

AGENDA

Call to Order

Roll Call

Mission

Cultivate Curiosity. Enlighten the Mind. Strengthen the Community.

Review of Agenda

Public Input

[In Person]

Individuals wishing to participate in Public Invited to be Heard (non-agenda item) are requested to sign up on the form provided at the meeting room entrance. When you are recognized, state your name and address, and then speak to the Board of Trustees. Individuals wishing to speak during the Public Invited to be Heard or during Public Hearing proceedings are encouraged to be prepared and individuals will be limited to three (3) minutes.

[Zoom]

Individuals wishing to participate in Public Invited to be Heard (non-agenda item) are requested to indicate a desire to participate in the Zoom chat box. When you are recognized: unmute, state your name and address, and then speak to the Board of Trustees. Individuals wishing to speak during the Public Invited to be Heard or during Public Hearing proceedings are encouraged to be prepared and individuals will be limited to three (3) minutes.

Director's Report - Ann Kling, Director (Director's Report for November and December will be presented at the January 2023 meeting)

- Communication
- Monthly Statistics

Personnel Report - Rochelle Brotsky

Treasurer's Report - October, 2022 - Ron Dunworth, Treasurer

Friends & Foundation Report - Rochelle Brotsky

Reports of the Liaisons

Reports of the Board Members

Old Business

- Approve the Director's 2023 goals.
- Second Reading of the Meeting Room Policy - Jeromey Balderrama, Chair, Policy Committee (Action)
- Investment Policy - Ann Kling, Director, and Board Treasurer, Ron Dunworth (Action)

New Business

- Board Member Resignation and Vacancy - Ann Kling, Library Director (Action and Information)
- Resolution 22-05 to Close the Windsor Severance Library for Renovation - Ann Kling, Library Director
- Resolution 22-06 Adopt the Budget - Ann Kling, Library Director (Action)
- Resolution 22-07 Certify the Mill Levy - Ann Kling, Library Director (Action)
- Resolution 22-08 Appropriate Sums of Money - Ann Kling, Library Director (Action)
- Resolution 22-09 Concerning FAML I - Ann Kling, Library Director (Action)
- Board Evaluation - Ann Kling, Library Director (Information)
- Results of the Salary Survey - Ann Kling, Library Director, Erin Mitchell, Financial/HR Specialist (Action)
- Results of the Benefits Survey - Ann Kling, Library Director, Erin Mitchell, Financial/HR Director (Action)
- Resolution 22-10 Appreciation - Ann Kling, Library Director (Action)
- Adopt the 2023 Joint Fuel Facility Budget - Ann Kling, Library Director (Action)

Executive Session

An Executive Session Pursuant to C.R.S. § 24-6-402 (4)(f) for the Purpose of Personnel Matters - Director's Annual Evaluation

Upcoming Agenda

Adjourn

Upcoming Meetings

- Board of Trustees Regular Meeting, January 26, 2022, 5:30 p.m. – Windsor Severance Library

The Clearview Library District will make reasonable accommodations for access to library services, programs, and activities and will make special communication arrangements for persons with disabilities. Please call 970-686-5603 by noon on the business day prior to the meeting to make arrangements.

CLEARVIEW LIBRARY DISTRICT

Balance Sheet

As of October 31, 2022

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · Petty Cash	85.40
1015 · Cash on Hand	433.30
1033 · ColoTrust LT Bldg 8004	3,279,852.29
1034 · Colo Trust Gen Fund Res 8005	2,100,871.80
1038 · Colo Trust Operating Fund 8003	1,672,182.83
1040 · Colo Trust Capital Fund-8001	1,141,448.66
1053 · Bank of Colorado--Checking	114,805.03
1054 · Bank of San Juans, Glacier FB	5,165,294.18
Total Checking/Savings	<u>13,474,973.49</u>
Accounts Receivable	
1200 · Accounts Receivable	527.66
Total Accounts Receivable	<u>527.66</u>
Other Current Assets	
1150 · Delinquent Property Tax	62.11
1151 · Current Prop. Taxes Rec.	4,652,026.00
1170 · Prepaid Expenses	30,064.01
Total Other Current Assets	<u>4,682,152.12</u>
Total Current Assets	<u>18,157,653.27</u>
Other Assets	
1250 · Land	1,047,824.00
1255 · Land Improvements	146,656.00
1260 · Building & Improvement	3,926,855.88
1270 · Furniture and Equipment Asset	829,671.37
Total Other Assets	<u>5,951,007.25</u>
TOTAL ASSETS	<u>24,108,660.52</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · *Accounts Payable	84,785.51
Total Accounts Payable	<u>84,785.51</u>
Credit Cards	
Pinnacle Bank - Erin	-0.02
Total Credit Cards	<u>-0.02</u>
Other Current Liabilities	
2100 · Fed W/H. Taxes Payable	10,737.65
2101 · Payroll Liabilities	39,416.36
2110 · Pera Payable (Employee)	-22,347.03
2111 · Pera Payable (Library)	-487.48
2112 · Employee Health Insurance Payab	11,200.19
2120 · Colorado W/H. Taxes Payable	-399.08
2130 · Medicare W/H Payable	-1.16
2200 · Deferred Revenue - Property	4,652,026.00
2210 · Deferred Revenue - Grant	-0.01
Total Other Current Liabilities	<u>4,690,145.44</u>
Total Current Liabilities	<u>4,774,930.93</u>

11/30/22

CLEARVIEW LIBRARY DISTRICT
Balance Sheet
As of October 31, 2022

	<u>Oct 31, 22</u>
Long Term Liabilities	
2850 · Invest. in Gen. Fixed Assets	6,038,354.43
Total Long Term Liabilities	<u>6,038,354.43</u>
Total Liabilities	10,813,285.36
Equity	
2860 · 2000 Fund Balance	2,241,496.00
2862 · TABOR Requirement	129,287.00
3900 · Retained Earnings	4,572,878.70
Net Income	6,351,713.46
Total Equity	<u>13,295,375.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>24,108,660.52</u></u>

CLEARVIEW LIBRARY DISTRICT
Balance Sheet Prev Year Comparison
As of October 31, 2022

	Oct 31, 22	Oct 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 · Petty Cash	85.40	140.65	-55.25	-39.3%
1015 · Cash on Hand	433.30	433.30	0.00	0.0%
1033 · ColoTrust LT Bldg 8004	3,279,852.29	3,350,488.50	-70,636.21	-2.1%
1034 · Colo Trust Gen Fund Res 8005	2,100,871.80	1,000,244.74	1,100,627.06	110.0%
1038 · Colo Trust Operating Fund 8003	1,672,182.83	1,995,727.78	-323,544.95	-16.2%
1040 · Colo Trust Capital Fund-8001	1,141,448.66	1,129,403.46	12,045.20	1.1%
1053 · Bank of Colorado--Checking	114,805.03	47,225.00	67,580.03	143.1%
1054 · Bank of San Juans, Glacier FB	5,165,294.18	0.00	5,165,294.18	100.0%
Total Checking/Savings	13,474,973.49	7,523,663.43	5,951,310.06	79.1%
Accounts Receivable				
1200 · Accounts Receivable	527.66	527.66	0.00	0.0%
Total Accounts Receivable	527.66	527.66	0.00	0.0%
Other Current Assets				
1150 · Delinquent Property Tax	62.11	6,294.11	-6,232.00	-99.0%
1151 · Current Prop. Taxes Rec.	4,652,026.00	4,850,856.00	-198,830.00	-4.1%
1170 · Prepaid Expenses	30,064.01	51,036.65	-20,972.64	-41.1%
Total Other Current Assets	4,682,152.12	4,908,186.76	-226,034.64	-4.6%
Total Current Assets	18,157,653.27	12,432,377.85	5,725,275.42	46.1%
Other Assets				
1250 · Land	1,047,824.00	1,037,824.00	10,000.00	1.0%
1255 · Land Improvements	146,656.00	146,656.00	0.00	0.0%
1260 · Building & Improvement	3,926,855.88	3,166,664.27	760,191.61	24.0%
1270 · Furniture and Equipment Asset	829,671.37	854,924.37	-25,253.00	-3.0%
Total Other Assets	5,951,007.25	5,206,068.64	744,938.61	14.3%
TOTAL ASSETS	24,108,660.52	17,638,446.49	6,470,214.03	36.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · *Accounts Payable	84,785.51	61,886.31	22,899.20	37.0%
Total Accounts Payable	84,785.51	61,886.31	22,899.20	37.0%
Credit Cards				
Pinnacle Bank - Ann 9399	0.00	1,948.19	-1,948.19	-100.0%
Pinnacle Bank - Beth	0.00	1,650.26	-1,650.26	-100.0%
Pinnacle Bank - Casey 2011	0.00	113.64	-113.64	-100.0%
Pinnacle Bank - Erin	-0.02	0.00	-0.02	-100.0%
Total Credit Cards	-0.02	3,712.09	-3,712.11	-100.0%
Other Current Liabilities				
2100 · Fed W/H. Taxes Payable	10,737.65	861.71	9,875.94	1,146.1%
2101 · Payroll Liabilities	39,416.36	42.13	39,374.23	93,458.9%
2110 · Pera Payable (Employee)	-22,347.03	127.67	-22,474.70	-17,603.7%
2111 · Pera Payable (Library)	-487.48	59.42	-546.90	-920.4%
2112 · Employee Health Insurance Payab	11,200.19	1,199.56	10,000.63	833.7%
2120 · Colorado W/H. Taxes Payable	-399.08	-399.00	-0.08	0.0%
2130 · Medicare W/H Payable	-1.16	0.00	-1.16	-100.0%
2200 · Deferred Revenue - Property	4,652,026.00	4,850,856.00	-198,830.00	-4.1%
2210 · Deferred Revenue - Grant	-0.01	-12,239.01	12,239.00	100.0%
Total Other Current Liabilities	4,690,145.44	4,840,508.48	-150,363.04	-3.1%
Total Current Liabilities	4,774,930.93	4,906,106.88	-131,175.95	-2.7%

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11/30/22

Accrual Basis

CLEARVIEW LIBRARY DISTRICT
Balance Sheet Prev Year Comparison
As of October 31, 2022

	<u>Oct 31, 22</u>	<u>Oct 31, 21</u>	<u>\$ Change</u>	<u>% Change</u>
Long Term Liabilities				
2850 · Invest. in Gen. Fixed Assets	6,038,354.43	6,038,354.43	0.00	0.0%
Total Long Term Liabilities	6,038,354.43	6,038,354.43	0.00	0.0%
Total Liabilities	10,813,285.36	10,944,461.31	-131,175.95	-1.2%
Equity				
2860 · 2000 Fund Balance	2,241,496.00	2,289,503.00	-48,007.00	-2.1%
2862 · TABOR Requirement	129,287.00	81,280.00	48,007.00	59.1%
3900 · Retained Earnings	4,572,878.70	1,675,218.89	2,897,659.81	173.0%
Net Income	6,351,713.46	2,647,983.29	3,703,730.17	139.9%
Total Equity	13,295,375.16	6,693,985.18	6,601,389.98	98.6%
TOTAL LIABILITIES & EQUITY	<u>24,108,660.52</u>	<u>17,638,446.49</u>	<u>6,470,214.03</u>	<u>36.7%</u>

