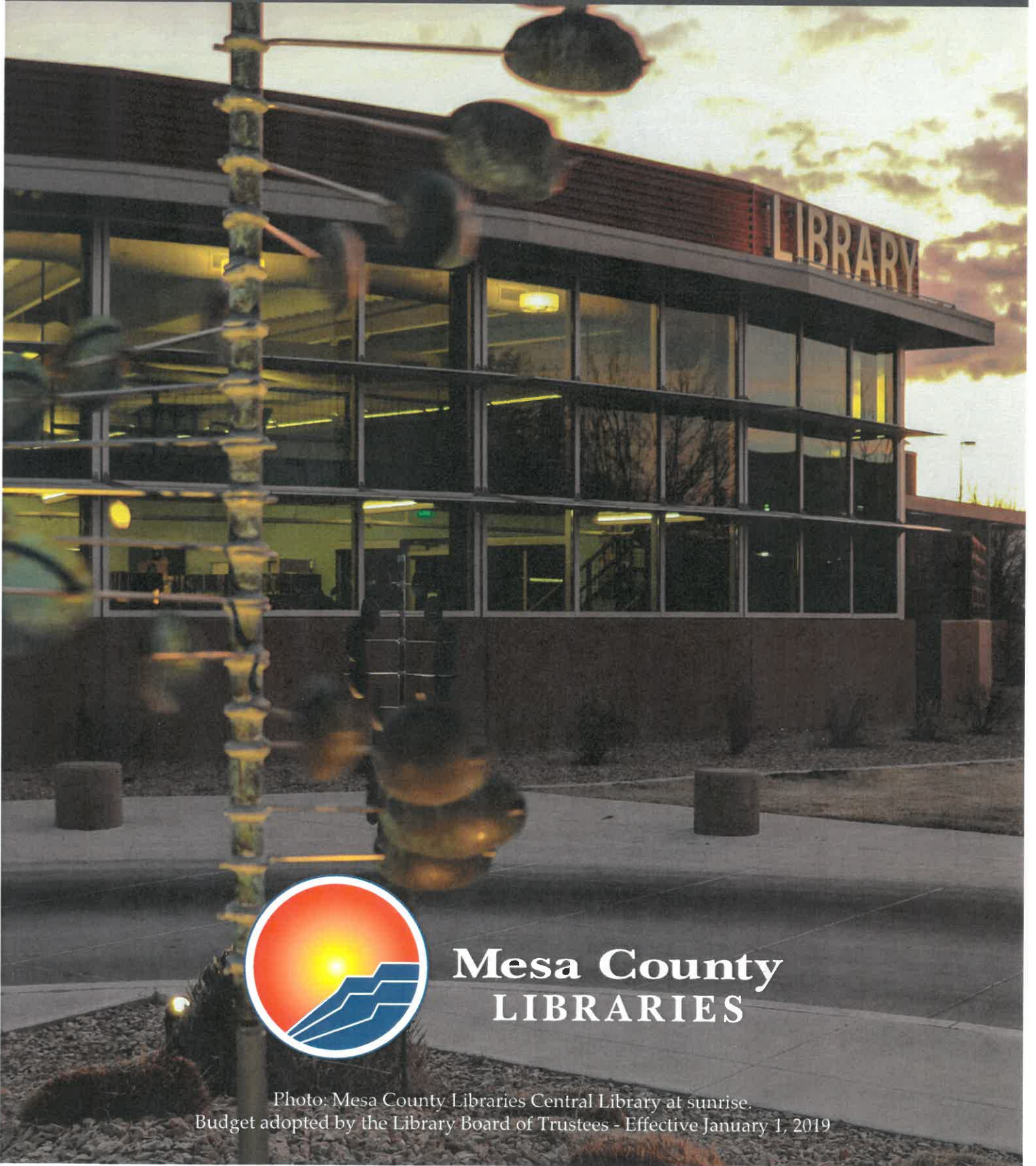


2019 ANNUAL BUDGET

MESA COUNTY LIBRARIES



Mesa County
LIBRARIES

Photo: Mesa County Libraries Central Library at sunrise.
Budget adopted by the Library Board of Trustees - Effective January 1, 2019

2019 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.

The 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.

In 2018, Mesa County Libraries expanded meaningful events that bring people together to share their art, heritage, knowledge and talents. These signature community events include Comic Con, Culture Fest and Tech Expo, which combined reached over 7,500 attendees.

Additionally, MCL's Literacy Center was the Mesa County recipient of the \$100,000 Adult Literacy and Family Literacy Act grant awarded to equip and hire instructors to teach GED classes and add ten more Career Online High School seats. In 2018, MCL hosted the graduation of twelve adult students from Career Online High School.

Important aspects of the budget include:

Mesa County Libraries' biggest revenue stream comes from property and specific ownership taxes. The 2019 Budget for Mesa County Libraries includes total revenue for all funds in an amount of \$7,041,780. Of this amount, \$6,523,180 constitutes tax revenue. Additional revenue comes from operating revenue, gifts and grants, and other miscellaneous income items.

