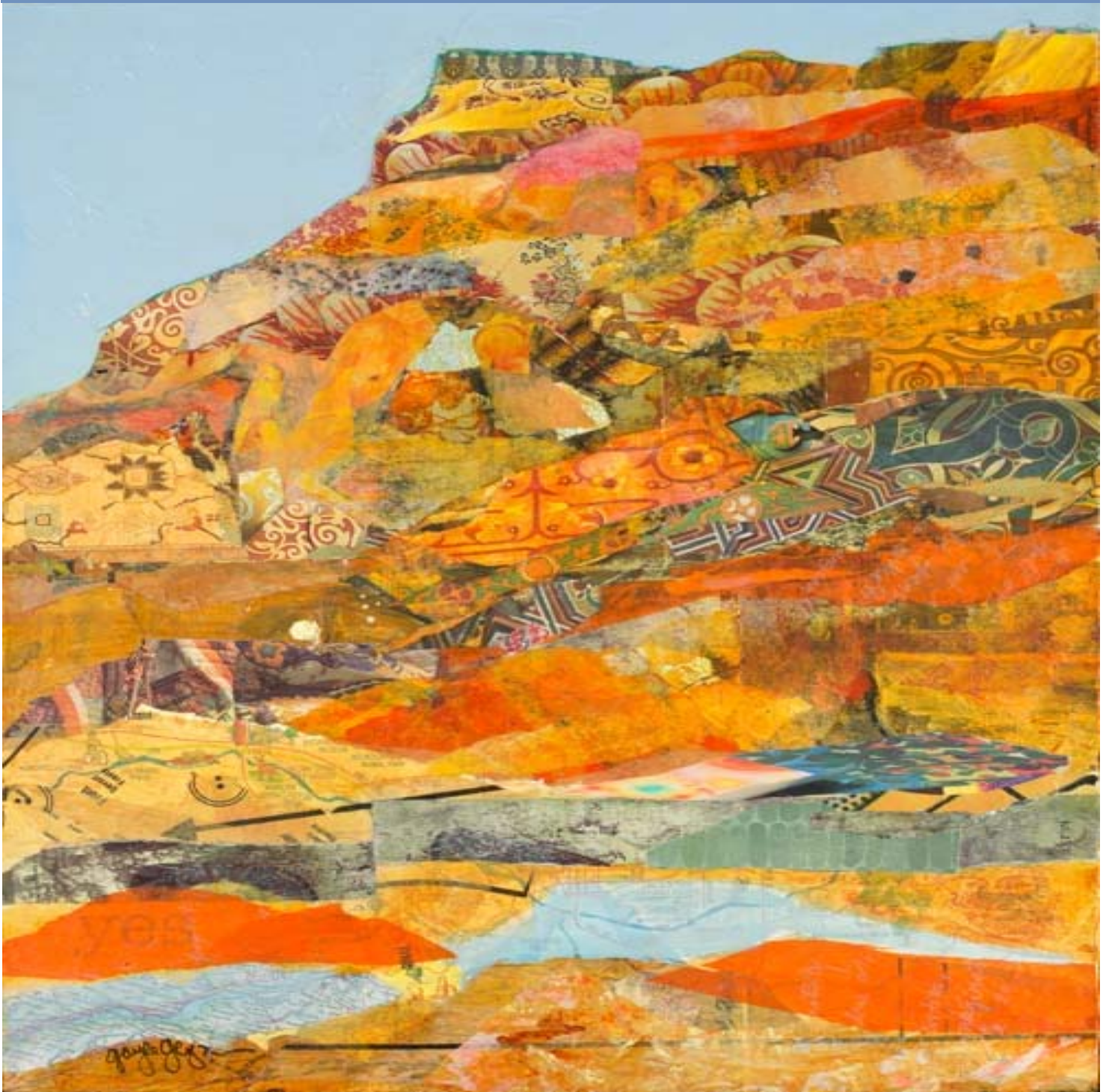


2023 ANNUAL BUDGET

MESA COUNTY LIBRARIES



Mesa County
LIBRARIES

Budget adopted by the Library Board of Trustees – Effective January 1, 2023

Cover Art: Gerson, Gayle. (2010) "Mt. Garfield Tapestry" [collage], part of Mesa County Libraries 970West Fine Art Digital collection at mesacountylibraries.org/booksandmedia/970westcollection

2023 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.

Mesa County Libraries works to reach and serve our communities by focusing on what makes us successful and has a positive impact. This includes continuing the library's focus on building our community's literacies - whether it's technology, reading, gardening, or creating. 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. The 2023 Budget aims to use existing resources efficiently to meet our mission to build community by connecting people, offering new things to discover in our collections, learn about our world and ourselves, and creating together.

Important aspects of the budget include:

Mesa County Libraries' largest revenue stream comes from property and specific ownership taxes. The 2023 Budget for Mesa County Libraries includes total revenue in the General Fund of \$9,170,872. Of this amount, \$7,900,977 constitutes tax revenue and \$830,000 is restricted to the Clifton Capital Project. Additional revenue comes from operating revenue, gifts and grants, and other miscellaneous income items.

Gross assessed property valuations in Mesa County increased in 2023 to \$2.379 billion from \$2.311 billion in 2022. The voter-approved mill levy remains at 3.00 mills, and with abatement levy, the final mill levy certified to the county will be 3.014 mills for 2023.

Total budgeted expenditures for all funds increased by \$2,400,942 to \$18,571,253 in the 2023 Budget. Of this increase, \$620,398 occurred within the General Fund and \$1,780,544 occurred in the Capital Projects Fund with the expected 2023 completion of the Clifton Capital Project.

