

January 8, 2024

6:30 PM

NCL District Board Meeting

(If needed, please contact the library for remote participation information.)

Annie Thayer , Rick Rudstrom, Lisa Ryder, Scott Papich, Allie Marshall and Elektra Greer.

1. Public Comment, 6:30-6:45 (15 minutes)
2. Minutes from the Board Meeting on November 15, 2023

Lisa made a motion, seconded by Rick. All in favor. Scott abstained.

3. Reports

a. President's Report

Library Usage

I am working on our Annual Report for 2023 patron usage and will be presenting that at our February meeting.

Staffing

We are currently in the interview process for an Assistant Director. We hope to have someone hired by mid-February. I am hoping we will regain some staffing continuity in 2024!

Staffing costs are continuing to increase (60% of our 2024 budget) and I foresee this continuing to be a challenge that we need to approach in a variety of creative ways to keep us a desirable place to work and volunteer. There are three primary reasons I believe we are facing increased costs:

- we need to stay competitive with Front Range salary schedules
- we are continuing to evolve in the direction of programming and services which take human resources

- public-facing government work is becoming less desirable due to safety and mental-health concerns (verbal and physical abuse has become more normalized in our society).

Technology

When reviewing our budget from last year, I underestimated IT costs (particularly around maintaining a cybersecure library). We are fortunate to have Matt Reynolds helping us out at a rate much lower than market rate and it is something I will need to monitor closely.

Safety and Security

We have had several patron behavior issues in the past two months, but the positive news is that the library has clearer policies and procedures in place, allowing us to be more efficient in our responses.

HVAC system updates

Andrew!

Pocket Park/Reading Garden

The Foundation is hosting their second annual Valentine's Gala/Fundraiser with all funds raised going to the Reading Garden. Please spread the word and I hope some of you can attend!

200 Hwy 72 N, PO Box 836, Nederland, Colorado 80466 • 303-258-1101 • nederland.colibraries.org

<https://nederland.colibraries.org/valentines-day-mini-gala/>

International Exchange

Our students had their first Zoom lecture and educational program on Saturday (January 6th),

facilitated by a professor at the University College Roosevelt in Middelburg, Netherlands. They were discussing with their Dutch peers global misinformation and disinformation campaigns. Now that the program is well underway, we're going to be adding a webpage to our website dedicated to the program and the work our students are doing. Very, very exciting stuff to see young adults in our library working on substantive issues! Stay tuned for photos! I'll be doing a short presentation on our project at a Colorado library conference in February.

Colorado Association of Libraries, Legislative Committee

Our Colorado Association of Libraries Lobby Day is the morning of Wednesday, March 13th and it would be great to have some of you join. There is a lot happening at the Capitol this session that we should all be keeping our eyes on. (I'm watching legislation on book banning.)

Programs

We weren't able to offer as many December programs as we normally have in the past, due to cost and staffing, but we hope to be back to full programming by March, once our new staff member is hired. We are launching a Philosophy club this month that is getting positive attention and we are trying to bring back our Parents-Night-Out program which is always very popular.

Patron response for our New York Times subscription has been excellent. We discontinued our children's databases due to low usage and we are using those funds for the New York Times subscription and possibly another news-focused subscription service.

Thank you Lisa and Tom for hosting such a wonderful staff and volunteer New Year's Gathering! Everyone loved it!

b. Foundation Report

So, in total in 2023 we took in a total of \$20,299.34 (we had budgeted \$14,000). \$6,299.34 above budget!!!

For comparison, in total in 2022 we took in 17,095.52 and in 2021 we took in a total of \$14,962.16 (we had budgeted \$13,000).

We spent a total of \$32,183.49. In 2022, we spent \$11,256.87 (we had budgeted \$13,555), and in 2021 \$11,217.63. Keep in mind that \$20k was for the Reading Garden, so it is equivalent to spending \$12,183.49.

\$7,450 in Library support

\$20,000 For the Reading Garden

\$430.20 taxes/fees/licenses (missing last quarter of taxes!!!)

