreement of those entities, as required by § 24-90-107(2)(e), C.R.S. The intergovernmental agreement shall provide for appointment of trustees, rights, obligations and responsibilities, financial and otherwise of the City and for the transition of ownership, if any, of municipal library property to the District. City Council anticipates that intergovernmental agreements between the District and Boulder County required by § 24-90-107(2)(e), C.R.S., will reference and cede all responsibility to the City and the District.

8. Dissolution of the District. To the extent a mill levy is not approved by December 31, 2024, the District shall be deemed dissolved.

9. Contingency. This Resolution is contingent upon adoption by Boulder County of a similar resolution establishing the District.

APPROVED this \_\_\_\_ day of \_\_\_\_\_ 2021.

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Sam Weaver,  
Mayor

Attest:

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Elesha Johnson  
City Clerk

Attachment 1: Map of Service Area

**OPTION A: WORKPLAN TIMELINE LIBRARY DISTRICT FORMATION BY RESOLUTION IN FALL 2021 WITH A 2022 TABOR ELECTION**  
 (Earliest Possible Start Date)

BEGIN	COMPLETE	ITEM	COORDINATOR	STATUTE
05/18/21		Public Hearing	City Staff	
Jun-21	21-Jun	Form committee for IGA process	City Staff City Council	
Jun-21	Sep-21	Draft IGA	IGA process committee	
Jul-21		Check in with council on IGA	City Attorney IGA process committee	
Aug-21		Plan community engagement	Library & Communications	
Sep-21		Acceptance of IGA	City Council County Commission	
Sep-21	Oct-21	Coordinated community engagement	Library & Communications Library District Board of Directors	
Oct-21		Resolution / Public Hearing to discuss purpose, powers, and financing	City Staff City Council	24-90-107(2)(a)-public hearing; 24-90-107(2)(c)-resolution
Jan-22		Seat Library Board *90-days to enter into IGA	City Council County Commission	24-90-107(2)(e)
Jan-22	Apr-22	Execute final IGA	City Council County Commission Library District Board of Directors	24-90-107(2)(e)(IGA within ninety days of establishment of the Library District and after appointment of the Board of Trustees.)
07/01/22		Notice to the County Assessor of the intent to begin collecting property tax in 2022	Library District Board of Directors	
Aug-22		Draft TABOR ballot measure	County Commission Library District Board of Directors	
11/08/22		Election	County Commissioners Library District Board of Directors	
Nov-22		Notify PERA	Library District Board of Directors	
Jan-23		Deadline to provide funding	City Finance	
11/07/23		Revise City Charter and Boulder Revised Code	City Attorney	
01/01/24		City employees become district employees (timing dependent on PERA plan amendment)	City Human Resources Library District Administration	

**OPTION B: WORKPLAN TIMELINE LIBRARY DISTRICT FORMATION BY RESOLUTION 2022 TABOR ELECTION**

(Latest Possible Start Date)

BEGIN	COMPLETE	ITEM	COORDINATOR	STATUTE
05/18/21		Public Hearing	City Staff	
Dec-21		Form committee for IGA process	City Staff City Council	
Dec-21	Feb-22	Draft IGA	IGA process committee	
Feb-22		Check in with council on IGA	City Attorney IGA process committee	
Mar-22	Apr-22	Plan community engagement	Library & Communications	
May-22	Jun-22	Coordinated community engagement	Library & Communications Library District Board of Directors	
Jul-22		Acceptance of IGA	City Council County Commission	
07/01/22		Notice to the County Assessor of the intent to begin collecting property tax in 2022	Library District Board of Directors	
Jul-22		Resolution / Public Hearing to discuss purpose, powers, and financing	City Staff City Council	24-90-107(2)(a)-public hearing; 24-90-107(2)(c)-resolution
Jul-22		Seat Library Board *90-days to enter into IGA	City Council County Commission	24-90-107(2)(e)
Aug-22		Draft TABOR ballot measure	County Commission Library District Board of Directors	
Sep-22	Oct-22	Execute final IGA	City Council County Commission Library District Board of Directors	24-90-107(2)(e)(IGA within ninety days of establishment of the Library District and after appointment of the Board of Trustees.)
11/08/22		Election	County Commissioners Library District Board of Directors	
Nov-22		Notify PERA	Library District Board of Directors	
Jan-23		Deadline to provide funding	City Finance	
11/07/23		Revise City Charter and Boulder Revised Code	City Attorney	
01/01/24		City employees become district employees (timing dependent on PERA plan amendment)	City Human Resources Library District Administration	

*SAMPLE* INTERGOVERNMENTAL AGREEMENT AMONG

BOULDER LIBRARY DISTRICT

THE CITY OF BOULDER

AND

THE COUNTY OF BOULDER

RECITALS

A. Pursuant to §24-90-107(2), C.R.S., on \_\_\_\_\_, 20\_\_\_\_, the City of Boulder, Colorado, a Colorado home rule city (“City”), adopted Resolution No. XXXX to approve the formation of the Boulder Library District ("Library District") and a levy of \_\_\_\_ mills on all property within the Library District subject to a vote of the electorate on November 8, 2022, approving such mill levy.

