

# Comparison of Municipal, County, and Library Districts

## MUNICIPAL LIBRARY

- Least amount of autonomy. If the municipality is “home rule,” the municipal charter generally calls for an advisory library board.
- Funding comes most often from municipal general funds (sales tax) and can fluctuate year to year based on other needs of government.
- Funding comes from taxes raised by the municipality. Sales tax is often the principal source.
- Increases in the library budget allocation are determined by the municipal government.
- TABOR limits apply to the city who then decides how to apply it to departments. The library is usually a municipal department.
- Library board may request to be on the ballot for capital or other needs. Upon request, county must place question on ballot.

## COUNTY LIBRARY

- Degree of autonomy is up to the county commissioners. Unless the county is “home rule,” Colorado statutes apply.
- County libraries sometimes have a voter approved mill levy separate from the rest of the county mill levies and sometimes not. If the ballot question specified a mill levy, that is the amount to be imposed by the county.
- Property tax is the principal source of funding.
- Library board recommends adoption and appropriation of the budget to the Commissioners (subject to ballot question language if there is one.) The library board controls how to spend it.
- TABOR limits apply directly to the library’s budget if the library’s mill levy is separate, and to the county if it is not separate (subject to ballot question language if there is one.)
- Library board may request to be on the ballot.

## LIBRARY DISTRICT

- Highest degree of autonomy. Library district are political subdivisions of the state. Colorado statutes apply.
- Funding comes from a set mill levy passed by the voters. The mill levy fluctuates as property values rise and fall.
- Property tax is the principal source of funding; although, as a separate taxing entity, library districts are entitled to a portion of specific ownership taxes (CSOTs) collected by the county.
- The library board adopts and appropriates its own budget.
- The Colorado Court of Appeals has found that TABOR limits apply to the library district budget directly.
- Upon request, county must place a question on the ballot.

## MUNICIPAL LIBRARY

- Library board responsibility and decision making authority is often unclear. Municipality appropriates funding. Library board has decision-making authority only in areas authorized by the municipality.

- Staff members are employees of the city. The city's wage, benefit, and personnel policies apply.
- Buildings and equipment are leased or owned by the municipality.
- Buildings and grounds are maintained and repaired by the municipality.
- The municipal attorney's office provides legal assistance to the library.
- Library and board insurance is covered by the municipality.

#### COUNTY LIBRARY

- The library Board's powers and duties are specified in the "Library Law" CRS 24-90-109. The county appropriates funding. In some cases, even if there is an agreement, board authority is still unclear.
- Library law provides that the library can employ staff and set compensation. Some libraries have an agreement with their counties to delegate some or all of personnel administration to the county.
- In some cases, libraries own or lease library buildings. In other cases, buildings belong to the county.
- Most county libraries must maintain their own buildings and grounds.
- The county attorney's office provides legal assistance.
- The county covers the insurance and charges the library or the library selects and pays for its own.
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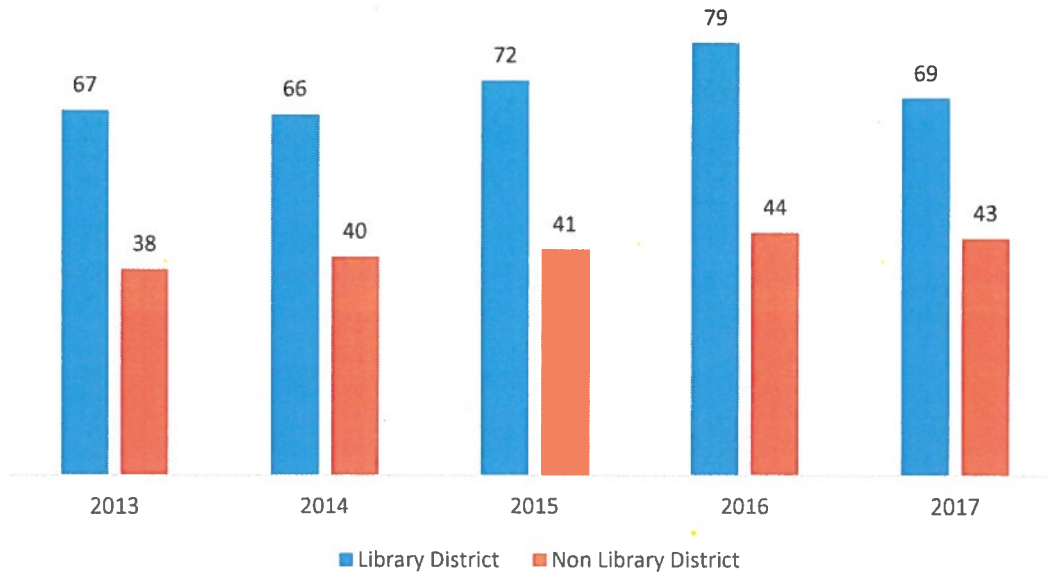
#### LIBRARY DISTRICT

- The library board's powers and duties are specified in the "Library Law" CRA 24-90-109. The library board appropriates its funding and has full governing and decision making authority for the library.
- Staff member are employees of the library district. The board sets policies and compensation. The board may secure staff benefits itself, or contract with the county or another entity for staff benefits.
- Library board typically leases or owns its building(s) and is responsible for the maintenance, repairs and insurance (sometimes leases.)
- Library district maintains and repairs building on its own or by contract.
- The library board contracts for legal assistance.
- The library board must obtain its own board and liability insurance.