CLEARVIEW LIBRARY DISTRICT

Profit & Loss Budget vs. Actual

January through October 2022

	<u>Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
3110 · General Property Tax	18,663.02	4,155,604.00	-53,258.71	98.72%
3120 · Specific Ownership	21,381.82	210,000.00	-1,483.52	99.29%
3121 · Senior/Veteran's Tax	0.00			
3130 · Abatement	57.90			
3140 · Abatement Interest	4.00			
3189 · Delinquent Tax	0.00			
3190 · Interest on Deliq. Taxes	1,292.00			
3335 · State Library Grant	0.00	9,914.00	0.00	100.0%
3522 · Book Replacement	789.56	6,000.00	1,629.20	127.15%
3600 · Miscellaneous Revenue	0.00	3,500.00	9,754.16	378.69%
3601 · Transfer from reserves	0.00	2,643,927.00	-2,643,927.00	0.0%
3610 · Earnings on Investments	23,293.78	3,500.00	88,091.32	2,616.9%
3611 · COP / Lease	0.00	5,686,076.00	73,924.00	101.3%
Total Income	<u>65,482.08</u>	<u>12,718,521.00</u>	<u>-2,479,642.22</u>	<u>80.5%</u>
Gross Profit	65,482.08	12,718,521.00	-2,479,642.22	80.5%
Expense				
4050 · Operating Supplies	6,324.93	50,000.00	-17,834.39	64.33%
4053 · Overdue Collection Agency Chrg	0.00	350.00	31.60	109.03%
4054 · Credit Card Processing Fees	153.11	2,500.00	-124.68	95.01%
4055 · Bank Charges	37.76	525.00	-183.78	64.99%
4056 · Payroll Service	192.78	3,200.00	-595.09	81.4%
4057 · Administration Wages				
4047.1 · Director Salary	11,807.72	140,824.00	-47,409.65	66.33%
4057 · Administration Wages - Other	22,969.42	337,459.00	-130,682.93	61.27%
Total 4057 · Administration Wages	<u>34,777.14</u>	<u>478,283.00</u>	<u>-178,092.58</u>	<u>62.76%</u>
4058 · Administration Pera/Payroll Tax	5,626.28	73,867.00	-28,331.67	61.65%
4059 · Workers Comp	0.00	9,019.00	-826.00	90.84%
4060 · Administration SDI	171.44	2,207.00	-1,428.29	35.28%
4061 · Administration Health Insurance	2,976.33	48,287.00	-29,608.06	38.68%
4062 · Admin Life Insurance	31.00	0.00	155.00	100.0%
4080 · Staff Development	405.00	2,000.00	-512.56	74.37%

CLEARVIEW LIBRARY DISTRICT

Profit & Loss Budget vs. Actual

January through October 2022

	Oct 22	Budget	\$ Over Budget	% of Budget
4100 · Auditing	0.00	10,000.00	-5,300.00	47.0%
4102 · Consultants	660.00	48,000.00	-47,340.00	1.38%
4120 · Wellness Benefit	162.85	5,400.00	-4,558.15	15.59%
4129 · Meetings-Employees	107.51	4,500.00	-4,118.47	8.48%
4130 · Conferences / Workshops	0.00	4,500.00	1,007.09	122.38%
4131 · Mileage	341.69	7,000.00	-4,914.30	29.8%
4132 · Meetings (non employees)	46.90			
4139 · Board Expenses	0.00	100.00	708.00	808.0%
4140 · Dues	201.00	3,000.00	-1,415.00	52.83%
4141 · Library District Memberships	0.00	7,100.00	-3,075.00	56.69%
4145 · Staff Incentives	521.90	10,000.00	-6,708.63	32.91%
4150 · Legal	2,111.25	55,000.00	-14,809.70	73.07%
4160 · Telephone				
4160.1 · Telephone 3rd Street	0.00			
4160.3 · Book Mobile Cell Phone	117.61			
4160 · Telephone - Other	0.00	15,000.00	-13,823.79	7.84%
Total 4160 · Telephone	117.61	15,000.00	-13,205.10	11.97%
4170 · Postage	492.80	1,500.00	360.72	124.05%
4185 · Copy Machine Lease				
4185.1 · Copy Machine 3rd Street	0.00			
4185 · Copy Machine Lease - Other	911.46	18,500.00	-11,617.26	37.2%
Total 4185 · Copy Machine Lease	911.46	18,500.00	-8,250.61	55.4%
4190 · Miscellaneous Expenses	4,257.15	41,124.00	-13,825.04	66.38%
4191 · Public Relations				
4191.1 · Ads/Sponsorships	0.00			
4191.2 · Print Materials	419.20			
4191.3 · Promotional Items	0.00			
4191 · Public Relations - Other	0.00	98,400.00	-98,028.00	0.38%
Total 4191 · Public Relations	419.20	98,400.00	-80,389.76	18.3%
4200 · Treasurer's Fee	300.18	62,334.00	-147.94	99.76%
4401 · Salary & Wages Circulation	22,978.06	248,239.00	-57,013.16	77.03%
4402 · Circulation Pera/Payroll Taxes	3,717.84	35,469.00	-5,098.63	85.63%

CLEARVIEW LIBRARY DISTRICT

Profit & Loss Budget vs. Actual

January through October 2022

	Oct 22	Budget	\$ Over Budget	% of Budget
4403 · Circulation Health Insurance	1,559.76	27,294.00	-17,233.24	36.86%
4404 · Circulation Worker's Comp	0.00	0.00	0.00	0.0%
4405 · Circulation SDI	88.93	840.00	146.04	117.39%
4406 · Circulation Life Insurance	7.75	93.00	-15.50	83.33%
4440 · Courier Service	0.00	2,700.00	-2,700.00	0.0%
4445 · Annual Maint / Support Software	32,505.94	76,500.00	22,495.62	129.41%
4446 · Tech Support	4,258.60	1,500.00	6,905.96	560.4%
4450 · Computer Equipment & Supplies	1,048.06	81,150.00	-7,788.88	90.4%
4460 · Monthly Online Services Soft.	1,844.15	1,600.00	16,962.66	1,160.17%
4470 · Salary & Wages-Tech Services	28,377.10	467,290.00	-178,989.51	61.7%
4472 · Tech Serv Pera/Payroll Taxes	4,631.25	58,409.00	-12,645.19	78.35%
4473 · Tech Serv Health Insurance	7,711.80	55,285.00	-7,091.75	87.17%
4474 · Tech Serv Worker's Comp	0.00	0.00	0.00	0.0%
4475 · Tech Services SDI	105.43	1,877.00	-499.72	73.38%
4476 · Tech Serv Life Insurance	15.50	372.00	-178.25	52.08%
4485 · Teen Programs	435.62	5,000.00	-1,285.07	74.3%
4486 · Internet Service	2,293.97	26,400.00	-13,300.48	49.62%
4498 · Youth Services SDI	137.53	2,994.00	-1,794.96	40.05%
4500 · Salary & Wages-Youth Services	35,498.47	489,943.00	-162,301.78	66.87%
4501 · Youth Services Life Insurance	23.25	558.00	-341.03	38.88%
4502 · Youth Serv Pera/Payroll Taxes	5,740.76	75,246.00	-23,212.00	69.15%
4503 · Youth Serv Health Ins.	2,565.14	69,107.00	-45,881.57	33.61%
4504 · Youth Serv Workers Comp	0.00	0.00	0.00	0.0%
4505 · Youth Service Programs				
4505-2 · Youth Services Programs - SAP	0.00			
4505 · Youth Service Programs - Other	3,089.39	40,000.00	-16,317.48	59.21%
Total 4505 · Youth Service Programs	3,089.39	40,000.00	-11,704.45	70.74%
4507 · Adult Serv Pera/Payroll Taxes	1,624.46	23,695.00	-8,306.58	64.94%
4508 · Adult Serv Health Insurance	2,633.12	18,428.00	6,755.26	136.66%
4509 · Adult Serv Worker'sComp	0.00	0.00	0.00	0.0%
4510 · Adult Programs	1,166.41	14,000.00	-4,655.41	66.75%
4511 · Salary & Wages-Adult Services	10,039.98	154,282.00	-57,295.89	62.86%

CLEARVIEW LIBRARY DISTRICT

Profit & Loss Budget vs. Actual

January through October 2022

	<u>Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4513 · Adult Services SDI	79.49	728.00	220.06	130.23%
4514 · Adult Services Life Insurance	0.00	0.00	0.00	0.0%
4515 · Adult Print Materials	3,911.92	55,000.00	-15,124.51	72.5%
4517 · Materials Processing	1,481.13	16,000.00	-9,470.04	40.81%
4520 · Adult Non-Print Materials	1,485.18	40,000.00	-28,469.37	28.83%
4521 · Explore Kits	628.88	5,000.00	-2,472.13	50.56%
4525 · Periodicals	40.00	5,000.00	2,799.17	155.98%
4530 · Electronic Databases	3,924.50	27,000.00	32.55	100.12%
4531 · Downloadable / Streaming Serv.	8,216.18	80,000.00	-8,955.42	88.81%
4532 · Youth Services Print Materials	3,663.25	25,000.00	-3,116.63	87.53%
4533 · Youth Serv Non-Print Materials	52.43	3,500.00	-1,842.74	47.35%
4534 · Games	1,478.52	10,000.00	-3,409.04	65.91%
4535 · Adult E Materials	4,431.49	94,000.00	-45,889.09	51.18%
4536 · Youth E Materials	930.90	50,000.00	-43,357.50	13.29%
4600 · Teen Print	137.72	3,500.00	-1,280.48	63.42%
4610 · Repairs & Maintenance				
4610.1 · Repair and Maint 3rd Street	47.00			
4610.2 · Repair and Maint Ash Street	0.00			
4610 · Repairs & Maintenance - Other	4,255.00	50,000.00	-35,002.38	30.0%
Total 4610 · Repairs & Maintenance	4,302.00	50,000.00	-20,662.85	58.67%
4615 · Security Service				
4615.1 · Security Service 3rd Street	0.00			
4615.2 · Security Service Ash Street	93.99			
4615 · Security Service - Other	0.00	1,270.00	-1,270.00	0.0%
Total 4615 · Security Service	93.99	1,270.00	143.99	111.34%
4620 · Utilities				
4620.1 · Utilities 3rd Street	3,454.82			
4620.2 · Utilities Ash Street	113.27			
4620 · Utilities - Other	0.00	40,000.00	-39,715.30	0.71%
Total 4620 · Utilities	3,568.09	40,000.00	-7,013.92	82.47%
4630 · Insurance				
4630.2 · Insurance Ash Street	0.00			

CLEARVIEW LIBRARY DISTRICT

Profit & Loss Budget vs. Actual

January through October 2022

	<u>Oct 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
4630 · Insurance - Other	0.00	27,000.00	-1,281.72	95.25%
Total 4630 · Insurance	0.00	27,000.00	-797.62	97.05%
4631 · Bookmobile Maintenance	3,601.78	15,000.00	768.87	105.13%
4632 · Fuel, Oil, Lubricants				
Book Mobile Fuel	0.00			
4632 · Fuel, Oil, Lubricants - Other	0.00	4,000.00	-2,023.97	49.4%
Total 4632 · Fuel, Oil, Lubricants	0.00	4,000.00	-1,947.65	51.31%
4637 · Outreach Life Insurance	7.75	93.00	-15.50	83.33%
4638 · Salary & Wages-Outreach	14,507.05	177,231.00	-50,564.66	71.47%
4639 · Outreach PERA/ Payroll Taxes	2,347.25	24,509.00	-4,377.23	82.14%
4640 · Outreach Health Ins	767.83	25,339.00	-17,698.26	30.15%
4641 · Outreach Worker's Comp	0.00	0.00	0.00	0.0%
4643 · Book Mobile Expenses/Supplies	113.26	500.00	-199.41	60.12%
4644 · Outreach Phone	0.00	0.00	1,174.71	100.0%
4647 · Outreach SDI	73.73	866.00	-8.84	98.98%
4710 · Land/Building Improvements	1,860.00			
4720 · Furniture and Equipment	308.80			
4721 · Computer/Tech Equipment	0.00	45,000.00	-45,000.00	0.0%
4722 · Courier Van	0.00	60,000.00	-6,325.93	89.46%
4723 · Lease Payment	0.00	363,015.00	-332,919.00	8.29%
4726 · Transfer to Reserve Funds	0.00	0.00	0.00	0.0%
9000 · Capital Outlay				
9000.1 · 3rd Street	637.00			
9000.2 · Ash Street	215,842.19			
9000.3 · Severance	0.00			
9000 · Capital Outlay - Other	0.00	8,530,003.00	-7,758,274.94	9.05%
Total 9000 · Capital Outlay	216,479.19	8,530,003.00	-7,261,002.64	14.88%
Total Expense	513,937.85	12,818,521.00	-8,931,355.68	30.33%
Net Income	-448,455.77	-100,000.00	6,451,713.46	-6,351.71%

Clearview Library District

Treasurer's Report(Draft not yet approved by the Board) For

10/31/2022

Current Assets

Checking/Savings/Cash		9/30/2022		10/31/2022	Change +/-
1010 - Petty Cash	\$	85.40	\$	85.40	\$ -
1015 - Cash on Hand	\$	433.30	\$	433.30	\$ -
1033 - ColoTrust LT Bldg 8004	\$	3,270,936.34	\$	3,279,852.29	\$ 8,915.95
1034 - Colo Trust Gen Fund Res 8005	\$	2,095,160.78	\$	2,100,871.80	\$ 5,711.02
1038 - Colo Trust Operating Fund 8003	\$	2,175,520.38	\$	1,672,182.83	\$ (503,337.55)
1040 - Colo Trust Capital Fund-8001	\$	1,138,345.74	\$	1,141,448.66	\$ 3,102.92
1053 - Bank of Colorado--Checking	\$	97,494.65	\$	114,805.03	\$ 17,310.38
1054 - Bank of San Juans, Glacier	\$	5,165,294.18	\$	5,165,294.18	\$ -
Total Checking/Savings		13,943,270.77	\$	13,474,973.49	\$ (468,297.28)
September 2022 Close	\$	13,943,270.77			
October 2022 Close	\$	13,474,973.49			
Month To Month Change	\$	(468,297.28)			



MEMORANDUM

To: Library Board of Trustees

From: Ann Kling, Library Director

Date: December 8, 2022

Re: Director's 2023 Goals

Item 4.1: Old Business

Background / Discussion

At the end of each year, the director sets goals for the upcoming year, which are approved by the Board of Trustees.

