

2018 ANNUAL BUDGET

MESA COUNTY LIBRARIES

CITY LIBRARY
DeBeque Branch



Mesa County
LIBRARIES

Photo: Mesa County Libraries De Beque Branch, opened September 2017
Budget adopted by the Library Board of Trustees - Effective January 1, 2018

2018 BUDGET MESSAGE
MESA COUNTY PUBLIC LIBRARY DISTRICT

Mission Statement

Mesa County Libraries enrich lives and build community through opportunities to learn, discover, create, and connect.

Mesa County Libraries continue to thrive as a community hub of resources, offering services at locations in Clifton, Collbran, De Beque, Fruita, Gateway, Grand Junction, Orchard Mesa, and Palisade, as well as online. These locations include a central location, seven branch locations, and a production studio, all conveniently located throughout Mesa County to serve a community of residents with a wide array of needs.

Almost 100 staff personnel provide services that include reader's advisory, materials circulation, information and reference services, instruction and access to technology and Internet, community gathering spaces, language learning, story time and puppet shows, and an interactive website featuring downloadable books, media and electronic resources.

Two events in 2017 highlight Mesa County Libraries' focus on the continued strength of its branch locations. First, after thoughtful deliberation it was determined the real estate market was ripe for a land acquisition that fit into the district's long-term goals for growth. During December 2017, the district completed a land purchase that would allow planning for the future relocation of an undersized branch. The property purchase came from library district funds and is anticipated to be the future home of a larger and better library to serve the Clifton/Fruitvale community.

Second, the De Beque Branch has been a cooperative venture between the Mesa County Public Library District and the De Beque School District since 1994. In November 2015, De Beque voters approved a ballot measure to build a new elementary school and library to replace the aging and deteriorating existing facility. The new building opened in September 2017, with a larger, more comfortable library and continued access to all of the resources that Mesa County Libraries offer the students and community of De Beque.

Important aspects of the budget include:

Mesa County Libraries' biggest revenue stream comes from property and specific ownership taxes. The 2018 Budget for Mesa County Libraries includes total revenue for all funds in the amount of \$6,602,144. Of this amount, \$6,295,044 constitutes tax revenue. Additional revenue comes from operating revenue, gifts and grants, and other miscellaneous income.

Gross assessed property valuations in Mesa County increased 0.5% in 2017 to \$1.854 billion from \$1.845 billion in 2016. This change means the Library District will realize a slight increase in its property tax revenue income. The voter-approved mill levy remains at 3.00 mills, and with abatement levy, the final mill levy certified to the county will be 3.021 mills for 2018.

Total budgeted expenditures decreased by \$842,183 to \$7,264,444 in the 2018 Budget. Most of this decrease occurred within the Capital Project Fund, with decreased capital spending during 2018 of \$1,127,000. Operating expenditures increased by \$284,817 from the 2017 Budget.

Revenues – All Funds

During 2018, the library's primary source of funding continues to be property and specific ownership taxes, which equate to 95.4% of total budgeted revenue. The remaining 4.6% in revenue collection comes from fines, interest income, public printing and copier use, gifts, grants, and other miscellaneous income.

Expenditures – By Fund

General Fund

The 2018 budget for General Fund expenditures is \$6,695,409. The estimated total spending in 2017 is anticipated to be \$6,099,688.

Employee compensation and benefits at \$4,130,586, or 62% of General Fund expenditures, represents the most significant expenditure of the 2018 General Fund budget.

Library Materials expenditures for 2018 are budgeted at \$790,000. This figure represents 11.8% of expenditures from the General Fund. This funding level is regarded by the Colorado State Library as acceptable to fulfill the library's aim to satisfy public demand and keep the collection up-to-date in several formats.

Capital Project Fund

The 2018 budget for capital expenditures from the Capital Project Fund is \$569,035 and represents a decrease of 66.5% in the fund. The estimated total expenditures in the fund for 2017 are \$550,177. Capital expenditures in 2018 are budgeted to include planning for a future capital project for the District.