B. Pursuant to §24-90-107(2), C.R.S., on \_\_\_\_\_, 20\_\_\_\_, the County of Boulder, a political subdivision of the State of Colorado (“County”) adopted Resolution No. XXXX to approve the formation of the District and a levy of \_\_\_\_\_ mills on all property within the Library District subject to a vote of the electorate on November 8, 2022, approving such mill levy.

C. The “legal service area” of the Library District defined in §24-90-103(4.5), C.R.S., is depicted in **Exhibit A** (“Service Area”).

D. Pursuant to §24-90-108(1), C.R.S., the City and the County appointed a five-member board of trustees in which the management and control of the Library District has been vested. The first meeting of the Boulder Library District Board of Trustees ("Trustees") was held on \_\_\_\_\_, 20\_\_\_\_. A list of the appointed Trustees and their elected officers is attached as **Exhibit B**.

E. Pursuant to §24-90-107(2)(e), C.R.S., the City, the County and the Library District are required to enter into an intergovernmental agreement within ninety days of the appointment of the board of trustees, or within such time frame is otherwise agreed by the parties, that "shall set forth fully the rights, obligations, and responsibilities, financial and otherwise," of the City, the County and the Library District.

F. The parties desire to enter into this Intergovernmental Agreement (“Agreement”) to ensure that the transfer to the Library District of assets and liabilities held by the City for the benefit of the former City of Boulder Public Library ("BPL"), including all real and personal property, be effectuated in a manner that serves the best interests of the community members of the Library District, the City and the County.



NOW, THEREFORE, the City, the County and the Library District agree that their rights, obligations, and responsibilities are as set forth in this Agreement.

## AGREEMENT

### ARTICLE I: OBLIGATIONS AND RESPONSIBILITIES OF THE LIBRARY DISTRICT

**Section 1.1 General Obligations.** The Library District shall operate, provide, and maintain public library services in a manner consistent with the Colorado Library Law, §24-90-101, et seq., C.R.S., as amended, this Agreement and the bylaws and policies of its Board of Trustees.

**Section 1.2 Powers of Trustees.** The Board of Trustees shall have all powers and duties delegated to it under §24-90-109, C.R.S., as amended from time to time.

**Section 1.3 Transitional Costs.**

**Section 1.3.1** The City will continue to operate the Boulder Public Library for the remainder of the fiscal year that the Library District is formed at a rate that is approved by the Boulder City Council. In addition, the City, and its employees, will continue to operate the Boulder Public Library through the year following approval of a Library District tax measure pursuant to the Taxpayer Bill of Rights (“tax measure”), Article X, Section 20 of the Colorado Constitution, so long as a tax measure is approved by 2024. The year following a successful Library District tax measure described in Section 2.2 is defined as the “Transition Year”.

**Section 1.3.2** For the Transition Year, the Library District shall reimburse the City for the cost to provide financial support for library services and support services as described in Section 2.1 [*Library District and City to negotiate the term of the repayment.*]

**Section 1.4 Reserves Policy and Plan.** The Library District will establish an emergency reserve as required by Article X, Section 20(5) of the Colorado Constitution and may establish other financial reserves consistent with Board-adopted policy. The Library District will report to the City and County on the status of the reserves on an annual basis, pursuant to the annual report required below.

**Section 1.5 Annual Report.** No later than April 15 of each year, beginning April of 20\_\_, the Library District will provide a written annual report to the City and the County ("Annual Report"). The contents of the Annual Report shall include, but not be limited to, the current state of the library system, goals and projections for the coming year, a summary of the current adopted budget, status of reserve accounts, and such other statistics and information as the Board of Trustees deems to be of public interest. The information in the Annual Report shall also be presented publicly to the City Council and

to the Board of County Commissioners at such times as each body and the Library District may agree. The Library District shall also make available to the City and the County a copy of its audited financial statements for the previous fiscal year when available and submitted to the Office of the State Auditor in compliance with Section 29-1-606(3), C.R.S.

**Section 1.6 Annual Meeting.** The City Council and Board of Trustees, or subcommittees thereof, shall meet annually (or as otherwise agreed between them) to discuss issues of common interest and concern, upon the request of either party. The annual verbal report to Council in a public meeting, as required by Section 1.5, may, upon mutual agreement, be sufficient to meet this requirement. This requirement shall remain in effect for five years following the effective date of this Agreement and shall be thereafter renewable, by mutual agreement, in three-year increments. The Library District shall provide notice of these meetings to the Board of County Commissioners and invite the Board of County Commissioners to participate therein.

## **ARTICLE II: OBLIGATIONS AND RESPONSIBILITIES OF THE CITY**

**Section 2.1 Support Services.** Beginning January 1 of the year following the Transition Year, the City may provide administrative and support services to the Library District at cost and pursuant to a written agreement approved by the City and the Library District Director or Board of Trustees. Support Services may include Accounting and Accounts Payable, Payroll, Human Resources, Risk Management including Insurance Coverage, Purchasing, Information Technology, and Facilities Maintenance. In purchasing these services, the Library District agrees to follow the City's policies and procedures. Where the City Manager or City Council has the authority to make exceptions to policies and procedures on behalf of the City, the Library District Director or Board of Trustees, respectively, will have the same authority to make exceptions to these policies and procedures on behalf of the Library District.