Recommendation(s)

The Board of Trustees was presented with a draft of the Director's 2023 Goals at the Nov. 17 meeting of the Board. The original document has been updated with two additional goals. The Director recommends approval of the 2023 Director's Goals.

Attachments

Director's 2023 Goals



Clearview Library District Director's Goals - 2023

1. Renovation of the 3rd St. Library. Work with the Owner's Representative, Architectural Design Firm, Construction Manager at Risk, and the Building Committee to complete the renovation by March, 2023.
2. Branch in Severance. Work with the Owner's Representative, Architectural Design Firm, Construction Manager at Risk, the Building Committee, and representatives of the community in Severance to complete the building project by December, 2023.
3. Strategic Plan, 2023 - 2025. Work with the Strategic Planning Committee and staff to complete the strategic plan by April, 2023.
4. Work with the Public Services Manager and Mobile Services Supervisor to explore options for replacing the bookmobile.
5. Work with the Communications Specialist on a rebranding process for the district.
6. Coach and support my direct reports, providing clear expectations and meaningful feedback throughout the year. Survey staff to measure results.
7. Begin meetings of the Long Range Planning Committee to monitor growth in the district, build relationships and identify opportunities for the future.

December 8, 2022



MEMORANDUM

To: Library Board of Trustees

Via: Ann Kling, Director

From: Jeromey Balderrama, Chair, Policy Committee

Date: Dec. 8, 2022

Re: Draft Meeting Room Policy

Item 4.2: Second Reading of the Meeting Room Policy

Background / Discussion

The Meeting Room Policy was presented to the Board of Trustees at the November 17 meeting of the Board of Trustees as a work product. This is not a new policy for the district. Meeting Room policies are standard in public libraries. After discussion by the trustees with input from the staff, Trustee Gerstner requested a second reading. No changes have been made to the policy.

Recommendation(s)

The Director and Policy Committee recommend reaffirmation of the Meeting Room Policy as presented.

Attachments

Draft Meeting Room Policy



Clearview Library District - Meeting Room Policy

The meeting rooms at the Windsor-Severance Library are designed primarily for library-sponsored programs and meetings. When not reserved for these activities, they are available to the public for use.

As recommended by the American Library Association, library meeting rooms are open to all organizations engaged in educational, cultural, intellectual, charitable, advocacy, civic, religious, or political activities.

Library meeting rooms are also available to commercial for-profit organizations for meetings and workshops.

The meeting room may not be reserved for social gatherings such as receptions, showers, birthday parties, dances, etc.

Permission to use the meeting room does not constitute an endorsement of any individual's or group's policies or beliefs. All those using library rooms shall adhere to the [library's code of conduct](#).

In special situations, the library maintains the right to change or cancel reservations as needed in order to support library operations.

The library director will ensure that procedures and restrictions governing the use of meeting rooms will be created, maintained, and posted.

Open Meetings

All library-sponsored activities are free and open to the public. Library programs are sometimes targeted toward age-appropriate or other specific audiences (see [Library Program Policy](#)). There is no such requirement for meetings initiated by the public. A meeting can be restricted to select individuals, only consistent with the provisions below.

Equal Opportunity

Activities taking place in the meeting rooms must not be closed to any persons protected by state and federal law. The library is a public space. In accordance with our mission, we encourage all groups to use our meeting rooms. If the meeting is not advertised as being "open to the public," groups using the meeting rooms have the right to limit attendance with the exception of legally protected categories. Under private use, library staff are generally not present to enforce these policies or ensure the privacy of any meeting.

Liability

All organizations or groups shall indemnify, defend and hold harmless Clearview Library District, its officers, agents, and employees from and against any and all claims, suits, actions of any kind, resulting from any negligent act, omission or error of the user which results in personal injuries, or property damage arising from the user's use of a library meeting room.

The applicant and/or organization will be jointly and separately liable for any breakage, damage, or theft of any Library property caused by members or guests of the group or organization. Liability includes all applicable court costs and attorney fees.

The Library, its employees, and Trustees do not assume responsibility for personal injury or damage or loss of personal property during the applicant's use of meeting or study rooms.

The Clearview Library District retains the right to demand sufficient liability insurance or other surety considering the purpose and size of gathering expected at private programs.



MEMORANDUM

To: Library Board of Trustees
Via: Ann Kling, Director
CC: Jeromey Balderrama, Chair of the Policy Committee
From: Ron Dunworth, Trustee

Date: Dec. 8, 2022
Re: Investment Policy
Item 4.3: Old Business

Background / Discussion

The Library District has been concerned about maximizing the interest on reserve funds while following Colorado Statutes, which have strict regulations for investment of public funds. A representative from Colotrust and Barry Eastman, a financial adviser from High Point Financial Group, have made presentations to the Board of Trustees regarding investment products available to the District. The library District's Attorney, William Garcia has advised the District that the first step would be to adopt an Investment Policy.

Recommendation(s)

No recommendation at this time.

Attachments

A work product document has been distributed to the Board of Trustees for comment and consideration.



CLEARVIEW LIBRARY DISTRICT

RESOLUTION 22-05

A RESOLUTION REGARDING CLOSURE OF THE WINDSOR-SEVERANCE LIBRARY FROM JANUARY 9, 2023 TO JANUARY 30, 2023 FOR RENOVATIONS

WHEREAS, the Clearview Library District (the “District”), situated in Weld County in the State of Colorado, is a library district duly organized in 1986 and validly existing pursuant to the provisions of Part 1 of Article 90 of Title 24 of the Colorado Revised Statutes (“C.R.S.”) and established by separate resolutions of the Town of Windsor (the “Town”) and Weld County School District RE-4 (the “School”) to meet the informational, educational, recreational, and cultural reading needs of the people within the service area of the District; and

due to planned and scheduled renovations to the Windsor-Severance Library (the “Library”), located at 720 3rd Street, Windsor, Colorado 80550 the Library will be closed to the public from Monday, January 9, 2023 to Monday, January 30, 2023; and

WHEREAS, the Board of Trustees of the District (the “Board”) is empowered under C.R.S. Section 24-90-109 to contract for and have custody of all property of the District, including buildings constructed and the Board has authorized the renovation of the Library for public benefit.

NOW, THEREFORE, BE IT RESOLVED BY THE CLEARVIEW LIBRARY DISTRICT BOARD OF TRUSTEES, AS FOLLOWS:

1. That the Windsor-Severance Library shall be closed to the public from January 9, 2023 to January 30, 2023 for the purpose of renovation.

Upon motion duly made, seconded and carried, the foregoing Resolution was adopted this 8th day of December, 2023.

CLEARVIEW LIBRARY DISTRICT
BOARD OF TRUSTEES

By: _____

ATTEST:



Budget Message – 2023 Budget ***Clearview Library District***

December 8, 2022

Dear Clearview Library Board of Trustees and Clearview Library District Taxpayers:

It is my pleasure to submit to you our 2023 budget. This budget was prepared by the library director with input from the Clearview Library District administrative team.

In 2022, the library district embarked on three capital projects as outlined in the Facilities Plan adopted by the library board in April 2021. An office building in Windsor was purchased late in 2021. A building team was hired consisting of an owner's representative, an architectural design firm and a construction management firm. The architectural firm prepared a design which was approved by a building committee consisting of board members, administrative staff and the owner's representative. Work began on the project in August, 2022 and will be completed by the end of December, 2022. The design of a remodel for the Windsor Severance Library also began in 2022 and construction will begin in January, 2023. The third project, building a branch library in the northern part of the library district also began in 2022. The library district purchased land from the Town of Severance and the architectural team began designing the building. The site plan has been submitted to the Town of Severance Planning Dept. for review. To finance the library in Severance, the district obtained a lease from Glacier Banks which will fund a large portion of the project. A \$500,000 grant was also received from the Colorado Department of Local Affairs(DOLA). The remaining funds will come from the district's reserves.

The district will experience increased operating costs in 2023 with the addition of the administrative services building on Ash St., operation of a courier van and the increased costs of materials and supplies due to inflation. Staff salaries and benefits are also increasing as the district replaces some of the part-time positions with full-time positions with benefits in order to increase staff retention. Salaries and benefits have been added to the budget for the last quarter of 2023 for the branch library in Severance which is tentatively scheduled to open late in 2023.



Revenue

The Clearview Library District is funded by a mill levy assessed against property owners and businesses within the library district boundaries. The net total taxable assessed valuation received from the Weld County Assessor's Office on November 28, 2022 for the 2023 budget cycle is \$ 1,614,487,162 which will generate \$5,724,971.48 in property tax revenue for the library district. An additional \$11,301.41f from taxes abated and refunded results in a total tax revenue of \$5,736,272.89.

Revenue from the Specific Ownership Tax is anticipated to total \$230,000 and revenue from sources other than property taxes totals \$153, 107. The total anticipated operating revenue for the Clearview Library District for 2023 is \$6,119,380. This is a 39% increase over projected 2022 revenue.

The lease funding obtained in 2022 from Glacier Banks, reserve funds, and a DOLA grant of \$500,000 will fund construction costs for the 10,000 sq. ft. branch in the northern part of the library district. Reserve funds will be used to fund the Windsor Severance Library renovation.

Highlights of Expenditures

Total budgeted operating expenditures for 2023 are \$560,588 or 13% higher than the 2022 budgeted operating expenditures. This increase can be attributed to the full year expense for the payment and interest on the lease for the branch library in Severance, increased staffing costs, and increased operating costs for the administrative services facility and the courier van.

Salaries and Related Expenses, \$3,069,133 or 63% of the district's projected operating expenditures is attributable to an increase in the number of full-time positions and the result of a salary and benefits study which brought wages to market for 2023. Several part-time positions were converted to full-time positions to increase staff retention rates in 2022. Additional part-time positions will be converted to full-time in 2023. Staff for the branch in the northern part of the District have been added to the budget for the last quarter of 2023.

Materials, \$411,500 or 8% of the projected budgeted expenditures. The library district continues to see an increase in the use of ematerials and streaming services. The branch in the northern part of the district will increase the number of books and other materials to be purchased.



Lease Payment, \$356,622 or 7% of the projected budgeted expenditures. This is the annual payment plus interest on the lease to fund the construction cost of a branch library in the northern part of the library district. The lease will be paid off in 2041 and may be paid off earlier if funding allows.

IT, \$213,750 or 4% of the projected expenditures. Having 2 facilities and a third by the end of 2023 will increase IT costs.