Budget Process:

The 2018 Budget is prepared in compliance with Colorado State Statute and Colorado Budget Laws.

On September 28, 2017, a first draft of the 2018 budget was presented to the Library Board of Trustees. On October 26, 2017, a second draft of the 2018 budget was presented to the Board of Trustees and a public hearing was held, allowing for public review and comment. A "Notice of Budget" was prepared and posted in the local newspaper on October 16, 2017, at which time copies were made available at the District's administrative offices.

The 2018 budget was formally adopted by the Board of Trustees at the regularly scheduled meeting on December 7, 2017, at which time resolutions were also passed to appropriate funds and certify the mill levy. The December meeting coincides with receipt of final assessed valuation figures from the County Assessor. A copy of the mill levy certification was provided to the appropriate county offices on December 8, 2017.

A certified copy of the adopted budget will be provided to the Colorado Division of Local Government on or before January 31, 2018.

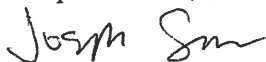
Budgetary Basis of Accounting:

This budget is prepared using the modified accrual basis of accounting as used by all governmental fund types. Under this method of accounting, revenues are recognized when they become available and measurable, and expenditures are recognized when a liability is incurred. Property taxes are considered measurable in the period levied, but not available until the following year.

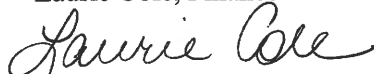
With this budget, thanks and appreciation are extended to the Board of Trustees, directors, managers and all staff for their continued efforts and support, and in their thoughtful planning of the 2018 Budget year.

I certify the attached is a true and accurate copy of the adopted 2018 Budget for the Mesa County Libraries.

Joseph Sanchez, Library Director



Laurie Cole, Finance Director



Mesa County Public Library District
2018 Final Budget
General Fund

Revenue	Account Description	2016		2017		2018	
		Actual	Adopted Budget	Projection	Adopted Budget		
Tax Revenue		\$ 6,516,294	\$ 6,230,978	\$ 6,309,860	\$ 6,295,044		
Operating Revenue		\$ 240,023	\$ 182,500	\$ 221,420	\$ 199,500		
Gifts & Grants		\$ 153,881	\$ 76,474	\$ 125,833	\$ 107,600		
Total Revenue		\$ 6,910,198	\$ 6,489,952	\$ 6,657,113	\$ 6,602,144		
Expenditures							
Compensation & Benefits		\$ 3,784,301	\$ 4,111,912	\$ 3,911,511	\$ 4,130,586		
Administration		\$ 238,183	\$ 258,245	\$ 239,525	\$ 259,533		
Youth Services		\$ 33,596	\$ 37,000	\$ 35,820	\$ 37,000		
Technology		\$ 414,378	\$ 415,000	\$ 406,700	\$ 478,500		
Information Services		\$ 8,556	\$ 10,650	\$ 10,450	\$ 9,900		
Public Services		\$ 15,806	\$ 12,500	\$ 11,000	\$ 22,960		
Branch Services		\$ 53,411	\$ 70,500	\$ 70,600	\$ 111,500		
Development & Foundation		\$ 4,585	\$ 11,300	\$ 7,100	\$ 13,600		
Collection Management		\$ 1,134	\$ 1,625	\$ 1,500	\$ 2,150		
Library Materials		\$ 788,507	\$ 790,000	\$ 790,000	\$ 790,000		
Public Information		\$ 67,539	\$ 83,950	\$ 79,150	\$ 87,650		
Literacy		\$ 12,104	\$ 19,300	\$ 15,700	\$ 17,200		
Volunteer Services		\$ 1,596	\$ 2,500	\$ 2,000	\$ 2,500		
Technology Services		\$ 28,537	\$ 37,200	\$ 37,500	\$ 28,200		
Human Resources		\$ 46,259	\$ 45,450	\$ 32,750	\$ 34,920		
Facilities		\$ 347,658	\$ 373,460	\$ 322,549	\$ 386,610		
Grant Funded Expenditures		\$ 53,580	\$ 80,000	\$ 125,833	\$ 107,600		
General Fund Contingency		\$ -	\$ 50,000	\$ -	\$ 175,000		
Total Operating Expenditures		\$ 5,899,730	\$ 6,410,592	\$ 6,099,688	\$ 6,695,409		
Revenue Over/Under Expenditures		\$ 1,010,468	\$ 79,360	\$ 557,425	\$ (93,265)		
Beginning Fund Balance		\$ 4,163,403	\$ 4,873,871	\$ 4,873,871	\$ 4,431,296		
Transfer Out - Capital Project Fund		\$ 300,000	\$ 1,000,000	\$ 1,000,000	\$ -		
Ending Fund Balance		\$ 4,873,871	\$ 3,953,231	\$ 4,431,296	\$ 4,338,031		

