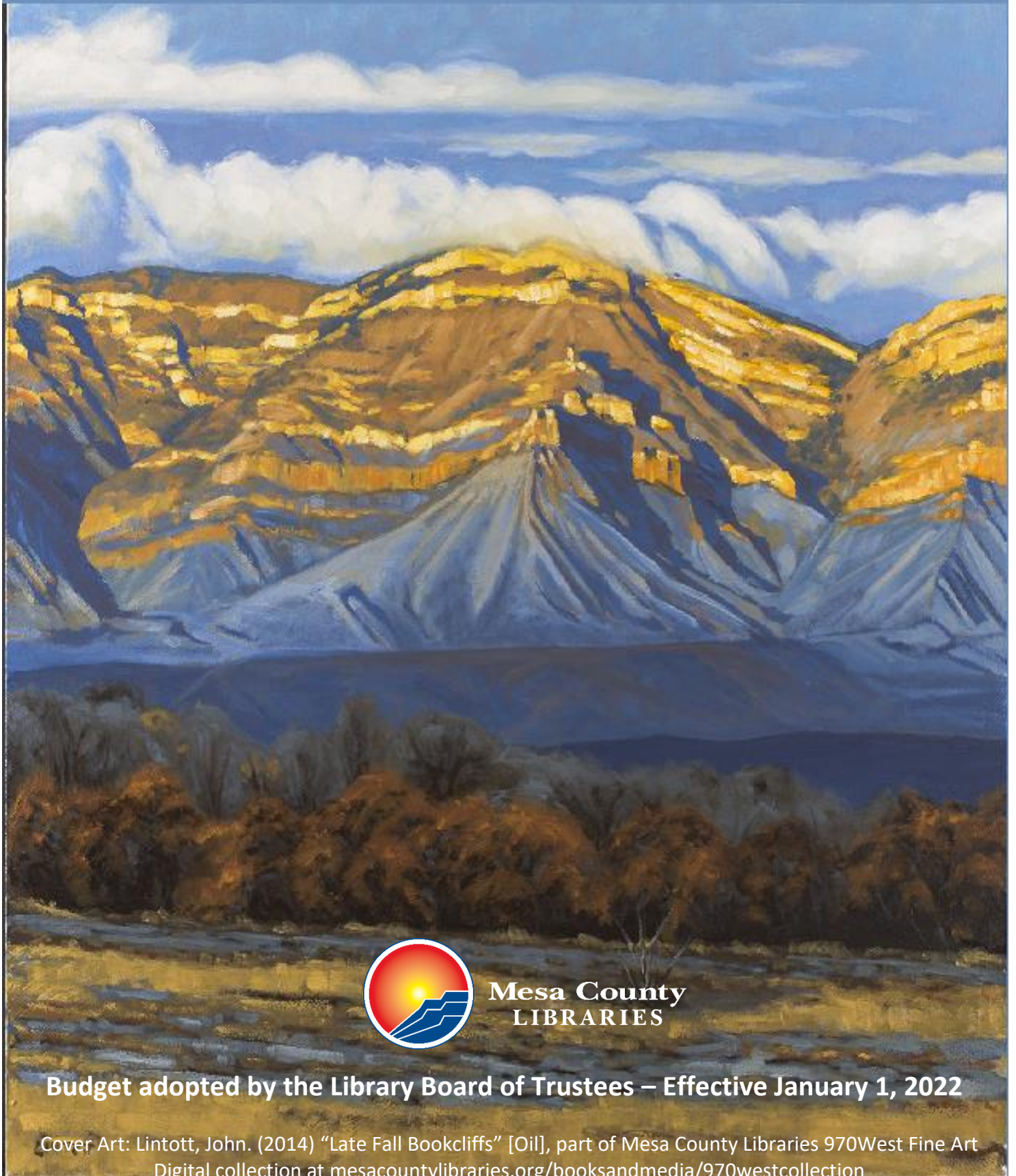


2022 ANNUAL BUDGET

MESA COUNTY LIBRARIES



Mesa County
LIBRARIES

Budget adopted by the Library Board of Trustees – Effective January 1, 2022

Cover Art: Lintott, John. (2014) "Late Fall Bookcliffs" [Oil], part of Mesa County Libraries 970West Fine Art Digital collection at mesacountylibraries.org/booksandmedia/970westcollection

