

HELD	Date: Wednesday, June 28, 2023
	Time: 3:00 p.m.
	Location: Castle Pines Library, Event Hall
ATTENDANCE	Committee Members: Meghann Silverthorne, Terry Nolan and Suzanne Burkholder
	Staff: Bob Pasicznyuk and Patti Owen-DeLay
	Public: None
	Guests: None
ABSENT	

DISCUSSION ITEMS:

Follow Up: <ul style="list-style-type: none"> • Updates made from last meeting – now with editor • Social Use Policy on board agenda 	
Policies Under First Draft Review: <ul style="list-style-type: none"> • Finance Policies 	

ADJOURNMENT	
--------------------	--

PROPOSED ADMINISTRATION POLICIES - draft post 032923 committee meeting

NOTES IN RED; Edited for 4/26/2023; post 042523 committee meeting; edited for 5/11/23 meeting, edited post 5/31 meeting – ready for editing.

MEDIA POLICY

The Executive Library Director manages and responds to media inquiries delegating appropriate duties to staff. All efforts to contact or respond to the media are the responsibility of the Executive Library Director. The Library's Board President is authorized to communicate with the media about Board positions. Trustees have a responsibility in any media encounter of emphasizing that they are speaking as an individual and not for the organization or the Board. Trustees may share or verify matters of public record.

PROPOSED ADMINISTRATION POLICIES - draft post 032923 committee meeting

NOTES IN RED; Edited for 4/26/2023; post 042523 committee meeting; edited for 5/11/23 meeting, edited post 5/31 meeting – ready for editing.

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 Library's ability to carry out its mission successfully. Therefore, the Board authorizes the Executive Library Director to engage in advocacy activities on behalf of the Library's interest.

The Library, of course, will observe all applicable laws and regulations while engaging in lobbying efforts whether those activities are carried out independently, or in concert with representatives of other interested libraries, library associations, and others having a common interest. The Library may use reasonable resources, such as administrative assistance, office space, office supplies, office equipment, and necessary travel expenses, in representing the interest of the Library.

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

PROPOSED ADMINISTRATION POLICIES - draft post 032923 committee meeting

NOTES IN RED; Edited for 4/26/2023; post 042523 committee meeting; edited for 5/11/23 meeting, edited post 5/31 meeting – ready for editing.

SOCIAL MEDIA POLICY

The Library, under the management and supervision of the Executive Library Director, shall use 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 services and activities. This policy applies to staff as they are communicating with our community about the Library using Library-owned accounts.

Staff using Library-owned accounts must do so within three performance expectations.

- Living our Library's values
- Adhering to the Library's policies (confidentiality and others)
- The effect of their work on the Library's brand and reputation in the community.

PROPOSED ADMINISTRATION POLICIES - draft post 032923 committee meeting

NOTES IN RED; Edited for 4/26/2023; post 042523 committee meeting; edited for 5/11/23 meeting, edited post 5/31 meeting – ready for editing.

FACILITY NAMING RIGHTS POLICY

Library facilities shall be named in accordance with their community, geographical locations. However, the Library 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 Library. No Library facilities shall be named for any living person. The Library Board has the sole authority to approve names of Library facilities other than community, geographical location names. The Board expects the Douglas County Libraries Foundation to seek donors and recommend recognition commensurate with gifts. The Board will also approve the naming of facility spaces for donors and other recognitions.

PROPOSED ADMINISTRATION POLICIES - draft post 032923 committee meeting

NOTES IN RED; Edited for 4/26/2023; post 042523 committee meeting; edited for 5/11/23 meeting, edited post 5/31 meeting – ready for editing.

CLOSURE POLICY

The Library will observe annually the following holidays via closure:

- New Year's Day
- Martin Luther King Birthday
- Washington's Birthday
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Day

The Board must approve any other Library closures other than those for emergencies, inclement weather, or short-term changes of operating hours to accommodate events or similar opportunities. The Executive Library Director will advise the Board on coming holidays and annual closures during the September meeting each year.