In 1997, Mesa County Libraries received voter authorization to become exempt from some of the Taxpayer Bill of Rights (TABOR) restrictions allowing the District to retain and spend all of the tax revenue it receives. This created stability in operating revenue year over year and enabled the District to set aside funds for future capital projects, such as the Clifton Capital Project, without having to ask voters to increase our mill levy taxes.

Through thoughtful budgeting and spending, Mesa County Libraries has been able to maintain a healthy financial position while also investing in future District improvements.

Revenues – All Funds

Mesa County Libraries forecasts a flat impact to operating revenue due to the modest increase of gross assessed property valuations in Mesa County of 2.96% in 2023 from 2022. During 2023, the library's primary source of funding continues to be property and specific ownership taxes, which equate to 94.7% of total budgeted operational 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 2023 budget for General Fund expenditures is \$8,094,809. Total General Fund expenditures in 2022 is estimated to be \$6,904,821, a savings of \$569,590 from the 2022 final budget.

Employee compensation and benefits at \$5,029,435, or 62.13% of General Fund expenditures, represents the most significant expenditure of the 2023 General Fund budget.

Library Materials expenditures for 2023 are budgeted at \$800,000. This figure represents 9.9% 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 2023 budget for capital expenditures from the Capital Project Fund is \$10,476,444. The majority of 2023 capital expenditures is attributed to the Clifton Branch Capital Project. The Clifton Branch Capital Project groundbreaking occurred in August 2022 and is expected to be completed Summer 2023. Other capital expenditures in 2023 are budgeted to include ongoing HVAC upgrades at the Central location, alterations to the Studio's landscaping, and RFID unit replacements.

Budget Process:

The 2023 Budget is prepared in compliance with Colorado State Statutes and Colorado Budget Laws.

On September 29, 2022, a first draft of the 2023 Budget was presented to the Library Board of Trustees.

On October 27, 2022, a second draft of the 2023 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 12, 2022, at which time copies of the library's draft budget were available at the District's administrative offices.

The 2023 Budget was formally adopted by the Board of Trustees at a special meeting on December 9, 2022, 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 data from the County Assessor. A copy of the mill levy certification was provided to the appropriate county offices by December 15, 2022.

A certified copy of the adopted budget will be provided to the Colorado Division of Local Government by January 31, 2024.

Budgetary Basis of Accounting:

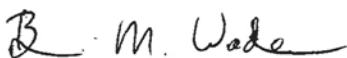
This budget is prepared using the modified accrual basis of accounting as used by all governmental fund types. Under this method of accounting, revenues are recognized when they become available and measurable, and expenditures are recognized when a liability is incurred. Property taxes are considered 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 2023 Budget year.

I certify the attached is a true and accurate copy of the adopted 2023 Budget for the Mesa County Libraries.