Clearview Library District 2023 Budget

	2022 Budget	Projected 2022	2023 Budget
Revenue			
Property Tax	\$ 4,155,604	\$ 4,102,347	\$ 5,736,273
Specific Ownership Tax	\$ 210,000	\$ 250,220	\$ 230,000
Other Income	\$ 22,914	\$ 204,603	\$ 153,107
Total Operating Revenue	\$ 4,388,518	\$ 4,557,169	\$ 6,119,380
Expense			
Bookmobile	\$ 19,500	\$ 19,747	\$ 22,000
IT	\$ 187,150	\$ 251,399	\$ 213,750
Materials	\$ 398,000	\$ 298,389	\$ 411,500
Operating Expenses	\$ 519,203	\$ 379,421	\$ 501,494
Programming	\$ 59,000	\$ 49,265	\$ 60,000
Public Relations	\$ 98,400	\$ 21,458	\$ 98,400
Salaries and Wages	\$ 2,015,268	\$ 1,708,818	\$ 2,346,659
Benefits	\$ 569,982	\$ 436,788	\$ 722,474
Professional Development	\$ 14,000	\$ 13,691	\$ 32,500
Capital	\$ 45,000	\$ 4,210	\$ 83,707
Lease Payment - Branch	\$ 363,015	\$ 270,393	\$ 356,622
Total Operating Expense	\$ 4,288,518	\$ 3,453,580	\$ 4,849,106
Total Capital Expense	\$ 8,530,003	\$ 1,568,439	\$ 8,683,478
Total Expense	\$ 12,818,521	\$ 5,022,019	\$ 13,532,584
Branch Lease - Glacier Banks	\$ 5,686,076	\$ 5,165,294	\$ 5,165,294
DOLA Grant			\$ 500,000
Transfers			
Transfer from Reserves	\$ 2,643,927	\$ 495,225	\$ 1,747,909
Transfer to Reserves	\$ 100,000	\$ -	\$ -
Net Income			
Net Income	\$0	\$30,375	(\$0)

Respectfully submitted,
 Ann Kling, Library Director
 December 8, 2022



RESOLUTION 22-06

RESOLUTION TO ADOPT THE BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE CLEARVIEW LIBRARY DISTRICT, Colorado for the calendar year beginning on the first day of January, 2023 and ending on the last day of December, 2023.

WHEREAS, the Library Board of the Clearview Library District has appointed Ann Kling, Director, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Ann Kling, Director, has submitted a proposed budget to this governing body 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 October 27, 2022 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

NOW, THEREFORE, BE IT RESOLVED BY THE LIBRARY BOARD OF THE CLEARVIEW LIBRARY DISTRICT, COLORADO:

Section 1. That the budget, as submitted, amended and attached be and the same hereby is approved and adopted as the budget of the Clearview Library District, Colorado for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the President or the Vice-President and made part of the public records of the District.

ADOPTED, this 8th day of December, A.D. 2022.

Rochelle Brotsky, Vice-President
Clearview Library District Board

ATTEST:

Clearview Library District Board Member

CERTIFICATION OF VALUATION BY WELD COUNTY ASSESSOR

Name of Jurisdiction: 1051 - CLEARVIEW LIBRARY

IN WELD COUNTY ON 11/28/2022

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY
--

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2022 IN WELD COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$1,168,289,096
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$1,615,546,820
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$1,059,658
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$1,614,487,162
5. NEW CONSTRUCTION: **	\$37,426,733
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b) C.R.S.): ##	\$227,068,896
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$1,627.60
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$12,738.64

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

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

Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2022 IN WELD COUNTY, COLORADO ON AUGUST 25, 2022

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$8,776,931,651
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$499,326,122
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$556,477
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$259,507,309
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
<small>(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)</small>	
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$644,642
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$1,051,697

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

! Construction is defined as newly constructed taxable real property structures.

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

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----->	\$0
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NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2022

IN ACCORDANCE WITH 39-5-128(1.5) C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	\$893,336
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** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of WELD COUNTY, Colorado.

On behalf of the CLEARVIEW LIBRARY,
 (taxing entity)^A
 the Clearview Library District Board of Trustees,
 (governing body)^B
 of the CLEARVIEW LIBRARY,
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ \$1,615,546,820.00 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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: \$ \$1,614,487,162.00 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: _____ for budget/fiscal year 2023.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	3.546 mills	\$ 5724971.48
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < 0.00 >
SUBTOTAL FOR GENERAL OPERATING:	3.546 mills	\$ 5724971.48
3. General Obligation Bonds and Interest ^J	_____ mills	\$ 0.00
4. Contractual Obligations ^K	_____ mills	\$ 0.00
5. Capital Expenditures ^L	_____ mills	\$ 0.00
6. Refunds/Abatements ^M	0.007 mills	\$ 11301.41
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	3.553 mills	\$ 5736272.89

Contact person: _____ Daytime phone: _____
 (print)

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) 864-7720.

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).

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^J:

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^K:

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^C.

^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. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^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. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^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).

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

^J 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.

^K 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.

^L 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.

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

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

^N 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.



RESOLUTION 22-08

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CLEARVIEW LIBRARY DISTRICT, COLORADO FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Trustees of the Clearview Library District has adopted the annual budget in accordance with the Local Government Budget Law on Dec 8, 2022, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$5,736,273 and;

WHEREAS, the 2022 net valuation for assessment for the Clearview Library District as certified by the County Assessor is \$1,614,487,162

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE CLEARVIEW LIBRARY DISTRICT, COLORADO (formerly the Windsor-Severance Library District, Colorado);

Section 1. That for the purpose of meeting all general operating expenses of the Clearview library District during the 2023 budget year, there is hereby levied a tax of 3.553 mills upon each dollar of the total valuation for assessment of all taxable property within the Clearview Library District herein above determined and set.

Section 2. That the Library Director is hereby authorized and directed to immediately certify to the County Commissioners of Weld County, Colorado the mill levy for the Clearview Library District herein above determined and set.

ADOPTED this 8th day of December 2022.

ATTEST:

Rochelle Brotsky, Vice President
Clearview Library District Board of Trustees

Clearview Library District Board Member



RESOLUTION 22-07

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENICES, IN THE AMOUNTS FOR THE PURPOSE AS SET FORTH BELOW, FOR THE CLEARVIEW LIBRARY DISTRICT, COLORADO FOR THE 2023 BUDGET YEAR.

WHEREAS, the Library Board has adopted the annual budget in accordance with the Local Budget Government Law, on December 8, 2022; and

WHEREAS, the Library Board has made provision therein for revenues in an amount 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 provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operation to the District.

NOW, THEREFORE, BE IT RESOLVED BY THE LIBRARY BOARD OF THE CLEARVIEW LIBRARY DISTRICT, COLORADO:

That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

GENERAL FUND:

Operating Expenses \$ 4,849,106

Capital Outlay \$8,683,478

Reserve Funds \$1,747,909

TOTAL GENERAL FUND \$ 13,532,584

ADOPTED, this 8th day of December, A.D., 2022

ATTEST:

Rochelle Brotsky, Vice-President
Clearview Library District Board of Trustees

Clearview Library District Board Member

Comparison of FAMILI and the Library District's Current Disability Insurance				
		FAMILI		SDI/LDI
Who is covered		All employees earning over \$2500 per year. Employee +		Employees working 24 hours and up. Employee only
What is covered		Illness of employee		Illness of employee
		Pregnancy		Pregnancy and childbirth
		Adoption of child		
		Fostering a child		
		Paternity leave		
		Care of a close relative		
		Preparing for Military deployment		
Amount of time granted		12 weeks annually		6 to 8 weeks for STD
		16 weeks for difficult pregnancy		LTD picks up after STD is used.
Cost to employee		.45% of wages		None
Cost to the library district		>045% of wages, \$10,660 plus staff time. Based on 2023 salary budget		2023 rates 2812.32 for STD 3170.16 for LTD
Effective date		Payroll deduction begins in 2023		Currently in place
		Benefits are available in 2024		

Opt out		Must remain in the plan for 3 years		Can opt out at any time	
		FAMLI leave may be taken continuously, intermittently, or in the form of a reduced work schedule.			
Maximum weekly amount of benefit		Benefits are capped at \$1,100 per week.		Benefits are capped at \$1,000 per week	
Results of employee survey		60% of the staff were interested			
		40% were not.			

FAMLI Questions from Board Members

Would we discontinue all current sick leave provisions?

FAMLI is not intended to replace sick leave. It could be considered as a replacement for short-term disability. Currently all of our employees earn sick time. Full time employees earn 8 hours per month. Part-time employees earn pro-rated time based on the hours worked. We have a cap on sick time of 160 hours or four weeks for full time employees and 80 hours for part-time employees. The district pays for short term and long term disability for employees working 24 hours and up. The 24 hour provision is a requirement of the insurance company. There is a 14 day waiting period before you can receive short term disability. The accrued sick time is meant to fill the gap.

Discontinue the disability (short term) policy? We are on hook for .45%. What is the cost difference?

FAMLI benefits are not available until 2024. If we do not opt out, we will need to pay the premiums as of Jan. 1, 2023. We would need to continue our short term disability for 2023. FAMLI does not have a long term option. The district should continue to pay for long term disability to cover extended illnesses.

If we opt in, are all employees required to participate?

At this point our decision is to opt out. If the board does not vote to opt out before the end of this year, we are automatically in the program. Once we opt in all employees are required to participate. At this point, we would be allowed to opt in at a future date.

Can an employee use FAMLI 12 weeks per year, year after year? Yes.

What is the current sick leave plan? Our short term disability would cover 6 to 8 weeks of leave for an individual if they have a qualifying illness. An employee can request short term disability the following year, however, there is an application process. The same will hold true for FAMLI.

The materials do not state what the benefit is: Is it whatever the person was making at the time, full or part time? (it says you can participate as long as you make \$2,500 per year)

FAMLI does cover employees who earned at least \$2,500. Benefits are based on the amount you earn. Here is a link to the benefits calculator.

<https://famli.colorado.gov/individuals-and-families/premium-and-benefits-calculator>

The maximum, no matter how high your earnings are, is \$1,100 per week. Our short term disability pays \$1,000 per week maximum and is also based on your wages.

If we opt out and the employee participates (pays .45%) what benefit do they get?

The employee will receive the same benefits as anyone who enrolls in the plan. Benefits are prorated based on wage. If an employer does not participate what the employee loses is job

protection unless the organization is covered by FMLA. Currently the library district is not covered by FMLA because we have not reached the 50 person threshold.

One thing this program seems to do is not only create a benefit but an entitlement to paid employment for 12 weeks a year.

I wouldn't say it is an entitlement. Employees have to submit an application to the state to receive a leave, much as they do now for short term disability. Here is information from the state's website.

"FAMLI leave is different from paid sick days and will require documentation of need in most cases before the benefit is approved by the FAMLI Division. Depending on the reason and need for leave, the benefit leave period may be up to 12 weeks. For people experiencing pregnancy and childbirth complications this may be extended an additional 4 weeks, for a total of 16 weeks.

The FAMLI benefit can only be taken once a year across a rolling annual calendar year. For example, if an employee takes paternity leave on February 11th, 2024 for the full 12 weeks, they would not be eligible for any other FAMLI leave period covered until February 11th, 2025."

Director's comments -

In a meeting with the supervisors and managers, most indicated that they were interested in FAMLI because it offers more coverage to them and the people they supervise. For example, under our current short-term disability, women who have given birth are required to return to work after 6 weeks, 8 weeks if they experience complications. They can request additional time off, either unpaid leave or use accrued sick time and accrued vacation to extend the time. FAMLI offers 12 weeks, 16 if there are complications. FAMLI also extends this time off if a child is adopted or fostered. And the same benefit is available to men.

FAMLI also covers caregiver situations for spouses, children, and other close relatives. Our current disability insurance does not.

As I see it, there is no reason for the district to participate at this time. I would recommend that we opt out for now and reconsider coverage in the future. I would also recommend that the district opt to manage employee contributions if the district opts out permanently. This would be helpful to our employees and once set up would be a minimum amount of work for our payroll staff.

The law requires that we notify staff that a vote will be taken. Staff have the right to email the board or attend the meeting and speak during public comment on this issue.



MEMORANDUM

To: Library Board of Trustees

Via: Ann Kling, Director

From: Kendra Adams, Library Board President

Date: December 8, 2022

Re: Annual Board Evaluation

Item 5.6: New Business

Background / Discussion

Each year the Board of Trustees fills out a self-evaluation that is sent to the Board President, who compiles the surveys and reports the results to the full board. President Adams, not being able to attend the meeting, has asked Director Kling to present the results of the survey to the Board.

