

Agenda Item 5c

Requested Action: Informational



KIM J. SETER
BARBARA T. VANDER WALL
COLIN B. MIELKE
ELIZABETH A. DAUER
RUSSELL NEWTON
MARISSA M. PECK

MEMORANDUM

TO: Poudre River Public Library District

FROM: Seter & Vander Wall, P.C.

DATE: November 9, 2022

RE: Legal Status Report for November 14, 2022 Board Meeting

Options for Funding Future Facilities Development

Task: Summarize financing options the District may consider to fund future facilities development.

Status: We reviewed and had changes made to the retainer for a financial advisor. They will assist in making financing decisions.

Action: This matter will be removed from the next report.

Executive Director Salary Survey Information

Task: Obtain a copy of the State's Executive Director Salary survey for budgeting process every September.

Status: Information was delivered to President Colby. This matter will remain on the report as a reminder for next fall.

Action: None required.

Colorado Family Medical Leave Insurance Program

Task: Consider whether to "opt-out" of the Colorado Family and Medical Leave Act.

Status: The Board authorized the scheduling of a hearing to consider opting out of the FMLI program. We have provided memos concerning the act, notices to employees and draft resolution to opt out (copy attached). Staff was directed to determine the best time to schedule the hearing.

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At that time: (1) a public hearing should be opened; (2) anyone interested in speaking should be allowed their allotted time; (3) the public hearing should be formally closed.

The Board may then consider approval or rejection of the Resolution concerning Opting-Out.

- A. If a Trustee desires to Opt-Out, a motion should be made to adopt the Resolution.
- B. If there is no desire to Opt-Out, no motion is necessary and the District will automatically be enrolled in the program on January 1, 2023.

Action: Hold the Public Hearing and Vote at the time provided in the Agenda.

2022 Budget Amendment

Task: Amend the 2022 Budget to insure expenditures do not exceed funds appropriated.

Status: A public hearing is required prior to a budget amendment. A proposed Resolution to Amend the 2022 Budget has been provided (**copy attached**).

Action: Procedurally:

1. Ms. Lyons will present the proposed budget amendment.
2. The chair should open a public hearing on the proposed amendment and allow anyone to comment that wishes to do so.
3. Close the public hearing after all speakers have had their allotted time.
4. **Proposed Motion:**

I move the board to approve the 2022 budget amendment and Resolution as described by the Finance Director.

2023 Budget Approval, Imposition of Levy and Appropriation of Funds

Task: Approve the 2023 Budget, Certify the Mill Levy and Appropriate Funds.

Status: A public hearing is required prior to approving the budget.

The three actions required by law are memorialized in a Resolution (**copy attached**).

Action: Procedurally:

1. Ms. Lyons will present the proposed budget.
2. The chair should open a public hearing on the proposed budget and allow anyone to comment that wishes to do so.
3. Close the public hearing after all speakers have had their allotted time.
4. **Proposed Motion:**

I move the board to approve the proposed 2023 budget and Resolution setting the Mill Levy and appropriated funds for expenditure in 2023.

**RESOLUTION OF THE BOARD OF TRUSTEES
OF
POUDRE RIVER PUBLIC LIBRARY DISTRICT**

**DECLINING PARTICIPATION IN THE COLORADO PAID FAMILY AND MEDICAL
LEAVE INSURANCE (FAMLI) PROGRAM**

WHEREAS, in November 2020, Colorado voters approved Proposition 118, codified in §§ 8-13.3-501, *et seq.*, C.R.S., establishing the Family and Medical Leave Insurance Program (“FAMLI”) to provide Colorado workers paid leave for qualifying family and medical circumstances; and

WHEREAS, FAMLI will be funded by premiums paid by Colorado employers, employees, and, independent contractors that elect to participate in the in the program; and

WHEREAS, FAMLI premium collection commences January 1, 2023, and benefits begin January 1, 2024; and

WHEREAS, FAMLI provides that any “local government” “employer” as defined by §§ 8-13.3-503(14), 29-1-304.5(3)(b), C.R.S. and § 8-13.3-502(8), C.R.S., may register with the program by January 1, 2023, and a local government employer that fails to register by January 1, 2023 will be deemed a participant in the program; and

WHEREAS, FAMLI provides in § 8-13.3-522, C.R.S., that a local government employer may decline participation in the program upon a majority vote of its governing body, provided the governing body first holds a public hearing on the matter with prior written notice to employees summarizing the program and vote process and giving employees opportunity to submit comments on the matter; and

WHEREAS, the FAMLI Act’s definition of “Employee” includes a two-prong exception which excludes persons primarily free from control in the performance of their work, and that work is part of their independent profession or trade; and

WHEREAS, a local government employee whose employer declines participation may elect to participate in the FAMLI program; and

WHEREAS, a local government employer declining participation may elect to help facilitate its employees’ participation by collecting and remitting the employee premiums; and

