

2024 ANNUAL BUDGET

MESA COUNTY LIBRARIES



**Mesa County
LIBRARIES**

Budget adopted by the Library Board of Trustees – Effective January 1, 2024

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2024 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 work 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 is technology, reading, gardening, or creating. More than 100 personnel provide services that include access to technology and the Internet, community gathering spaces, language learning, adult education programs, citizenship classes, story time and puppet shows, thoughtful and 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 2024 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, learning 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 2024 Budget for Mesa County Libraries includes total revenue in the General Fund of \$10,338,515. Of this amount, \$9,610,338 constitutes tax revenue, and \$80,000 is restricted to the Clifton Capital Project. Additional revenue comes from operating revenue, gifts and grants, and other miscellaneous income items.

Preliminary gross assessed property valuations in Mesa County increased in 2024 to \$2.962 billion from \$2.379 billion in 2023. The voter-approved mill levy remains at 3.00 mills, and with the abatement levy, the final mill levy certified to the county will be 3.005 mills for 2024.

Total budgeted expenditures for all funds decreased by \$7,420,397 to \$11,150,856 in the 2024 Budget. Of this decrease, an increase of \$1,055,047 occurred within the General Fund balanced by a decrease of \$8,770,444 in the Capital Projects Fund with the expected 2024 completion of the Clifton Branch Capital Project.

In 1997, Mesa County Libraries received voter authorization to become exempt from portions 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 recent Clifton Branch 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 an increase in general fund revenue due to the growth of gross assessed property valuations in Mesa County of 24.5% in 2024 from 2023. During 2024, the library's primary source of funding continues to be property and specific ownership taxes, which equate to 93.7% of total budgeted operational revenue. The remaining 6.3% in revenue collection comes from billed library materials, interest income, public printing and copier use, donations, grants, and other miscellaneous income.

Expenditures – By Fund

General Fund

The 2024 budget for General Fund expenditures is \$9,149,856. Total General Fund expenditures in 2023 are estimated to be \$7,650,641, a savings of \$444,168 from the 2023 final budget.

Employee compensation and benefits at \$5,631,226, or 61.54% of General Fund expenditures, represent the most significant expenditure of the 2024 General Fund budget.

Library Materials expenditures for 2024 are budgeted at \$891,500. This figure represents 9.7% 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 2024 budget for capital expenditures from the Capital Project Fund is \$2,001,000. The majority of 2024 capital expenditures are attributed to the Clifton Branch Capital Project. The Clifton Branch Capital Project groundbreaking occurred in August 2022 with the grand opening of the library portion occurring October 2023. The Adult Learning Center phase of the Clifton Branch Project is expected to be completed in early Spring 2024. Other capital expenditures in 2024 are budgeted to include Central xeriscaping, a new Central marquee sign, updates to the Palisade Branch, rethinking the coffee kiosk space, and remodeling the spaces vacated by the Adult Learning Center in the lower level of the Central location.

Budget Process:

The 2024 Budget is prepared in compliance with Colorado State Statutes and Colorado Budget Laws.

On September 28, 2023, a first draft of the 2024 Budget was presented to the Library Board of Trustees. A "Notice of Budget" was prepared and posted in the local newspaper on October 11, 2023, at which time copies of the library's draft budget were available at the District's administrative offices. On October 26, 2023, a second draft of the 2024 Budget was presented to the Board of Trustees, and a public hearing was held, allowing for public review and comment.

The 2024 Budget was formally adopted by the Board of Trustees at a meeting on December 14, 2023, at which time resolutions were also passed to appropriate funds. Due to the temporary changes implemented in SB23B-001, the District certified our mill levy on January 8, 2024, to coincide with the 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 January 10, 2024.

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 2024 Budget year.

I certify the attached is a true and accurate copy of the adopted 2024 Budget for the Mesa County Libraries.