Clearview Library District

Compensation Project Report

Diana Portillo-Burger – November 16, 2022

Content

- Employers Council
- Summary
- Research the Market
- Salary Structure
- Market Pricing Results
- Recommendations

Employers Council

- Founded in 1939 as a non-profit corporation
- Nearly 200 staff focused on Human Resources and employment law
- Help members navigate HR and employment law complexities
- Serve organizations of all sizes and all industries

Summary

- Clearview Library District engaged Employers Council to conduct a Compensation study:
 - Identify the market
 - Match Clearview Library jobs to jobs in the market
 - Review and update salary structure
 - Review employees pay under the new structure
 - Recommendations

Research Market

- Identify The Market:
 - All Front Range
- Surveys Used:
 - Employers Council Benchmark Compensation 01/01/2022
 - Employers Council: Information Technology - AZ, CO, UT & WY 01/01/2022
 - Employers Council: Public Employers Compensation 01/15/2022
 - Payfactors: Subindustry: Not-For-Profit/Employees: 25 - 50
 - Since surveys have different dates, survey data was aged to January 1, 2023, using an annual 4%

Job Matching Process

- Each job was reviewed for duties, qualifications, and experience
- The job was then compared to the jobs in the surveys
- All job matching was approved by Clearview Library District
- The market data was collected from each survey
 - The median (50th percentile) reflects the middle of the market
 - The 10th, 25th, 75th and 90th percentiles set the market distribution
 - When there are multiple data points for a job, it is averaged out and used to create the salary range
- The results of the research is detailed in the Job Matching Report in Microsoft Excel

Salary Structure Definition

- Pay ranges are created to provide flexibility to pay according to the organization's strategies and philosophy
- Salary structures are created using a set of ranges with a minimum and maximum
 - Minimum – 25th percentile, lowest rate of pay for a job
 - For individuals who are new to a position, and need to develop required skills, or are in training
 - Mid-point – 50th percentile, middle of the market
 - For individuals who have the required skills, experience, and can fully perform in the position
 - Maximum – 75th percentile, normally
 - For high performers who have above average skills and experience
- Depending on an organization's compensation philosophy, it targets to pay its employees at the mid-point, or at 100% Comp ratio
 - Comp-ratio is calculating employee's salary against the salary range midpoint for their positions.

Types of Salary Structures

There are three types of structures. Grade, Broadband, and Job-Market. Grade and Job-market are the two more common salary structures

Grade Structure is:

- Driven by aggregating similar market jobs for each grade
- Combine the jobs together to create the midpoint for each grade
- It is a traditional way of doing structures
- With the combination, some jobs may fall out of their own range
- It does not represent a clear picture for employees/managers

Job-Market Is:

- The range is set to be precise to market per job
- Still have the flexibility of picking a spread percentage, or use a market percentile for each job
- It is more common to use this method for smaller organizations
- Closely aligned to the market (specially if you use the market percentiles)
- Easier to understand for employees/managers

Salary Structure

- Clearview Library District has decided to keep a Grade structure based on Market data
 - The grade structure was build using 30% range spread and 15% midpoint differential
 - There are 11 grades in the new structure
- The structure is in the Grade Structure Report in Microsoft Excel in detail

Market Pricing Results

- 24 unique jobs were market priced
- 40 employees were included in the study
- Average comp ratio for employees is 89%
- 18 employees are below the minimum
 - Employees are between .85% to 19% below the minimum
- To bring all 18 employees to minimum is ~\$44K

Recommendations

- The first step will be to move all employees to the minimum (~\$44K)
 - One-time adjustment to all employees
- After all employees are at or above minimum, the second step is to review all employees and see if they should move to the midpoint based on performance
- Review jobs again next year to make sure Clearview Library salaries are competitive with Market

Reports Included in Project

- Job Match and Market Data Report 11.16.2022
- Grade Structure and EE Analysis 11.16.2022



Benefit Programs Review

Compensation Consulting Services

Clearview Library District

November 2022

Prepared by:

Cyndie Meisner, Consultant
Cmeisner@EmployersCouncil.org

Important Notice:

The information provided herein is general in nature and designed to serve as a guide to understanding. These materials are not to be construed as the rendering of legal or management advice. If the reader has a specific need or problem, the services of a competent professional should be sought to address the particular situation.

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Introduction

Employee benefits serve as an integral component of any employer's total compensation program. Organizations continue to face enormous challenges with changing legislation, escalating benefits costs, legal and administrative complexity, and employee entitlement mentality.

As part of conducting a total compensation study, Clearview Library District (CLD) asked Employers Council's (EC) consultants to analyze paid time off, health/medical benefits, and retirement benefits in order to provide feedback on how competitive the programs are with the external marketplace.

Data Sources

We obtained information on your paid time off plans and current benefit programs. Employers Council's consultants compared this data with information reported in the following surveys:

- Employers Council 2022 Colorado Health and Welfare and Retirement Survey
- Employers Council 2021 Colorado Paid Time Off Policies Survey
- Employers Council 2021 Colorado Miscellaneous Benefits Survey

We selected the following data breakouts on the premise that your main comparison group is likely to fall within this sample.

- Public Organizations in Colorado
- Organizations in Northern Colorado
- Organizations with 1-49 Employees

Please note that the sample size for each survey varies. The average size for employers ranged from 63 to 247 in the survey groups. This information is shown on **Attachment A**, an Excel spreadsheet report that details the review comparison.

Benefits Cost Comparisons

Please note that it is difficult to accurately correlate the cost of various employer-provided benefit programs due to the large number of variables involved, such as:

- Level of benefit offered
- Cost of benefit
- Perceived value of benefit
- Group demographics
- Size of employer
- Industry type
- Utilization / claims experience.

For example, an organization's life insurance program may cost more than that of another employer of the same size. This does not mean that one program is more competitive. Employee demographics and the history of claims may be influencing the higher cost. A health plan may have higher premium costs due to location, specific plan design, and size of organization. Our analysis and comparability rankings are based on the data point alignment we could identify, along with our experience in analyzing market trends.

When we note the comparisons, we review each benefit element and compare CLD to the survey group. In some cases, this is a very straightforward comparison, as when comparing holiday hours. In others, it is more nuanced. For example, CLD offers a retirement plan through Colorado PERA which is more commonly found in the public sector and is not as common in the private sector. As a result, CLD may be noted as less than comparable to the survey group that represents the private sector employers for that type of retirement plan. This ranking does not mean that CLD is less competitive.

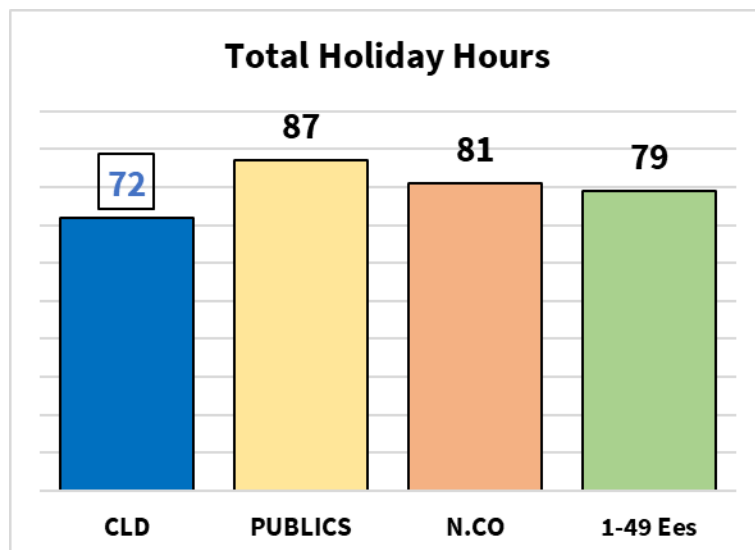
Level/Mix of Benefits

Highlights of the Benefits Program Review include:

PAY FOR TIME NOT WORKED

Holiday Pay

CLD ranks *less than comparable* to survey group with respect to the total number of holiday hours granted per year.

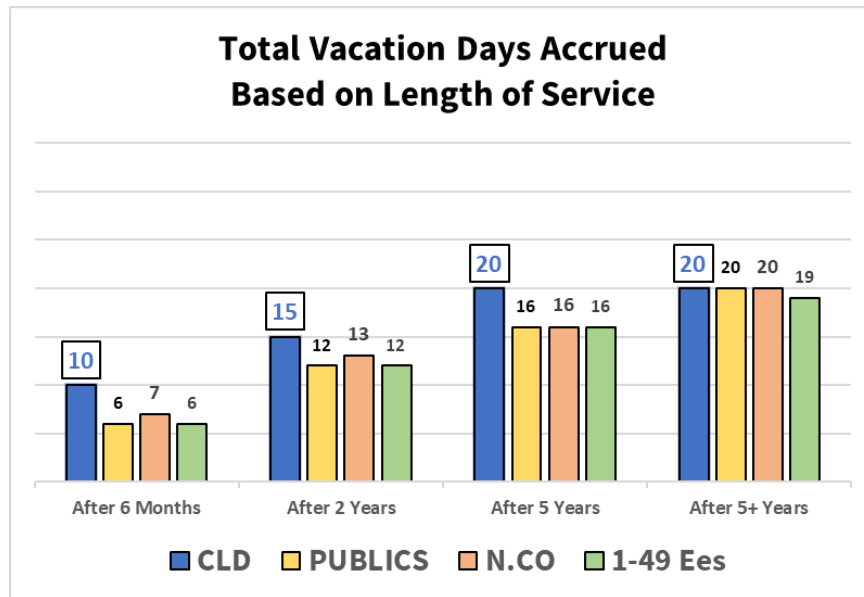


With respect to specific holidays, you *exceed* the private sector survey group by offering Christmas Eve Day and floating holidays as a part of your paid holidays. You rank *less than comparable* to survey group by not offering the Day After Thanksgiving. You rank *less than*

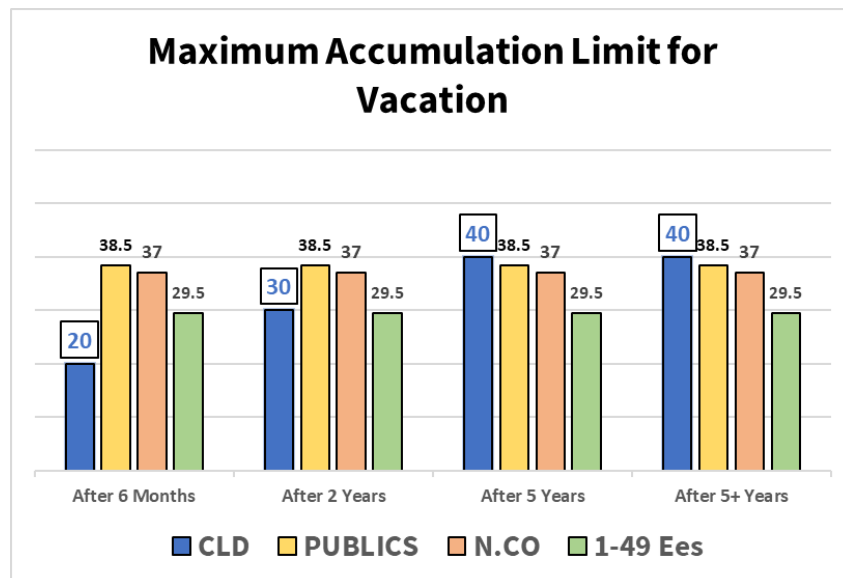
comparable to the public sector survey group by not offering President’s Day, Veteran’s Day and Martin Luther King Jr. Day as a part of your paid holidays.

Vacation

CLD *exceeds* the survey group with respect to the amount of Vacation days granted at all service levels.