**Mesa County Public Library District
2018 Budget - Final
Capital Project Fund**

	2016		2017		2017		2018	
	Actual	Adopted Budget	Adopted Budget	Projection	Adopted Budget	Projection	Adopted Budget	Adopted Budget
Revenue								
Transfer In - General Fund	\$ 1,750,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Foundation	\$ 328,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts/Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 2,078,500	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Expenditures								
Capital Expenditures								
Landscape Improvements	\$ 9,439	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -
Building Improvements	\$ 6,454	\$ 25,000	\$ 250	\$ 250	\$ 25,000	\$ 250	\$ 25,000	\$ -
Capital Asset or Improvement	\$ 44,722	\$ 1,450,000	\$ 448,642	\$ 448,642	\$ 400,000	\$ 448,642	\$ 400,000	\$ -
RFID	\$ 108,200	\$ 18,535	\$ 18,535	\$ 18,535	\$ 18,535	\$ 18,535	\$ 18,535	\$ -
Branch - Improvements	\$ 18,800	\$ 77,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Architect & Engineering fees	\$ 82,847	\$ -	\$ -	\$ 17,750	\$ -	\$ -	\$ -	\$ -
Water Mitigation	\$ 1,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Management & Consulting	\$ 2,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture, Fixtures & Equipment	\$ 66,872	\$ 118,000	\$ 35,000	\$ 35,000	\$ 50,000	\$ 35,000	\$ 50,000	\$ -
Total Capital Expenditures	\$ 341,048	\$ 1,691,035	\$ 550,177	\$ 550,177	\$ 526,035	\$ 550,177	\$ 526,035	\$ -
Capital Projects								
Hard Costs/New Construction	\$ 1,052,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Soft Costs	\$ 17,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 43,000	\$ -	\$ 43,000	\$ -
Total Capital Projects	\$ 1,069,621	\$ 5,000	\$ 5,000	\$ -	\$ 43,000	\$ -	\$ 43,000	\$ -
Total Expenditures	\$ 1,410,669	\$ 1,696,035	\$ 550,177	\$ 550,177	\$ 569,035	\$ 550,177	\$ 569,035	\$ -
Revenue Over(Under) Expenditures	\$ 667,831	\$ (696,035)	\$ 449,823	\$ 449,823	\$ (569,035)	\$ 449,823	\$ (569,035)	\$ -
Beginning Fund Balance	\$ 224,787	\$ 1,332,567	\$ 1,332,567	\$ 1,332,567	\$ 1,782,390	\$ 1,332,567	\$ 1,782,390	\$ -
Ending Fund Balance	\$ 1,332,567	\$ 636,532	\$ 1,782,390	\$ 1,782,390	\$ 1,213,355	\$ 1,782,390	\$ 1,213,355	\$ -



MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 17-03

TO ADOPT ANNUAL BUDGET FOR 2018 (PURSUANT TO § 29-1-108, C.R.S.)

A resolution summarizing expenditures and revenues for each fund and adopting an annual budget for the Mesa County Public Library District for the calendar year beginning on the first day of January, 2018, and ending on the last day of December, 2018.