PROPOSED ADMINISTRATION POLICIES - draft post 032923 committee meeting

NOTES IN RED; Edited for 4/26/2023; post 042523 committee meeting; edited for 5/11/23 meeting, edited post 5/31 meeting – ready for editing.

ELECTRONIC MAIL AND MONITORING POLICY

In compliance with Colorado law the Library adopts the following policy: Correspondence of Library 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 Library are deemed to be business operations. The Executive Library Director may authorize the inspection of email as necessary to ensure computer security, to maintain and test computer hardware and software, or for any other reason. The Library 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.

PROPOSED ADMINISTRATION POLICIES - draft post 032923 committee meeting

NOTES IN RED; Edited for 4/26/2023; post 042523 committee meeting; edited for 5/11/23 meeting, edited post 5/31 meeting – ready for editing.

RISK MANAGEMENT POLICY

The Library 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.
- 4) business continuity plans and measures for high-risk events.

The Library considers loss or interruption of services of significant duration to be unacceptable and intends to manage operations to mitigate that risk. The Executive Library Director will ensure that risks are assessed annually and the related risk mitigation programs are evaluated and updated as appropriate. The Library's risk management programs shall include, but not be limited to, a comprehensive insurance program, which includes public officials' liability coverage for the Executive 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 disruption to Library operations, the Executive Library Director is given authority to act as needed outside the scope of authority otherwise delineated in policy. The Executive Library Director will annually report to the board, reviewing describing risk mitigation products and strategies in place to safeguard the Library, its assets, and operations.

PROPOSED ADMINISTRATION POLICIES - draft post 032923 committee meeting

NOTES IN RED; Edited for 4/26/2023; post 042523 committee meeting; edited for 5/11/23 meeting, edited post 5/31 meeting – ready for editing.

DISPOSAL OF PERSONAL INFORMATION POLICY

During the course of its activities, the Library 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 Library 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, as soon as possible in compliance with the Library's adopted Records Retention Schedule.

ARTICLE V. DUTIES OF OFFICERS

Section 1. President. The President shall, subject to the direction and supervision of the Board, be the principal executive officer of the Library. The President shall preside over and determine the manner of operation for all meetings of the Board. The President shall sign, either by manual, facsimile, or electronic signature, any leases, deeds, mortgages, contracts and other instruments which the Board has authorized to be executed; and in general shall perform all duties incident to the office of president and such other duties as may be prescribed by the Board from time to time. The President is the authorized media spokesperson concerning Board positions.

ARTICLE II. BOARD OF TRUSTEES (the "Board")

Section 6. Ethics. Trustees shall conduct themselves in accordance with Colorado law, including the Code of Ethics for public officials, Sections 24-18-101, *et seq.*, C.R.S. (the "Code of Ethics"). Trustees shall avoid situations in which their personal interests might be served or in which financial benefits inure to them at the expense of library users, colleagues, or the Library. Trustees shall disclose any and all potential conflicts of interest during the appointment process. If during the course of Board business, an area of potential conflict of interest or the appearance of such develops for a Trustee, that Trustee shall immediately make full disclosure to the Board and, if required in order to ensure compliance with the Code of Ethics, immediately cease participation in both discussion and voting relative to the matter. Specific areas of potential conflict, without limitation, are described in this Section, below.

- Trustees may not in their private capacities negotiate, bid for, or enter into a contract with the Library in matters in which they have a direct or indirect financial interest.
- Trustees shall recuse themselves from Board discussion, deliberation and vote on any matter in which the Trustee, an immediate family member (defined as husband, wife, domestic partner, brother, sister, child, or grandchild, including step-relationships of each of the defined relationships) or an organization with which they are associated as a principal has a material financial interest. Such recusals shall be reflected in the meeting minutes for the relevant meeting.
- Trustees shall not receive anything of value that could or should reasonably be expected to influence their vote or other official action.
- Trustees shall respect the confidential nature of Library business while adhering to the Colorado Open Records Act ("CORA"), Sections 24-72-200.1 *et seq.*, C.R.S. and all other applicable laws governing freedom of information.
- Trustees have a responsibility in any media encounter of emphasizing that they are speaking as an individual and not for the organization or the Board. Trustees may share or verify matters of public record.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

STANDARDS OF CONDUCT POLICY

Employment with the Library carries with it special obligations and responsibilities. Each employee has the right, as an individual, to participate in public debate or to engage in social and political activity. The only restrictions on these activities are those imposed by law. Because personal views and activities may be interpreted as representative of the institution in which the individual is employed, careful distinction must always be made between: (a) private actions of the employee as an individual and (b) those actions one is authorized to take in the name of the Library.