WHEREAS, the Board of Trustees of the Poudre River Public Library District (“District”) held a public hearing to consider whether to participate in the FAMLI program at a public meeting held Monday, November 14, 2022, at 4:00 p.m. at 201 Peterson Street, Fort Collins, Colorado, and District employees were provided written notice of the public hearing and opportunity to comment on the District’s participation in the program at the public hearing; and

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

1. The Board of Trustees finds and determines that, with regard to the public hearing on the decision of whether to decline participation in FAMLI, notice was given and the hearing was conducted in accordance with FAMLI and the rules and regulations adopted by the Colorado Department of Labor and Employment.
2. The Board of Trustees, acting for and on behalf of the District, hereby declines participation in the FAMLI program.
3. The District will not facilitate premium collection and remittance for employees that elect to participate in the FAMLI program.
4. District consultants shall implement this Resolution consistent with FAMLI and the rules and regulations adopted by the Colorado Department of Labor and Employment.
5. Provided the Board of Trustees does not subsequently elect to participate in the FAMLI program, the District's declination hereunder shall last eight years from the date hereof, and the Board of Trustees shall determine whether to continue the declination or participate in the FAMLI program prior to expiration of the eight-year declination.

APPROVED AND ADOPTED this 14th day of November, 2022, by the Board of Trustees of the Poudre River Public Library District.

POUDRE RIVER PUBLIC LIBRARY DISTRICT

District President

Attest:

Secretary/Assistant Secretary

**POUDRE RIVER PUBLIC LIBRARY DISTRICT
RESOLUTION TO AMEND 2022 BUDGET**

The Board of Trustees of the Poudre River Public Library District held a meeting on Monday, November 14, 2022, at 4:00 p.m., at 201 Peterson Street, Fort Collins, Colorado, at which time the following Resolution was adopted by affirmative vote of a majority of the Board of Trustees:

WHEREAS, the Board of Trustees of the Poudre River Public Library District appropriated funds for the fiscal year 2022 as follows:

Capital Projects Fund:	\$0
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and:

WHEREAS, the necessity has arisen for additional expenditures and transfers by the District due to additional costs which could not have been reasonably anticipated at the time of adoption of the budget, requiring the expenditure of funds in excess of those appropriated for the fiscal year 2022; and

WHEREAS, funds are available for such an expenditure from surplus revenue funds of the District;

NOW THEREFORE, BE IT RESOLVED that the Board of Trustees of the Poudre River Public Library District shall and hereby does amend the budget for the fiscal year 2022 as follows:

Transfer from General Fund to Capital Projects Fund:	\$1,000,000
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NOW THEREFORE BE IT RESOLVED, that an additional \$1,000,000 is hereby transferred and appropriated from the General Fund of the District to the Capital Fund, and that any ending fund balances shall be reserved for purposes of Article X, Section 20 of the Colorado Constitution.

ADOPTED THIS 14TH DAY OF NOVEMBER, 2022.

Poudre River Public Library District
Signature Page
Amended 2022 Budget Resolution

POUDRE RIVER PUBLIC LIBRARY DISTRICT

By: President

ATTEST:

By: Secretary

CERTIFICATION

I, Corey Radman, hereby certify that I am a Library Trustee and the duly elected and qualified Secretary of the Poudre River Public Library District, and that the foregoing constitutes a true and correct copy of the record of proceedings of the Board of Trustees of said District, adopted at a meeting of the Board of Trustees of the Poudre River Public Library District held on November 14, 2022, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the public hearing to amend the budget for fiscal year 2022; that said proceedings were duly had and taken and that the meeting was duly held.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 14th day of November, 2022.

Secretary

**POUDRE RIVER PUBLIC LIBRARY DISTRICT
RECORD OF PROCEEDINGS**

STATE OF COLORADO
COUNTY OF LARIMER

The Board of Trustees of the Poudre River Public Library District, Larimer County, Colorado held a regular meeting at the Old Town Library, 201 Peterson Street, Fort Collins, Colorado, on Monday, November 14, 2022, at the hour of 4:00 p.m.

The following members of the Board of Trustees were present:

President: Fred Colby
Vice President: Matt Schild
Secretary/Treasurer: Corey Radman
Trustee: Anuja Riles
Trustee: Randyn Heisserer-Miller
Trustee: Becki Schulz
Trustee: Joe Wise

Also present: Kim J. Seter, Seter & Vander Wall, P.C.; David Slivken, Library Director; Ken Draves, Library Deputy Director; Amy Lyons, District Finance Officer.

Counsel reported, that prior to the meeting, the Trustees were notified of the date, time and place of the meeting and the purpose for which it was called. She further reported that this meeting is a regular meeting of the Board of Trustees of the District and that a Notice of Meeting has been posted and to the best of her knowledge, remains posted to the date of this meeting. A copy of the Notice of Regular Meeting and a copy of the published Notice as to Amended 2022 and Proposed 2023 Budgets are incorporated into these proceedings.

