

ADMINISTRATION POLICY

The Board selects, appoints and evaluates the Library Director who serves as the chief administrator with full professional responsibility for: administering District policy, managing personnel, administering fiscal affairs and record keeping, developing and administering District programs and services, evaluating programs and services, selecting content and maintaining the physical plants.

A. DISTRICT SERVICES/ PROGRAMS

The Library Director is responsible for the organization and development of District services and programs. The Library Director shall continually evaluate existing District services, programs and procedures to ensure that services remain relevant and cost effective to the community, and shall submit such reports to the Board for such action as may be appropriate.

B. COMMUNITY RELATIONS AND ADVOCACY

The Library Director is responsible for establishing a continuing effort to locate and attract those unaware of the District's services through in-library and out-of-library activities, as well as public relations efforts. The Library Director is responsible for development of specific programs to inform the community in an understandable and interesting way about District services.

1. Media Policy

All inquiries will be handled at the highest appropriate level to ensure that a carefully thought-out, accurate and informed response is given, in the proper perspective. All efforts to contact or respond to the media are the responsibility of the Library Director.

2. Lobbying Policy

The Board recognizes that decisions by legislative and administrative bodies at the Municipal, County, State and Federal levels have significant effects on the District's ability to carry out its mission successfully.

Therefore, the Board authorizes the Library Director to engage in advocacy activity on behalf of the District. This activity shall be for the purpose of informing and persuading legislative and administrative decision-makers concerning matters of interest to the District.

All applicable laws and regulations will be observed. Lobbying activity may be carried on independently, or in concert with representatives of other interested libraries, library associations, and others having a common interest. Reasonable use of the District resources, such as administrative assistance, office space, office supplies, office equipment, and necessary travel expenses, shall be permitted.

No District funds shall be used to influence any campaign for public office.

3. Social Media Policy

The District uses social media and digital marketing to extend its mission to audiences across the Internet and to provide a public forum to foster discussion, awareness of library resources and programs, and to share ideas, opinions and information as it relates to the District. By participating in social media, we are even more accessible to our library customers and the online community at large. This policy applies to employees when they are communicating via District-owned accounts.

Employees are empowered to share the passion of our brand as they participate in the world of social media marketing and communications.

Employees should keep in mind while interacting in the digital space:

- Living the District values
- Adhering to District confidentiality and other policies
- The effect their digital interactions have on their image as well as the District's image

We reserve the right to edit or amend any misleading or inaccurate content. We also reserve the right to remove any obscene or pornographic content posted to any of our channels.

C. FACILITY MAINTENANCE

The Library Director is responsible for maintenance and upgrading of the library facilities within the District.

D. FINANCIAL POLICIES

The Board is responsible for review and oversight of the District's financial statements. The Library Director will provide financial statements to the Board at least quarterly for the first three quarters of each year, and with the audit for the final quarter of the year.

The Library Director is responsible for establishing and maintaining an appropriate system of internal controls in accordance with governmental accounting standards. This includes, but is not limited to, the following policies:

1. Authorization of Expenditures

It is the policy of the District to monitor expenditure of public funds judiciously, ensuring compliance with annual budgetary appropriations, adherence to purchasing policies, and accuracy of reporting in the financial statements. Expenditures are authorized by the Board

through the annual budget process, and spending is monitored via monthly District financial statements comparing actual spending to budgeted amounts.

The Library Director has no spending limitations for all budgeted, normal, recurring operating expenditures, except as noted below. Budgeted, normal, recurring operating expenditures include, but are not limited to:

- Library content
- Programming fees
- Materials and supplies
- Costs incurred in connection with the operation and maintenance of District facilities
- Costs incurred with the operation and maintenance of District software, telephone, internet, data storage and other information technology platforms
- Professional service fees and fees paid to contractors for upgrades to existing facility and technology platforms
- Those items of furniture, computers and equipment not requiring specific Board approval as noted below

The following require specific approval by the Board:

- Non-budgeted items in excess of \$25,000
- Consulting and advisory services, including customer surveys and data collection efforts in excess of \$10,000
- Intergovernmental agreements
- District-wide merit increase rates and salary range adjustments
- Employee benefit plans
- Capital expenditures of \$50,000 or more
- Research and development projects of \$25,000 or more
- Facility leases and real estate transactions
- Financing transactions
- General liability, property and workers' comp insurance coverage
- Legal settlements

Authorizing signatures for the expenditure of funds and contractual obligations are designated as follows:

- The Director is the authorized signatory for all budgeted normal, recurring operating expenditures as defined above.
- The President of the Board or designee is the authorized signatory for intergovernmental agreements, real estate documents including facility leases, major capital expenditures,

refinancing documents, bond documents, and other documents as required by regulation or statute, which have been reviewed and approved by resolution of the Board.