Concerted Activity

Employees have the right to act with co-workers to address work-related issues in many ways. Employers cannot discharge, discipline, or threaten employees, or coercively question employees about, this "protected concerted" activity. A single employee may also engage in protected concerted activity if they are acting on the authority of other employees. However, employees can lose protection by saying or doing something egregiously offensive or knowingly and maliciously false, or by publicly disparaging the employer's products or services without relating the complaints to any labor controversy.

Additional details on conduct can be found in the Library's Employee Handbook.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

CUSTOMER PRIVACY POLICY

Staff and volunteers are expressly prohibited from disclosing information about customers, including personal information, borrowing records and/or book and material requests to others, including the customer's family members or from using such information for the employee's personal gain or benefit or to benefit others including relatives, friends, or members of organizations. Customer confidentiality is required under the Colorado Library Law, Sections 24-90-119, C.R.S. Staff who handle Citizen Review Requests or Colorado Open Records Act requests, should consult legal counsel to ensure compliance with all applicable laws. Additional details can be found in the Library's Employee Handbook.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

AT-WILL EMPLOYMENT POLICY

Except as may be required by state law, employment with the library is at-will. Employees have the right to end their work relationship with the library with or without advance notice, for any reason. The library has the same right. Additional details can be found in the Library's Employee Handbook.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

CONFLICT OF INTEREST POLICY

Any employee upon being hired or promoted to a decision-making position shall disclose ~~to the Board~~ any potential conflict of interest. If during the course of employment, an area of potential conflict of interest develops for an employee in a decision-making position, they are required at that time to make full disclosure. Conflict of Interest statements shall then be updated as circumstances warrant. All Conflict of Interest statements shall be referred to only to eliminate any potential conflict of interest.

In compliance with Colorado law Section 24-18-104, C.R.S., as may be amended from time to time, no employee or board member shall accept a fee, gift or other valuable item for personal use from any person or group of persons where such gift or other valuable item is given in the hope or expectation of receiving a favor or better treatment than others wishing to do business with the Library.

Employees with direct ownership, partnership or personal involvement in supplier companies or distribution outlets related to Library business must report their involvement and relationship to supplier companies and distribution outlets through the Library's Conflict of Interest form. Additionally, employees with relatives that the Library does business with must report their relationship through the "Conflict of Interest" form.

Colorado Law Section 24-18-104, C.R.S. should be consulted in determining whether a trustee or employee may accept a gift. If an employee has any questions as to whether he or she may accept a particular gift, including payment for luncheons or dinners, the employee should discuss the matter with his or her supervisor and with the Human Resources Department for a final determination.

Additional details can be found in the Library's Employee Handbook.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

EQUAL EMPLOYMENT OPPORTUNITY (EEO) POLICY

The Library is dedicated to the principles of equal employment opportunity. We prohibit unlawful discrimination against applicants or employees on the basis of age 40 and over, race, sex, sexual orientation, gender identity, color, religion, national origin, disability, military status, genetic information, or any other status protected by applicable state or local law.

Retaliation against an employee for filing a complaint under this requirement or for assisting in a complaint investigation is prohibited. If any staff member perceives retaliation for their participation in an investigation, they should contact their supervisor or the Human Resources Department immediately. The situation will be promptly investigated by the Human Resources Department. Additional details can be found in the Library's Employee Handbook.

This policy applies to all employees and trustees including supervisors, managers, co-workers, and non-employees such as customers, volunteers, clients, vendors and consultants.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

ACCOMODATION POLICY

Americans with Disability and Religious Accommodation.