Michelle Boisvenue-Fox, Library Director



Blair M. Wade, Finance Director

Mesa County Public Library District
2024 Final Budget Summary
General Fund

	2021 Actual	% of 2021 Revenue	% of 2021 Expenses	2022 Actual	% of 2022 Revenue	% of 2022 Expenses	2023 Final Budget	% of 2023 Revenue	% of 2023 Expenses	2023 Projection	2024 Proposed Budget	% of 2024 Revenue	% of 2024 Expenses
Revenue													
Operating Revenue													
Tax Revenue	\$ 7,412,559	92.7%		\$ 7,923,343	99.1%		\$ 7,900,977	94.7%		\$ 8,028,773	\$ 9,610,338	93.7%	
Operating Revenue	\$ 83,897	1.0%		\$ 231,925	2.9%		\$ 80,500	1.0%		\$ 518,350	\$ 276,000	2.7%	
Gifts & Grants	\$ 497,157	6.2%		\$ 452,599	5.7%		\$ 359,395	4.3%		\$ 345,500	\$ 372,177	3.6%	
Total Operating Revenue	\$ 7,993,613	100%		\$ 8,607,867	78%		\$ 8,340,872	91%		\$ 8,892,623	\$ 10,258,515	99%	
Capital Projects Revenue													
Capital Projects Revenue	\$ -	0.0%		\$ 2,435,340	30.5%		\$ 830,000	100.0%		\$ 1,300,000	\$ 80,000	100.0%	
Total Capital Projects Revenue	\$ -	0%		\$ 2,435,340	22%		\$ 830,000	9%		\$ 1,300,000	\$ 80,000	1%	
Total Revenue	\$ 7,993,613	100%		\$ 11,043,207	100%		\$ 9,170,872	100%		\$ 10,192,623	\$ 10,338,515	100%	
Expenditures													
Operating Expenditures													
Compensation & Benefits	\$ 4,097,607	51.3%	62.3%	\$ 4,116,265	47.8%	58.5%	\$ 5,029,435	60.3%	62.1%	\$ 4,894,424	\$ 5,631,226	54.9%	61.5%
Administration	\$ 249,338	3.1%	3.8%	\$ 273,182	3.2%	3.9%	\$ 307,350	3.7%	3.8%	\$ 261,655	\$ 397,607	3.9%	4.3%
Youth Services	\$ 30,543	0.4%	0.5%	\$ 32,302	0.4%	0.5%	\$ 43,100	0.5%	0.5%	\$ 40,914	\$ 42,800	0.4%	0.5%
Technology	\$ 437,508	5.5%	6.6%	\$ 446,852	5.2%	6.3%	\$ 489,200	5.9%	6.0%	\$ 480,800	\$ 560,836	5.5%	6.1%
Information Services	\$ 5,687	0.1%	0.1%	\$ 8,836	0.1%	0.1%	\$ 16,100	0.2%	0.2%	\$ 10,425	\$ 21,100	0.2%	0.2%
Public Services	\$ 86,640	1.1%	1.3%	\$ 78,141	0.9%	1.1%	\$ 112,800	1.4%	1.4%	\$ 69,000	\$ 105,600	1.0%	1.2%
East Branch Services	\$ 4,490	0.1%	0.1%	\$ 6,557	0.1%	0.1%	\$ 10,900	0.1%	0.1%	\$ 8,650	\$ 15,200	0.1%	0.2%
West Branch Services	\$ 4,857	0.1%	0.1%	\$ 6,777	0.1%	0.1%	\$ 9,200	0.1%	0.1%	\$ 7,550	\$ 9,700	0.1%	0.1%
Development & Foundation	\$ 16,700	0.2%	0.3%	\$ 9,669	0.1%	0.1%	\$ 16,700	0.2%	0.2%	\$ 14,050	\$ 17,000	0.2%	0.2%
Collection Management	\$ 16,800	0.2%	0.3%	\$ 17,729	0.2%	0.3%	\$ 16,800	0.2%	0.2%	\$ 15,750	\$ 20,300	0.2%	0.2%
Library Materials	\$ 760,232	9.5%	11.6%	\$ 792,497	9.2%	11.3%	\$ 800,000	9.6%	9.9%	\$ 800,000	\$ 891,500	8.7%	9.7%
Communication	\$ 76,066	1.0%	1.2%	\$ 91,738	1.1%	1.3%	\$ 122,420	1.5%	1.5%	\$ 76,800	\$ 144,700	1.4%	1.6%
Adult Learning Center	\$ 16,260	0.2%	0.2%	\$ 15,303	0.2%	0.2%	\$ 16,260	0.2%	0.2%	\$ 16,360	\$ 18,760	0.2%	0.2%
Human Resources	\$ 35,900	0.4%	0.5%	\$ 25,566	0.3%	0.4%	\$ 35,900	0.4%	0.4%	\$ 31,910	\$ 41,040	0.4%	0.4%