These services that are available to the Library District are described in more detail in **Exhibit C** (the "City Support Services").

**Section 2.1.1** The City may provide any or all of the City Support Services to the Library District at cost, through December 31, 2024, so long as the City is providing those same services to its own departments, upon written notice of the desired services from the Library District on or before August 1 of the year preceding the year for which services are sought.

**Section 2.1.2** The City may terminate the City Support Services at the beginning of any fiscal year after at least one full year's notice to the Board of Trustees of its intention to do so.

**Section 2.2 Library District Tax Measure.** In the General Election on November 8, 2022, the electors of the Library District will vote to approve a XX mill levy to support

the Library District. In the event this measure is not approved in 2022, the Library District will place the measure on the 2023 ballot. In the event this measure is not approved in 2023, the Library District will place the measure on the 2024 ballot. In the event the measure is not approved by the 2024 election, the Library District shall be dissolved and this IGA shall terminate. The cost of each such election shall be the responsibility of the Library District unless the tax measure fails, in which case responsibility for the cost of each such election shall be negotiated between the establishing entities.

**Section 2.3 Additional Library Finances.** The City has secured several additional sources of revenue that are restricted for library services only.

**Section 2.3.1 Public Library Fund.** Pursuant to § 24-90-112(2)(a), C.R.S., as amended, all moneys generated for Library District purposes shall be delivered to the custody of the City Chief Financial Officer and credited to a special fund known as the “Library Fund.”

- a. City of Boulder Charter Section 134 established the Library Fund to hold revenues from a dedicated .333 mill tax levied upon each dollar of assessed valuation of all taxable property in the City. The Board of Trustees of the Library District may require the City Finance Director to transfer all or a portion of the Public Library Fund into the custody of the Board of Trustees pursuant to § 24-90-112(2)(c), C.R.S., as amended. However, in the event the Board of Trustees does so, it shall carry a bond for such purpose, make monthly accountings and cause an annual audit to be performed as required by law.
- b. Pursuant to § 24-90-112(2)(a), C.R.S., as amended, all moneys in the Library Fund, together with all interest income that accrues thereon, shall continue to be used only for library purposes at the direction of the Library District. Individual expenditures must be made only in accordance with the Library District's bylaws, and after adoption of an approved budget.
- c. Pursuant to § 24-90-112(2)(a), C.R.S., as amended, effective January 1, 2023, money held in the Library Fund shall be expended only upon approval by the President of the Board of Trustees or his or her designee as established in the Library District Finance Policy.

### **Section 2.3.2 Taxes and Impact Fees**

**Section 2.3.2.1** The City currently collects a Capital Facility Impact Fee pursuant to section 8-9-5, “Capital Facility Impact Fee to be Earmarked,”

B.R.C. 1981 (“Capital Improvement Impact Fee”). The proceeds from the Capital Improvement Impact Fee are deposited into a restricted fund called the Capital Development Fund. A schedule of historical Capital Improvement Impact Fee activity is set forth in **Exhibit D**. The Library District desires the City to continue to collect the Capital Facility Impact Fee at least until the North Boulder Library is constructed and fully paid for by the City with funding from the Community, Culture and Safety Tax, Impact Fees and the Boulder Library Foundation.

**Section 2.3.2.2** The City currently collects tax revenues from the Community, Culture and Safety Tax (“CCS”) approved by the electors of the City in 2014 and extended by the electors in 2017. The proceeds from the CCS are deposited into a restricted fund call the Community, Culture and Safety Fund. Revenues collected are dedicated to city capital improvement projects including approximately \$5,000,000 toward the North Boulder Branch Library project.

**Section 2.3.3 Gifts and Contributions.** All grants and donations previously received by the City on behalf of the library f shall be deposited into the Library Fund on or about January 1 following approval of a tax measure as set forth in Section 2.2. An accounting of the Gifts and Contributions is attached as **Exhibit E**.

**Section 2.3.4 Blystat-Laesar House Proceeds.** BPL has \$XX from the proceeds from the sale of the Blystat-Laesar House at 1117 Pine St., which was purchased in late 1986 to supplement the archival storage needs of the Carnegie Library for Local History. After the purchase, the house was determined to be inadequate for the intended use, and when it was sold in 2002, the City’s intention was to use sale proceeds to fund other archival storage options. Any balance of sale proceeds will be transferred to the Library Fund on or about January 1 following approval of a tax measure as set forth in Section 2.2. An accounting of the Blystat-Laesar House proceeds is attached as **Exhibit F**.

**Section 2.3.5 Facilities Renovation and Replacement Fund.** Direct contributions from the Library Fund to the Facilities Renovation and Replacement Fund shall be deposited into the Library Fund on or about January 1 following approval of a tax measure as set forth in Section 2.2. An accounting of the Facilities Renovation and Replacement Fund is attached as **Exhibit G**.

**Section 2.3.6 Boulder Library Foundation.** The Boulder Library Foundation, a Colorado nonprofit organization, (“Foundation”) provides supplemental funding for BPL events, activities and programs through private donations. Funding from the Foundation is deposited into the Library Fund. A schedule of historical funding from the Foundation is set forth in **Exhibit H**.