Michelle Boisvenue-Fox, Library Director



Blair M. Wade, Finance Director

**Mesa County Public Library District
2023 Final Budget Summary
General Fund**

	2020 Actual	% of 2020 Revenue	% of 2020 Expenses	2021 Actual	% of 2021 Revenue	% of 2021 Expenses	2022 Final Budget	% of 2022 Revenue	% of 2022 Expenses	2022 Projection	2023 Proposed Budget	% of 2023 Revenue	% of 2023 Expenses
Revenue													
Operating Revenue													
Tax Revenue	\$ 7,488,555	95.0%	117.7%	\$ 7,412,559	92.8%	112.4%	\$ 7,912,930	94.7%	105.9%	\$ 7,838,649	\$ 7,900,977	94.7%	97.6%
Operating Revenue	\$ 125,890	1.6%	2.0%	\$ 83,897	1.0%	1.3%	\$ 58,500	0.7%	0.8%	\$ 216,700	\$ 80,500	1.0%	1.0%
Gifts & Grants	\$ 270,743	3.4%	4.3%	\$ 495,408	6.2%	7.5%	\$ 380,792	4.6%	5.1%	\$ 453,500	\$ 359,395	4.3%	4.4%
Total Operating Revenue	\$ 7,885,188	100%	124%	\$ 7,991,864	100%	121%	\$ 8,352,222	100%	112%	\$ 8,508,849	\$ 8,340,872	100%	103%
Capital Projects Revenue													
Capital Projects Revenue	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	\$ 1,000,000	100.0%	14.3%	\$ 1,883,858	\$ 830,000	100.0%	11.1%
Total Capital Projects Revenue	\$ -	0%	0%	\$ -	0%	0%	\$ 1,000,000	100%	14%	\$ 1,883,858	\$ 830,000	100%	11%
Total Revenue	\$ 7,885,188	100%	124%	\$ 7,991,864	100%	115%	\$ 9,352,222	100%	65%	\$ 10,392,707	\$ 9,170,872	110%	59%
Expenditures													
Operating Expenditures													
Compensation & Benefits	\$ 4,118,791	52.2%	64.7%	\$ 4,097,607	51.3%	62.2%	\$ 4,537,306	54.3%	60.7%	\$ 4,117,230	\$ 5,029,435	60.3%	62.1%
Administration	\$ 233,506	3.0%	3.7%	\$ 248,688	3.1%	3.8%	\$ 288,008	3.4%	3.9%	\$ 282,575	\$ 307,350	3.7%	3.8%
Youth Services	\$ 16,629	0.2%	0.3%	\$ 30,543	0.4%	0.5%	\$ 45,100	0.5%	0.6%	\$ 31,030	\$ 43,100	0.5%	0.5%
Technology	\$ 438,929	5.6%	6.9%	\$ 437,508	5.5%	6.6%	\$ 501,000	6.0%	6.7%	\$ 487,725	\$ 489,200	5.9%	6.0%
Information Services	\$ 5,556	0.1%	0.1%	\$ 5,687	0.1%	0.1%	\$ 16,650	0.2%	0.2%	\$ 9,370	\$ 16,100	0.2%	0.2%
Public Services	\$ 75,958	1.0%	1.2%	\$ 86,640	1.1%	1.3%	\$ 112,250	1.3%	1.5%	\$ 78,238	\$ 112,800	1.4%	1.4%
East Branch Services	\$ 4,894	0.1%	0.1%	\$ 4,490	0.1%	0.1%	\$ 8,700	0.1%	0.1%	\$ 5,840	\$ 10,900	0.1%	0.1%
West Branch Services	\$ 3,263	0.0%	0.1%	\$ 4,857	0.1%	0.1%	\$ 8,740	0.1%	0.1%	\$ 6,175	\$ 9,200	0.1%	0.1%
Development & Foundation	\$ 3,671	0.0%	0.1%	\$ 4,242	0.1%	0.1%	\$ 16,550	0.2%	0.2%	\$ 9,290	\$ 16,700	0.2%	0.2%
Collection Management	\$ 9,972	0.1%	0.2%	\$ 9,948	0.1%	0.2%	\$ 16,600	0.2%	0.2%	\$ 11,710	\$ 16,800	0.2%	0.2%
Library Materials	\$ 706,533	9.0%	11.1%	\$ 760,232	9.5%	11.5%	\$ 793,700	9.5%	10.6%	\$ 793,700	\$ 800,000	9.6%	9.9%
Communication	\$ 49,094	0.6%	0.8%	\$ 77,642	1.0%	1.2%	\$ 133,200	1.6%	1.8%	\$ 95,490	\$ 133,020	1.6%	1.6%
Adult Learning Center	\$ 14,879	0.2%	0.2%	\$ 15,308	0.2%	0.2%	\$ 16,200	0.2%	0.2%	\$ 14,650	\$ 16,260	0.2%	0.2%
Creative Technologies	\$ 20,082	0.3%	0.3%	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
Human Resources	\$ 16,717	0.2%	0.3%	\$ 17,419	0.2%	0.3%	\$ 33,255	0.4%	0.4%	\$ 19,810	\$ 35,900	0.4%	0.4%
Facilities	\$ 389,580	4.9%	6.1%	\$ 405,640	5.1%	6.2%	\$ 508,160	6.1%	6.8%	\$ 481,095	\$ 663,914	8.0%	8.2%
Security	\$ -	0.0%	0.0%	\$ 6,349	0.1%	0.1%	\$ 8,200	0.1%	0.1%	\$ 6,950	\$ 9,735	0.1%	0.1%
Grant Funded Expenditures	\$ 256,536	3.3%	4.0%	\$ 379,638	4.8%	5.8%	\$ 380,792	4.6%	5.1%	\$ 454,515	\$ 359,395	4.3%	4.4%
General Fund Contingency	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	\$ 50,000	0.6%	0.7%	\$ -	\$ 25,000	0.3%	0.3%
Total Operating Expenditures	\$ 6,364,588	80.7%	100.0%	\$ 6,592,438	82.5%	100.0%	\$ 7,474,411	89.5%	100.0%	\$ 6,905,393	\$ 8,094,809	97.0%	100.0%
Operating Revenue Over/Under Expenditures	\$ 1,520,600			\$ 1,399,425			\$ 877,811			\$ 1,603,455	\$ 246,063		
Capital Expenditures													
Landscape	\$ 12,328	-	334.1%	\$ -	-	0.0%	\$ 8,000	0.8%	0.1%	\$ 5,500	\$ -	0.0%	0.0%
Building Improvements	\$ 118,464	-	3210.4%	\$ 42,359	-	18.8%	\$ 74,000	7.4%	0.9%	\$ 55,000	\$ 25,000	3.0%	0.2%
Signage	\$ -	-	0.0%	\$ -	-	0.0%	\$ 20,000	2.0%	0.2%	\$ -	\$ -	0.0%	0.0%
Branch Improvements	\$ 16,244	-	440.2%	\$ 58,735	-	26.0%	\$ 67,900	6.8%	0.8%	\$ 67,900	\$ 20,000	2.4%	0.2%
Art Work	\$ -	-	0.0%	\$ -	-	0.0%	\$ 1,000	0.1%	0.0%	\$ -	\$ 1,000	0.1%	0.0%
Furniture, Fixtures, & Equipment	\$ 34,838	-	944.1%	\$ 56,057	-	24.9%	\$ 115,000	11.5%	1.4%	\$ 45,000	\$ 125,000	15.1%	1.2%
Capital Fund Contingency	\$ -	-	0.0%	\$ -	-	0.0%	\$ 50,000	5.0%	0.6%	\$ -	\$ 25,000	3.0%	0.2%
Total Capital Expenditures	\$ 181,874	-	4928.8%	\$ 157,151	-	69.7%	\$ 335,900	3.6%	4.0%	\$ 173,400	\$ 196,000	23.6%	1.9%
Operating Rev Over/Under Exp w/ CE	\$ 1,338,726			\$ 1,242,274			\$ 541,911			\$ 1,430,055	\$ 50,063		
Capital Projects Expenditures													
Clifton Capital Project	\$ 3,690	-	100.0%	\$ 225,560	-	100.0%	\$ 8,360,000	836.0%	100.0%	\$ 966,570	\$ 10,280,444	1238.6%	100.0%
Total Capital Projects Expenditures	\$ 3,690	-	100.0%	\$ 225,560	-	100.0%	\$ 8,360,000	836.0%	100.0%	\$ 966,570	\$ 10,280,444	1238.6%	100.0%
Total Revenue Over/Under Expenditures	\$ 1,516,910			\$ 1,173,865			\$ (6,482,189)			\$ 3,487,314	\$ (9,204,381)		
Beginning General Fund Balance													
Operating Net Income	\$ 1,520,600			\$ 1,399,425			\$ 877,811			\$ 3,487,314	\$ 246,063		
Transfer Out - Capital Project Fund Expenditures	\$ (185,564)			\$ (382,712)			\$ (7,000,000)			\$ (2,356,815)	\$ (7,497,284)		
Ending General Fund Balance	\$ 8,093,713			\$ 9,110,426			\$ 2,842,093			\$ 10,240,924	\$ 2,989,704		