2022 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 access to technology and Internet, community gathering spaces, language learning, adult education programs, citizenship classes, story time and puppet shows, stimulating programs, and an interactive website featuring downloadable books, streaming media, and electronic resources as well as materials advisory, materials circulation, and information and reference services.

Mesa County Libraries reopened to the public on January 19, 2021 following COVID-19 closure restrictions and remained open to the public for the remainder of 2021. Mesa County Libraries pivoted during the COVID-19 pandemic and found new ways to provide essential services to our community. Many of these changes were very popular and will continue beyond the pandemic including virtual programs, take-and-make activities for youth and adults, and expanded downloadable and streaming media options. A drive-through service window was installed at our Central location to permanently replace our curbside pick-up service and give patrons another option when using the Library. Curbside pickup remains an option for branch locations as well, including a walk-up window at the Fruita Branch. Mesa County Libraries has chosen to embrace the challenges of the pandemic to find better ways to serve our community.

Important aspects of the budget include:

Mesa County Libraries' biggest revenue stream comes from property and specific ownership taxes. The 2022 Budget for Mesa County Libraries includes total revenue in the General Fund of \$8,352,222. Of this amount, \$7,912,930 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 2022 to \$2.311 billion from \$2.179 billion in 2021. This change means the Library District will realize a modest 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 3.043 mills for 2022.

Total budgeted expenditures for all funds increased by \$8,198,594 to \$16,170,311 in the 2022 Budget. Of this increase, \$436,694 occurred within the General Fund and \$7,761,900 in the Capital Projects Fund. Mesa County Public Library District has been able to maintain a healthy financial position through thoughtful budgeting and spending.

Revenues – All Funds

Mesa County Libraries forecasts a positive impact to overall revenue due to the increase of gross assessed property valuations in Mesa County which increased 6.08% in 2022 from 2021. During 2022, the library's primary source of funding continues to be property and specific ownership taxes, which equate to 94.7% of total budgeted revenue. The remaining 5.3% in revenue collection comes from billed library materials, interest income, public printing and copier use, rent from the Coffee Kiosk at Central, gifts, grants, and other miscellaneous income.

Expenditures – By Fund

General Fund

The 2022 budget for General Fund expenditures is \$7,474,411. Total General Fund expenditures in 2021 is estimated to be \$6,683,933, a savings of \$392,147 from the 2021 final budget.

Employee compensation and benefits at \$4,537,306, or 60.7% of General Fund expenditures, represents the most significant expenditure of the 2022 General Fund budget.

Library Materials expenditures for 2022 are budgeted at \$793,700. This figure represents 10.6% 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 2022 budget for capital expenditures from the Capital Project Fund is \$8,695,900 and represents a significant increase from budgeted total expenditures in the fund for 2021 of \$934,000. The majority of this increase is attributed to the Clifton Branch Capital Project. The Clifton Branch Capital Project timeline has been delayed due to an exciting partnership opportunity with Mesa County; groundbreaking is expected to occur mid-2022. Other capital expenditures in 2022 are budgeted to include projects such as updates to our Palisade, Orchard Mesa, and Gateway Branch locations, and foundation, flooring, and lighting upgrades at our Central location.

Budget Process:

The 2022 Budget is prepared in compliance with Colorado State Statutes and Colorado Budget Laws.

On September 30, 2021, a first draft of the 2022 Budget was presented to the Library Board of Trustees. On October 28, 2021, a second draft of the 2022 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 14, 2021, at which time copies of the library's draft budget were available at the District's administrative offices.