**Section 2.3.7 Old Library Fund Restricted Reserve.** The balance in the Library Fund prior to the 2015 City of Boulder Charter change is held in a restricted reserve for the library's use for one-time expenditures. An accounting of the Old Library Fund Restricted Reserve is attached as **Exhibit I**.

**Section 2.4 Technology Services.** The City and the Library District believe it is in the best interest of the people of Boulder and the Library District to retain their distinct technological systems where appropriate, but to also cooperatively operate in specific shared technological environments that provide the highest service and most value for community members. The City and the Library District agree to cooperate in the provision of technology services as described in this Section 2.4.

**Section 2.5 Appointment and Removal of Trustees.**

**Section 2.5.1 Appointment of Trustees.** Following the initial appointment of the Library District Board of Trustees as set forth in Section 7, the Library District Board of Trustees shall be responsible for appointing trustees and filling vacancies to the Board of Trustees, subject to ratification of appointments by the City and the County, pursuant to §24-90-108, C.R.S., as amended.

**Section 2.5.2 Removal of Trustees.**

- a. Until the adoption of the Library District Bylaws by the Board of Trustees, the Boulder City Council may remove any member of the Library District Board of Trustees by majority vote for conflict of interest violation, any other violation of applicable law, regulation, or policy, nonattendance to duty, failure to attend three consecutive regularly scheduled meetings without a leave of absence approved by a majority of the Library District Board of Trustees, or for other good cause as determined by Boulder City Council.
- b. Following adoption of the Library District Bylaws, the Board of Trustees may remove any member of the Library District Board of Trustees by majority vote for cause as defined in the Library District bylaws.

**Section 2.5.3 Vacancies.** If a member of the Library District Board of Trustees is removed as provided in Section 2.5.2.a, Boulder City Council shall fill any vacancy for the remainder of the term of the removed director. If a member of the Library District Board of Trustees is removed as provided in Section 2.5.2.b, the Library District Board of Trustees shall fill any vacancy for the remainder of the term of the removed director.

**Section 2.6 Additional Responsibilities.** The City shall also have any additional responsibilities mandated by the Colorado Library Law, as amended.

### ARTICLE III: EMPLOYMENT AND PERSONNEL

**Section 3.1 BPL Employees.** The City shall provide the Library District with a list of BPL employees as of November 1 of the Transition Year ("BPL Employees"). BPL Employees shall continue to be employees of the City through December 31 of the Transition Year, at which time their employment with the City will terminate.

**Section 3.2 Transfer of BPL Employees to the Library District.** The expectation is that all BPL Employees employed on December 31 of the Transition Year will become Library District employees by the process described herein.

**Section 3.2.1** On or before December 1 of the Transition Year, the Library District shall make offers of employment to all BPL Employees to be effective the following January 1.

- a. The Library District commits to paying all employees of the District a living wage and will strive to offer salaries, pay grades and benefits generally comparable to those provided by the City for the BPL Employees.
- b. On January 1 of the year following the Transition Year, the Library District shall be responsible for the payment of salary and wages and its share of any retirement (PERA) benefits, state and/or federal truces, workers compensation insurance, and unemployment insurance for these employees, and shall be responsible for the defense and indemnification of such employees pursuant to the Colorado Governmental Immunity Act, § 24-10-101, et seq., C.R.S., as amended.
- c. The City will be responsible on December 31 of the Transition Year for accrued vacation leave time of BPL Employees. The City will explore whether there may be an opportunity to remit funds to the Library District for accrued vacation leave time as of December 31 of the Transition Year (i.e., to the extent a BPL Employee can choose to "roll over" accrued vacation leave time accrued prior to January 1 of said year as opposed to taking a "pay out,") to enable the Library District to compensate the employee for such vacation leave time.
- d. Beginning January 1 of the year following the Transition Year, the Library District shall be responsible for the payment of annual leave time accrued by the BPL Employees.
- e. Any comp time accrued by BPL Employees up through December 31 of the Transition Year will not roll over but will be paid out by the City.

**Section 3.2.2** At midnight December 31 of the Transition Year, the City will eliminate all BPL positions and will no longer have BPL employees.

- a. Up through December 31 of the Transition Year, the City shall be responsible for the payment of salary and wages, and its share of retirement benefits, state and/or federal taxes, workers compensation insurance, and unemployment insurance for BPL Employees, and shall be responsible for the defense and indemnification of such employees pursuant to the Colorado Governmental Immunity Act, § 24-10-101, et seq., C.R.S., as amended.

**Section 3.2.3** The City agrees to allow Library District employees to participate in City- sponsored training classes when space allows and if the Library District pays the required fees.

#### **ARTICLE IV: REAL PROPERTY**

**Section 4.1 "BPL Facilities."** The Library District will complete within 18 months of January 1 of the year following approval of a tax measure as set forth in Section 2.2, preparation of a strategic plan which will evaluate how the Library District can best utilize the following BPL Facilities to carry out the District's charge to provide library services ("Strategic Plan"). The Strategic Plan will take into account the following provisions relating to the BPL Facilities.