The Library will make reasonable accommodation for qualified individuals with known disabilities unless doing so would result in an undue hardship to DCL or cause a direct threat to health or safety. DCL will make reasonable accommodation for employees whose work requirements interfere with a religious belief, unless doing so poses undue hardship on DCL. Employees needing such accommodation are instructed to contact their supervisor or the HR Department immediately.

Pregnancy Accommodation.

Employees have the right to be free from discriminatory or unfair employment practices because of pregnancy, a health condition related to pregnancy, or the physical recovery from childbirth.

Employees who are otherwise qualified for a position may request a reasonable accommodation related to pregnancy, a health condition related to pregnancy or the physical recovery from childbirth. If an employee requests an accommodation, the organization will engage in a timely, good-faith, and interactive process with the employee to determine whether there is an effective, reasonable accommodation that will enable the employee to perform the essential functions of her position. A reasonable accommodation will be provided unless it imposes an undue hardship on the organization's business operations.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

UNLAWFUL HARASSMENT POLICY

Unlawful harassment includes verbal or physical conduct that has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment. Actions based on an individual's age 40 and over, race, sex, sexual orientation, gender identity, color, religion, national origin, disability, military status, genetic information, or any other applicable status protected by state or local law will not be tolerated. Prohibited behavior may include but is not limited to the following:

- Written form such as cartoons, e-mails, posters, drawings, or photographs.
- Verbal conduct such as epithets, derogatory comments, slurs, or jokes.
- Physical conduct such as assault, or blocking an individual's movements.

This applies to all employees including managers, supervisors, co-workers, and non-employees such as Trustees, volunteers, customers, vendors, and consultants.

Retaliation against an employee for filing a complaint under this requirement or for assisting in a complaint investigation is prohibited. If any staff member perceives retaliation for their participation in an investigation, they should contact their supervisor or the Human Resources Department immediately. The situation will be promptly investigated by the Human Resources Department. Additional details can be found in the Library's Employee Handbook.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

SEXUAL HARASSMENT POLICY

Because sexual harassment raises issues that are to some extent unique in comparison to other types of harassment, the Library believes it warrants separate emphasis.

The Library strongly opposes sexual harassment and inappropriate sexual conduct. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature, when:

- Submission to such conduct is made explicitly or implicitly a term or condition of employment.
- Submission to or rejection of such conduct is used as the basis for decisions affecting an individual's employment.
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive work environment.

All employees including managers, supervisors, co-workers, and non-employees such as Trustees, volunteers, customers, vendors, and consultants are expected to conduct themselves in a professional and businesslike manner at all times. Conduct which may violate this policy includes, but is not limited to, sexually implicit or explicit communications whether in:

- Written form, such as cartoons, posters, calendars, notes, letters, electronic communication.
- Verbal form, such as comments, jokes, foul or obscene language of a sexual nature, gossiping or questions about another's sex life, or repeated unwanted requests for dates.
- Physical gestures and other nonverbal behavior, such as unwelcome touching, grabbing, fondling, kissing, massaging, and brushing up against another's body.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

COMPLAINT PROCEDURE POLICY

If an employee believes there has been a policy violation, including Equal Employment Opportunity (EEO), accommodation, harassment based on protected class, sexual harassment, or a Violation of Public Policy (Whistleblower) policy they should use the following complaint procedure. The Library expects employees to make a timely complaint to enable the organization to investigate and correct any behavior that may be in violation of these policies.

Report the incident to a supervisor, manager, director or the HR department, who will investigate the matter and take corrective action. The employee complaint will be kept as confidential as practicable. If the employee prefers not to go to these individuals with their complaint, they should report the incident to the Human Resources Manager.

The Library prohibits retaliation against an employee for filing a complaint or for assisting in a complaint investigation of these policy violations. If an employee perceives retaliation for making a complaint or participating in an investigation, they should follow the complaint procedure outlined above. The situation will be investigated.

