

2025 ANNUAL BUDGET

MESA COUNTY LIBRARIES



Mesa County
LIBRARIES

Budget adopted by the Library Board of Trustees – Effective January 1, 2025

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2025 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, 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 2025 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 2025 Budget for Mesa County Libraries includes total revenue in the General Fund of \$9,846,226. Of this amount, \$9,040,639 constitutes tax revenue. Additional revenue comes from operating revenue, gifts and grants, and other miscellaneous income items.

Gross assessed property valuations in Mesa County decreased in 2025 to \$2.772 billion from \$2.784 billion in 2024. 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 2025.

Total budgeted expenditures for all funds decreased by \$2,038,787 to \$9,801,508 in the 2025 Budget. Of this decrease, an increase of \$249,213 occurred within the General Fund balanced by a decrease of \$2,288,000 in the Capital Projects Fund, largely due to the completion of the new Clifton Library.

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. Recent legislation has put this stability and future growth at risk. Although we anticipate that we won't see the full impact of these legislative changes to our budget until 2026, through thoughtful budgeting and spending, Mesa County Libraries will continue to look towards the future of the District to maintain a sustainable financial position.

Revenues – All Funds

Mesa County Libraries forecasts a decrease in general fund revenue due to a drop of gross assessed property valuations in Mesa County of .0045% in 2024 from 2023. This drop in gross assessed property valuations is in part due to recent legislation which applies additional exemptions to qualified properties. During 2025, the library's primary source of funding continues to be property and specific ownership taxes, which equate to 96.3% of total budgeted operational revenue. The remaining 3.7% 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 2025 budget for General Fund expenditures is \$9,388,508. Total General Fund expenditures in 2024 are estimated to be \$8,282,519, a savings of \$856,776 from the 2024 final amended budget.

Employee compensation and benefits at \$5,814,819, or 61.9% of General Fund expenditures, represent the most significant expenditure of the 2025 General Fund budget.

Library Materials expenditures for 2025 are budgeted at \$922,450. This figure represents 9.8% 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 Fund Expenditures

The 2025 budget for Capital Fund expenditures is \$413,000 and represents a decrease from budgeted total expenditures in the fund for 2024 of \$2,701,000. Capital expenditures in 2025 are budgeted to include a new hearing loop for the main meeting rooms and an update to the lower-level bathrooms at the Central library; a new shade pergola for the Clifton library's children's patio, and paving the Palisade parking lot to improve ADA accessibility.

Budget Process:

The 2025 Budget is prepared in compliance with Colorado State Statutes and Colorado Budget Laws.

On September 26, 2024, a first draft of the 2025 Budget was presented to the Library Board of Trustees. A "Notice of Budget" was prepared and posted in the local newspaper on October 18, 2024, at which time copies of the library's draft budget were available at the District's administrative offices. On October 31, 2024, a second draft of the 2025 Budget was presented to the Board of Trustees, and a public hearing was held, allowing for public review and comment.

The 2025 budget was formally adopted by the Board of Trustees at the regularly scheduled meeting on December 12, 2024, 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 by December 16, 2024.

A certified copy of the adopted budget will be provided to the Colorado Division of Local Government by January 31, 2025.

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 2025 Budget year.

I certify the attached is a true and accurate copy of the adopted 2025 Budget for the Mesa County Libraries.



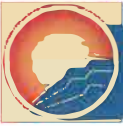
Michelle Boisvenue-Fox, Executive Director