**Section 4.1.1** The City owns and/or operates public library facilities on the following properties:

- a. BPL Main Library - owned and operated by the City (1001 Arapahoe Ave., Boulder, CO)
- b. Carnegie Library for Local History ("Carnegie Branch") – owned and operated by the City (1125 Pine St., Boulder, CO).
- c. George Reynolds Branch Library – owned and operated by the City (3595 Table Mesa Drive, Boulder, CO).
- d. Meadows Branch Library – leased and operated by the City (4800 Baseline Road, Boulder, CO).
- e. NoBo Corner Library, leased and operated by the City (4600 Broadway, Boulder, CO).
- f. North Boulder Branch Library – construction will begin mid-2021. Project construction is estimated to take 15 months, and the library is expected to open by the end of 2022, to be owned and operated by the City (4540 Broadway, Boulder, CO).

**Section 4.1.2 Other "Library - Related Properties:"**

- a. The BPL Main Library is surrounded by the Civic Area park and municipal parking lots.
- b. The NoBo Branch Library is adjacent to a neighborhood park.

**Section 4.2 Conveyance and Use of Property and Rights.**

**Section 4.2.1 BPL Main Library, Carnegie Library for Local History, and George Reynolds Branch.** On or before December 31 of the year following approval of a tax measure as set forth in Section 2.2, the City will enter into a lease agreement with the Library District for the buildings including the following terms:

- a. rent of one dollar each year;
- b. all utilities and maintenance paid by the Library District;
- c. a twenty-year year term.

**Section 4.2.2 North Boulder Branch.** Using Community Culture and Safety tax revenues, other capital funds, library-specific funds, donations, and funds from the general fund, the City will complete the construction, tenant finish, furnishing (including equipping with Information Technology infrastructure) and the purchase of a materials collection for the North Boulder Branch Library. Within six months following completion of construction, the City will lease to the Library District the North Boulder Branch and its contents and operate it as a public library, including the following terms:

- a. rent of one dollar each year;
- b. all utilities and maintenance paid by the Library District;
- c. a twenty-year year term.

**Section 4.2.3 Meadows Branch** is currently subject to a 20-year lease in effect through 2029. On or before December 31 of the year following approval of a tax measure as set forth in Section 2.2, the Library District will assume the lease and all of BPL's rights and obligations under that lease.

**Section 4.2.4 NoBo Corner Library** is currently subject to a year-to-year renewable lease in effect through 2022. The Library District will assume the lease and all of BPL's rights and obligations under that lease. The NoBo Corner Library will close once the North Boulder Branch is opened.



## **ARTICLE V: TRANSFER OF PERSONAL PROPERTY**

**Section 5.1** No later than December 31 of the year following approval of a tax measure as set forth in Section 2.2, the City shall convey to the Library District the following items of personal property that are owned by the City and were purchased with funds budgeted for library purposes or donated specifically for library use:

- a. All books, magazines and collections of other materials;
- b. All furniture, shelving, artwork, and other items that are not fixtures;
- c. All computers, computer software/hardware/programs and related research and/or office equipment and supplies, subject to Section 2.3;
- d. Miscellaneous items of personal property including those listed in **Exhibit J**; and
- e. All other items of personal property otherwise used or housed exclusively in BPL Facilities.

## **ARTICLE VI: ASSIGNMENT OF CONTRACTUAL RIGHTS AND DELEGATION OF DUTIES AND LIABILITIES**

**Section 6.1** To the extent legally possible, effective no later than June 1 of the year following approval of a tax measure as set forth in Section 2.2, the Library District shall assume all contractual rights and obligations of the City entered into solely for library purposes, as more particularly described in **Exhibit K**, ASSIGNED CONTRACTS.

**Section 6.2** Following the execution of this Agreement the City shall not enter into any contracts for the benefit of the BPL, whether for supplies, services, capital improvements or any other purpose, that are not within the ordinary course of library business, without consent of the Board of Trustees.

## **ARTICLE VII: OBLIGATIONS AND RESPONSIBILITY OF THE COUNTY**

**Section 7.1** **Appointment of Initial Trustees.**

**Section 7.1.1** The County, in cooperation with the City, shall be responsible for appointing five trustees to the initial Board of Trustees, which will be done through a committee made up of two (2) members of each legislative body with ratification of appointments by both legislative bodies, pursuant to §24-90-108, C.R.S., as amended, and for any additional responsibilities mandated under the Colorado Library Law, as amended.

**Section 7.1.2** For the initial Library District Board of Trustees, the legislative bodies shall appoint two persons to serve five-year terms, one person to serve a

four-year term, and two persons to serve a three-year term, so that no more than two terms will expire in any one year.

**Section 7.1.3** The Board of Trustees shall elect from its members a president and a secretary. Three members of the Board of Trustees constitute a quorum, and the Board shall only act on an affirmative vote of at least three members.

**Section 7.1.4** The Board shall make all necessary rules and regulations for managing and discharging its duties and for its own governance and procedure and for the preservation and protection of the Library Fund.