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual	2022 Budget	2022 Projection	2023 Final Budget
Revenue				
Tax Revenues				
Property Tax Revenue	\$ 6,478,862	\$ 6,962,930	\$ 6,988,649	\$ 7,100,977
SOT Tax Revenue	\$ 933,697	\$ 950,000	\$ 850,000	\$ 800,000
Tax Revenues	\$ 7,412,559	\$ 7,912,930	\$ 7,838,649	\$ 7,900,977
Operating Revenue				
Sales Revenue	\$ 1,055	\$ 500	\$ 600	\$ 500
Printing Revenue	\$ 21,806	\$ 15,000	\$ 31,000	\$ 25,000
Billed Revenue	\$ 15,473	\$ 13,000	\$ 14,000	\$ 15,000
Misc Revenue	\$ 39,829	\$ 25,000	\$ 50,350	\$ 25,000
Interest Income	\$ 29,336	\$ 15,000	\$ 20,750	\$ 5,000
Investment Change	\$ (23,602)	\$ (10,000)	\$ 100,000	\$ 10,000
Total Operating Revenue	\$ 83,897	\$ 58,500	\$ 216,700	\$ 80,500
Restricted Revenues				
Library Grants	\$ 464,252	\$ 334,705	\$ 395,000	\$327,395
Friends/Foundation Gifts/Donations	\$ 31,156	\$ 46,087	\$ 58,500	\$32,000
Clifton Capital Project Revenue	\$ -	\$ 1,000,000	\$ 1,883,858	\$830,000
Total Restricted Revenues	\$ 495,408	\$ 1,380,792	\$ 2,337,358	\$1,189,395
Total Revenue	\$ 7,991,864	\$ 9,352,222	\$ 10,392,707	\$ 9,170,872

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual	2022 Budget	2022 Projection	2023 Final Budget
Personnel				
Compensation				
Compensation Expense	\$ 12,614	\$ 15,000	\$ 25,000	\$ 25,000
Administration	\$ 575,701	\$ 610,602	\$ 584,000	\$ 673,840
Communications	\$ 263,222	\$ 285,667	\$ 229,135	\$ 307,323
West Branches	\$ 272,735	\$ 309,477	\$ 285,000	\$ 307,624
East Branches	\$ 282,951	\$ 295,875	\$ 303,000	\$ 416,410
Facilities	\$ 107,445	\$ 106,127	\$ 112,665	\$ 153,259
Adult Learning Center	\$ 292,512	\$ 351,748	\$ 340,000	\$ 369,112
ALC Instructors - AEFLA Grant	\$ (170,645)	\$ (221,832)	\$ (196,620)	\$ (213,361)
Public Services	\$ 549,266	\$ 590,480	\$ 435,000	\$ 555,990
Information Services	\$ 391,475	\$ 416,712	\$ 387,000	\$ 455,554
Security	\$ 111,585	\$ 129,846	\$ 130,000	\$ 180,481
Collection Management	\$ 258,571	\$ 270,982	\$ 252,000	\$ 285,673
Youth Services	\$ 283,130	\$ 315,495	\$ 316,500	\$ 358,068
Total Compensation	\$ 3,230,562	\$ 3,476,179	\$ 3,202,680	\$ 3,874,973
Employee Benefits				
Wellness Expense	\$ 8,685	\$ 10,500	\$ 11,200	\$ 14,000
Unemployment Claims Expense	\$ -	\$ 5,000	\$ -	\$ 5,000
FICA Taxes	\$ 252,285	\$ 281,420	\$ 263,000	\$ 315,000
Health Insurance Expense	\$ 393,117	\$ 445,567	\$ 405,000	\$ 485,000
Dental Insurance Expense	\$ 20,163	\$ 23,151	\$ 20,500	\$ 23,500
Long-Term Disability	\$ 4,034	\$ 4,495	\$ 3,900	\$ 4,200
Vision Insurance Expense	\$ 2,695	\$ 2,949	\$ 2,700	\$ 3,100
Worker's Compensation	\$ 9,401	\$ 20,000	\$ 9,600	\$ 15,000
Retirement - CRA	\$ 132,768	\$ 147,427	\$ 135,000	\$ 163,000
HRA/FSA Administration	\$ 6,520	\$ 7,000	\$ 7,800	\$ 7,500
Ancillary Coverage	\$ 3,168	\$ 5,000	\$ 12,750	\$ 35,000
Healthcare Reimbursement	\$ 44,092	\$ 60,000	\$ 36,000	\$ 60,000
Life Insurance Expense	\$ 3,423	\$ 3,752	\$ 3,550	\$ 3,700
Tuition Reimbursement	\$ 14,798	\$ 15,000	\$ 4,500	\$ 15,000
Language Stipend	\$ 2,730	\$ 3,600	\$ 2,550	\$ 3,600
Staff Training - External	\$ 19,417	\$ 71,000	\$ 50,000	\$ 50,000
Internal Training	\$ 4,205	\$ 20,000	\$ 6,000	\$ 15,000
ALC Instructors - Grant Funded	\$ (54,456)	\$ (64,734)	\$ (59,500)	\$ (63,139)
Total Employee Benefits	\$ 867,045	\$ 1,061,127	\$ 914,550	\$ 1,154,461
Total Personnel	\$ 4,097,607	\$ 4,537,306	\$ 4,117,230	\$ 5,029,435

