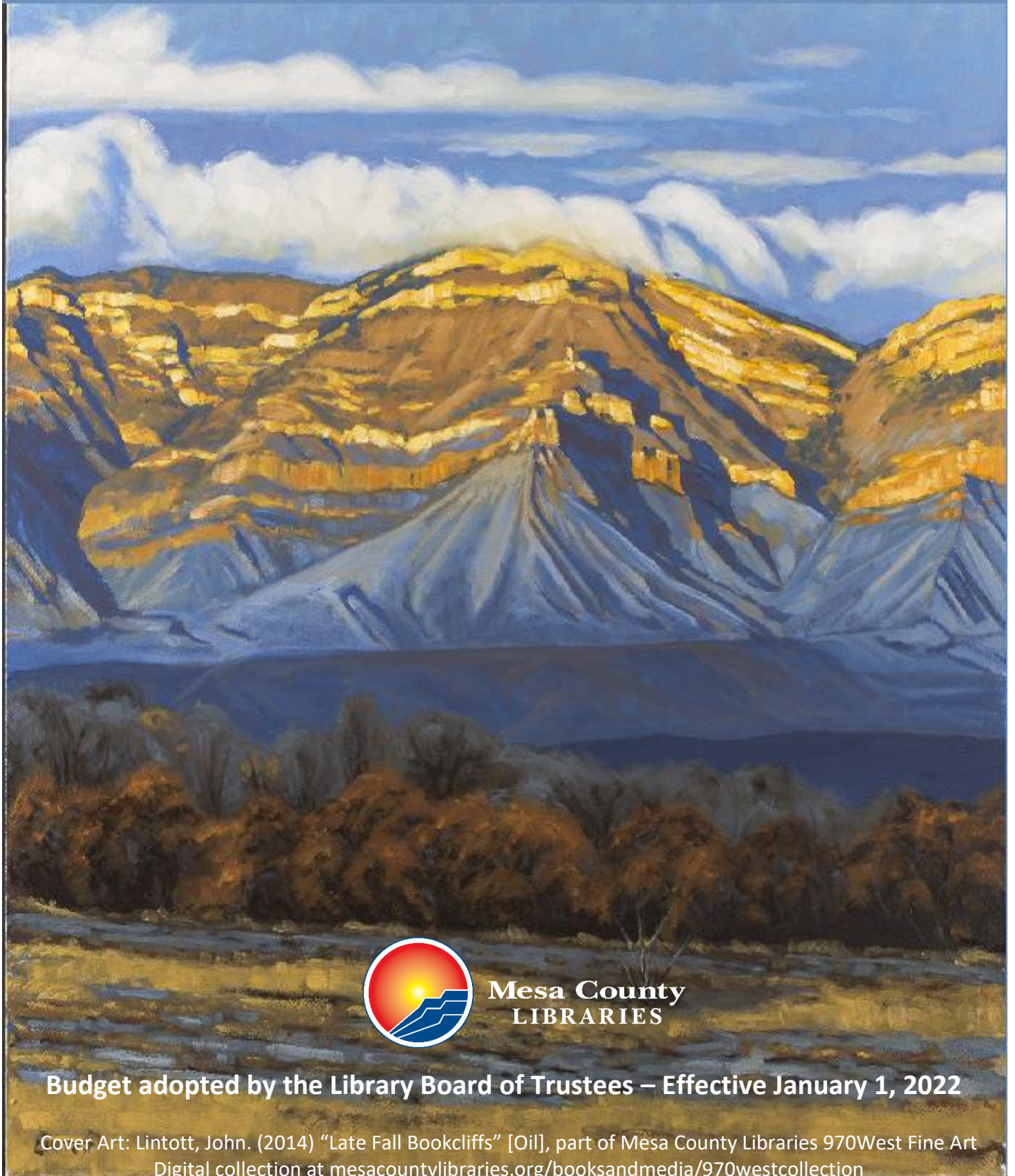


# 2022 ANNUAL BUDGET

## 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](https://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%
<b>Total Revenue</b>	<b>\$ 7,195,536</b>	<b>100%</b>	<b>\$ 7,885,188</b>	<b>100%</b>	<b>\$ 7,653,800</b>	<b>100%</b>	<b>\$ 7,949,537</b>	<b>\$ 8,352,222</b>	<b>100%</b>
<b>Expenditures</b>									
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%
<b>Total Operating Expenditures</b>	<b>\$ 6,252,167</b>	<b>86.9%</b>	<b>\$ 6,364,590</b>	<b>80.7%</b>	<b>\$ 7,076,080</b>	<b>92.5%</b>	<b>\$ 6,683,933</b>	<b>\$ 7,474,411</b>	<b>89.5%</b>
<b>Revenue Over/Under Expenditures</b>	<b>\$ 943,370</b>		<b>\$ 1,584,784</b>		<b>\$ 577,720</b>		<b>\$ 1,265,604</b>	<b>\$ 877,811</b>	
<b>Beginning Fund Balance</b>	<b>\$ 5,167,786</b>		<b>\$ 6,113,893</b>		<b>\$ 7,133,380</b>		<b>\$ 7,698,677</b>	<b>\$ 8,964,281</b>	
Transfer Out - Capital Project Fund	\$ -		\$ -		\$ (750,000)		\$ -	\$ (7,000,000)	
<b>Ending Fund Balance</b>	<b>\$ 6,111,156</b>		<b>\$ 7,698,677</b>		<b>\$ 6,961,101</b>		<b>\$ 8,964,281</b>	<b>\$ 2,842,092</b>	

**Mesa County Public Library District  
2022 Final Budget  
Capital Project Fund**

	2020 Actual	2021 Final Budget	2021 Projection	2022 Proposed Budget
<b>Revenue</b>				
Transfer In - General Fund	\$ 185,564	\$ 750,000	\$ -	\$ 7,000,000
Foundation	\$ -	\$ 200,000	\$ -	\$ 1,000,000
Land Sale				\$ 1,000,000
Gifts/Donations	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 185,564</b>	<b>\$ 950,000</b>	<b>\$ -</b>	<b>\$ 9,000,000</b>
<b>Expenditures</b>				
<b>Capital Expenditures</b>				
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
<b>Total Capital Expenditures</b>	<b>\$ 181,874</b>	<b>\$ 294,000</b>	<b>\$ 213,000</b>	<b>\$ 335,900</b>
<b>Capital Projects</b>				
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
<b>Total Capital Projects</b>	<b>\$ 3,690</b>	<b>\$ 640,000</b>	<b>\$ 105,000</b>	<b>\$ 8,360,000</b>
<b>Total Expenditures</b>	<b>\$ 185,564</b>	<b>\$ 934,000</b>	<b>\$ 318,000</b>	<b>\$ 8,695,900</b>
<b>Revenue Over(Under) Expenditures</b>	<b>\$ 0</b>	<b>\$ 16,000</b>	<b>\$ (318,000)</b>	<b>\$ 304,100</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,653,018</b>	<b>\$ 1,426,209</b>	<b>\$ 1,426,209</b>	<b>\$ 1,442,209</b>
Net Income	\$ (226,809)	\$ 16,000	\$ (318,000)	\$ 304,100
<b>Ending Fund Balance</b>	<b>\$ 1,426,209</b>	<b>\$ 1,442,209</b>	<b>\$ 1,108,209</b>	<b>\$ 1,746,309</b>