**Section 7.2** **Library Expansion/Impact Fee.** [*Purely a negotiable item.*] The County agrees to consider imposition of a library expansion or impact fee to finance specific projects to be identified by the Library District ("County Impact Fee"). Imposition and collection of the County Impact Fee will begin as soon as practicable after execution of this Agreement. Details of the calculation, application and expenditure of such funds and other issues will be addressed via a separate intergovernmental agreement between the County and Library District, to be entered into pursuant to §29-1-203, C.R.S.

## ARTICLE VIII - MUTUAL UNDERSTANDINGS

**Section 8.1** **Jurisdiction and Venue.** The laws of the State of Colorado shall govern the interpretation, validity, and effect of this Agreement. The City, the County and the Library District agree that venue for any disputes arising under this Agreement shall be in Boulder County, Colorado.

**Section 8.2** **Compliance with Laws.** In connection with the negotiation and performance of this Agreement the parties state that they are familiar with §18-8-301, et seq., C.R.S. (Bribery and Corrupt Influences), as amended, and §18-8-401, et seq., C.R.S. (Abuse of Public Office), as amended, and that no violations of such provisions are present. The parties agree to comply with the privacy and security requirements of the Health Insurance Portability and Accountability Act of 1996 (HIPAA) when exposed to or provided with any data or records that are considered to be "Protected Health Information," and with the Colorado Consumer Data Protection Laws, §24-73-101, et seq., as amended, when maintaining personal identifying information. The parties agree to comply with any other federal or state laws concerning the confidentiality or privacy of any information contained in the records accessed under or in association with this Agreement.

**Section 8.3** **Assignability.** Neither this Agreement nor any rights hereunder, in whole or in part, shall be assignable or otherwise transferable without the prior written consent of all parties.

**Section 8.4** **Waiver.** Waiver of strict performance or the breach of any provision of this Agreement shall not be deemed a waiver of any other provision, unless such waiver has rendered future performance impossible.

**Section 8.5** **Force Majeure.** Except as otherwise provided by Colorado law, neither party shall be liable for any delay or failure to perform its obligations hereunder to the extent that such delay or failure is caused by a force or event beyond the control of such party including, without limitation, war, embargoes, strikes, governmental restrictions, riots, fires, floods, earthquakes, pandemics, or other acts of God.

**Section 8.6** **Notice.** Any notices given under this Agreement are deemed to have been received and to be effective: (i) three (3) days after the same shall have been mailed by certified mail, return receipt requested; (ii) immediately upon hand delivery; or (iii) immediately upon receipt of confirmation that a facsimile or electronic mail transmission was received. For the purposes of this IGA, any and all notices shall be addressed to the contacts listed below:

For the Library District:

Board of Trustees  
Boulder Library Dist. [address] [telephone]

For the City:

City Manager  
City of Boulder  
1777 Broadway, P. O. Box 791  
Boulder, Colorado 80306  
Telephone: 303-441-3388

For the County:

Boulder County Board of County Commissioners  
1325 Pearl Street Third Floor  
Boulder, CO 80302  
Telephone 303-441-3500

**Section 8.7** **Integration.** This Agreement contains the entire understanding of the parties and neither it, nor the rights and obligations hereunder, may be changed, modified, or waived except by an instrument in writing that is signed by the parties.

**Section 8.8** **Paragraph Headings convenience of reference only.** Paragraph headings are inserted for the convenience of reference only.

**Section 8.9** **Intended Beneficiaries.** Nothing expressed or implied in this Agreement is intended or shall be construed to confer upon or to give to, any person other than the parties, any right, remedy or claim under or by reason of this Agreement or any covenant,

terms, conditions, or provisions hereof. All covenants, terms, conditions, and provisions in this Agreement are for the sole and exclusive benefit of the City, the County and the Library District.