% of Total Revenue	60.30%
% of Total Expenditures	62.13%

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual	2022 Budget	2022 Projection	2023 Final Budget
Administration				
Misc	\$ -	\$ 150	\$ 500	\$ 600
County Treasurer Fees	\$ 130,244	\$ 139,259	\$ 139,500	\$ 145,000
Sales Tax Expense	\$ 1,557	\$ 3,000	\$ 3,650	\$ 4,000
Operating Supplies	\$ 1,540	\$ 3,000	\$ 150	\$ 1,500
Postage	\$ 5,557	\$ 7,000	\$ 5,000	\$ 6,000
Telephone Service	\$ 23,298	\$ 27,000	\$ 28,500	\$ 25,000
Broadband Service	\$ 13,161	\$ 15,000	\$ 22,500	\$ 22,500
Bank & Service Charges	\$ 4,679	\$ 10,000	\$ 6,050	\$ 6,000
Small Equipment/Fixtures	\$ 903	\$ 1,000	\$ 175	\$ 500
Consulting Services	\$ 25,052	\$ 28,000	\$ 25,200	\$ 30,000
Legal Services	\$ 3,139	\$ 5,000	\$ 5,000	\$ 5,000
Auditing Services	\$ 15,000	\$ 15,500	\$ 15,550	\$ 15,750
Collections Expense	\$ -	\$ -	\$ -	\$ 300
Staff Mileage	\$ 1,077	\$ 1,000	\$ 600	\$ 1,000
Meeting Expense	\$ 3,011	\$ 5,000	\$ 5,000	\$ 6,000
Membership Expense	\$ 4,893	\$ 6,000	\$ 5,200	\$ 7,200
Software	\$ 16,227	\$ 22,100	\$ 20,000	\$ 31,000
Total Administration	\$ 249,338	\$ 288,009	\$ 282,575	\$ 307,350

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual		2022 Budget		2022 Projection		2023 Final Budget
Youth Services							
Operating Supplies	\$ 1,613	\$	2,800	\$	1,655	\$	2,800
Programming Supplies	12,014	\$	14,500	\$	12,700	\$	14,000
Small Equipment/Fixtures	1,937	\$	4,000	\$	400	\$	3,000
Programming	9,290	\$	15,000	\$	9,200	\$	14,500
Movie License	-	\$	2,000	\$	1,865	\$	2,000
Staff Mileage	258	\$	800	\$	700	\$	800
Memberships	717	\$	1,000	\$	700	\$	1,000
YS Software	4,714	\$	5,000	\$	3,810	\$	5,000
Total Youth Services	\$ 30,543	\$	45,100	\$	31,030	\$	43,100

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual	2022 Budget	2022 Projection	2023 Final Budget
Technology				
Computer Hardware	\$ 65,662	\$ 75,000	\$ 75,000	\$ 70,000
Computer Software/Subscription	\$ 10,351	\$ 14,000	\$ 10,225	\$ 25,000
Computer Supplies	\$ 6,158	\$ 5,000	\$ 3,000	\$ 5,000
Computer Consulting	\$ 22,046	\$ 18,000	\$ 10,500	\$ 19,200
Computer Repair	\$ -	\$ 15,000	\$ 15,000	\$ 24,000
Marmot Services	\$ 333,291	\$ 374,000	\$ 374,000	\$ 346,000
Total Technology	\$ 437,508	\$ 501,000	\$ 487,725	\$ 489,200

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual	2022 Budget	2022 Projection	2023 Final Budget
Information Services				
Operating Supplies	\$ 1,066	\$ 1,000	\$ 1,200	\$ 1,200
Art Committee Supplies	\$ 612	\$ 2,000	\$ 450	\$ 1,500
Programming Supplies	\$ 1,011	\$ 3,500	\$ 3,200	\$ 3,500
Special Event	\$ 1,392	\$ 3,000	\$ -	\$ 3,000
Small Equipment/Fixtures	\$ 371	\$ 600	\$ 1,100	\$ 600
Adult Programming	\$ 225	\$ 2,500	\$ 300	\$ 2,000
ILL Expense	\$ 630	\$ 650	\$ 700	\$ 1,200
Staff Mileage	\$ 32	\$ 800	\$ 50	\$ 300
Memberships	\$ 348	\$ 1,100	\$ 750	\$ 1,100
Media Licenses	\$ -	\$ 1,500	\$ 1,620	\$ 1,700
Total Information Services	\$ 5,687	\$ 16,650	\$ 9,370	\$ 16,100

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual	2022 Budget	2022 Projection	2023 Final Budget
Public Services				
Operating Supplies	\$ 6,697	\$ 11,000	\$ 4,500	\$ 9,000
Courier Service	\$ 79,130	\$ 95,000	\$ 72,138	\$ 100,000
Small Equipment/Fixtures	\$ 93	\$ 2,000	\$ 600	\$ 1,000
Staff Mileage	\$ 42	\$ 1,000	\$ 50	\$ 800
Refunds & Reimbursements	\$ 401	\$ 2,000	\$ 700	\$ 1,500
Memberships	\$ 277	\$ 250	\$ 250	\$ 300
Volunteer WoW Mileage	\$ -	\$ 1,000	\$ -	\$ 200
Total Public Services	\$ 86,640	\$ 112,250	\$ 78,238	\$ 112,800