Blair M. Wade, Finance Director

Mesa County Public Library District
2025 Final Budget Summary

	2022 Actual	% of 2022 Revenue	% of 2022 Expenses	2023 Actual	% of 2023 Revenue	% of 2023 Expenses	2024 Amended Budget	% of 2024 Revenue	% of 2024 Expenses	2024 Projection	2025 Final Budget	% of 2025 Revenue	% of 2025 Expenses
Revenue													
Operating Revenue													
Tax Revenue	\$ 7,923,343	92.0%		\$ 8,081,854	90.2%		\$ 9,560,066	93.7%		\$ 9,729,664	\$ 9,040,639	92.6%	
Operating Revenue	\$ 231,925	2.7%		\$ 553,561	6.2%		\$ 276,000	2.7%		\$ 449,900	\$ 285,000	2.9%	
Gifts & Grants	\$ 452,599	5.3%		\$ 323,276	3.6%		\$ 372,177	3.6%		\$ 380,978	\$ 440,587	4.5%	
Total Operating Revenue	\$ 8,607,867	78%		\$ 8,958,691	87%		\$ 10,208,243	99%		\$ 10,560,542	\$ 9,766,226	99%	
Capital Projects Revenue													
Capital Projects Revenue	\$ 2,435,340	100.0%		\$ 1,344,472	100.0%		\$ 80,000	100.0%		\$ 213,971	\$ 80,000	100.0%	
Total Capital Projects Revenue	\$ 2,435,340	22%		\$ 1,344,472	13%		\$ 80,000	1%		\$ 213,971	\$ 80,000	1%	
Total Revenue	\$ 11,043,207	100%		\$ 10,303,162	100%		\$ 10,288,243	100%		\$ 10,774,513	\$ 9,846,226	100%	
Expenditures													
Operating Expenditures													
Compensation & Benefits	\$ 4,116,265	47.8%	58.5%	\$ 4,704,740	52.5%	63.3%	\$ 5,631,226	55.2%	61.6%	\$ 5,187,595	\$ 5,814,819	59.5%	61.9%
Administration	\$ 273,182	3.2%	3.9%	\$ 286,858	3.2%	3.9%	\$ 406,895	4.0%	4.5%	\$ 362,343	\$ 374,150	3.8%	4.0%
Youth Services	\$ 32,302	0.4%	0.5%	\$ 37,353	0.4%	0.5%	\$ 18,300	0.2%	0.2%	\$ 16,600	\$ 14,600	0.1%	0.2%
Technology	\$ 446,852	5.2%	6.3%	\$ 441,364	4.9%	5.9%	\$ 560,836	5.5%	6.1%	\$ 518,500	\$ 600,806	6.2%	6.4%
Information Services	\$ 8,836	0.1%	0.1%	\$ 7,389	0.1%	0.1%	\$ 11,400	0.1%	0.1%	\$ 7,750	\$ 8,600	0.1%	0.1%
Public Services	\$ 78,141	0.9%	1.1%	\$ 69,695	0.8%	0.9%	\$ 104,800	1.0%	1.1%	\$ 74,610	\$ 101,650	1.0%	1.1%
East Branch Services	\$ 6,557	0.1%	0.1%	\$ 6,801	0.1%	0.1%	\$ 10,700	0.1%	0.1%	\$ 6,120	\$ 7,700	0.1%	0.1%
West Branch Services	\$ 6,777	0.1%	0.1%	\$ 4,649	0.1%	0.1%	\$ 5,700	0.1%	0.1%	\$ 4,710	\$ 5,700	0.1%	0.1%
Development & Foundation	\$ 9,669	0.1%	0.1%	\$ 10,136	0.1%	0.1%	\$ 17,000	0.2%	0.2%	\$ 7,950	\$ 16,500	0.2%	0.2%
Collection Management	\$ 17,729	0.2%	0.3%	\$ 11,220	0.1%	0.2%	\$ 19,700	0.2%	0.2%	\$ 13,450	\$ 15,725	0.2%	0.2%
Library Materials	\$ 792,497	9.2%	11.3%	\$ 814,180	9.1%	10.9%	\$ 891,500	8.7%	9.8%	\$ 891,500	\$ 922,450	9.4%	9.8%
Communication	\$ 91,738	1.1%	1.3%	\$ 68,450	0.8%	0.9%	\$ 144,250	1.4%	1.6%	\$ 84,100	\$ 140,250	1.4%	1.5%
Adult Learning Center	\$ 15,303	0.2%	0.2%	\$ 15,814	0.2%	0.2%	\$ 18,360	0.2%	0.2%	\$ 18,900	\$ 19,010	0.2%	0.2%
Human Resources	\$ 25,566	0.3%	0.4%	\$ 25,522	0.3%	0.3%	\$ 41,040	0.4%	0.4%	\$ 34,814	\$ 69,140	0.7%	0.7%
Facilities	\$ 493,878	5.7%	7.0%	\$ 525,775	5.9%	7.1%	\$ 787,310	7.7%	8.6%	\$ 590,400	\$ 726,360	7.4%	7.7%
Security	\$ 8,334	0.1%	0.1%	\$ 751	0.0%	0.0%	\$ 3,800	0.0%	0.0%	\$ 300	\$ 2,000	0.0%	0.0%
Programming	\$ 8,060	0.1%	0.1%	\$ 6,432	0.1%	0.1%	\$ 44,300	0.4%	0.5%	\$ 36,750	\$ 56,600	0.6%	0.6%
Grant Funded Expenditures	\$ 454,441	5.3%	6.5%	\$ 375,638	4.2%	5.1%	\$ 372,177	3.6%	4.1%	\$ 426,125	\$ 442,448	4.5%	4.7%
Audit Prev Year Adjustments	\$ 151,199	1.8%	2.1%	\$ 24,112	0.3%	0.3%	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
General Fund Contingency	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%	\$ 50,000	0.5%	0.5%	\$ -	\$ 50,000	0.5%	0.5%
Total Operating Expenditures	\$ 7,037,326	81.8%	100.0%	\$ 7,436,880	83.0%	100.0%	\$ 9,139,295	89.5%	100.0%	\$ 8,282,519	\$ 9,388,508	96.1%	100.0%
Operating Revenue Over/Under Expenditures	\$ 1,570,541			\$ 1,521,811			\$ 1,068,948			\$ 2,278,023	\$ 377,718		
Capital Expenditures													
Capital Outlay	\$ -	0.0%		\$ -	0.0%		\$ 700,000		25.9%	\$ 669,379	\$ 35,000		8.5%
Landscape	\$ 8,014	0.4%		\$ 5,484	0.1%		\$ 25,000		0.9%	\$ -	\$ -		0.0%
Building Improvements	\$ 40,113	1.9%		\$ -	0.0%		\$ 115,000		4.3%	\$ 10,000	\$ 90,000		21.8%
Signage	\$ -	0.0%		\$ -	0.0%		\$ 50,000		1.9%	\$ 50,000	\$ 8,000		1.9%
Branch Improvements	\$ 36,327	1.7%		\$ -	0.0%		\$ 50,000		1.9%	\$ 20,000	\$ 120,000		29.1%
Utility and Development Costs	\$ -	0.0%		\$ -	0.0%		\$ 50,000		1.9%	\$ -	\$ 25,000		6.1%
Art Work	\$ -	0.0%		\$ 1,000	0.0%		\$ 1,000		0.0%	\$ -	\$ 5,000		1.2%
Furniture, Fixtures, & Equipment	\$ 47,956	2.2%		\$ 119,366	1.5%		\$ 150,000		5.6%	\$ 125,000	\$ 80,000		19.4%
Capital Fund Contingency	\$ -	0.0%		\$ -	0.0%		\$ 50,000		1.9%	\$ -	\$ 50,000		12.1%
Clifton Capital Project	\$ 2,021,168	93.9%		\$ 7,841,037	98.4%		\$ 1,510,000		55.9%	\$ 669,247	\$ -		0.0%
Total Capital Projects Expenditures	\$ 2,153,578		100.0%	\$ 7,966,887		100.0%	\$ 2,701,000		100.0%	\$ 1,543,626	\$ 413,000		100.0%
Total Revenue Over/Under Expenditures	\$ 1,852,303			\$ (5,100,605)			\$ (1,552,052)			\$ 948,368	\$ 44,718		
Beginning Fund Balance	\$ 10,142,741			\$ 11,995,044			\$ 6,963,526			\$ 6,912,173	\$ 7,860,541		
Net Income	\$ 1,852,303			\$ (5,082,871)			\$ (1,552,052)			\$ 948,368	\$ 44,718		
Ending Fund Balance	\$ 11,995,044			\$ 6,912,173			\$ 5,411,474			\$ 7,860,541	\$ 7,905,259		



MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 24-06

TO ADOPT ANNUAL BUDGET FOR 2025 (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 2025, and ending on the last day of December 2025.

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 26, 2024, 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 31, 2024, 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:

Table with 5 columns: Fund, Fund Balance January 1, Revenues (including Transfers In), Appropriations (including Transfers Out), Fund Balance December 31. Rows include General, Capital Projects, and Total.

- 2. that the budget hereby approved and adopted shall be signed by the Board of Trustees and made a part of the public records of the Mesa County Public Library District.

APPROVED this 12th day of December 2024.

Sue Conry signature and name: Sue Conry - MCPLD Board Vice President

Mary Watson signature and name: Mary Watson - MCPLD Board Secretary



MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 24-07

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 2025 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 12, 2024;

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

Table with 2 columns: Description and Amount. Rows: Operating Expenditures (\$ 9,388,508), Transfer Out (\$ 0), Reserve/Fund Balance (\$ 0).

TOTAL General Fund \$ 9,388,508

Capital Projects Fund

Table with 2 columns: Description and Amount. Rows: Capital Expenditures (\$ 413,000), Reserve/Fund Balance (\$ 0).

TOTAL Capital Projects Fund \$ 413,000

GRAND TOTAL All Funds \$ 9,801,508

- 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 12th day of December 2024.

Sue Conry signature and name: Sue Conry - MCPLD Board Vice President

Mary Watson signature and name: Mary Watson - MCPLD Board Secretary





MESA COUNTY PUBLIC LIBRARY DISTRICT

RESOLUTION # 24-08

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 2025, to help defray the costs of providing library services to the Mesa County Public Library District for the 2025 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 12, 2024, and the amount of money necessary to balance the budget for general operating purposes is \$9,388,508; and

Whereas the 2024 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 \$16,696,480; 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 2025 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 2024; and
2. that 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 12th day of December 2024.



Sue Conry – MCPLD Board Vice President



Mary Watson – MCPLD Board Secretary



Memo RE: Scrivener's Error

I, Blair M. Wade, state as follows:

1. I am the Finance Director at Mesa County Public Library District. I have personal knowledge of and can testify in a court of competent jurisdiction regarding the facts set forth herein.
2. The document which contains the Scrivener's Error:

RESOLUTION #24-08 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 2025, to help defray the costs of providing library services to the Mesa County Public Library District for the 2025 budget year.

3. The Scrivener's Error, which is to be corrected by this memo:

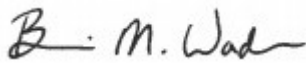
The resolution incorrectly reads:

that for the purpose of meeting all general operating expenses of the Mesa County Public Library District during the 2025 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 2024;

The resolution is hereby corrected to read:

that for the purpose of meeting all general operating expenses of the Mesa County Public Library District during the 2025 budget year, there is hereby levied a tax of 3.005 mills (3.000 voter approved and 0.005 millage for abatements, refunds) upon each dollar of the total valuation for assessment of all taxable property within Mesa County, Colorado, for the year 2024;

Acknowledged this 16th day of December, 2024.



Blair M. Wade
Finance Director
Mesa County Public Library District