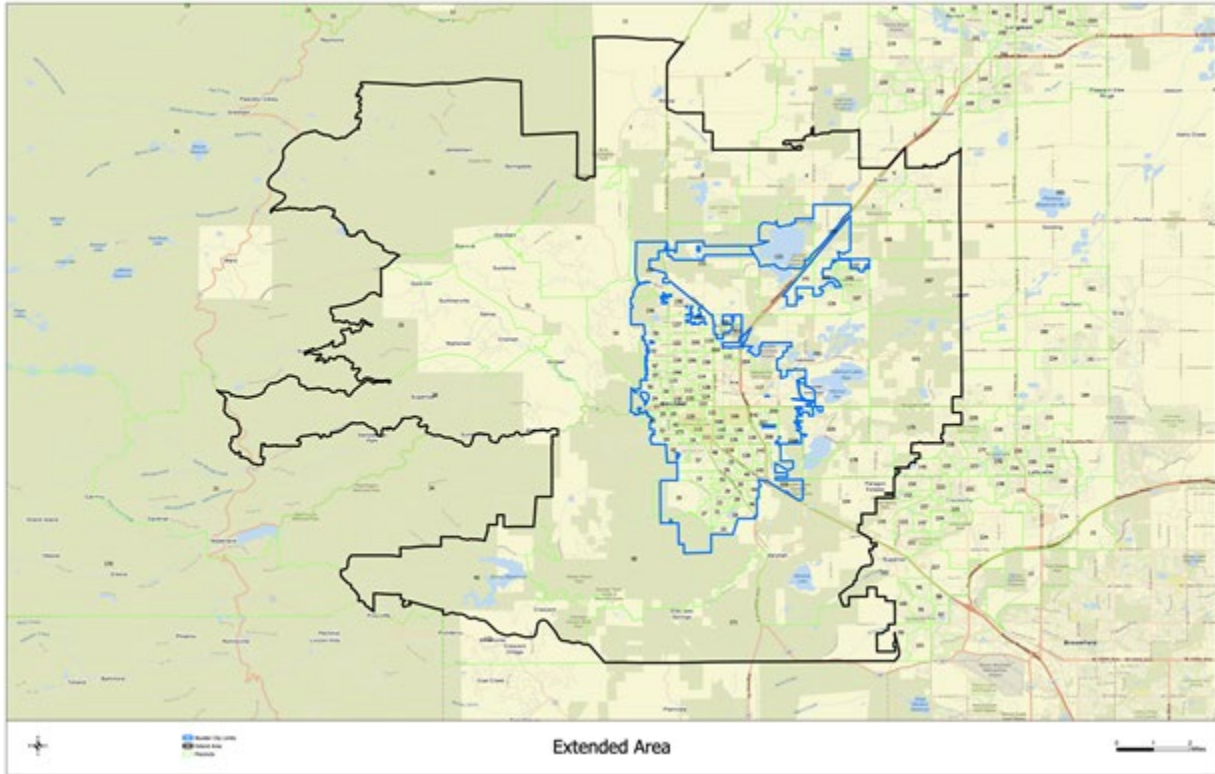
**Section 8.10 Severability.** If any provision of this Agreement is determined to be unenforceable or invalid for any reason, the remainder of the Agreement shall remain in effect, unless otherwise terminated in accordance with the terms contained herein.

**Section 8.11 Authorization.** Each party represents and warrants that it has the power and ability to enter into this Agreement, to grant the rights granted herein, and to perform the duties and obligations herein described.

IN WITNESS WHEREOF, the City, the County and the Library District have signed this Agreement to be effective on the date last signed below.

[Signature blocks for the three entities.]

**EXHIBIT A**  
**(Boulder Library District Service Area)**



SA

**EXHIBIT B**

**(Board of Trustees and Appointed Officers)**

SAMPLE

**EXHIBIT C**

**(City Support Services and Determination of “Cost”)**

SAMPLE

**EXHIBIT D**

**(Capital Improvement Impact Fee Accounting)**

SAMPLE



**EXHIBIT E**  
**(Reserve Donation Fund)**

SAMPLE

**EXHIBIT F**  
**(Blystat-Laesar House Proceeds)**

SAMPLE

**EXHIBIT G**

**(Facilities Renovation and Replacement Fund)**

SAMPLE

**EXHIBIT H**  
**(BPL Personal Property)**

SAMPLE

**EXHIBIT I**  
**(Assigned Contracts)**

SAMPLE

ORDINANCE XXXX

AN ORDINANCE SUBMITTING TO THE REGISTERED ELECTORS OF THE CITY OF BOULDER AT THE MUNICIPAL COORDINATED ELECTION TO BE HELD ON TUESDAY, NOVEMBER 8, 2022, THE QUESTION OF WHETHER TO INCREASE THE PROPERTY TAX TO FUND LIBRARY SERVICES AND AMEND THE CITY CHARTER TO RAISE THE MAXIMUM PROPERTY TAX MILL LEVY AND DEDICATE A PORTION OF THE TAX REVENUE TO LIBRARY PURPOSES; SETTING THE BALLOT TITLE AND OTHER ELECTION PROCEDURES; AND SETTING FORTH RELATED DETAILS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BOULDER, COLORADO:

Section 1. A municipal coordinated election will be held in the City of Boulder, County of Boulder and State of Colorado, on Tuesday, November 8, 2022.

Section 2. At that election, there shall be submitted to the electors of the City of Boulder entitled by law to vote the question of whether to increase the property tax to fund library services and amend the city Charter to raise the maximum mill levy and dedicate property tax revenue to library purposes described in the ballot issue title in this ordinance.

Section 3. The official ballot shall contain the following ballot title, which shall also be the designation and submission clause for the issue:

BALLOT ISSUE \_\_\_\_

**PROPERTY TAX INCREASE TO FUND THE PUBLIC LIBRARY**

SHALL CITY OF BOULDER TAXES BE INCREASED (FIRST, OR IF PHASED IN, FINAL, FULL FISCAL YEAR DOLLAR INCREASE) ANNUALLY BY \$\*\*,\*\*\*,\*\*\*\* IN 2022 (FOR COLLECTION IN 2023) AND BY SUCH AMOUNTS GENERATED ANNUALLY THEREAFTER BY INCREASING THE PROPERTY TAX BY A MILL LEVY OF UP TO FOUR MILLS, TO BE EXPENDED FOR THE PURPOSE OF FUNDING THE BOULDER PUBLIC LIBRARY, AND ADMINISTRATION OF THE TAX, AND SHALL SUCH INCREASE BE AN ADDITIONAL PROPERTY TAX MILL LEVY IN EXCESS OF THE LEVIES THE CITY IS OTHERWISE AUTHORIZED BY LAW TO IMPOSE; AND SHALL THE CITY BE AUTHORIZED TO COLLECT, RETAIN, AND SPEND ALL REVENUES FROM SUCH TAXES AND THE EARNINGS FROM THE INVESTMENT OF SUCH REVENUES AS A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITS THAT WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20, OF THE COLORADO CONSTITUTION;