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual		2022 Budget		2022 Projection		2023 Final Budget
East Branch Services							
Operating Supplies	\$ 1,579	\$	1,750	\$	1,650	\$	3,000
Programming Supplies	\$ 1,096	\$	1,500	\$	1,100	\$	3,000
Small Equipment/Fixtures	\$ 712	\$	1,200	\$	1,000	\$	1,200
Staff Mileage	\$ 1,008	\$	4,000	\$	1,900	\$	3,500
Memberships	\$ 95	\$	250	\$	190	\$	200
Total East Branch Services	\$ 4,490	\$	8,700	\$	5,840	\$	10,900
West Branch Services							
Operating Supplies	\$ 1,398	\$	1,500	\$	1,675	\$	2,000
Programming Supplies	\$ 1,153	\$	1,500	\$	1,100	\$	2,500
Small Equipment/Fixtures	\$ 1,109	\$	1,040	\$	1,000	\$	1,500
Staff Mileage	\$ 1,044	\$	4,500	\$	2,200	\$	3,000
Memberships	\$ 153	\$	200	\$	200	\$	200
Total West Branch Services	\$ 4,857	\$	8,740	\$	6,175	\$	9,200
Total Branch Services	\$ 9,347	\$	17,440	\$	12,015	\$	20,100

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual	2022 Budget	2022 Projection	2023 Final Budget
Development				
Operating Supplies	\$ 185	\$ 250	\$ -	\$ -
Foundation Software	\$ 1,049	\$ 1,500	\$ 1,640	\$ 2,000
Fundraising Supplies	\$ -	\$ 2,000	\$ 1,000	\$ 2,000
Foundation Postage	\$ -	\$ 1,500	\$ 850	\$ 1,500
Foundation Audit Services	\$ 1,200	\$ 1,500	\$ 1,550	\$ 1,500
Consulting Services	\$ -	\$ 1,000	\$ -	\$ 1,000
Fundraising Activities	\$ -	\$ 5,000	\$ 3,200	\$ 5,000
Licenses and Fees	\$ 936	\$ 800	\$ 650	\$ 800
Meeting Expense	\$ -	\$ -	\$ -	\$ 1,000
Donor Relations	\$ 518	\$ 2,500	\$ 50	\$ 1,500
Memberships	\$ 354	\$ 500	\$ 350	\$ 400
Total Development	\$ 4,242	\$ 16,550	\$ 9,290	\$ 16,700

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual		2022 Budget		2022 Projection		2023 Final Budget
Collection Management							
Operating Supplies	\$ 377	\$	1,000	\$	850	\$	600
Small Equipment/Fixtures	\$ 55	\$	250	\$	60	\$	250
Staff Mileage	\$ -	\$	450	\$	450	\$	600
Memberships	\$ 572	\$	400	\$	350	\$	850
CM Software	\$ 8,945	\$	14,500	\$	10,000	\$	14,500
Total Collection Management	\$ 9,948	\$	16,600	\$	11,710	\$	16,800

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual	2022 Budget	2022 Projection	2023 Final Budget
Library Materials				
Adult Fiction	\$ 97,804	\$ 100,000	\$ 100,000	\$ 96,000
Adult Non Fiction	\$ 81,248	\$ 71,000	\$ 71,000	\$ 67,500
Adult Library of Things	\$ -	\$ -	\$ -	\$ 500
Reference	\$ 2,457	\$ 7,500	\$ 7,500	\$ 2,500
Periodicals	\$ 12,256	\$ 14,500	\$ 14,500	\$ 13,500
Electronic Databases	\$ 70,303	\$ 92,000	\$ 92,000	\$ 87,000
Adult Media - Audio	\$ 21,647	\$ 23,500	\$ 23,500	\$ 23,250
Adult Media - Video	\$ 55,529	\$ 71,000	\$ 71,000	\$ 73,000
Adult Media - Other	\$ 3,888	\$ 4,000	\$ 4,000	\$ 5,000
Adult World Language	\$ 3,304	\$ 4,500	\$ 4,000	\$ 4,000
Large Print	\$ 15,974	\$ 15,000	\$ 15,000	\$ 15,250
Teen Print	\$ 26,599	\$ 24,000	\$ 24,000	\$ 19,000
Teen Media - Other	\$ 3,862	\$ 4,000	\$ 4,000	\$ 4,500
Teen Library of Things	\$ -	\$ -	\$ -	\$ 1,000
Graphic Novels	\$ -	\$ -	\$ -	\$ 11,500
Children's Print	\$ 121,277	\$ 132,000	\$ 132,000	\$ 121,000
Children's Media - Audio	\$ 9,995	\$ 8,000	\$ 8,000	\$ 12,000
Children's Media - Video	\$ 13,600	\$ 12,000	\$ 12,000	\$ 12,500
Children's Media - Other	\$ 4,283	\$ 4,000	\$ 4,000	\$ 5,000
Children's World Language	\$ 3,699	\$ 4,500	\$ 4,500	\$ 4,500
Children's Library of Things	\$ -	\$ -	\$ -	\$ 1,500
De Beque School Dist (Reimbursable)	\$ -	\$ -	\$ -	\$ -
Adult Learning Center	\$ 923	\$ 700	\$ 700	\$ 500
Digital Content				
Overdrive	\$ 152,668	\$ 137,000	\$ 137,000	\$ 142,000
Overdrive - Adults				\$111,000
Overdrive - Teens				\$14,000
Overdrive - Childrens				\$17,000
Hoopla	\$ 29,675	\$ 31,500	\$ 31,500	\$ 45,000
Kanopy	\$ 25,144	\$ 25,500	\$ 26,000	\$ 26,500
Total Digital Content	\$ 207,487	\$ 194,000	\$ 194,500	\$ 213,500
Processing Supplies	\$ 4,097	\$ 7,500	\$ 7,500	\$ 6,000
Total Library Materials	\$ 760,232	\$ 793,700	\$ 793,700	\$ 800,000
			% Of Total Revenue	9.6%
			% of Total Expenditures	9.9%