Gross assessed property valuations in Mesa County increased 2.9% in 2018 to \$1.899 billion from \$1.846 billion in 2017. 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 3.059 mills for 2019.

Total budgeted expenditures increased by \$218,495 to \$7,414,939 in the 2019 Budget. Of this increase, \$153,495 occurred within the General Fund and \$65,000 in the Capital Project Fund. Mesa County Public Library District has been able to maintain a healthy financial position through conservative budgeting and spending.

Revenues – All Funds

During 2019, the library's primary source of funding continues to be property and specific ownership taxes, which equate to 92.6% of total budgeted revenue. The remaining 7.4% 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 2019 budget for General Fund expenditures is \$6,780,904. The estimated total spending in 2018 is anticipated to be \$6,322,288, a savings of \$305,121 from the 2018 final budget.

Employee compensation and benefits at \$4,215,447, or 62.2% of General Fund expenditures, represents the most significant expenditure of the 2019 General Fund budget.

Library Materials expenditures for 2019 are budgeted at \$777,500. This figure represents 11.5% 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 2019 budget for capital expenditures from the Capital Project Fund is \$634,035 and represents an increase of 11.4% in the fund. The estimated total expenditures in the fund for 2018 are \$42,235. Capital expenditures in 2019 are budgeted to include planning costs for a future capital project.

Budget Process:

The 2019 Budget is prepared in compliance with Colorado State Statute and Colorado Budget Laws.

On September 27, 2018, a first draft of the 2019 budget was presented to the Library Board of Trustees. On October 25, 2018, a second draft of the 2019 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 17, 2018, at which time copies were made available at the District's administrative offices.

The 2019 budget was formally adopted by the Board of Trustees at the regularly scheduled meeting on December 6, 2018, 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 7, 2018.

A certified copy of the adopted budget will be provided to the Colorado Division of Local Government on or before January 31, 2019.

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.

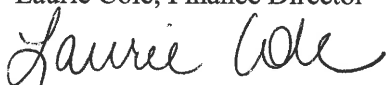
With this budget, thanks and appreciation are extended to the Board of Trustees, directors, managers and all staff for their continued efforts and support, and in their thoughtful planning of the 2019 Budget year.

I certify the attached is a true and accurate copy of the adopted 2019 Budget for the Mesa County Libraries.

Shana Wade, Interim Library Director



Laurie Cole, Finance Director



Mesa County Public Library District
2019 Final Budget
General Fund

Revenue	Account Description	2017	2018	2018	2019
		Actual	Final Budget	Projection	Final Budget
Tax Revenue		\$ 6,359,691	\$ 6,295,044	\$ 6,345,044	\$ 6,523,180
Operating Revenue		\$ 215,692	\$ 199,500	\$ 200,750	\$ 211,000
Gifts & Grants		\$ 128,833	\$ 137,600	\$ 115,050	\$ 207,600
Total Revenue		\$ 6,704,216	\$ 6,632,144	\$ 6,660,844	\$ 6,941,780
Expenditures					
Compensation & Benefits		\$ 3,864,993	\$ 4,145,586	\$ 4,054,383	\$ 4,215,447
Administration		\$ 231,359	\$ 259,533	\$ 236,233	\$ 264,130
Youth Services		\$ 34,381	\$ 37,000	\$ 36,118	\$ 37,118
Technology		\$ 402,790	\$ 478,500	\$ 458,500	\$ 461,200
Information Services		\$ 8,006	\$ 9,900	\$ 8,750	\$ 7,950
Public Services		\$ 8,992	\$ 22,960	\$ 12,750	\$ 20,500
Branch Services		\$ 69,572	\$ 111,500	\$ 98,050	\$ 112,000
Development & Foundation		\$ 5,136	\$ 13,600	\$ 8,900	\$ 14,800
Collection Management		\$ 934	\$ 2,150	\$ 1,150	\$ 2,150
Library Materials		\$ 735,072	\$ 790,000	\$ 790,000	\$ 777,500
Public Information		\$ 78,217	\$ 87,650	\$ 83,400	\$ 87,650
Literacy		\$ 12,647	\$ 17,200	\$ 14,350	\$ 15,750
Volunteer Services		\$ 1,421	\$ 2,500	\$ 2,000	\$ 2,500
Technology Services		\$ 15,584	\$ 28,200	\$ 26,250	\$ 24,000
Human Resources		\$ 31,791	\$ 34,920	\$ 32,550	\$ 81,900
Facilities		\$ 325,143	\$ 386,610	\$ 343,904	\$ 398,710
Grant Funded Expenditures		\$ 130,954	\$ 149,600	\$ 115,000	\$ 207,600
General Fund Contingency		\$ -	\$ 50,000	\$ -	\$ 50,000
Total Operating Expenditures		\$ 5,956,993	\$ 6,627,409	\$ 6,322,288	\$ 6,780,904
Revenue Over/Under Expenditures		\$ 747,223	\$ 4,735	\$ 338,556	\$ 160,876
Beginning Fund Balance		\$ 4,873,869	\$ 4,621,092	\$ 4,621,092	\$ 4,959,649
Transfer Out - Capital Project Fund		\$ 1,000,000	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 4,621,092	\$ 4,625,828	\$ 4,959,649	\$ 5,120,525