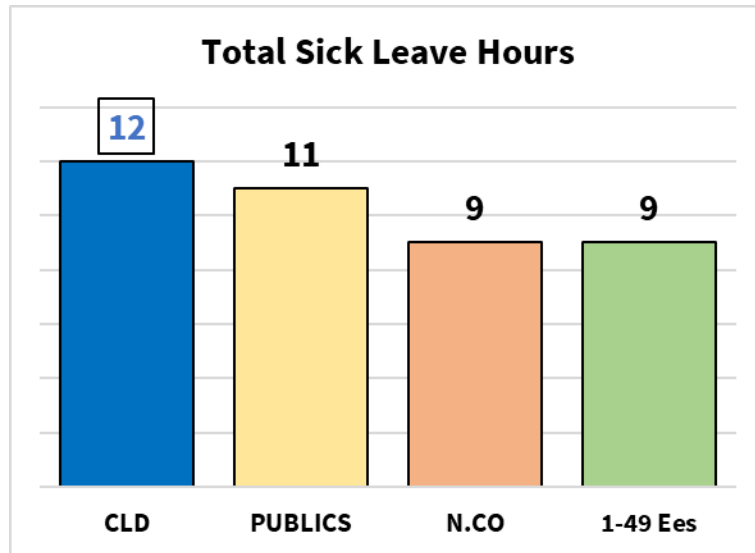


CLD’s maximum accumulation levels rank *less than comparable* to the survey group during the first two years of service but *exceed* the survey group after five years of service.

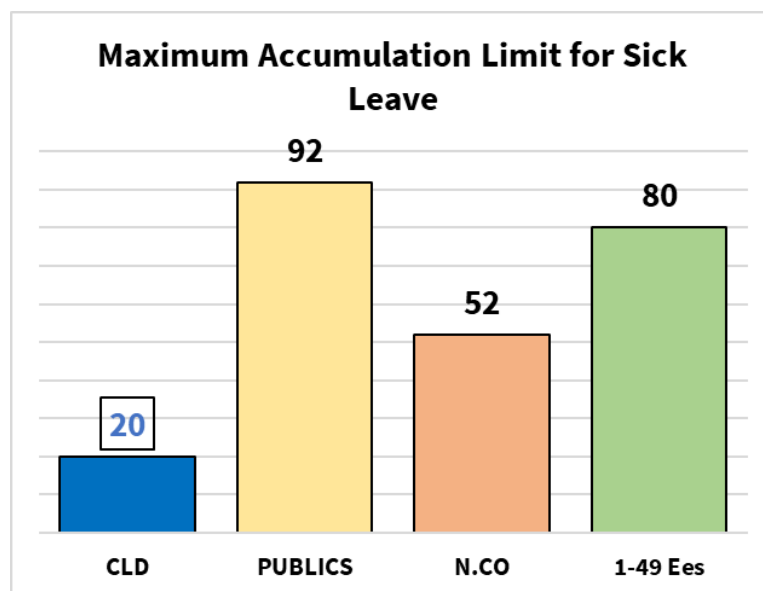


Sick Leave

CLD *exceeds* the survey group with respect to the amount of sick leave hours granted each year.



CLD ranks *less than comparable* to the survey group with respect to the maximum accumulation limit for sick leave hours.



Personal Time Off

CLD *exceeds* the survey group by granting personal time off. The majority of employers in the comparator group report they do not provide personal time off.

The total number of hours CLD grants for personal time off (16 hours) ranks *less than comparable* to the survey group average (21 hours) for those employers that do grant personal time off.

Bereavement Leave

CLD ranks *less than comparable* to the survey group with respect to the amount of bereavement leave. CLD grants three (3) days of bereavement leave for the death of an immediate family member which is one day less than the survey group average of four (4) days.

CLD's amount of bereavement leave is also dependent on the family member. CLD ranks *less than comparable* to the survey group by not including in-laws and stepchildren/stepparents as a part of your definition of immediate family, however you are unique by granting one (1) day of bereavement leave for the death of in-laws defined as near family.

Jury Duty

CLD ranks *less than comparable* to the survey group by providing regular pay for the first three (3) days and thereafter paying the difference between regular pay and jury duty pay. The majority of employers in the survey group pay regular pay for the duration of jury duty. You rank *less than comparable* by setting your maximum length of paid jury duty lower than reported averages. Most public employers do not set a maximum number of paid days.

Military Leave

Military leave is legally required for public sector employers to grant, without loss of wages, for the first 15 days. CLD *exceeds* the private sector survey groups where the majority do not pay unless the employee chooses to use paid time off benefits.

Personal Leave of Absence

CLD *exceeds* the survey group by granting a personal leave of absence based on management discretion. Most employers in the survey group report covering personal leaves of absence under FMLA. Your maximum duration limit of up to thirty (30) days ranks *less than comparable* to the survey average of up to ninety (90) days.

Medical Leave of Absence

CLD *exceeds* the survey group by granting a medical leave of absence. Most employers in the survey group report covering personal leaves of absence under FMLA. You rank *less than comparable* to the survey group by having a longer service requirement for eligibility than reported averages and by not continuing the company contribution for health insurance during a medical leave of absence.

Part-Time Employees

CLD ranks *comparable* to the survey group by providing the following paid time off benefits to employees on a pro-rated basis:

- Vacation
- Sick Leave
- Bereavement Leave

CLD ranks *less than comparable* to the survey group by not offering Holiday benefits to Part-Time employees. Most employers in the survey group report offering Holidays to Part-Time employees.

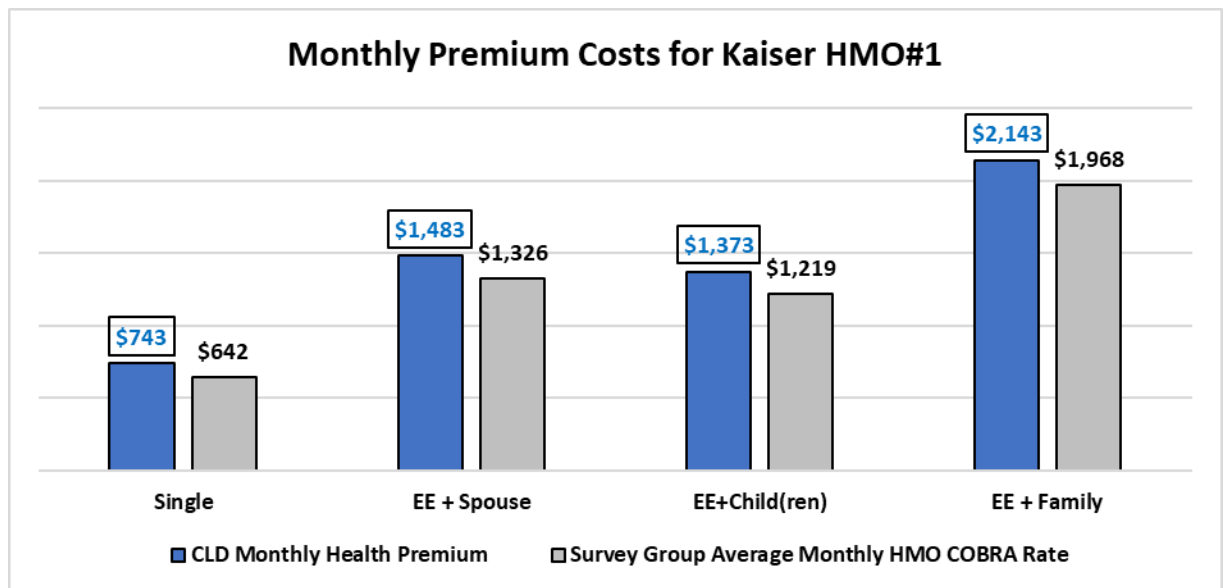
You *exceed* the survey group by having a lower minimum number of hours (10 hours) defining part-time employees. Most in the survey group have a minimum of 20 hours to define part-time employees.

INSURANCE PLANS

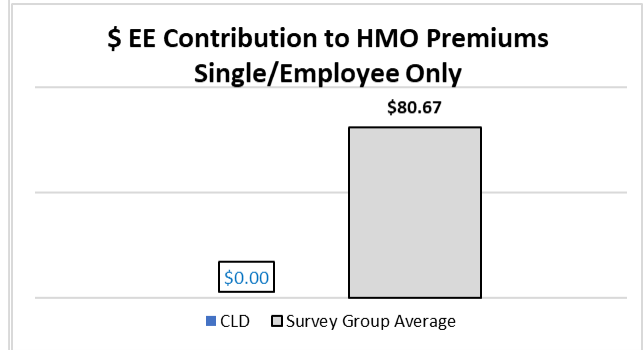
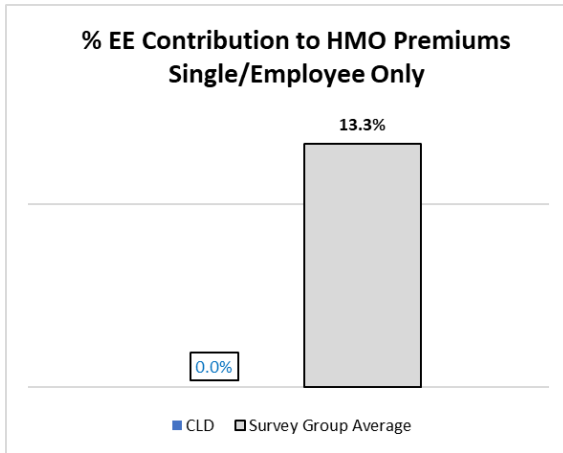
Health Coverage

CLD provides health coverage options through both a **Health Maintenance Organization (HMO)** and a **High Deductible Health Plan (HDHP)**. While most employers in the survey group report providing health coverage through a Preferred Provider Organization (PPO), a large percentage also report providing health coverage through a HDHP.

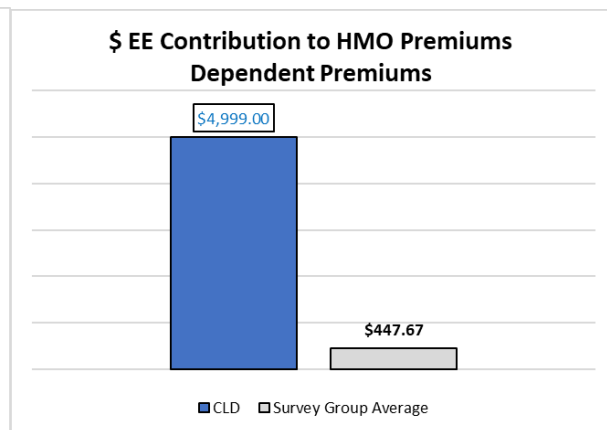
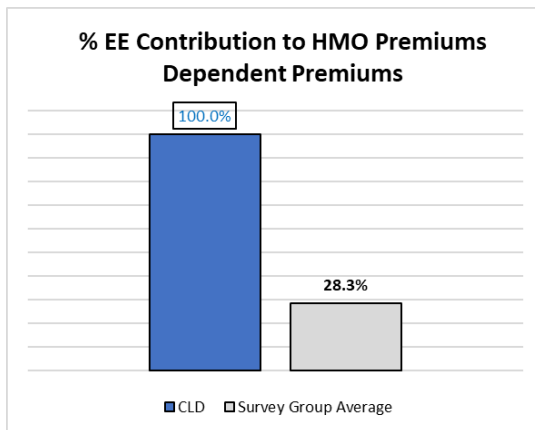
Since the majority of CLD's employees participate in the **Kaiser HMO#1** plan, for the purposes of this study, we have compared this plan option to the survey group. On average, your monthly HMO#1 premium costs compare higher than survey group averages.



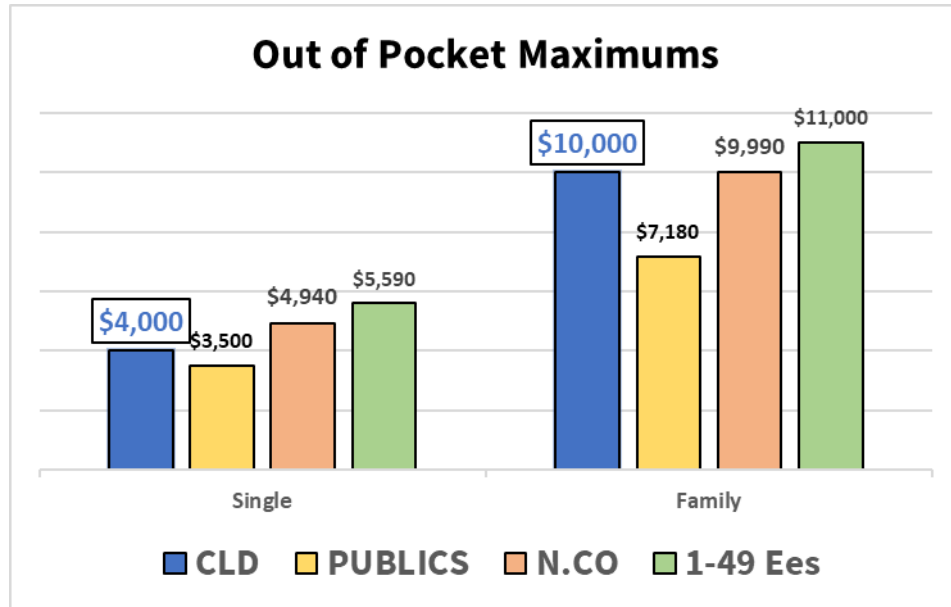
CLD *exceeds* the market by paying 100 percent of the monthly premiums for single/employee only health coverage. A large number of employers in the survey group report sharing the cost of the **single/employee only** premium.