The 2022 Budget was formally adopted by the Board of Trustees at a special meeting on December 13, 2021, at which time resolutions were also passed to appropriate funds and certify the mill levy. The special December meeting coincided 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 14, 2021.

A certified copy of the adopted budget will be provided to the Colorado Division of Local Government on or before January 31, 2022.

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 2022 Budget year.

I certify the attached is a true and accurate copy of the adopted 2022 Budget for the Mesa County Libraries.



Michelle Boisvenue-Fox, Library Director



Blair M. Wade, Finance Director

**Mesa County Public Library District
2022 Final Budget Summary
General Fund**

Revenue Account Description	2019 Actual	% of 2019 Total Revenue	2020 Actual	% of 2020 Total Revenue	2021 Final Budget	% of 2021 Total Revenue	2021 Projection	2022 Proposed Budget	% of 2022 Total Revenue
Tax Revenue	\$ 6,665,579	92.6%	\$ 7,488,555	95.0%	\$ 7,312,843	95.5%	\$ 7,497,512	\$ 7,912,930	94.7%
Operating Revenue	\$ 285,971	4.0%	\$ 125,890	1.6%	\$ 56,300	0.7%	\$ 70,500	\$ 58,500	0.7%
Gifts & Grants	\$ 243,987	3.4%	\$ 270,743	3.4%	\$ 284,657	3.7%	\$ 381,525	\$ 380,792	4.6%
Total Revenue	\$ 7,195,536	100%	\$ 7,885,188	100%	\$ 7,653,800	100%	\$ 7,949,537	\$ 8,352,222	100%
Expenditures									
Compensation & Benefits	\$ 3,938,194	54.7%	\$ 4,118,791	52.2%	\$ 4,319,958	56.4%	\$ 4,117,314	\$ 4,537,306	54.3%
Administration	\$ 239,245	3.3%	\$ 233,506	3.0%	\$ 275,067	3.6%	\$ 246,446	\$ 288,009	3.4%
Youth Services	\$ 28,990	0.4%	\$ 16,629	0.2%	\$ 40,465	0.5%	\$ 34,192	\$ 45,100	0.5%
Technology	\$ 474,462	6.6%	\$ 438,929	5.6%	\$ 469,500	6.1%	\$ 448,717	\$ 501,000	6.0%
Information Services	\$ 6,896	0.1%	\$ 5,556	0.1%	\$ 12,950	0.2%	\$ 7,567	\$ 16,650	0.2%
Public Services	\$ 89,134	1.2%	\$ 75,958	1.0%	\$ 95,250	1.2%	\$ 88,423	\$ 111,250	1.3%
East Branch Services	\$ 6,324	0.1%	\$ 4,894	0.1%	\$ 6,250	0.1%	\$ 2,800	\$ 8,700	0.1%
West Branch Services	\$ 4,216	0.1%	\$ 3,263	0.0%	\$ 6,440	0.1%	\$ 2,575	\$ 8,740	0.1%
Development & Foundation	\$ 4,845	0.1%	\$ 3,671	0.0%	\$ 13,750	0.2%	\$ 3,026	\$ 16,550	0.2%
Collection Management	\$ 1,543	0.0%	\$ 9,972	0.1%	\$ 13,100	0.2%	\$ 11,658	\$ 16,600	0.2%
Library Materials	\$ 760,646	10.6%	\$ 706,533	9.0%	\$ 793,700	10.4%	\$ 793,700	\$ 793,700	9.5%
Communication	\$ 71,692	1.0%	\$ 49,094	0.6%	\$ 91,600	1.2%	\$ 52,645	\$ 100,950	1.2%
Adult Learning Center	\$ 15,200	0.2%	\$ 14,879	0.2%	\$ 16,400	0.2%	\$ 11,816	\$ 16,200	0.2%
Creative Technologies	\$ 23,420	0.3%	\$ 20,082	0.3%	\$ 32,250	0.4%	\$ 32,230	\$ 33,250	0.4%
Human Resources	\$ 67,740	0.9%	\$ 16,717	0.2%	\$ 34,945	0.5%	\$ 24,672	\$ 33,255	0.4%
Facilities	\$ 376,943	5.2%	\$ 389,580	4.9%	\$ 501,435	6.6%	\$ 416,407	\$ 516,360	6.2%
Grant Funded Expenditures	\$ 142,680	2.0%	\$ 256,536	3.3%	\$ 303,020	4.0%	\$ 389,744	\$ 380,792	4.6%
General Fund Contingency	\$ -	0.0%	\$ -	0.0%	\$ 50,000	0.7%	\$ -	\$ 50,000	0.6%
Total Operating Expenditures	\$ 6,252,167	86.9%	\$ 6,364,590	80.7%	\$ 7,076,080	92.5%	\$ 6,683,933	\$ 7,474,411	89.5%
Revenue Over/Under Expenditures	\$ 943,370		\$ 1,584,784		\$ 577,720		\$ 1,265,604	\$ 877,811	
Beginning Fund Balance	\$ 5,167,786		\$ 6,113,893		\$ 7,133,380		\$ 7,698,677	\$ 8,964,281	
Transfer Out - Capital Project Fund	\$ -		\$ -		\$ (750,000)		\$ -	\$ (7,000,000)	
Ending Fund Balance	\$ 6,111,156		\$ 7,698,677		\$ 6,961,101		\$ 8,964,281	\$ 2,842,092	