**Mesa County Public Library District
2019 Final Budget
Capital Project Fund**

	2017 Actual	2018 Final Budget	2018 Projection	2019 Final Budget
Revenue				
Transfer In - General Fund	\$ 1,000,000	\$ -	\$ -	\$ -
Foundation	\$ -	\$ -	\$ -	\$ -
Gifts/Donations	\$ -	\$ -	\$ -	\$ 100,000
Total Revenue	\$ 1,000,000	\$ -	\$ -	\$ 100,000
Expenditures				
Capital Expenditures				
Landscape Improvements	\$ 2,000	\$ 2,500	\$ 500	\$ 2,500
Building Improvements	\$ 179	\$ 25,000	\$ 3,000	\$ 25,000
Capital Asset or Improvement	\$ 440,326	\$ 400,000	\$ 4,000	\$ 400,000
RFID	\$ 18,535	\$ 18,535	\$ 18,535	\$ 18,535
Art Work	\$ -	\$ -	\$ 600	\$ -
Branch - Improvements	\$ -	\$ 30,000	\$ 5,600	\$ 70,000
Architect & Engineering fees	\$ 15,263	\$ -	\$ -	\$ -
Furniture, Fixtures & Equipment	\$ 61,840	\$ 50,000	\$ 10,000	\$ 75,000
Total Capital Expenditures	\$ 538,143	\$ 526,035	\$ 42,235	\$ 591,035
Capital Projects				
Hard Costs/New Construction	\$ -	\$ -	\$ -	\$ -
Soft Costs	\$ 1,570	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 43,000	\$ -	\$ 43,000
Total Capital Projects	\$ 1,570	\$ 43,000	\$ -	\$ 43,000
Total Expenditures	\$ 539,713	\$ 569,035	\$ 42,235	\$ 634,035
Revenue Over(Under) Expenditures	\$ 460,287	\$ (569,035)	\$ (42,235)	\$ (534,035)
Beginning Fund Balance	\$ 1,332,567	\$ 1,792,854	\$ 1,792,854	\$ 1,750,619
Ending Fund Balance	\$ 1,792,854	\$ 1,223,819	\$ 1,750,619	\$ 1,216,584



MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 18-05

TO ADOPT ANNUAL BUDGET FOR 2019 (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 2019, and ending on the last day of December 2019.

Whereas the Board of Trustees of the Mesa County Public Library District has appointed the Finance Director of the Mesa County Public Library District to prepare and submit a proposed budget to this governing body at the proper time, and the Finance Director submitted a proposed budget to the Board of Trustees on September 27, 2018, for its consideration;

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 25, 2018, 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 of the Mesa County Public Library District:

- 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; and

Details for each fund are as follows:

Table with 5 columns: Fund, Fund Balance January 1, Revenues (including Transfers In), Appropriations (including Transfers Out), Fund Balance December 31. Rows include General, Capital Projects, and Total.

- 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 6th day of December 2018.

Signature of Laurie Tashiro, MCPLD Board President

Signature of Cindy Cyphers, MCPLD Board Secretary



MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 18-06

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 2019 budget year.

Whereas the Board of Trustees of the Mesa County Public Library District has adopted the annual budget in accordance with the Colorado Local Government Budget Law, on December 6, 2018;

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:

- 1. that the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated;

General Fund

Table with 2 columns: Description and Amount. Rows: Operating Expenditures (\$ 6,780,904), Transfer Out (\$ 0), Reserve/Fund Balance (\$ 0)

TOTAL General Fund \$ 6,741,537

Capital Projects Fund

Table with 2 columns: Description and Amount. Rows: Capital Expenditures (\$ 634,035), Reserve/Fund Balance (\$ 0)

TOTAL Capital Projects Fund \$ 634,035

GRAND TOTAL All Funds \$ 7,414,939

- 2. the above appropriations may be expended only in accordance with Mesa County Public Library District policies on purchasing and budget latitude; and
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 of the Colorado Constitution.

APPROVED this 6th day of December 2018.

Laurie Tashiro - MCPLD Board President

Cynthia Cyphers - MCPLD Board Secretary



MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 18-07

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 2019, to help defray the costs of providing library services, to the Mesa County Public Library District for the 2019 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 6, 2018, and the amount of money necessary to balance the budget for general operating purposes is \$5,793,112; and

Whereas the 2018 net total assessed valuation for the County of Mesa, Colorado, as certified by the County Assessor is \$1,893,792,656 (less the Tax Increment Finance of \$9,578,614); now, therefore, be it

RESOLVED by the Board of Trustees of the Mesa County Public Library District:

1. that for the purpose of meeting all general operating expenses of the Mesa County Public Library District during the 2019 budget year, there is hereby levied a tax of 3.059 mills (3.000 voter approved and 0.059 millage for abatements, refunds) upon each dollar of the total valuation for assessment of all taxable property within Mesa County, Colorado, for the year 2018; and
2. that the President of the Board of Trustees 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 6th day of December 2018.

Laurie Tashiro – MCPLD Board President

Cindy Cyphers – MCPLD Board Secretary