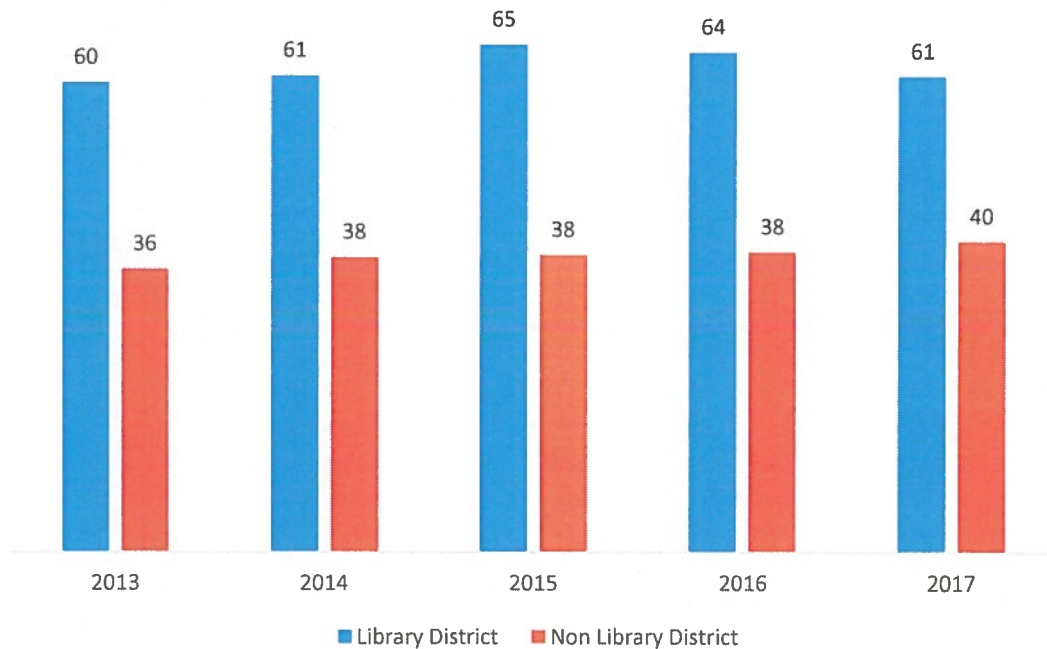
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## Colorado Library District vs. Non Library District Comparisons, 2013-2017<sup>1</sup>