Mesa County Public Library District
2022 Final Budget
Capital Project Fund

	2020 Actual	2021 Final Budget	2021 Projection	2022 Proposed Budget
Revenue				
Transfer In - General Fund	\$ 185,564	\$ 750,000	\$ -	\$ 7,000,000
Foundation	\$ -	\$ 200,000	\$ -	\$ 1,000,000
Land Sale				\$ 1,000,000
Gifts/Donations	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 185,564	\$ 950,000	\$ -	\$ 9,000,000
Expenditures				
Capital Expenditures				
245420 Landscape Improvements	\$ 12,328	\$ -	\$ -	\$ 8,000
245430	\$ 118,464	\$ 50,000	\$ 50,000	\$ 74,000
Building Improvements				
245500 Signage	\$ -	\$ 18,000	\$ 18,000	\$ 20,000
245551	\$ 16,244	\$ 60,000	\$ 60,000	\$ 67,900
Branch - Improvements				
245613 Art Work	\$ -	\$ 1,000	\$ -	\$ 1,000
245610 Furniture, Fixtures & Equipment	\$ 34,838	\$ 115,000	\$ 85,000	\$ 115,000
Contingency		\$ 50,000	\$ -	\$ 50,000
Total Capital Expenditures	\$ 181,874	\$ 294,000	\$ 213,000	\$ 335,900
Capital Projects				
245606 Hard Costs/New Construction	\$ -	\$ -	\$ -	\$ 7,000,000
245607 Soft Costs	\$ -	\$ 15,000	\$ 15,000	\$ 20,000
245608 Architect & Engineering fees	\$ 3,690	\$ 425,000	\$ 35,000	\$ 610,000
245609 Construction Management & Consulting	\$ -	\$ 150,000	\$ 55,000	\$ 660,000
245621 Licenses, Permits, Fees	\$ -	\$ -	\$ -	\$ 20,000
245650 Contingency	\$ -	\$ 50,000	\$ -	\$ 50,000
Total Capital Projects	\$ 3,690	\$ 640,000	\$ 105,000	\$ 8,360,000
Total Expenditures	\$ 185,564	\$ 934,000	\$ 318,000	\$ 8,695,900
Revenue Over(Under) Expenditures	\$ 0	\$ 16,000	\$ (318,000)	\$ 304,100
Beginning Fund Balance	\$ 1,653,018	\$ 1,426,209	\$ 1,426,209	\$ 1,442,209
Net Income	\$ (226,809)	\$ 16,000	\$ (318,000)	\$ 304,100
Ending Fund Balance	\$ 1,426,209	\$ 1,442,209	\$ 1,108,209	\$ 1,746,309



**MESA COUNTY PUBLIC LIBRARY DISTRICT
RESOLUTION # 21-03**

TO ADOPT ANNUAL BUDGET FOR 2022 (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 2022, and ending on the last day of December 2022.