Issues involving the Executive Library Director or board members are referred to the Board President, or if involving the Board President, the Board Vice-President. The Board President or Vice-President must refer those issues to legal counsel for consultation and investigation. The Board President or Vice-President will decide resolution, either based on legal counsel advice, or by bringing the matter before the full board for action. For issues covered by this process, the Board President or Vice-President must communicate the resolution of investigations to the claimant, the board, and the Executive Library Director.

If the Library determines that an employee's behavior is in violation of these policies, disciplinary action will be taken, up to and including termination of employment.

Commented [CJ1]: Think this is covered in 6

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

LEAVES OF ABSENCE POLICY

The Library provides a comprehensive leaves of absence package for employees, including voluntary and legally mandated types of leave, such as Family Medical Leave Act (FMLA). Additional details for requirements, eligibility, and benefits while on leave can be found in the Library's Employee Handbook.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

COMPENSATION POLICY

The Board reviews and approves the cost of the Library's total compensation as part of the Library annual budgeting process. Any Library-wide merit increase budget and/or Library-wide market adjustments to the salary grade ranges must be approved by the Board.

The Library provides comprehensive pay procedures for employees.

The Board reviews and approves the Library's Compensation Plan as needed or as changes are proposed. Additional details can be found in the Library's Employee Handbook, including information on paydays, breaks, paid time off, holidays, and overtime.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

EMPLOYEE AND VOLUNTEER ALCOHOL AND DRUG POLICY

The Library adheres to a strict Alcohol and Drugs Policy for all employees and volunteers.

Alert and rational behavior is required for the safe and adequate performance of job duties. Therefore, working after the apparent use of alcohol, a controlled substance or abuse of any other substance is prohibited. Furthermore, the possession, purchase, or consumption (use) or sale of a controlled substance or alcohol on Library premises or while conducting Library business is prohibited. Employees' compliance with this requirement is a condition of continued employment. Volunteers' compliance with this policy is also required. Violation of this requirement for employees may result in disciplinary action, up to and including termination.

If a library supervisor has a reasonable suspicion as a result of observable behaviors that an employee is under the influence of drugs or alcohol while at work, or if an employee is involved in a Library-owned motor vehicle accident, or an accident while on Library business, the employee may be asked to submit to an appropriate test for substance abuse. Both a positive test and a refusal to submit to such a test may result in disciplinary action, up to and including dismissal.

Per the Social Use Alcohol Policy, the serving of alcoholic beverages on library premises is permitted as defined in that policy.

At other times, employees and volunteers may be in a social, job-related situation where alcoholic beverages are available or supplied, such as at conferences or dinner meetings. In these situations, the Library Alcohol and Drug procedures are modified to allow consumption of such beverages as long as the level of consumption is consistent with safe and professional performance of the employee's duties.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

ANTI-VIOLENCE POLICY

The Library strives to maintain a work environment free from intimidation, threats, or violent acts. This includes, but is not limited to, intimidating, bullying, threatening or hostile behaviors, physical abuse, vandalism, arson, sabotage, use of weapons, carrying weapons other than those allowed with a current conceal carry license on Library property, or any other act, which, in the Executive Library Director's opinion, is inappropriate to the workplace in violation of the intent of this policy. In addition, bizarre or offensive comments regarding violent events and/or behavior are not tolerated.

Employees and volunteers are expected to make a timely complaint of observed violent behavior to enable the Library to promptly investigate and correct any behavior that may be in violation of this policy. Additional details can be found in the Library's Employee Handbook.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

SAFETY POLICY

The Library is committed to a safe work environment for employees and volunteers. Employees and volunteers should report any unsafe practices or conditions to a supervisor. It is the responsibility of each employee to ensure that all tasks are conducted in a safe and efficient manner complying with all local, state and federal safety and health regulations.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