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual	2022 Budget	2022 Projection	2023 Final Budget
Communications				
Promotions	\$ 3,218	\$ 10,000	\$ 4,200	\$ 10,000
Operating Supplies	\$ 68	\$ 350	\$ 220	\$ 150
Printing	\$ 6,464	\$ 10,000	\$ 7,000	\$ 10,000
Content Production	\$ 9,348	\$ 22,500	\$ 13,000	\$ 10,000
Advertising	\$ 37,176	\$ 60,000	\$ 45,000	\$ 60,000
Small Equipment/Fixtures	\$ 3,237	\$ 5,000	\$ 2,150	\$ 4,000
Memberships	\$ 173	\$ 800	\$ 450	\$ 600
Signage	\$ 181	\$ 4,000	\$ -	\$ 3,000
Software	\$ 11,593	\$ 13,500	\$ 16,050	\$ 19,500
Staff Mileage	\$ 493	\$ 450	\$ 120	\$ 450
Translation Services	\$ 115	\$ 600	\$ 700	\$ 2,720
Volunteer Background Checks	\$ 2,124	\$ 2,000	\$ 2,600	\$ 3,600
Volunteer Recognition	\$ 3,452	\$ 4,000	\$ 4,000	\$ 4,000
Research/Surveys	\$ -	\$ -	\$ -	\$ 4,000
Discovery Garden Maintenance	\$ -	\$ -	\$ -	\$ 1,000
Total Communications	\$ 77,642	\$ 133,200	\$ 95,490	\$ 133,020

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual		2022 Budget		2022 Projection		2023 Final Budget
Adult Learning Center							
Operating Supplies	\$ 11,809	\$	12,000	\$	11,100	\$	12,000
Programming Supplies	1,988	\$	2,000	\$	1,500	\$	2,000
Small Equipment/Fixtures	-	\$	300	\$	220	\$	300
Programming	572	\$	600	\$	800	\$	600
Staff Mileage	5	\$	400	\$	100	\$	400
ALC Volunteer Recognition	500	\$	500	\$	400	\$	500
Membership	434	\$	400	\$	530	\$	460
Total Adult Learning Center	\$ 15,308	\$	16,200	\$	14,650	\$	16,260

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual	2022 Budget	2022 Projection	2023 Final Budget
Human Resources				
Operating Supplies	\$ 323	\$ 350	\$ 100	\$ 350
Department Software	\$ 1,870	\$ 480	\$ 800	\$ 750
Recruitment Expense	\$ 1,327	\$ 3,300	\$ 1,000	\$ 3,300
Relocation Expense	\$ -	\$ 1,000	\$ -	\$ 1,000
Memberships	\$ 632	\$ 6,500	\$ 7,710	\$ 8,000
Professional Services	\$ -	\$ 1,600	\$ -	\$ 4,000
Legal Services	\$ -	\$ 5,000	\$ -	\$ 5,000
Recognitions/Awards	\$ 5,488	\$ 5,200	\$ 3,000	\$ 5,000
Employee Relations	\$ 7,779	\$ 9,825	\$ 7,200	\$ 8,500
Total Human Resources	\$ 17,419	\$ 33,255	\$ 19,810	\$ 35,900

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual	2022 Budget	2022 Projection	2023 Final Budget
Facilities				
Operating Supplies	\$ 33	\$ 200	\$ 45	\$ 300
Safety Expense	\$ 390	\$ -	\$ 5,500	\$ 7,000
Gasoline	\$ 2,688	\$ 3,000	\$ 3,500	\$ 4,000
Vehicle Maintenance	\$ 1,861	\$ 4,000	\$ 2,000	\$ 4,000
Equipment Maintenance	\$ 272	\$ 1,000	\$ 1,000	\$ 10,000
Building Maintenance	\$ 36,943	\$ 52,000	\$ 45,000	\$ 90,000
Janitorial Services	\$ 90,256	\$ 100,000	\$ 92,500	\$ 160,000
Lawn Maintenance	\$ 13,729	\$ 18,600	\$ 15,000	\$ 26,000
Small Equipment/Fixtures	\$ 2,191	\$ 4,000	\$ 2,600	\$ 3,500
Vehicle License & Registration	\$ -	\$ 10	\$ -	\$ 10
Building Maintenance- Branches	\$ 13,383	\$ 14,000	\$ 9,500	\$ 24,000
Custodial Supplies	\$ 9,276	\$ 16,800	\$ 18,000	\$ 23,000
Lease Expense	\$ 115,068	\$ 120,000	\$ 113,000	\$ 95,000
Water/Sewer Expense	\$ 9,618	\$ 10,500	\$ 9,300	\$ 15,000
Natural Gas	\$ 16,773	\$ 20,000	\$ 17,500	\$ 26,000
Trash Disposal	\$ 4,706	\$ 4,100	\$ 5,500	\$ 7,200
Electric Expense	\$ 54,644	\$ 85,000	\$ 101,000	\$ 110,000
Pest Control Expense	\$ 3,902	\$ 4,500	\$ 4,600	\$ 5,400
Recycling Expense	\$ 641	\$ 2,500	\$ 150	\$ 1,000
Insurance Expense	\$ 28,684	\$ 34,550	\$ 33,000	\$ 39,804
Storage Expense	\$ -	\$ 2,400	\$ 2,100	\$ 2,100
Staff Mileage	\$ 582	\$ 1,000	\$ 300	\$ 600
Facilities Contingency	\$ -	\$ 10,000	\$ -	\$ 10,000
Total Facilities	\$ 405,640	\$ 508,160	\$ 481,095	\$ 663,914
Security				
Operating Supplies	\$ 49	\$ 200	\$ 50	\$ 200
Safety Expense	\$ 1,317	\$ 3,500	\$ 1,400	\$ 3,535
Staff Mileage	\$ 4,983	\$ 4,500	\$ 5,500	\$ 6,000
Total Security	\$ 6,349	\$ 8,200	\$ 6,950	\$ 9,735