AND IN CONNECTION WITH THE PROPERTY TAX INCREASE, SHALL SECTIONS 94 AND 134 OF THE BOULDER CITY CHARTER BE AMENDED TO RAISE THE MAXIMUM LEVEL OF CITY PROPERTY TAXES FROM 13 TO 17 MILLS, WITH FOUR MILLS OF THE PROPERTY TAX USED TO FUND THE LIBRARY?

FOR THE MEASURE \_\_\_\_ AGAINST THE MEASURE \_\_\_\_

Section 4. If the ballot issue passes, Charter Section 94 shall read as follows:

**Sec. 94. - Tax levy.**

Upon said estimate the council shall forthwith proceed to make by ordinance the proper levy in mills upon each dollar of the assessed valuation of all taxable property within the city, such levy representing the amount of taxes for city purposes necessary to provide for payment during the ensuing fiscal year of all properly authorized demands upon the treasury; and until the council shall otherwise by ordinance provide, it shall thereupon cause the total levy to be

Attachment E- Sample ballot question to increase municipal property tax and dedicate a portion to the library, and increase the city mill levy cap associated with the property tax.

certified by the clerk to the county assessor, who shall extend the same upon the tax list of the current year in a separate column entitled “the City of Boulder taxes” and shall include said city taxes in a general warrant to the county treasurer for collection. The levy shall never exceed seventeen mills on the dollar for all general city purposes upon the total assessed valuation of said taxable property within the city. The foregoing limitation of seventeen mills shall not apply to taxes levied by the council for the payment of any interest, sinking fund, or principal of any bonded indebtedness of the city now existing or hereafter created nor to special assessments for local improvements.

If the council fails in any year to make said tax levy as above provided, then the rate last fixed shall be the rate for the ensuing fiscal year.

The amount required to make payment of any interest, sinking fund, or principal of bonded indebtedness shall always be included in and met by tax levy, except as otherwise provided for in this charter.

Section 5. If the ballot issue passes, Charter Section 134 shall read as follows:

**Sec. 134. - Library fund.**

The city council shall make an annual appropriation, which shall amount to not less than the return of four mills tax levied upon each dollar of assessed valuation of all taxable property in the City of Boulder. All revenue from such tax shall be paid into the city treasury and be designated the “Library Fund.” Said fund shall be used only for the benefit of the library.

Revenues from the following sources shall be deposited in the Library Fund referenced above. Expenditures of revenues from the following sources shall be made only upon the favorable recommendation of the library commission.

- (a) Gifts, bequests, and donations to the fund.
- (b) Proceeds of the sale of any library property, or the pro rata portion of such property, purchased with funds from the property tax appropriated pursuant to this section 134 or the predecessor section 135 or gifts, bequests, and donations.

Any portion of the fund remaining unexpended at the end of any fiscal year shall not in any event be converted into the general fund nor be subject to appropriation for general purposes. Money appropriated from the fund which is not expended in whole or in part shall be returned to the fund and shall not be subject to appropriation for general purposes.

Section 6. If this ballot issue is approved by the voters, the Charter shall be so amended, and the city council may adopt amendments to the Boulder Revised Code to implement this change.



Attachment E- Sample ballot question to increase municipal property tax and dedicate a portion to the library, and increase the city mill levy cap associated with the property tax.

Section 7. The election shall be conducted under the provisions of the Colorado Constitution, the Charter and ordinances of the city, the Boulder Revised Code, 1981, and this Ordinance.

Section 8. The officers of the city are authorized to take all action necessary or appropriate to effectuate the provisions of this Ordinance and to contract with the county clerk to conduct the election for the city.

Section 9. If any section, paragraph, clause, or provision of this Ordinance shall for any reason be held to be invalid or unenforceable, such decision shall not affect any of the remaining provisions of this Ordinance.

Section 10. This Ordinance is necessary to protect the public health, safety, and welfare of the residents of the city, and covers matters of local concern.

Section 11. The city council deems it appropriate that this Ordinance be published by title only and orders that copies of this Ordinance be made available in the office of the city clerk for public inspection and acquisition.

Attachment E- Sample ballot question to increase municipal property tax and dedicate a portion to the library, and increase the city mill levy cap associated with the property tax.

INTRODUCED, READ ON FIRST READING, AND ORDERED PUBLISHED BY  
TITLE ONLY this \_\_\_\_ day of \_\_\_\_\_ 20\_\_.

\_\_\_\_\_  
Sam Weaver,  
Mayor

Attest:

\_\_\_\_\_  
City Clerk

READ ON SECOND READING, PASSED AND ADOPTED this \_\_\_\_ day of  
\_\_\_\_\_ 20\_\_.

\_\_\_\_\_  
Sam Weaver,  
Mayor

Attest:

\_\_\_\_\_  
City Clerk