Facilities	\$ 405,640	5.1%	6.2%	\$ 493,878	5.7%	7.0%	\$ 663,914	8.0%	8.2%	\$ 516,900	\$ 786,410	7.7%	8.6%
Security	\$ 6,349	0.1%	0.1%	\$ 8,334	0.1%	0.1%	\$ 9,735	0.1%	0.1%	\$ 7,350	\$ 10,800	0.1%	0.1%
Programming	\$ 5,576	0.1%	0.1%	\$ 8,060	0.1%	0.1%	\$ 10,600	0.1%	0.1%	\$ 8,200	\$ 13,100	0.1%	0.1%
Grant Funded Expenditures	\$ 379,638	4.7%	5.8%	\$ 454,441	5.3%	6.5%	\$ 359,395	4.3%	4.4%	\$ 389,902	\$ 372,177	3.6%	4.1%
Audit Prev Year Adjustments	\$ (53,967)	-0.7%	-0.8%	\$ 151,199	1.8%	2.1%	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
General Fund Contingency	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	\$ 25,000	0.3%	0.3%	\$ -	\$ 50,000	0.5%	0.5%
Total Operating Expenditures	\$ 6,581,864	82.3%	100.0%	\$ 7,037,326	81.8%	100.0%	\$ 8,094,809	97.0%	100.0%	\$ 7,650,641	\$ 9,149,856	89.2%	100.0%
Operating Revenue Over/Under Expenditures	\$ 1,411,749			\$ 1,570,541			\$ 246,063			\$ 1,241,982	\$ 1,108,659		
Capital Expenditures													
Landscape	\$ -	-	0.0%	\$ 8,014	0.3%	0.4%	\$ -	0.0%	0.0%	\$ -	\$ 25,000	31.3%	1.2%
Building Improvements	\$ 42,359	-	10.8%	\$ 40,113	1.6%	1.9%	\$ 25,000	3.0%	0.2%	\$ 5,000	\$ 115,000	143.8%	5.7%
Signage	\$ -	-	0.0%	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	\$ -	\$ 50,000	62.5%	2.5%
Branch Improvements	\$ 58,735	-	14.9%	\$ 36,327	1.5%	1.7%	\$ 20,000	2.4%	0.2%	\$ 5,000	\$ 50,000	62.5%	2.5%
Utility and Development Costs	\$ -	-	0.0%	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	\$ -	\$ 50,000	62.5%	2.5%
Art Work	\$ -	-	0.0%	\$ -	0.0%	0.0%	\$ 1,000	0.1%	0.0%	\$ -	\$ 1,000	1.3%	0.0%
Furniture, Fixtures, & Equipment	\$ 56,057	-	14.2%	\$ 47,956	2.0%	2.2%	\$ 125,000	15.1%	1.2%	\$ 120,000	\$ 150,000	187.5%	7.5%
Capital Fund Contingency	\$ -	-	0.0%	\$ -	0.0%	0.0%	\$ 25,000	3.0%	0.2%	\$ -	\$ 50,000	62.5%	2.5%
Clifton Capital Project	\$ 236,742	-	60.1%	\$ 2,021,168	83.0%	93.9%	\$ 10,280,444	1238.6%	98.1%	\$ 7,443,500	\$ 1,510,000	1887.5%	75.5%
Total Capital Projects Expenditures	\$ 393,894	-	100.0%	\$ 2,153,578	88.4%	100.0%	\$ 10,476,444	1262.2%	100.0%	\$ 7,573,500	\$ 2,001,000	2501.3%	100.0%
Total Revenue Over/Under Expenditures	\$ 1,017,855			\$ 1,852,303			\$ (9,400,381)			\$ 2,541,982	\$ (812,341)		
Beginning General Fund Balance	\$ 7,698,677			\$ 9,110,426			\$ 10,241,497			\$ 10,680,967	\$ 6,016,523		
Operating Net Income	\$ 1,411,749			\$ 4,005,881			\$ 1,076,063			\$ 2,541,982	\$ 1,188,659		
Transfer Out - Capital Project Fund Expenditures	\$ -			\$ (2,435,340)			\$ (8,327,284)			\$ (7,206,426)	\$ (1,153,997)		
Ending General Fund Balance	\$ 9,110,426			\$ 10,680,967			\$ 2,990,276			\$ 6,016,523	\$ 6,051,185		



MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 23-03

TO ADOPT ANNUAL BUDGET FOR 2024 (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 2024, and ending on the last day of December 2024.