### Median Operating Revenue Per Capita, 2013-2017

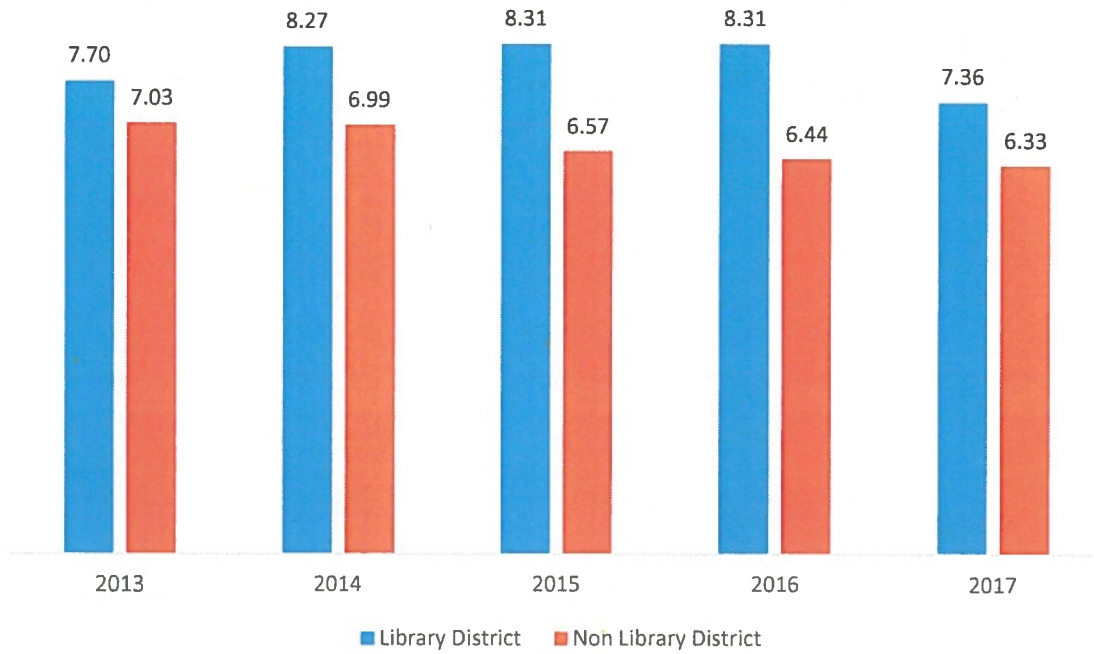


### Median Operating Expenditures Per Capita, 2013-2017

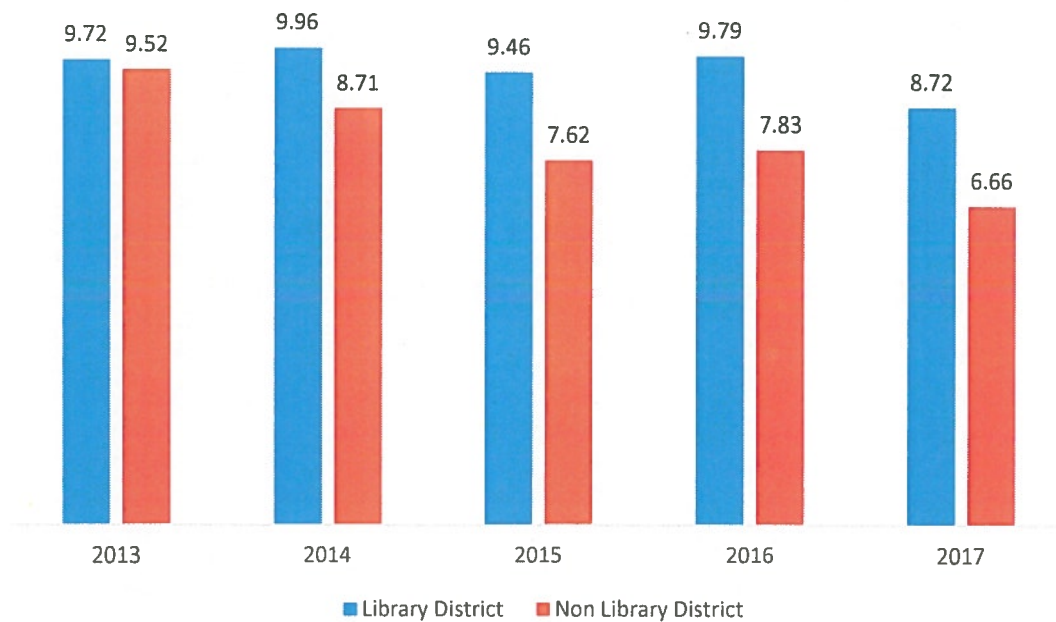


<sup>1</sup> In 2017, 55 (49%) of Colorado's 113 public libraries were library districts.

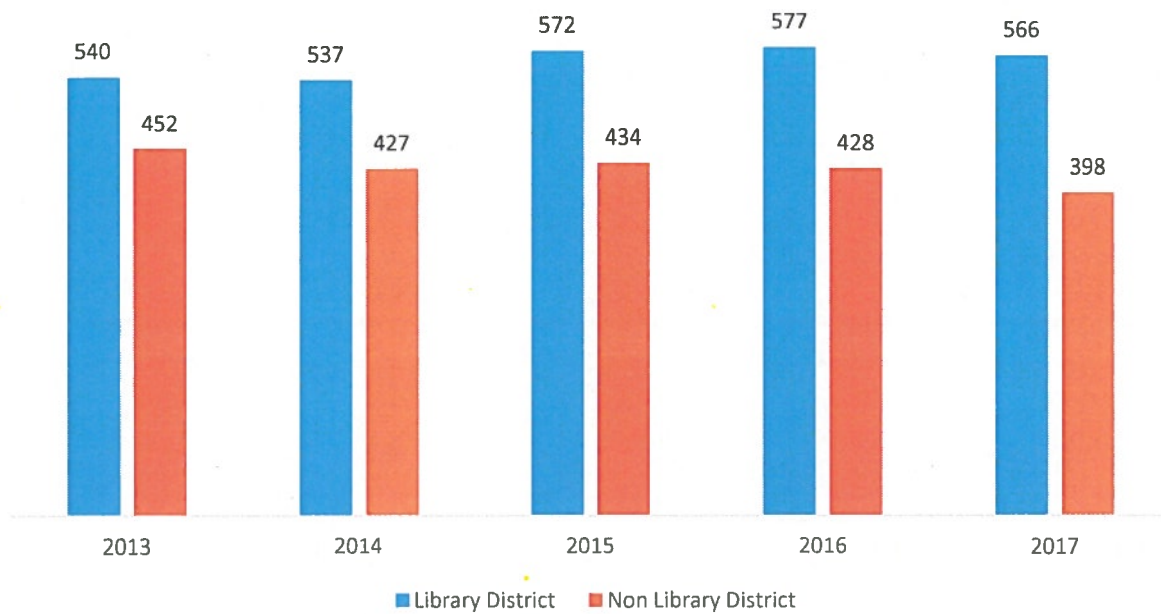
Median Visits Per Capita, 2013-2017



Median Circulation Per Capita, 2013-2017



Median Program Attendance Per 1,000 Served, 2013-2017



Median Internet Computer Use Per Capita, 2013-2017