\$708.78 supplies/shipping/stamps

\$146.00 PO Box

\$828.00 yearly storage room rent

\$76.03 for banner

\$1,138 for yearly insurance (liability and regular insurance for the year)

\$1,099.50 For the Gala

\$216.60 pavers ordered

\$90.38 reimbursement for Matt B's crepe stand charges

c. Treasurer's Report

October

1. As of October 31, 2023 checking/savings totaled \$378,484 of which we had \$57,870 in Checking, \$82,390 in our Reserve Fund, \$50,000 in Land Development fund, \$5,000 in our Long-term Maintenance fund, and \$183.224 in Savings.
2. October 2023 total income was \$ 5,121 of which \$2,119 was from Total Property Tax Revenue, \$2,097 from Specific Ownership Tax, and \$350 from grants.
3. October 2023 expenses totaled \$182.796 of which \$120,168 was for the bond repayment. Other expense categories exceeding \$1,000 are summarized here for review purposes, but all expenses can be found on the Profit and Loss statement: \$2,936 for Books and Materials, \$2,568 for Facilities, \$25,620 for the East Property Reading Garden development, \$1,120 for Maintenance, \$1,332 for Marketing & Design, \$1,313 for Health Insurance, \$1,654 for Payroll Taxes, \$19,983 for Wages, and \$2,351 for Professional Services (of which \$1,800 was for IT support).

4. Net income for October was -\$177,675. Net income for fiscal year 2023 at end of October is \$124,772.

November

1. As of November 30, 2023 checking/savings totaled \$341,168 of which we had \$45,231 in Checking, \$82,390 in our Reserve Fund, \$50,000 in Land Development fund, and \$5,000 in our Long-term Maintenance fund, and \$158,547 in Savings.
2. November 2023 total income was \$ 29,341 of which \$12,986 was from Total Property Tax Revenue, \$2,335 from Specific Ownership Tax, and \$13,450 from grants, Sister City Exchange income and Reading Garden income.
3. November 2023 expenses totaled \$66,681. Expense categories exceeding \$1,000 are summarized here for review purposes, but all expenses can be found on the Profit and Loss statement: \$4,892 for Books and Materials, \$31,989 for the East Property Reading Garden development, \$1,625 for Payroll Taxes, \$20,519 for Wages, and \$3,401 for Program Development.
4. Net income for November was -\$37,244. Net income for fiscal year 2023 at end of November is \$87,528.
5. December 2023 and 2023 Year End final numbers will be available by the end of January.

d. Director's Report

4. New Business

- a. Resolution to Adopt the 2024 Budget
- b. Certification of Tax Levies for Library District
- c. Resolution Levying General Property Taxes
- d. Resolution Appropriating of Money to Various Funds
- e. 2024 Budget

Elektra asked for feedback on the draft 2024 budget. Scott Papich asked to confirm that the Board is approving the overall budget numbers and there is flexibility on the specific budget line items. Elektra and Annie confirmed that was true.

Elektra mentioned that the IT budget for 2024 was based on 2023 expenses but she let the Board know that IT expenses may increase in 2024 due to growing technology demands.

Lisa moved to open a Budget Hearing at 6:44 p.m. Seconded by Rick. Motion passed.

a. RESOLUTION TO ADOPT THE 2024 BUDGET FOR THE BOULDER COUNTY NEDERLAND COMMUNITY LIBRARY DISTRICT

Annie -Yes

Rick -Yes

Andrew - Yes

Scott - Yes

Allie - Yes

Lisa -Yes

b. RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE BOULDER COUNTY NEDERLAND COMMUNITY LIBRARY DISTRICT, COLORADO, FOR THE 2024 BUDGET YEAR

Annie -Yes

Rick -Yes

Andrew - Yes

Scott - Yes

Allie - Yes

Lisa -Yes

c. RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE BOULDER COUNTY NEDERLAND COMMUNITY LIBRARY DISTRICT, COLORADO, FOR THE 2024 BUDGET YEAR

Annie -Yes

Rick -Yes

Andrew - Yes

Scott - Yes

Allie - Yes

Lisa -Yes

d. CERTIFICATION OF TAX LEVIES FOR NON-SCHOOL GOVERNMENT

Annie -Yes

Rick -Yes

Andrew - Yes

Scott - Yes

Allie - Yes

Lisa -Yes

e. CERTIFICATION OF TAX LEVIES FOR NON-SCHOOL GOVERNMENT
(BOND ONLY)

Annie -Yes

Rick -Yes

Andrew - Yes

Scott - Yes

Allie - Yes

Lisa -Yes



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Lisa moved to end a Budget Hearing at 6:52 p.m. Seconded by Andrew. Motion passed.

8:30 PM. Adjourn.

Lisa moved to adjourn the meeting at 7:08 pm and Rick seconded.