**VIOLATION OF PUBLIC POLICY, SEXUAL ABUSE ACCOUNTABILITY AND REPORTING
("Whistleblower") POLICY**

The Library expects high standards of ethical and legal conduct and behavior in all areas of operations. Additionally, the Library is dedicated to the principle of free speech. The Library encourages discussion among library workers, including library administrators, of non-confidential professional and policy matters about the operation of the library and matters of public concern within the framework of applicable laws. When any perceived breach of ethical or legal conduct is observed by a member of the staff or community, involving activities undertaken by those representing the Library, it should be reported to a supervisor or the Human Resources Department immediately. This includes violations of laws intended to prohibit conduct which could cause harm to any customer, including protections afforded under the Colorado Child Sexual Abuse Accountability Act for youth participating in our youth-related activities or programs. Employees who witness any conduct which they believe to be prohibited sexual contact with a youth, should report such conduct immediately—it should go without saying that the District strictly prohibits this conduct and will investigate promptly.

Additionally, if any employee perceives retaliation for reporting their concerns about a perceived breach of ethical or legal conduct, they should contact their supervisor or the Human Resources Department or the Executive Library Director immediately. The situation will be promptly investigated by the Human Resources Department or the Executive Library Director.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

EMPLOYMENT OF RELATIVES POLICY

The Library may employ relatives of current employees except in the following situations:

- Relatives (or party to a civil union) would be in a position to supervise another relative, directly or indirectly.
- Relatives (or party to a civil union) have access to confidential information including payroll and personnel records.
- Relatives (or party to a civil union) audit, verify, receive, or are entrusted with money handled by the other relative.
- Also, relatives (or party to a civil union) work in a department that handles confidential matters including payroll and personnel records.

In cases of marriage [or the formation of a civil union] between two employees, if any of the above criterion apply, one must transfer.

These criteria apply to all categories of employment, including full-time, part-time, and temporary classifications. They also apply to all relatives and individuals who are not legally related, but who reside with another employee.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

WORKERS' COMPENSATION INSURANCE AND REPORTING POLICY

The Library carries workers' compensation insurance for all employees. Employees who are injured on the job, no matter how minor, must immediately report the incident in accordance with the Library's published Workers' Compensation Reporting Process, posted in all branches on the Human Resources bulletin board, and available on Library's designated publication site. Additional details can be found in the Library's Employee Handbook.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

EMPLOYEE DATING POLICY

The Library strongly believes that a work environment where employees maintain clear boundaries between employee personal and business interactions is necessary for effective business operations. Although this policy does not prevent the development of friendships or romantic relationships between co-workers, it does establish boundaries as to how relationships are conducted during working hours and within the working environment.

Individuals in supervisory or managerial roles, and those with authority over others' terms and conditions of employment, are subject to more stringent requirements under this policy due to their status as role models, their access to sensitive information, and their ability to affect the employment of individuals in subordinate positions.

This policy does not preclude or interfere with the rights of employees protected by the National Labor Relations Act or any other applicable statute concerning the employment relationship. Additional details can be found in the Library's Employee Handbook.

HR Policy Staff and Lawyer Recommendations 05/24/23, edited post 5/31/23 meeting.

EMPLOYEE HANDBOOK POLICY

The Library Employee Handbook (Handbook) is designed to acquaint employees with The Library and provide some information about working at the Library. The handbook is not all inclusive, but it intended to provide employees with a summary of some of the Library's guidelines and expectations regarding staff conduct. The published edition supersedes and replaces all previously issued editions and any inconsistent verbal or written statements issued prior to the publication.

No Handbook can anticipate every circumstance or question. After reading the Handbook, employees who have questions should talk to their immediate supervisory, or the Human Resources Department. In addition, the need may arise to revise, delete, or add to the provisions of the Handbook. Except for the at-will nature of employment, the Library reserves the right to make such changes with or without prior notice. No oral statement or representations can change the provision of the Handbook. Where the Handbook and law or policy differ, law and/or policy prevail.

