

2020 ANNUAL BUDGET

MESA COUNTY LIBRARIES

LIBRARY



**Mesa County
LIBRARIES**

Photo Mesa County Libraries Central Library
Budget adopted by the Library Board of Trustees – Effective January 1, 2020.

2020 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 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 2019, 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 8,000 attendees.

Additionally, MCL's Literacy Center was able to renew its \$100,000 Adult Literacy and Family Literacy Act grant awarded to equip and hire instructors to teach GED classes and provide Career Online High School seats. In 2019, MCL hosted the graduations of eighteen adult students from Career Online High School and helped 8 students take their GED exams.

Important aspects of the budget include:

Mesa County Libraries' biggest revenue stream comes from property and specific ownership taxes. The 2020 Budget for Mesa County Libraries includes total revenue for all funds in an amount of \$8,685,033. Of this amount, \$7,358,270 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 in 2019 to \$2.203 billion from \$1.856 billion in 2018. 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 3.007 mills for 2020.

Total budgeted expenditures increased by \$440,543 to \$7,855,483 in the 2020 Budget. Of this increase, \$211,578 occurred within the General Fund and \$228,965 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 2020, the library's primary source of funding continues to be property and specific ownership taxes, which equate to 95.7% of total budgeted revenue. The remaining 4.3% in revenue collection comes from billed items, interest income, public printing and copier use, gifts, grants, and other miscellaneous income.

Expenditures – By Fund

General Fund

The 2020 budget for General Fund expenditures is \$6,992,483. The estimated total spending in 2019 is anticipated to be \$6,177,810, a savings of \$663,095 from the 2019 final budget.

Employee compensation and benefits at \$4,318,328, or 61.76% of General Fund expenditures, represents the most significant expenditure of the 2020 General Fund budget.

Library Materials expenditures for 2020 are budgeted at \$793,700. This figure represents 11.4% of expenditures from the General Fund. This funding level is regarded by the District 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 2020 budget for capital expenditures from the Capital Project Fund is \$863,000 and represents an increase of 3.5% from budgeted total expenditures for 2019 of \$634,035. Capital expenditures in 2020 are budgeted to include costs for the East Valley Capital Project, as well as several previously postponed projects such as upgrades to the Central location's elevator, roof and HVAC upgrades to the Palisade Branch, modifications to the Orchard Mesa Branch, and parking lot improvements to the Central location.

Budget Process:

The 2020 Budget is prepared in compliance with Colorado State Statutes and Colorado Budget Laws.

On September 26, 2019, a first draft of the 2020 budget was presented to the Library Board of Trustees. On October 31, 2019, a second draft of the 2020 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 23, 2019, at which time copies were made available at the District's administrative offices.

The 2020 budget was formally adopted by the Board of Trustees at the regularly scheduled meeting on December 5, 2019, 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 6, 2019.

A certified copy of the adopted budget will be provided to the Colorado Division of Local Government on or before January 31, 2020.

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 2020 Budget year.

I certify the attached is a true and accurate copy of the adopted 2020 Budget for the Mesa County Libraries.