**Mesa County Public Library District
2023 Final Budget
General Fund**

	2021 Actual	2022 Budget	2022 Projection	2023 Final Budget
Restricted Funding Expenditures				
Adult Learning Center	\$ 253,319	\$ 247,026	\$ 284,141	\$ 285,337
AEFLA/AELA	\$247,920	\$242,439	\$278,000	\$280,827
United Way	\$3,058	\$3,587	\$5,141	\$3,510
Other	\$2,341	\$1,000	\$1,000	\$1,000
Collections	\$ 35,097	\$ 41,767	\$ 41,767	\$ 42,158
Youth	\$ 1,775	\$ -	\$ 5,600	\$ -
Special Events	\$16,725	\$12,000	\$17,857	\$ 12,000
Summer Reading	\$6,998	\$7,000	\$7,507	\$7,000
ComicCon	\$7,447	\$4,000	\$8,150	\$4,000
Culturefest	\$2,280	\$1,000	\$2,200	\$1,000
Computer Technology	\$ -	\$ -	\$ 8,000	\$ 900
Misc	\$72,722	\$79,999	\$97,150	\$19,000
Misc, ARPA	\$19,436	\$63,124	\$52,100	\$15,000
Info Serv Grants	\$975	\$375	\$1,050	\$0
AiR	\$1,500	\$1,500	\$2,000	\$3,000
Discovery Garden	\$39,811	\$15,000	\$20,000	\$1,000
Capital Projects	\$11,000	\$0	\$3,000	\$0
Total Restricted Funding Expenditures	\$ 379,638	\$ 380,792	\$ 454,515	\$ 359,395
Reconciliation Discrepancies	\$ (650)	\$ -	\$ (573)	\$ -
General Fund Capital Expense				
Contingency	\$ -	\$ 50,000	\$ -	\$ 25,000
Total General Fund Capital Expense	\$ -	\$ 50,000	\$ -	\$ 25,000
Total Expenditures	\$ 6,592,439	\$ 7,474,411	\$ 6,904,821	\$ 8,094,809
Operating Revenue Over(Under) Op Expenditures	\$ 1,399,425	\$ 877,811	\$ 1,604,028	\$ 246,063
Total Revenue Over(Under) Expenditures	\$ 1,399,425	\$ 1,877,811	\$ 3,487,886	\$ 1,076,063
BEGINNING FUND BALANCE	\$ 8,093,713	\$ 8,964,281	\$ 9,110,426	\$ 10,241,497
Net Income	\$ 1,399,425	\$ 1,877,811	\$ 3,487,886	\$ 1,076,063
Tranfers Out - Capital Project Fund	\$ (382,712)	\$ (7,000,000)	\$ (2,356,815)	\$ (8,327,284)
ENDING FUND BALANCE	\$ 9,110,426	\$ 3,842,092	\$ 10,241,497	\$ 2,990,276

**Mesa County Public Library District
2023 Final Budget
Capital Project Fund**

	2021 Actual	2022 Final Budget	2022 Projection	2023 Final Budget
Revenue				
Transfer In - General Fund	\$ -	\$ 7,000,000	\$ 173,400	\$ 7,497,284
Transfer In - Foundation	\$ -	\$ 1,000,000	\$ 1,883,858	\$ 830,000
Land Sale	\$ -	\$ 1,000,000	\$ 299,557	\$ -
Total Revenue	\$ -	\$ 9,000,000	\$ 2,356,815	\$ 8,327,284
Expenditures				
Capital Expenditures				
245420 Landscape Improvements	\$ -	\$ 8,000	\$ 5,500	\$ -
245430 Building Improvements	\$ 42,359	\$ 74,000	\$ 55,000	\$ 25,000
245500 Signage	\$ -	\$ 20,000	\$ -	\$ -
245551 Branch - Improvements	\$ 58,735	\$ 67,900	\$ 67,900	\$ 20,000
245613 Art Work	\$ -	\$ 1,000	\$ -	\$ 1,000
245610 Furniture, Fixtures & Equipment	\$ 56,057	\$ 115,000	\$ 45,000	\$ 125,000
Contingency	\$ -	\$ 50,000	\$ -	\$ 25,000
Total Capital Expenditures	\$ 157,152	\$ 335,900	\$ 173,400	\$ 196,000
Capital Projects				
245606 Hard Costs/New Construction	\$ -	\$ 7,000,000	\$ 550,000	\$ 7,790,000
245607 Soft Costs	\$ 11,777	\$ 20,000	\$ 25,000	\$ 90,000
245608 Architect & Engineering fees	\$ 137,225	\$ 610,000	\$ 305,000	\$ 130,000
245609 Construction Management & Consulting	\$ 76,558	\$ 660,000	\$ 69,500	\$ 100,000
245610.1 Furniture, Fixtures & Equipment - Clifton	\$ -	\$ -	\$ -	\$ 762,000
245619 Misc	\$ -	\$ -	\$ -	\$ 100,000
245621 Licenses, Permits, Fees	\$ -	\$ 20,000	\$ 17,070	\$ 70,000
245650 Contingency	\$ -	\$ 50,000	\$ -	\$ 1,238,444
Total Capital Projects	\$ 225,560	\$ 8,360,000	\$ 966,570	\$ 10,280,444
Total Expenditures	\$ 382,712	\$ 8,695,900	\$ 1,139,970	\$ 10,476,444
Revenue Over(Under) Expenditures	\$ (382,712)	\$ 304,100	\$ 1,216,845	\$ (2,149,160)
Beginning Fund Balance	\$ 1,415,027	\$ 1,442,209	\$ 1,032,315	\$ 2,249,160
Net Income	\$ (382,712)	\$ 304,100	\$ 1,216,845	\$ (2,149,160)
Ending Fund Balance	\$ 1,032,315	\$ 1,746,309	\$ 2,249,160	\$ 100,000