Commented [CJ2]: Procedures belong in the Employee Handbook

SOCIAL USE ALCOHOL POLICY

General

Serving or consuming alcoholic beverages **by any person or entity outside of Douglas County Libraries** is prohibited on District property and within or around District buildings without the execution of and compliance with the District's event and hospitality services contract. **Serving or consuming alcoholic beverages for a Douglas County Libraries activity or event is allowed when approved by the Executive Library Director, or Director of Community Engagement, and in compliance of all legal requirements.**

~~Serving or consuming alcoholic beverages is prohibited on Douglas County Libraries (the "Library") property and within or around Library buildings without the execution of and compliance with the Library's Event and Hospitality Services contract.~~

Conditions to Prior Written Permission to Serve Alcohol

Written permission to serve and consume wine, beer, liquor, spirits, mixed drinks, or cocktails (hereinafter "alcohol") may be granted to individuals or entities only under the following conditions:

- A written agreement shall be signed by the appropriate individual or legally authorized entity representative in the form provided by the Library. The form will require the individual or entity to provide specified general liability and other relevant insurance coverages and to indemnify the Library and its officers and employees from any and all liability for use of the Library's property, including but not limited to alcohol-related liability. *Please request a written agreement from the Library for review of all applicable terms.*
- The Library's Director of Community Engagement, as applicable, must be satisfied that the alcohol service and consumption requested meets all federal, state and local laws and regulations.
- No Library tax revenue may be used to purchase alcohol served at Library events.
- During the event at which alcohol is proposed to be served and consumed, any and all service and consumption of alcohol must take place within the event space contracted.
- The event at which alcohol is proposed to be served and consumed must be a closed event such that only those individuals or groups receiving written or electronic invitations are eligible to attend. The event shall not be open to the general public or large classes of the general public but must be a special event of special relevance only to a discrete group of defined attendees (e.g., the event must not be one wherein attendance is induced by advertisements, leaflets, or other materials aimed at unspecified individuals).

Violations of Library Policy

Should the Library or its staff become aware that any individual or entity is violating the Library's *Alcohol Policy* during any event held on Library property, the Library will immediately terminate the event and all event attendees will be asked to leave the Library's property forthwith. Additional consequences may be imposed on the event's organizer(s) via the written agreement specified above.

CURRENT ADOPTED FINANCIAL POLICIES

A. 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

CURRENT ADOPTED FINANCIAL POLICIES

- 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.)

CURRENT ADOPTED FINANCIAL POLICIES

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)(I), 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:

CURRENT ADOPTED FINANCIAL POLICIES

- 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.

CURRENT ADOPTED FINANCIAL POLICIES

- 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.

CURRENT ADOPTED FINANCIAL POLICIES

- 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.

CURRENT ADOPTED FINANCIAL POLICIES

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.

CURRENT ADOPTED FINANCIAL POLICIES

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.

Proposed Draft Financial Policies 062023

A. FINANCIAL POLICIES

The Board is responsible for review and oversight of the District's financial statements. The Library Director will provide quarterly 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:

Commented [OP1]: Delete, stand-alone policies. Reporting to board requirement added to Authorization of Expenditure below.

AUTHORIZATION OF EXPENDITURE POLICY

It is the policy of the District Library 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 quarterly financial statements comparing actual spending to budgeted amounts. The Executive Library Director will provide quarterly financial statements to the Board for the first three quarters of each year, and the audit for the final quarter of the year.

The Executive 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 Library facilities
- Costs incurred with the operation and maintenance of District Library 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
- District Library-wide merit increase rates and salary range adjustments
- General liability, property and workers' comp insurance coverage

Proposed Draft Financial Policies 062023

The following require specific approval by the Board:

- Non-budgeted items in excess of \$~~2550~~,000
- Consulting and advisory services, including customer surveys and data collection efforts in excess of \$~~1025~~,000
- Intergovernmental agreements
- Employee benefit plans
- Capital expenditures of \$~~7550~~,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 Executive Library Director or Director of Finance~~Director is~~are the authorized signatory~~ies~~ 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 documents, and~~ other documents as required by regulation or statute, which have been reviewed and approved by motion or resolution of the Board.

Proposed Draft Financial Policies 062023

BUDGET POLICY

The [District Library](#) 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 Library](#) 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.)