CLD ranks *less than comparable* to the survey group by not sharing the costs of **dependent** premiums and requiring employees to pay 100 percent of the dependent premiums. The majority of employers share the cost of the dependent premiums.

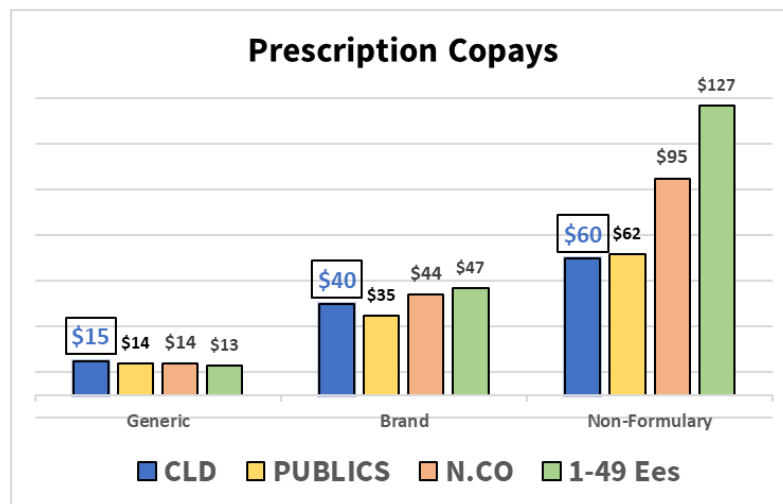


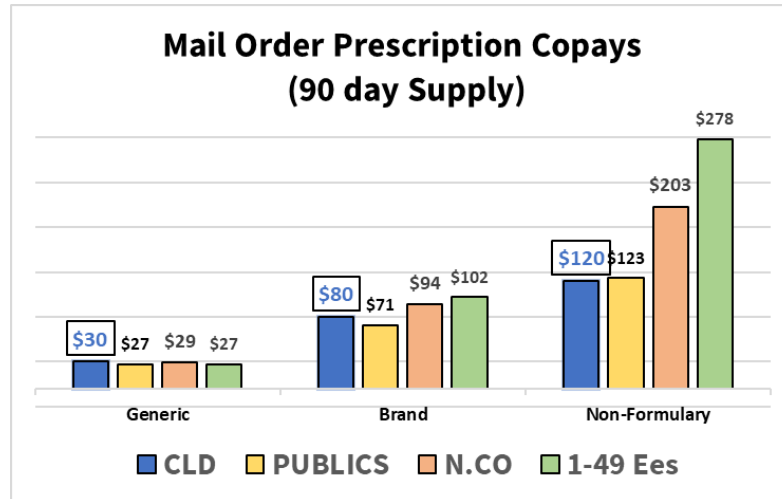
With respect to the out-of-pocket maximums, CLD ranks *less than comparable* to the public survey group and *exceeds* the Northern Colorado and 1-49 employee survey groups.



CLD *exceeds* the survey group for your primary care office visit copay. You *exceed* the public and 1-49 employees survey groups and rank *comparable* to the Northern Colorado survey group for your emergency room copay. CLD ranks *comparable* to the survey group with respect to your urgent care copay.

On average, CLD ranks *less than comparable* to the survey group for the Generic prescription copays and *exceeds* the comparator group for the Brand Name and Non-Formulary prescription copays.

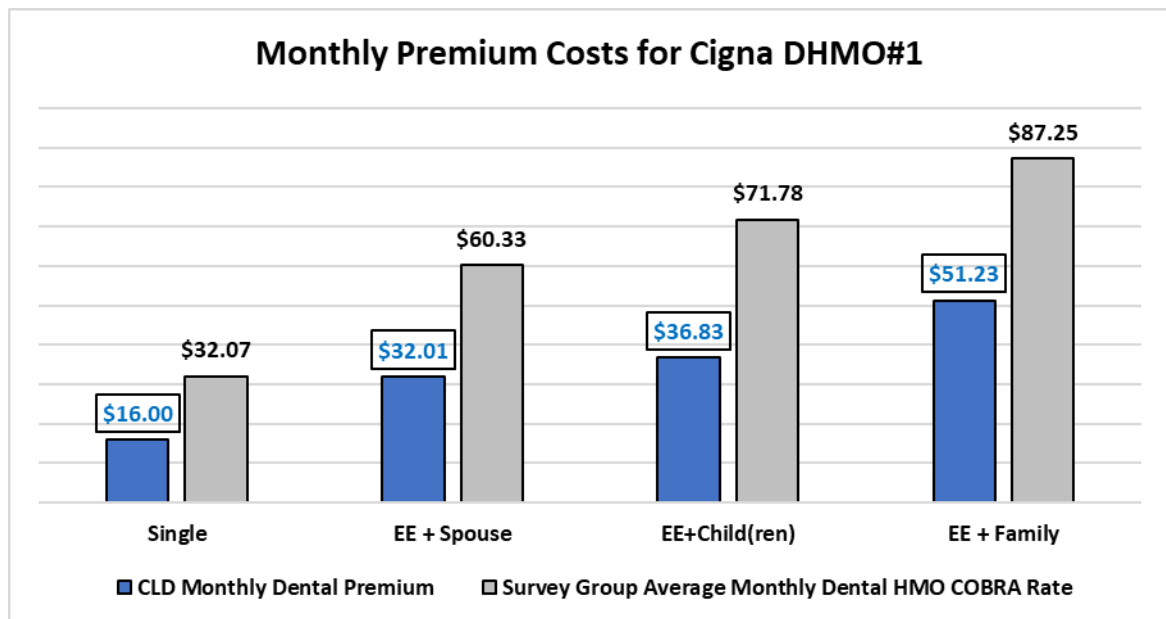




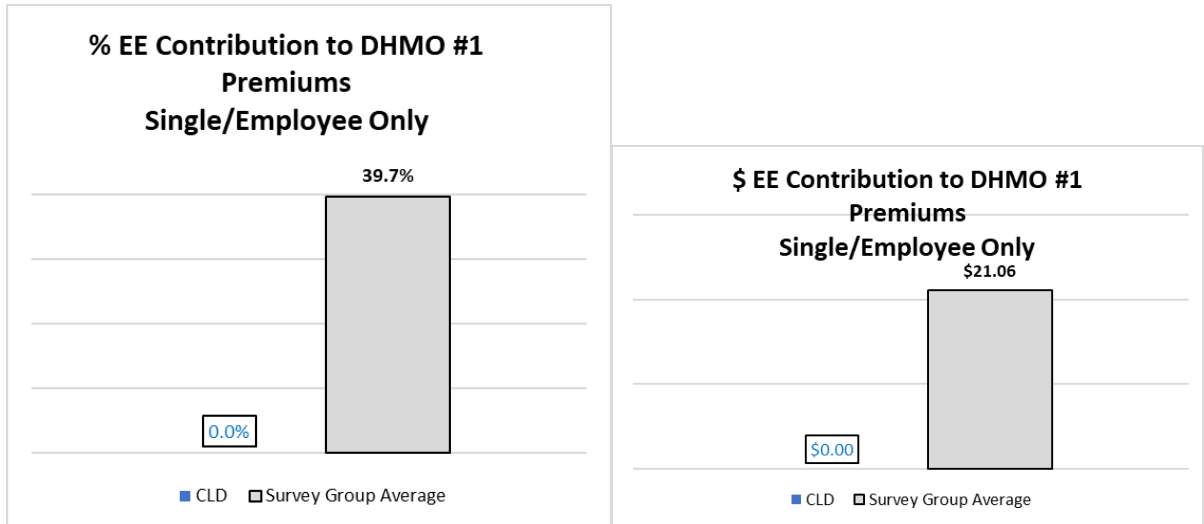
Dental Coverage

CLD provides dental coverage options through both a **Health Maintenance Organization (HMO)** and a **Preferred Provider Organization (PPO)**. Most employers in the survey group report providing health coverage through a Preferred Provider Organization (PPO).

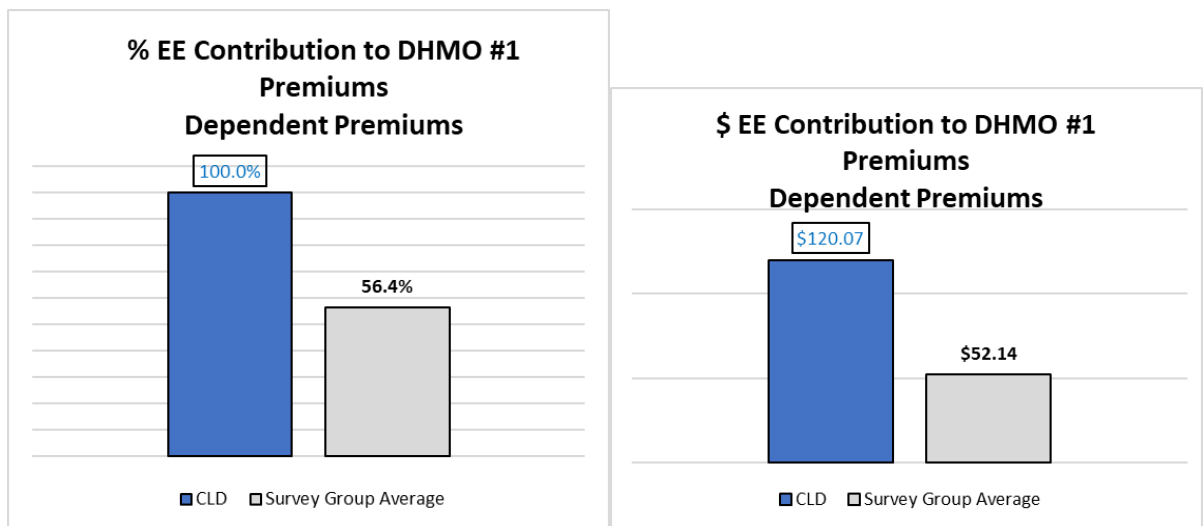
Since the majority of CLD’s employees participate in the **Cigna DHMO#1** plan, for the purposes of this study, we have compared this plan option to the survey group. On average, your monthly DHMO#1 premium costs compare lower than survey group averages.



CLD *exceeds* the market by paying 100 percent of the monthly premiums for the DHMO#1 dental coverage. A large number of employers in the survey group report sharing the cost of the single/employee only premium.



CLD ranks *less than comparable* to the survey group by not sharing the costs of **dependent** premiums and requiring employees to pay 100 percent of the dependent premiums. The majority of employers share the cost of the dependent premiums.



CLD *exceeds* the survey group by not having a deductible for your DHMO #1 plan. You also *exceed* the survey group by not having a dental plan maximum or an orthodontia plan maximum. Most employers in the survey group report their coverage having plan maximums.

Vision Care

CLD ranks *comparable* to the survey group by offering vision care *separate* from the group health coverage.

PERA Life Insurance

CLD ranks *comparable* to the survey group by providing a company paid life insurance benefit. CLD also provides additional voluntary term life insurance at the employee's cost.

PERA Accidental Death and Dismemberment (AD&D)

CLD ranks *comparable* to the survey group by providing a company paid AD&D. CLD also provides additional voluntary AD&D at the employee's cost.

Short-term Disability (STD)

CLD ranks *comparable* to the survey group with respect to STD benefits.

Long-term Disability (LTD)

CLD ranks *comparable* to the survey group with respect to LTD benefits.