NOTICE OF REGULAR MEETING
AND
NOTICE AS TO PROPOSED 2023 BUDGET AND AMENDED 2022

DRAFT

**NOTICE OF PUBLIC HEARING AS TO
PROPOSED 2023 BUDGET AND AMENDED 2022 BUDGET**

NOTICE IS HEREBY GIVEN that a proposed 2023 budget and, if necessary, an amended 2022 budget have been submitted to the **POUDRE RIVER PUBLIC LIBRARY DISTRICT** for the fiscal year 2023. Copies of such proposed 2023 budget and, if necessary, amended 2022 budget have been filed in the Old Town Library, Community Room, 201 Peterson Street, Fort Collins, Colorado, where same is open for public inspection. Such proposed 2022 budget and, if necessary, amended 2021 budget will be considered at the next meeting of the Poudre River Public Library District to be held at 4:00 P.M. on Monday, November 14, 2022, at 201 Peterson Street, Fort Collins, Colorado. Any interested elector within the Poudre River Public Library District may inspect the proposed 2023 budget and, if necessary, the amended 2022 budget and file or register any objections at any time prior to the final adoption of the proposed 2023 budget and, if necessary, the amended 2022 budget.

BY ORDER OF THE BOARD OF TRUSTEES:
POUDRE RIVER PUBLIC LIBRARY DISTRICT

By: /s/ SETER & VANDER WALL, P.C.
Attorneys for the District

Publish in: *The Fort Collins Coloradoan*
Publish on: Friday, October 31, 2022

Trustee _____ introduced and moved the adoption of the following Resolution:

**Poudre River Public Library District
Board of Trustees Resolution 2022-_____**

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, LEVYING PROPERTY TAXES TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE POUFRE RIVER PUBLIC LIBRARY DISTRICT, LARIMER COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

WHEREAS, the Board of Trustees of the Poudre River Public Library District has authorized its budget officer to prepare and submit a proposed budget at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Trustees of the District for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with law, the proposed budget was open for inspection by the public at a designated place, a public hearing was held on Monday, November 14, 2022 and interested electors were given the opportunity to file or register any objections to the proposed budget; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available at this time to the Board regarding the effects of Article X, Section 20 of the Colorado Constitution; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE POUFRE RIVER PUBLIC LIBRARY DISTRICT OF LARIMER COUNTY, COLORADO:

Section 1. Summary of 2023 Revenues and 2023 Expenditures. The estimated revenues and expenditures for each fund for fiscal year 2023, as more specifically set forth in the budget attached hereto are accepted and approved.

Section 2. Adoption of Budget. The budget as submitted, amended and attached hereto and incorporated herein is approved and adopted as the budget of the Poudre River Public Library District for fiscal year 2023.

Section 3. Levy of General Property Taxes. The foregoing budget indicates that the amount of money necessary to balance the budget for the General Fund for operating expenses from property tax revenue is **\$11,290,355**. For the purposes of meeting all general operating expenses of the District during the 2023 budget year, the voters have approved a tax levy of **3.000** mills upon each dollar of the total valuation for assessment within the District for the year 2022.

Section 4. Certification to County Commissioners. The Secretary of the District, or its designee, is hereby authorized and directed to certify to the County Commissioners of Larimer County the mill levy for the District hereinabove determined and set forth on the Certification of Tax Levies for Non-School Governments attached hereto.

Section 5. Appropriations. The amounts set forth as expenditures and balances remaining, as specifically allocated in the budget are hereby appropriated from the revenue to each fund for the purposes stated and no other.

Section 6. Budget Certification. The budget shall be certified by the Secretary of the District, and made a part of the public records of the Poudre River Public Library District.

The foregoing Resolution was seconded by Trustee _____.

RESOLUTION APPROVED AND ADOPTED THIS 14TH DAY OF NOVEMBER, 2022.

Poudre River Public Library District
2023 Budget Resolution
Signature Page

POUDRE RIVER PUBLIC LIBRARY DISTRICT

By: _____
President

ATTEST:

By: _____
Secretary

DRAFT

STATE OF COLORADO
COUNTY OF LARIMER
POUDRE RIVER PUBLIC LIBRARY DISTRICT

I, Corey Radman, hereby certify that I am a Trustee and the duly elected and qualified Secretary of the Poudre River Public Library District, and that the foregoing constitute a true and correct copy of the record of proceedings of the Board of Trustees of said District, adopted at a meeting of the Board of Trustees of the Poudre River Public Library District held on November 14, 2022, at 201 Peterson Street, Fort Collins, Larimer County, Colorado, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2023; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 14th day of November, 2022.

Secretary

EXHIBIT A

**BUDGET DOCUMENT
AND
BUDGET MESSAGE**

DRAFT