Proposed Draft Financial Policies 062023

DEBT MANAGEMENT POLICY

The objective of the [District's Library's](#) debt management policy is to ensure that the [District Library](#) obtains 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 Library](#) 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 Library](#) to issue debt or enter into capital lease arrangements as a means of financing long-term capital projects.

Proposed Draft Financial Policies 062023

AUDIT POLICY

As required by Colorado Audit Law, Section 29-1-601, *et seq.*, C.R.S. and Colorado Library Law Section 24-90-109(1)(I), 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 Library](#) 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.

Proposed Draft Financial Policies 062023

PURCHASING POLICY

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 Executive Library Director is responsible for maintaining the proper procedures.

~~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, when possible where considered appropriate~~
-

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

- use of standard District Library or industry 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 Library. 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.

Proposed Draft Financial Policies 062023

NONDISCLOSURE POLICY

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

Proposed Draft Financial Policies 062023

CAPITAL ASSETS POLICY

Capital assets represent —land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period~~represent land, buildings, vehicles, equipment and content~~ owned by the [District Library](#) 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.

Proposed Draft Financial Policies 062023

ASSETS DISPOSAL POLICY

Disposal of ~~DistrictLibrary~~ ~~capital~~ assets is done as follows:

- a. The determination of whether obsolete, surplus or retired property and equipment will be needed by the ~~DistrictLibrary~~ in the foreseeable future is the responsibility of the Executive Library Director.
- b. Any disposal of an item that has an estimated resale value of \$~~2510~~,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 ~~DistrictLibrary~~ 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 Executive Library Director.
 - 4). Given to other political subdivisions of the State of Colorado, but only with the approval of the Executive 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 \$~~2510~~,000 each may be disposed of using one of the following methods:
 - 1). ~~DistrictLibrary~~ staff may hold an online public sale which will be advertised ~~on the DistrictLibrary 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 Executive Library Director.
 - 5). Given to other political subdivisions of the State of Colorado, but only with the approval of the Executive 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.

Commented [CC2]: Waiting to hear back from auditors if we can/need to treat the disposal of donated property differently.

Proposed Draft Financial Policies 062023

- e. Furniture and equipment with an estimated resale value of less than \$~~2510~~,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 [Executive](#) Library Director.
 - 3). Given to other political subdivisions of the State of Colorado, but only with the approval of the [Executive](#) 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 [DistrictLibrary](#) land and buildings requires approval of the Board regardless of estimated resale value or method of disposal.

Proposed Draft Financial Policies 062023

INVESTMENT AND CASH MANAGEMENT POLICY

It is the policy of the [DistrictLibrary](#) 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 [DistrictLibrary](#)'s investment program to the [Executive](#) 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, [DistrictLibrary](#) 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 [DistrictLibrary](#) funds shall be invested in any of the ~~above-mentioned~~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.

Proposed Draft Financial Policies 062023

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

~~DistrictLibrary~~ 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~~ ~~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 ~~DistrictLibrary~~ account at a financial institution. The signature of the ~~Executive~~ Library Director ~~and Director of Finance~~ is required in setting up new ~~DistrictLibrary~~ financial accounts. Authorization to transfer funds between ~~DistrictLibrary~~ bank and investment accounts is limited to the ~~Executive~~ Library Director and the ~~senior accounting staff member~~ ~~Director of Finance~~, as considered necessary to meet daily operating cash requirements and investment objectives.

In the event of financial emergency, the ~~Executive~~ Library Director is designated to take immediate action to ensure the safety of ~~DistrictLibrary~~ 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.

Proposed Draft Financial Policies 062023

RESERVE FUND POLICY

The [Executive](#) 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 [DistrictLibrary](#)'s insurance program.
- The Board may designate other reserves of fund balance as considered necessary in support of [DistrictLibrary](#) objectives.

Proposed Draft Financial Policies 062023

EXPENSE REIMBURSEMENT POLICY

[DistrictLibrary](#) employees and members of the Board shall be reimbursed, with proper documentation, for reasonable travel and other library related expenses incurred in connection with [DistrictLibrary](#) business activities.