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 30, 2021, 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 28, 2021, 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:

Fund	Fund Balance January 1	Revenues (including Transfers In)	Appropriations (including Transfers Out)	Fund Balance December 31
General	\$8,964,281	\$8,352,222	\$14,474,411	\$2,842,092
Capital Projects	\$1,442,209	\$9,000,000	\$8,695,900	\$1,746,309
Total	\$10,406,490	\$17,352,222	\$23,170,311	\$4,588,401

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 13th day of December 2021.

Cynthia Cyphers

Cindy Cyphers – MCPLD Board President

Elaine Barnett

Elaine Barnett – MCPLD Board Secretary



Signature Certificate

Envelope Ref: 5e16d55c763f81b836e815acb0cb01e32904b18a



Author: Nikki Coolbaugh

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Document Total 1
Pages:

Document Signed By:

Name: Cynthia Cyphers
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Date: 13 Dec 2021, 17:31:34, MST
Consent: eSignature Consent Accepted
Security Level: Email

Cynthia Cyphers

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Date: 14 Dec 2021, 12:00:36, MST
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Security Level: Email

Elaine Barnett

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Signed Document(s)	Link Emailed to cindymcpld@gmail.com
Signed Document(s)	Link Emailed to elainemcpld@gmail.com



MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 21-04

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

A resolution appropriating sums of money to various funds, in the amounts and for the purposes as set forth below, for the Mesa County Public Library District for the 2022 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 13, 2021;

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

Operating Expenditures	\$ 7,474,411
Transfer Out	\$ 7,000,000
Reserve/Fund Balance	\$ 0
TOTAL General Fund	<u>\$ 14,474,411</u>

Capital Projects Fund

Capital Expenditures	\$ 8,695,900
Reserve/Fund Balance	\$ 0
TOTAL Capital Projects Fund	<u>\$ 8,695,900</u>

GRAND TOTAL All Funds **\$ 23,170,311**

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 13th day of December 2021.

Cynthia Cyphers

Cindy Cyphers – MCPLD Board President

Elaine Barnett

Elaine Barnett – MCPLD Board Secretary



Signature Certificate

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Elaine Barnett

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Signed Document(s)	Link Emailed to elainemcpld@gmail.com



MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 21-05

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 2022, to help defray the costs of providing library services to the Mesa County Public Library District for the 2022 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 13, 2021, and the amount of money necessary to balance the budget for general operating purposes is \$7,474,411; and

Whereas the 2021 net total assessed valuation for the County of Mesa, Colorado, as certified by the County Assessor is \$2,168,120,540 less the Tax Increment Finance of \$11,244,158; 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 2022 budget year, there is hereby levied a tax of 3.043 mills (3.000 voter approved and 0.043 millage for abatements, refunds) upon each dollar of the total valuation for assessment of all taxable property within Mesa County, Colorado, for the year 2022; 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 13th day of December 2021.

Cynthia Cyphers

Cindy Cyphers – MCPLD Board President

Elaine Barnett

Elaine Barnett – MCPLD Board Secretary



Signature Certificate

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Name: Resolution #21-05 Mill Levy Certification a

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Name: Elaine Barnett
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Elaine Barnett

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Signed Document(s)	Link Emailed to cindymcpld@gmail.com
Signed Document(s)	Link Emailed to elainemcpld@gmail.com