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

- | | | |
|----|-------------------|---|
| 1. | Purpose of Issue: | Pay for new library facility |
| | Series: | 2017, General Obligation Refunding Note |
| | Date of Issue: | August 29, 2017 |
| | Coupon Rate: | 2.310% |
| | Maturity Date: | August 29, 2032 |
| | Levy: | 1.155 |
| | Revenue: | 420.15 |
| 2. | Purpose of Issue: | |
| | Series: | |
| | Date of Issue: | |
| | Coupon Rate: | |
| | Maturity Date: | |
| | Levy: | |
| | Revenue: | |

CONTRACTS^K:

- | | | |
|----|----------------------|--|
| 3. | Purpose of Contract: | |
| | Title: | |
| | Date: | |
| | Principal Amount: | |
| | Maturity Date: | |
| | Levy: | |
| | Revenue: | |
| 4. | Purpose of Contract: | |
| | Title: | |
| | Date: | |
| | Principal Amount: | |
| | Maturity Date: | |
| | Levy: | |
| | Revenue: | |

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A Taxing Entity—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a taxing entity is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B Governing Body—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C Local Government - For purposes of this line on Page 1 of the DLG 70, the local government is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The local government is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the local government and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the local government when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the local government if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the local government when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D GROSS Assessed Value - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* Gross Assessed Value found on Line 2 of Form DLG 57.

^E Certification of Valuation by County Assessor, Form DLG 57 - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th.

^F TIF Area—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

^G NET Assessed Value—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

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

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

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

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

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of Boulder County, Colorado.On behalf of the Boulder County Nederland Community Library,
(taxing entity)^Athe Board of Trustees
(governing body)^Bof the Boulder County Nederland Community Library District
(local government)^CHereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 119,518,477
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be \$ 115,789,660
calculated using the NET AV. The taxing entity's total
(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of:Submitted: 01/09/2024 for budget/fiscal year 2024.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>4.400</u> mills	\$ <u>509,474.50</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>4.400</u> mills	\$ <u>509,474.50</u>
3. General Obligation Bonds and Interest ^J	<u>1.155</u> mills	\$ <u>133,776.40</u>
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>5.555</u> mills	\$ <u>643,250.90</u>

Contact person: Daytime
(print) Lisa Ryder phone: (303) 258-1101Signed:  Title: President of the BoardInclude one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the
Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form
for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of
Form DLG57 on the County Assessor's final certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

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| | Series: | |
| | Date of Issue: | |
| | Coupon Rate: | |
| | Maturity Date: | |
| | Levy: | |
| | Revenue: | |

CONTRACTS^K:

- | | |
|----|---|
| 3. | Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____ |
| 4. | Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____ |

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4. a town is the local government when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* Gross Assessed Value found on Line 2 of Form DLG 57.

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^H **General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

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

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

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.



200 Highway 72 North
P.O. Box 836
Nederland, CO 80466
303-258-1101

**RESOLUTION TO ADOPT THE 2024 BUDGET
FOR THE
BOULDER COUNTY NEDERLAND COMMUNITY LIBRARY DISTRICT**

**A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH
FUND, AND ADOPTING A BUDGET FOR THE BOULDER COUNTY NEDERLAND
COMMUNITY LIBRARY DISTRICT FOR THE CALENDAR YEAR BEGINNING ON
THE FIRST DAY OF JANUARY, 2024, AND ENDING ON THE LAST DAY OF
DECEMBER, 2024.**

WHEREAS, the Board of Trustees of the Boulder County Nederland Library District has appointed a budget committee to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, upon due and proper notice published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 15, 2023 and January 8, 2024 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; 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 BOULDER COUNTY NEDERLAND COMMUNITY LIBRARY DISTRICT:**

Section 1. That estimated expenditures for each fund are as follows:

General Fund:	\$ 574, 856.50
Bond Redemption Fund	\$ 138, 776.4

Section 2: That estimated revenues for each fund are as follows:

General Fund:	
From general property tax levy	\$ 509, 474.50
From Specific Ownership Tax	\$ 10,000.00
From donations, grants, copies, solar reimbursement,	
Fines and interest	\$ 38, 208.00
From prior year Carryover	\$ 0
TABOR Reserve 2020 Transfer	\$ 17, 174.00

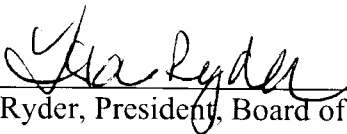
TOTAL General Fund Revenue	\$ 574, 856.50
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Bond Redemption Fund:	
From Bond Issue	\$ 133,776.40
From Specific Ownership Tax	<u>\$ 5,000.00</u>
Total Bond Redemption Fund	\$ 138,776.40

Section 3. That the budget as submitted, amended, as herein above summarized by fund, be, and the same is hereby approved and adopted as the Budget of the Boulder County Nede and Library District for 2021.