2. Budget

The District will develop an annual budget in accordance with the statutory requirements of Colorado Local Government Budget Law, Section 29-1-101 *et seq.*, C.R.S. The budget will also be compiled in compliance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards for budget preparation and presentation or other relevant regulations. The budget shall reflect the plans and strategies of the District as adopted by the Board.

Key Annual Budget Deadlines include:	
August 25	Assessors certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits. (§ 39-5-121(2)(b) and § 39-5-128, C.R.S.)
October 15	Budget officer must submit proposed budget to the governing body. (§ 29-1-105, C.R.S.) Governing body must publish "Notice of Budget" upon receiving proposed budget. (§ 29-1-106(1), C.R.S.)
November 1	Deadline for submitting applications to the Division for an increased levy pursuant to § 29-1-302, C.R.S.
December 15	Deadline for certification of mill levy to county commissioners (§ 39-5-128(1), C.R.S.). Local governments levying property tax must adopt their budgets before certifying the levy to the county. If the budget is not adopted by certification deadline, then 90 percent of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the purposes specified in such last appropriation. (§ 29-1-108(2) and (3), C.R.S.)
December 22	Deadline for county commissioners to levy taxes and to certify the levies to the assessor. (§ 39-1-111(1), C.R.S.)
January 31	A certified copy of the adopted budget must be filed with the Division. (§ 29-1-113(1), C.R.S.)

3. Debt Management

The objective of the District's debt management policy is to ensure that the District obtain financing only when necessary, in accordance with the provisions of Colorado law, and that the most favorable interest rates and other costs be obtained.

The District shall not finance improvements with a probable useful life less than four years. Borrowings by the District cannot mature over a term that exceeds the economic life of the improvements that they finance.

Board approval is required in order for the District to issue debt or enter into capital lease arrangements as a means of financing long-term capital projects

4. Audit

As required by Colorado Audit Law, Section 29-1-601, *et seq.*, C.R.S. and Colorado Library Law Section 24-90-109(1)(l), C.R.S. the Board shall ensure that an annual audit of the financial affairs and transactions of all funds and activities of the District be conducted for each fiscal year.

The contract for audit services shall be put out to bid every three years, with final selection of an audit firm to be made by the Board. The contract for services may be renewed for two additional years following approval of the Board.

The audit report shall be distributed as follows:

- State Auditor, by July 31, in accordance with Colorado law, Section 29-1-606(3), C.R.S.
- Board of County Commissioners, at the close of each calendar year, in accordance with Colorado Library Law, Section 24-90-109(2), C.R.S.
- County Treasurer, yearly, in accordance with Colorado Library Law, 24-90-112(2c), C.R.S.

5. Purchasing of Goods and Services

The Board assures the most efficient use of taxpayer dollars through the use of fair and consistent purchasing procedures, maximum market competition and compliance with Colorado statutes.

The Library Director is responsible for developing purchasing procedures to ensure organizational efficiencies and that the District secures desired quality at the best possible cost.

Such procedures shall provide for:

- use of local vendors where possible
- purchases under cooperative purchasing ventures with other library organizations or government agencies
- purchases from sole source suppliers, when only one vendor can meet specifications
- solicitation of multiple quotes to ensure competitive pricing, where considered appropriate

In addition, District purchasing policies and procedures with respect to contracts shall provide for:

- use of standard District templates, where considered appropriate
- Inclusion of language requiring annual appropriation

For those expenditures requiring Board approval, the award of formal bids shall be made by the Board at a public meeting. The Board shall not be bound to select the supplier submitting the lowest dollar bid and reserves the right to accept the bid deemed to be in the best interest of the District. Further, the Board may reject any and all bids and may waive, at its discretion, any informalities, irregularities, omissions, or deficiencies contained in said bid.

6. Nondisclosure

The District shall not execute any agreements containing nondisclosure clauses. This applies to contracts for purchasing of goods and services, consultants, or other vendors.

7. Capital Assets

Capital assets represent land, buildings, vehicles, equipment and content owned by the District and acquired by purchase or donation.

In accordance with Colorado law, Section 29-1-506, C.R.S., an inventory of capital assets will be performed annually unless otherwise excepted by law.