Part-Time Employees

CLD ranks *comparable* to the survey group by offering fully or partially paid Life, STD, LTD and AD&D insurance to Part-Time employees.

RETIREMENT

PERA Defined Benefit Plan

CLD provides retirement benefits through Colorado State PERA which is found more commonly in the public sector.

Summary

After reviewing the current levels of CLD's benefit programs, we conclude that:

- ❑ The level and mix of CLD's benefits remain, on average, at market. In some areas, CLD's benefits are more generous than those employers we compared against. In other areas, we found CLD's benefits to be slightly less generous. We noted where the specific aspect of a plan, or its associated costs, might be less than reflected in the survey group.
- ❑ Your paid time-off levels are, on average, at market. Your holiday and bereavement levels are lower than market averages, however, your Vacation and Sick leave levels are above market. You also compare above market by offering personal and medical leaves without being required to. Most only offer those leaves as required under FMLA.
- ❑ You compare above market by paying 100 percent of the monthly health and dental premium for your employee-only coverage for the HMO #1 and DHMO #1 plan options. This is a generous benefit considering most employers share the cost of employee-only premiums with their employees. You compare less favorably to the market by not sharing the cost of dependent premiums with your employees and requiring them to pay 100 percent of dependent premium costs.
- ❑ You compare at market for your life insurance, AD&D, STD, and LTD coverages.
- ❑ Most employers provide a savings/retirement plan, with the type varying by private/public/non-profit sector. Savings/Retirement plans can be difficult to compare because organizations, provide varied programs and different contribution levels.

When analyzing benefits programs, we find there is significant diversity in what employers offer to employees. In addition, the amount of expense passed on to employees varies greatly. We look for glaring gaps or extraordinary generosity from a total benefit program perspective rather than how individual benefit expenses might be configured and distributed.

Based on this analysis, CLD does not have any gaps in overall coverage. Aligning your holiday and bereavement levels at market and sharing a portion of the dependent premium costs may help maintain your competitiveness and improve your ability to retain and attract employees.

Therefore, while we designate a single item as being comparable, exceeding, or less than the comparator groups, we suggest looking for areas where the organization falls well above or below others and adjusting accordingly. In some instances, this may involve an additional benefit or change; in others, it may mean revising the cost sharing model used. Ultimately, it is critical to understand employee needs as well as preferences and how programs can be reviewed considering all these factors.

We appreciate the opportunity to support your efforts in maintaining competitive benefit programs. Please let us know if you have any questions or concerns about this project.



Management Recommendations Based on The Benefits Survey Prepared by Employers Council, November, 2022.

In the Fall of 2022, the library district engaged Employers Council to review the current benefits provided to employees by the Library District. The Report is attached. The report found that the District provides a benefits package that with a few exceptions is in keeping with other government, non-profit organizations and private businesses in Colorado. There were several areas where the District's benefits fell behind. The management team with input from supervisors recommends the following changes.

Health Insurance - In addition to continuing to pay for health insurance in full for full-time employees, 25% of spousal and/or children's health insurance should be added as a benefit for full-time staff.

Floating Holidays - The District is open to the public on many of the Federal/State holidays. Currently employees have 2 floating holidays. It is recommended that full-time staff be granted 2 additional floating holidays which would bring the total to 4 days. Part-time staff working on holidays when the library district is open would earn time and one-half.

PTO - Full-time employees earn 2 days per calendar year. It is recommended that part-time staff working 24 hours earn 1 calendar day per year. Staff currently working 32 hours should be granted 2 days per year.

Jury Duty - Staff should be paid for scheduled work time when they are required to serve on a jury.

Bereavement. - Increase bereavement leave for full-time staff from 3 days to 4 days and continue pro-rating bereavement leave for part-time employees based on the hours worked.

Wellness Benefit - Full-time staff are eligible for a \$300 wellness benefit to encourage healthy lifestyles and habits. It is recommended that the wellness benefit be extended to include part-time staff working 24 hours and up. Staff working 24 hours to 31 hours would receive 50% of the benefit. Staff working 32 hours would receive 75% of the benefit. A waiting period of six months after date of hire for eligibility should be instituted for full-time and part-time staff working 24 hours and up.



CLEARVIEW LIBRARY DISTRICT

RESOLUTION 22-10

A RESOLUTION COMMENDING TRUSTEE KENDRA ADAMS AND ALTERNATE TRUSTEE FRANK BASZLER FOR THEIR SERVICE, LEADERSHIP AND DEDICATION TO THE CLEARVIEW LIBRARY DISTRICT AS TRUSTEES

WHEREAS, the Clearview Library District (the “District”), situated in Weld County in the State of Colorado, is a library district duly organized in 1986 and validly existing pursuant to the provisions of Part 1 of Article 90 of Title 24 of the Colorado Revised Statutes (“C.R.S.”) and established by separate resolutions of the Town of Windsor (the “Town”) and Weld County School District RE-4 (the “School”) to meet the informational, educational, recreational, and cultural reading needs of the people within the service area of the District; and

WHEREAS, Trustee Kendra Adams served as Alternate Trustee for to Board of Trustees of the District (the “Board”) from February, 2019 to January, 2020 and served as Trustee from January, 2020 until the end of her term in December, 2022, serving as President of the Board in 2021 and 2022; and

WHEREAS, Alternate Trustee Frank Baszler served the District as Liaison representing the Town of Severance from January, 2020 until December, 2022 and further served as Alternate Trustee from January, 2020 until the end of his term in December, 2022; and

WHEREAS, under the leadership of President Adams and Alternate Trustee Baszler, the District has experienced unprecedented development growth, including the establishment of a District Services Center on Ash Street in Windsor, renovation of the Windsor-Severance Library in Windsor and a branch library to be constructed in Severance; and

WHEREAS, President Adams and Alternate Trustee Baszler have spent innumerable hours actively attending to their duties with the District, resulting in excellent library services being provided to the community and improved advocacy of library services within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE CLEARVIEW LIBRARY DISTRICT BOARD OF TRUSTEES, AS FOLLOWS:

1. That President Kendra Adams and Alternate Trustee be recognized and commended for their years of dedicated service to the citizens of the Clearview Library District.

Upon motion duly made, seconded and carried, the foregoing Resolution was adopted this 8th day of December, 2022.

CLEARVIEW LIBRARY DISTRICT
BOARD OF TRUSTEES

By: _____

ATTEST:



MEMORANDUM

To: Library Board of Trustees

From: Ann Kling, Library Director

Date: December 8, 2022

Re: Joint Fuel Tank Facility Budget

Item 5.10: New Business

Background / Discussion

The Library District is fortunate to be part of a joint fuel tank facility where the district can purchase fuel for the bookmobile and courier van at discounted prices. The school district manages the facility and prepares the budget. The library district, the school district, and the fire district are participants. Each institution is responsible for a portion of the budget based on usage.

Recommendation(s)

The Director recommends the adoption of the Joint Fuel Tank Facility Budget.

Attachments

Joint Fuel Tank Facility Budget

WINDSOR JOINT FUEL TANK FACILITY

WINDSOR FIRE DEPARTMENT WELD RE-4 SCHOOL DISTRICT CLEARVIEW LIBRARY DISTRICT 2023 BUDGET

DESCRIPTION	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT
REVENUES			
WINDSOR FIRE DEPARTMENT	18.20% 01.000.92.0000.1990	WINDSOR FIRE DEPARTMENT	1,310.40
WELD RE-4 SCHOOL DISTRICT	80.70% 01.000.93.0000.1990	WELD RE-4 SCHOOL DISTRICT	5,810.40
CLEARVIEW LIBRARY DISTRICT	1.10% 01.000.94.0000.1990	WINDSOR/SEV LIBRARY DISTRICT	79.20
	100.00%		-----
		TOTAL REVENUES	7,200.00
EXPENDITURES			
MANAGEMENT FEE TO SCHOOL DISTRICT	01.000.00.0000.0310	ADMINISTRATIVE SERVICES	500.00
ELECTRICAL FOR LIGHT/CARD READER/PUMP	01.000.00.0000.0622	ELECTRICITY	200.00
MAINTENANCE AND EQUIPMENT/SITE CARE	01.000.00.0000.0430	REPAIRS & MAINTENANCE	2,000.00
PROPERTY INSURANCE	01.000.00.0000.0522	PROPERTY INSURANCE	200.00
DISPOSAL OF USED OIL	01.000.00.0000.0340	TECHNICAL SERVICES	600.00
SUPPLIES/FUEL CONDITIONER	01.000.00.0000.0610	SUPPLIES	2,000.00
COMPUTER/PRINTER ITEMS	01.000.00.0000.0660	SMALL EQUIPMENT	500.00
SYSTEM IMPROVEMENTS	01.000.00.0000.0734	TECHNOLOGY EQUIPMENT	0.00
LICENSES/PERMITS	01.000.00.0000.0810	DUES AND FEES	200.00
MISCELLANEOUS ITEMS	01.000.00.0000.0890	MISCELLANEOUS EXP	1,000.00

		TOTAL EXPENDITURES	7,200.00

		NET	0.00
			=====

WINDSOR JOINT FUEL FACILITY
2023 ANNUAL OPERATING PERCENTAGE CALCULATION
PERCENTAGE OF FUEL USE FOR 2022

ACTUAL DIESEL AND UNLEADED GALLONS USED

**Unless indicated otherwise, both types of fuel received on fill date

FUEL FILL DATES	SCHOOL DISTRICT RE-4	TOWN OF WINDSOR	WINDSOR FIRE DEPARTMENT	CLEARVIEW LIBRARY DISTRICT	TOTAL
11/15/21	3,510.80	0.00	538.80	43.60	4,093.20
12/07/21	3,659.50	0.00	994.20	51.40	4,705.10
12/20/21 Diesel	2,490.10	0.00	524.60	52.90	3,067.60
1/18/22 Diesel	2,607.70	0.00	926.90	56.80	3,591.40
1/31/22 Diesel	2,537.30	0.00	499.10	55.20	3,091.60
2/11/22 Unleaded	3,243.30	0.00	582.20	0.00	3,825.50
2/11/22 Diesel	2,115.00	0.00	233.70	22.00	2,370.70
02/25/22	3,207.90	0.00	538.20	27.10	3,773.20
03/11/22	3,999.40	0.00	677.10	58.60	4,735.10
04/01/22	4,301.80	0.00	899.00	56.30	5,257.10
04/18/22	4,372.20	0.00	731.60	31.40	5,135.20
04/29/22	3,982.50	0.00	599.20	29.00	4,610.70
05/12/22	4,118.30	0.00	609.60	29.00	4,756.90
06/10/22	3,593.40	0.00	1,525.00	74.20	5,192.60
07/27/22	2,552.90	0.00	2,128.60	135.30	4,816.80
08/19/22	3,240.00	0.00	1,135.60	22.00	4,397.60
09/01/22	4,000.00	0.00	620.80	51.90	4,672.70
09/15/22	3,690.20	0.00	852.00	47.00	4,589.20
09/29/22	4,061.40	0.00	701.20	25.70	4,788.30
10/14/22	4,283.90	0.00	654.60	76.20	5,014.70
10/27/22	3,032.80	0.00	468.20	35.80	3,536.80
11/11/22	3,888.50	0.00	778.10	53.40	4,720.00
TOTAL GALLONS	76,488.90	0.00	17,218.30	1,034.80	94,742.00
PERCENTAGE OF USE	80.73%	0.00%	18.17%	1.09%	100.00%

2023 OPERATING PERCENTAGE	80.70%	0.00%	18.20%	1.10%	100.00%
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2022 OPERATING PERCENTAGE	80.50%	0.00%	18.20%	1.30%	100.00%
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2021 OPERATING PERCENTAGE	75.00%	0.00%	23.20%	1.80%	100.00%
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2020 OPERATING PERCENTAGE	82.70%	0.00%	15.70%	1.60%	100.00%
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2019 OPERATING PERCENTAGE	61.80%	23.80%	13.00%	1.40%	100.00%
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NOTE: - THESE PERCENTAGES ONLY CONSIDER GALLONS USED PER OUR COMPUTER USE REPORTS;
GALLONS FOR SHRINKAGE OR OTHER ADJUSTMENTS ARE NOT CONSIDERED.