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 28, 2023, 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 26, 2023, 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	\$6,016,523	\$10,338,515	\$10,303,853	\$6,051,185
Capital Projects	\$947,003	\$1,153,997	\$2,001,000	\$100,000
Total	\$6,963,526	\$11,492,512	\$12,304,853	\$6,151,185

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 14th day of December 2023.

Alice Dow – MCPLD Board President

Mary Watson – MCPLD Board Secretary





MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 23-04

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 2024 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 14, 2023;

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	\$ 9,149,856
Transfer Out	\$ 1,153,997
Reserve/Fund Balance	\$ 0
TOTAL General Fund	<u>\$ 10,303,853</u>

Capital Projects Fund

Capital Expenditures	\$ 2,001,000
Reserve/Fund Balance	\$ 0
TOTAL Capital Projects Fund	<u>\$ 2,001,000</u>

GRAND TOTAL All Funds **\$ 12,304,853**

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 14th day of December 2023.

Alice Dow – MCPLD Board President

Mary Watson – MCPLD Board Secretary





**MESA COUNTY PUBLIC LIBRARY DISTRICT
RESOLUTION # 24-01**

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 2024, to help defray the costs of providing library services to the Mesa County Public Library District for the 2024 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 14, 2023, and the amount of money necessary to balance the budget for general operating purposes is \$9,149,856; and

Whereas the 2023 net total assessed valuation for the County of Mesa, Colorado, as certified by the County Assessor is \$2,769,091,750 less the Tax Increment Finance of \$15,537,760; 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 2024 budget year, there is hereby levied a tax of 3.006 mills (3.000 voter approved and 0.006 millage for abatements, refunds) upon each dollar of the total valuation for assessment of all taxable property within Mesa County, Colorado, for the year 2023; 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 8th day of January 2024.

Alice Dow – MCPLD Board President

Mary Watson – MCPLD Board Secretary



Signature Certificate



Envelope Ref:2606e3c1c9050508219879c3005834a2c469f2cf

Author: Alayna Adamson Creation Date: 08 Jan 2024, 11:43:16, MST Completion Date: 08 Jan 2024, 18:34:34, MST

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Name: Resolution #24-01 Mill Levy Certification a

Type:

Document Ref: 597a32a4cea4551251cc1d9fc94d9a9f7a2053908b4df484f66f8dc16cec37d9

Document Total Pages: 1

Document Signed By:

Name: Mary Watson
Email: marymcpld@gmail.com
IP: 2600:6c67:247f:32fd:c86f:d289:1d82:4875
Location: GRAND JUNCTION, CO (US)
Date: 08 Jan 2024, 18:34:34, MST
Consent: eSignature Consent Accepted
Security Level: Email

Name: Alice Dow
Email: alicemcpld@gmail.com
IP: 69.144.205.207
Location: GRAND JUNCTION, CO (US)
Date: 08 Jan 2024, 15:20:31, MST
Consent: eSignature Consent Accepted
Security Level: Email

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Invitation Sent	Invitation sent to Mary Watson on 08 Jan 2024, 11:44:51, MST
Invitation Accepted	Invitation accepted by Alice Dow on 08 Jan 2024, 15:20:27, MST
Signed by Alice Dow	Alice Dow signed this Envelope on 08 Jan 2024, 15:20:31, MST
Invitation Accepted	Invitation accepted by Mary Watson on 08 Jan 2024, 18:34:23, MST
Signed by Mary Watson	Mary Watson signed this Envelope on 08 Jan 2024, 18:34:34, MST
Executed	Document(s) successfully executed on 08 Jan 2024, 18:34:34, MST
Signed Document(s)	Link emailed to alicemcpld@gmail.com
Signed Document(s)	Link emailed to marymcpld@gmail.com
Signed Document(s)	Link emailed to aadamson@mcpld.org