Disposal of District capital assets is done as follows:

- a. The determination of whether obsolete, surplus or retired property and equipment will be needed by the District in the foreseeable future is the responsibility of the Library Director.
- b. Any disposal of an item that has an estimated resale value of \$10,000 or more requires specific approval by the Board before the asset can be disposed of in any manner.
- c. Discarded or weeded library materials may be disposed of using one of the following methods:
 - 1). Sold to the public via used book sales rooms at District locations.
 - 2). Sold through an on-line vendor service or some other establishment that sells used books to the public.
 - 3). Donated to charities or other non-profit organizations, but only with the approval of the Library Director.
 - 4). Given to other political subdivisions of the State of Colorado, but only with the approval of the Library Director.

- 5). Items that are broken, destroyed, or otherwise have no value may be recycled when other methods of disposal have been exhausted.
- d. Computer components with an estimated resale value of less than \$10,000 each may be disposed of using one of the following methods:
 - 1). District staff may hold an online public sale which will be advertised on the District website and at branch locations.
 - 2). Sold at an auction house, through an on-line vendor service or other establishment that sells used computer equipment to the public.
 - 3). Transferred to vendors for credit toward future purchases.
 - 4). Donated to charities or other non-profit organizations, but only with the approval of the Library Director.
 - 5). Given to other political subdivisions of the State of Colorado, but only with the approval of the Library Director.
 - 6). Items that are broken or otherwise have no value may be disposed of through regulated computer disposal companies where other methods of disposal have been exhausted.
- e. Furniture and equipment with an estimated resale value of less than \$10,000 shall be disposed of in the following manner:
 - 1). Sold at an auction house, or through an on-line vendor service, or other establishment that sells surplus furniture and equipment to the public.
 - 2). Donated to charities or other non-profit organizations, but only with the approval of the Library Director.
 - 3). Given to other political subdivisions of the State of Colorado, but only with the approval of the Library Director.
 - 4). Items that are broken, destroyed, or otherwise have no value may be trashed or recycled when other methods of disposal have been exhausted.
- f. Disposal of District land and buildings requires approval of the Board regardless of estimated resale value or method of disposal.

8. Investment and Cash Management Policy

It is the policy of the District to safeguard the public funds for which it is responsible by ensuring compliance with the depository and investment restrictions detailed in the following Colorado Law:

- Public Deposit Protection Act, Section 11-10.5-101, *et seq.*, C.R.S.
- Standard for Investment, Section 15-1-304, C.R.S.
- Funds - Legal Investments, Section 24-75-601, *et seq.*, C.R.S.
- Investment Funds - Local Government Pooling, Section 24-75-701, *et seq.*, C.R.S.
- Protection of Deposits of Public Monies, Section 11-47-101, *et seq.*, C.R.S.

The Board delegates management and oversight responsibility of the District's investment program to the Library Director who shall ensure that all investment transactions are undertaken in accordance with this policy and that an effective system of internal controls is maintained for all investment transactions. The Board shall select a registered investment advisory firm that specializes in the management of fixed-income public funds.

Consistent with Colorado Law set forth above, District funds may be invested in the following securities, subject to certain specific maturity, credit rating and portfolio diversification limitations, as detailed in the authorizing law.

- Local Government Investment Pool
- Obligations of the United States Government
- Government Sponsored Enterprises
- Obligations of State & Local Governments
- Repurchase Agreements
- Reverse Repurchase Agreements
- Money Market Mutual Funds
- Corporate Debt
- Certificates of Participation
- Investment Contracts
- Bonds of Housing Authority

No District funds shall be invested in any of the above mentioned securities on which the coupon rate is not fixed, or a schedule of specific fixed coupon rate is not established, from the time the security is settled until its maturity date, unless the coupon rate is tied to specific securities or indexes as detailed in the authorizing statutes referred to above. Shares in qualified money market mutual funds or local government investment pools are excluded from this fixed coupon rate requirement.

Any revisions or extensions of these sections of Colorado Law shall be considered to be part of this policy immediately upon the effective date following enactment.

On a quarterly basis, the Board shall review an investment report detailing the current status of the investment portfolio.

District funds may only be deposited in financial institutions that have been designated by the Division of Banking or the Division of Financial Services under the Colorado Department of Regulatory Agencies as an eligible public depository to the extent that the deposit is (i) insured by the Federal Deposit Insurance Corporation (FDIC) or (ii) secured by a pledge of eligible collateral as required by the Public Deposit Protection Act. Operating funds deposited in non-interest bearing accounts must be held with financial institutions participating in the FDIC Temporary Liquidity Guarantee Program that provide full deposit coverage regardless of amount.