Section 4. That the budget hereby approved and adopted by the Board of Directors shall be made a part of the public records of said District.

ADOPTED this 8th day of January, 2024.



Lisa Ryder, President, Board of Trustees

ATTEST:


Andrew Bliss, Secretary



200 Highway 72 North
P.O. Box 836
Nederland, CO 80466
303-258-1101

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS, IN THE
AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE BOULDER
COUNTY NEDERLAND COMMUNITY LIBRARY DISTRICT, COLORADO,
FOR THE 2024 BUDGET YEAR**

WHEREAS, the Board of Trustees of the Boulder County Nederland Community Library District has adopted the annual budget in accordance with the Local Government Budget Law, on January 8, 2024, and:

WHEREAS, the Board of Trustees of the Boulder County Nederland Community Library District has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE BOULDER
COUNTY NEDERLAND COMMUNITY LIBRARY DISTRICT, COLORADO:**

Section 1. That the following sums are hereby appropriated from the revenue of each fund, for purposes stated:

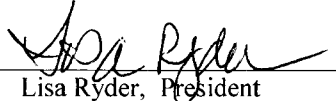
GENERAL FUND:

Current Operating Expenses	\$ 574,856.50
Capital Outlay	\$ -0-
Debt Service	\$ -0-
TOTAL GENERAL FUND	\$ 574,856.50

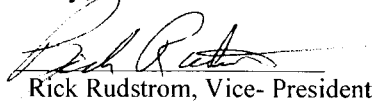
BOND REDEMPTION FUND

	\$ 138,776.40
TOTAL BOND REDEMPTION FUND	\$ 138,776.40

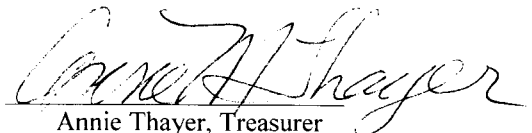
ADOPTED THIS 8th day of January, A.D. 2024



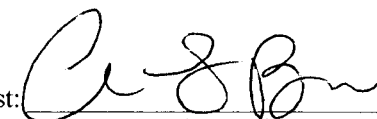
Lisa Ryder, President



Rick Rudstrom, Vice- President



Annie Thayer, Treasurer

Attest: 

Andrew Bliss, Secretary



200 Highway 72 North
P.O. Box 836
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303-258-1101

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY
THE COSTS OF GOVERNMENT FOR THE BOULDER COUNTY NEDERLAND COMMUNITY
LIBRARY DISTRICT, COLORADO, FOR THE 2024 BUDGET YEAR**

WHEREAS, the Board of Trustees of the Boulder County Nederland Community Library District has adopted the annual budget in accordance with the local government budget law on January 8, 2024; and,

WHEREAS, the amount of tax revenue necessary to balance the budget for general operating expenses is **\$509,474.50**; and

WHEREAS, the amount of tax revenue necessary to balance the budget for the Bond Payment Fund is **\$133,776.40**; and

WHEREAS, the 2023 NET valuation for assessment for the Boulder County Nederland Community Library District, as certified by the County Assessor is **\$115,789,660**

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE BOULDER
COUNTY NEDERLAND COMMUNITY LIBRARY DISTRICT:**

Section 1. That for the purpose of meeting all general operating expenses of the Boulder County Nederland Community Library District during the 2024 budget year, there is hereby levied a tax of **4.400** mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

Section 2. That for the purpose of meeting all Building Bond Fund expenses of the Boulder County Nederland Community Library District during the 2024 budget year, there is hereby levied a tax of **1.155** mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

Section 3. That the total mill levy for the Boulder County Nederland Community Library District is **5.555** mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

Section 4. That the Secretary is hereby authorized and directed to immediately certify to the County Commissioners of Boulder County, Colorado, the mill levies for the Boulder County Nederland Community Library District as herein above determined as set.

Adopted this 8th Day of January, 2024

ATTEST:

Andrew Bliss, Secretary

Lisa Ryder, President, Board of Trustees