Michelle Boisvenue-Fox, Library Director



Blair Wade, Finance Director

**Mesa County Public Library District
2020 Final Budget Summary
General Fund**

Revenue Account Description	2018 Actual	% of 2018 Total Revenue	2019 Final Budget	% of 2019 Total Revenue	2019 Projection	2020 Final Budget	% of 2020 Total Revenue
Tax Revenue	\$ 6,260,932	95%	\$ 6,523,180	94%	\$ 6,603,601	\$ 7,358,270	96%
Operating Revenue	\$ 225,785	3%	\$ 211,000	3%	\$ 287,260	\$ 132,000	2%
Gifts & Grants	\$ 114,063	2%	\$ 207,600	3%	\$ 224,135	\$ 194,763	3%
Total Revenue	\$ 6,600,781	100%	\$ 6,941,780	100%	\$ 7,114,996	\$ 7,685,033	100%
Expenditures							
Compensation & Benefits	\$ 3,866,825	59%	\$ 4,215,447	61%	\$ 3,917,481	\$ 4,318,328	56%
Administration	\$ 224,685	3%	\$ 264,130	4%	\$ 224,419	\$ 290,660	4%
Youth Services	\$ 32,593	0%	\$ 37,118	1%	\$ 25,583	\$ 42,715	1%
Technology	\$ 441,742	7%	\$ 461,200	7%	\$ 429,626	\$ 480,000	6%
Information Services	\$ 9,640	0%	\$ 7,950	0%	\$ 6,199	\$ 11,450	0%
Public Services	\$ 12,631	0%	\$ 20,500	0%	\$ 16,444	\$ 20,500	0%
Branch Services	\$ 95,842	1%	\$ 112,000	2%	\$ 81,932	\$ 111,900	1%
Development & Foundation	\$ 6,816	0%	\$ 14,800	0%	\$ 5,182	\$ 14,600	0%
Collection Management	\$ 863	0%	\$ 2,150	0%	\$ 1,732	\$ 13,100	0%
Library Materials	\$ 798,513	12%	\$ 777,500	11%	\$ 774,453	\$ 793,700	10%
Public Information	\$ 73,826	1%	\$ 90,150	1%	\$ 68,940	\$ 92,150	1%
Literacy	\$ 13,365	0%	\$ 13,250	0%	\$ 15,574	\$ 16,400	0%
Volunteer Services	\$ 2,372	0%	\$ 2,500	0%	\$ 2,476	\$ 4,000	0%
Technology Services	\$ 26,266	0%	\$ 24,000	0%	\$ 23,221	\$ 34,000	0%
Human Resources	\$ 28,501	0%	\$ 81,900	1%	\$ 67,968	\$ 32,380	0%
Facilities	\$ 328,775	5%	\$ 398,710	6%	\$ 387,219	\$ 471,837	6%
Grant Funded Expenditures	\$ 90,834	1%	\$ 207,600	3%	\$ 129,362	\$ 194,763	3%
General Fund Contingency	\$ -	0%	\$ 50,000	1%	\$ -	\$ 50,000	1%
Total Operating Expenditures	\$ 6,054,087	92%	\$ 6,780,905	98%	\$ 6,177,810	\$ 6,992,483	91%
Revenue Over/Under Expenditures	\$ 546,694		\$ 160,875		\$ 937,186	\$ 692,550	
Beginning Fund Balance	\$ 4,621,092		\$ 5,167,786		\$ 5,167,786	\$ 6,104,973	
Transfer Out - Capital Project Fund	\$ -		\$ -		\$ -	\$ (750,000)	
Ending Fund Balance	\$ 5,167,786		\$ 5,328,662		\$ 6,104,973	\$ 6,047,523	

**Mesa County Public Library District
2020 Final Budget
Capital Project Fund**

	2018 Actual	2019 Final Budget	2019 Projection	2020 Final Budget
Revenue				
Transfer In - General Fund	\$ -	\$ -	\$ -	750,000
Foundation	\$ -	\$ -	\$ -	200,000
Gifts/Donations	\$ -	100,000	48,848	50,000
Total Revenue	\$ -	100,000	48,848	1,000,000
Expenditures				
Capital Expenditures				
245420 Landscape Improvements	\$ -	2,500	\$ -	15,000
245430 Building Improvements	2,809	25,000	\$ -	100,000
245421 Capital Asset or Improvement	\$ -	400,000	\$ -	-
245605 RFID	18,535	18,535	18,535	-
245551 Branch - Improvements	5,600	70,000	\$ -	32,000
245608 Architect & Engineering fees	1,864	-	-	425,000
245609 Construction Management & Consulting	-	-	6,800	100,000
245613 Art Work	576	-	-	1,000
245610 Furniture, Fixtures & Equipment	6,644	75,000	52,628	75,000
Contingency	-	-	-	50,000
Total Capital Expenditures	\$ 36,029	591,035	77,963	798,000
Capital Projects				
245606 Hard Costs/New Construction	\$ -	\$ -	\$ -	-
245607 Soft Costs	2,105	-	49,893	15,000
245650 Contingency	-	43,000	-	50,000
Total Capital Projects	\$ 2,105	43,000	49,893	65,000
Total Expenditures	\$ 38,134	634,035	127,856	863,000
Revenue Over(Under) Expenditures	\$ (38,134)	(534,035)	(79,008)	137,000
Beginning Fund Balance	\$ 1,792,854	1,754,720	1,754,720	1,675,712
Net Income	(38,134)	(534,035)	(79,008)	137,000
Ending Fund Balance	\$ 1,754,720	1,220,685	1,675,712	1,812,712