A Board resolution is required to open or close any new District account at a financial institution. The signature of the Library Director is required in setting up new District financial accounts. Authorization to transfer funds between District bank and investment accounts is limited to the Library Director and the senior accounting staff member, as considered necessary to meet daily operating cash requirements and investment objectives.

In the event of financial emergency, the Library Director is designated to take immediate action to ensure the safety of District assets. Such action can supersede requirements of the Cash Management Policies, and will be immediately reported to the Board, with ratification of action occurring at the next Board meeting.

9. Reserve Fund Policy

The Library Director is responsible for maintaining reserves for the following purposes:

- Working capital reserves sufficient to fund expenditures for the first quarter of the fiscal year or until property taxes remitted by the county treasurer are sufficient to fund monthly operations.
- Emergency reserves as required and as defined by Article X, Section 20 of the Colorado Constitution in and subject to the use limitations therein.
- Reserves sufficient to fund deductibles payable in the event of a claim or loss under the District's insurance program.
- The Board may designate other reserves of fund balance as considered necessary in support of District objectives.

10. Mileage and Other Expense Reimbursement

District employees and members of the Board shall be reimbursed, with proper documentation, for reasonable travel and other library related expenses incurred in connection with District business activities.

11. Facility Naming Rights

District buildings and facilities shall be named in accordance with their geographical location or functional designations. However, the District will also allow for naming rights in response to a

major benefactor, either through substantial financial support or through distinguished effort and service on behalf of the District. No District buildings shall be named for any living person. The Board has the sole authority to approve names of District buildings and facilities.

E. CLOSURES

The Board annually approves the District holiday closures, and all District-wide closures unless due to extreme weather or emergency.

The Library Director has discretion for delayed-openings, early closure, or closure of a single location.

F. ELECTRONIC MAIL MONITORING AND ARCHIVING

In compliance with Colorado law the District adopts the following policy:

Correspondence of the District employees and volunteers in the form of electronic mail (email) may be a public record under the public records law and may be subject to public inspection under Colorado Public Records Law, Section 24-72-200.1, *et seq.*, C.R.S. Email services provided by the District are deemed to be business operations. The Library Director may inspect those email accounts maintained on library servers and workstations as the Library Director deems necessary to ensure computer security, to maintain and test computer hardware and software, or for any other reason. The District also makes regular backup copies of all files, including email, on its servers, and archives those records according to Section 24-80-101 *et seq.*, C.R.S.

G. RISK MANAGEMENT POLICY

The District recognizes its responsibility to manage public funds in a responsible manner, which includes identifying, addressing and appropriately managing any risks that may affect 1) the safety and well-being of its customers and employees 2) its financial stability, or 3) its ability to achieve its mission of providing services to the community.

The District further recognizes that, as a public entity providing a wide range of services, it engages in operations that may carry significant risk and that are also subject to disruption. Although risks are unavoidable, the District considers loss or interruption of services of a significant duration to be unacceptable.

The Library Director will ensure that risks are assessed annually and the related risk mitigation programs are evaluated and updated as appropriate.

The District's risk management programs shall include, but not be limited to, a comprehensive insurance program, which includes public officials liability coverage for the Library Director and Trustees; employee safety training programs and maintenance of a disaster recovery plan.

In the event of a natural or human made disaster, act of terrorism or other event disruptive to the District's operations, the Library Director is given authority to act as needed outside the scope of authority otherwise delineated in this policy manual.

H. DISPOSAL OF PERSONAL INFORMATION

During the course of its activities, the District may receive personal identifying information of its employees, contractors, directors, and/or constituents. Personal identifying information is classified under the Colorado Revised Statutes, Section 24-73-101(4)(b) as the following:

- Social security number;
- Personal identification number;
- Passwords;
- Passcodes;
- Official state or government-issued driver's license or identification card number;
- Government passport number;
- Biometric data (i.e. finger print or retina scan);
- Employer, student, or military identification number;
- Financial transaction devices (i.e. credit cards, debit cards, banking cards, electronic fund transfer cards, guaranteed check cards, and financial account numbers).

When paper or electronic documentation containing personal identifying information is no longer needed, the District shall destroy or arrange for the destruction of such paper and electronic documents within its custody or control that contain personal identifying information by shredding, erasing, or otherwise modifying the personal identifying information in the paper or electronic documents to make the personal identifying information unreadable or indecipherable through any means.