WHEREAS, the Board of Trustees of the Mesa County Public Library District has appointed the Director of the Mesa County Public Library District to prepare and submit a proposed budget to this governing body at the proper time, and;

WHEREAS, the Library Director submitted a proposed budget to the Board of Trustees on September 28, 2017, for its consideration, 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 October 26, 2017 and interested taxpayers were given the opportunity to file or register any objections to the 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 FOR THE MESA COUNTY PUBLIC LIBRARY DISTRICT:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Mesa County Public Library District for the year stated above.

Details for each fund are as follows:

Fund	Fund Balance January 1	Revenues (including Transfers In)	Appropriations (including Transfers Out)	Fund Balance December 31
General Fund	\$4,431,296	\$6,602,144	\$6,695,409	\$4,338,031
Capital Projects	\$1,782,390	\$0	\$569,035	\$1,213,355
Total	\$6,213,686	\$6,602,144	\$7,264,444	\$5,551,386

Section 2. That the budget hereby approved and adopted shall be signed by the President and Secretary of the Board of Trustees and made a part of the public records of the Mesa County Public Library District.

APPROVED this 7th day of December, 2017.

Laurie Tashiro signature and name: Laurie Tashiro – MCPLD Board President

Cynthia Cyphers signature and name: Cindy Cyphers – MCPLD Board Secretary





MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 17-04

TO APPROPRIATE SUMS OF MONEY (PURSUANT TO § 29-1-108, C.R.S.)

A resolution appropriating sums of money to the various funds, in the amounts and for the purposes as set forth below, for the Mesa County Public Library District for the 2018 budget year.

WHEREAS, the Board of Trustees has adopted the annual budget in accordance with the Colorado Local Government Budget Law, on December 7, 2017, and;

WHEREAS, the Board of Trustees has made provisions 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 it is also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MESA COUNTY PUBLIC LIBRARY DISTRICT:

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

General Fund	
Operating Expenditures	\$ 6,602,144
Transfer Out	\$ 0
Reserve/Fund Balance	\$ 93,265
TOTAL General Fund	<u>\$ 6,695,409</u>
Capital Projects Fund	
Capital Expenditures	\$ 0
Reserve/Fund Balance	\$ 569,035
TOTAL Capital Projects Fund	<u>\$ 569,035</u>
GRAND TOTAL All Funds	<u>\$ 7,264,444</u>

Section 2. The above appropriations may be expended only in accordance with Mesa County Public Library District policies on purchasing and budget latitude.

Section 3. Any and all year-end fund balances shall be considered a "reserve increase" and therefore part of "fiscal year spending" within the meaning of Article X, Section 2-(2) (e) of the Colorado Constitution.

APPROVED this 7th day of December 2017.

Laurie Tashiro - MCPLD Board President

Cindy Cyphers - MCPLD Board Secretary



MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 17-05

TO CERTIFY THE MILL LEVY (PURSUANT TO § 39-5-128, C.R.S. & § 39-1-111, C.R.S.)

A resolution levying general property taxes for the year 2018, to help defray the costs of providing library services, to the Mesa County Public Library District for the 2018 budget year.

WHEREAS, the Board of Trustees of the Mesa County Public Library District has adopted the annual budget in accordance with the Local Government Budget Law on December 7, 2017, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$7,264,444 and;


WHEREAS, the 2017 net total assessed valuation for the County of Mesa, Colorado, as certified by the County Assessor is \$1,854,241,800 (less the Tax Increment Finance of \$9,519,580).

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MESA COUNTY PUBLIC LIBRARY DISTRICT:

Section 1. That for the purpose of meeting all general operating expenses of the Mesa County Public Library District during the 2018 budget year, there is hereby levied a tax of 3.021 mills (3.000 voter approved and 0.021 millage for abatements, refunds) upon each dollar of the total valuation for assessment of all taxable property within Mesa County for the year 2017.

Section 2. That the President of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Mesa County, Colorado, the mill levy for the Mesa County Public Library District as determined above.

APPROVED this 7th day of December, 2017.



Laurie Tashiro – MCPLD Board President



Cindy Cyphers – MCPLD Board Secretary

