

LETTER OF BUDGET TRANSMITTAL

THIS FORM IS TO BE COMPLETED AND SUBMITTED WITH THE ADOPTED BUDGET NO LATER THAN JANUARY 31.

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Date: January 21, 2019

Attached is a copy of the 2018 budget for **GUNNISON COUNTY LIBRARY DISTRICT (LGID# 66158)** in GUNNISON County, Colorado submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 19, 2018 by unanimous vote of the members of the Gunnison County Library District Board of Trustees. If there are any questions regarding the budget or this transmittal, please contact Amanda Brackett at 970-641-3485, and Gunnison County Library District, 307 N Wisconsin, Gunnison, CO 81230.

I, Amanda Brackett, Business and HR Manager of the Gunnison County Library District, do hereby certify that the enclosed documentation is a true and accurate copy of the 2019 Adopted Budget.

GUNNISON COUNTY LIBRARY DISTRICT

LGID#66158

Pursuant to section 29-1-103(1)(e), C.R.S

BUDGET MESSAGE

The 2019 Budget document for GUNNISON COUNTY LIBRARY DISTRICT is hereby transmitted to the Colorado Department of Local Affairs. The transmittal includes prior years' revenues and expenditures for 2017 actuals, 2018 estimates and 2019 adopted values for the 2019 Budget year. The Budget for 2019 Adopted is shown in the last column to the right of the document.

Gunnison County Library District is dependent upon Gunnison County, through the Board of County Commissioners, to continue to receive revenues of approximately 9.17% of the collected property tax revenues received by the Gunnison County Treasurer's office. The 2019 budget reflects a flat trend in predicted tax revenues due to current real estate value within Gunnison County for years 2019.

The budgetary basis of accounting timing measurement method used is modified accrual.

Gunnison County Library District simplified its 2019 budget presentation by consolidating budget lines and reducing the division of expenses between the District's two locations. The goal of a simplified budget is to create a more user friendly document for the benefit of the public, Trustees, elected officials, and staff. The District also rearranged some budget lines to help the reader understand income and expenses. Most notably, property tax revenues received has been separated in the 2019 budget presentation. The separation of property tax revenues, along with the consolidation of budget line items, greatly improves the budget's readability. The budget now reflects the net property tax revenues received by displaying fees for Treasurer Fees and Tax Increment Financing fees in proximity to the income line. Wages and salaries are budgeted at a 3% increase. Employee benefits have also been increased to reflect addition of full-time, benefited positions. Wages and employer costs are shown on just two lines in the 2019 presentation. Previous budgets indicated the location of where the work was performed. Combined costs of the District have been moved to the administration portion of the budget. They are no longer presented as belonging to the District's individual libraries. Items moved to the administration budget include 11-4530 Community Support, 11-4156 Professional Development & Related Expenses, and 11-4100 Advertising & Marketing. Other items related to supplies, programing and repairs have been simplified into a single budget line item for each library.

GUNNISON COUNTY LIBRARY DISTRICT #66158
SUMMARY OF BUDGET - 2019

Total Beginning Fund Balance 2019 for Gunnison County Library District	\$	1,144,440
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Revenue Totals Projected for 2019

Gunnison County Library District Administration	\$	932,600
Gunnison Public Library	\$	10,000
Crested Butte Library	\$	8,000
Center for Adult and Family Education	\$	500

Total Revenues	\$	951,100
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Expense Totals Projected for 2018

Gunnison County Library District Administration	\$	833,810
Gunnison Public Library	\$	67,690
Crested Butte Library	\$	47,400
Center for Adult and Family Education	\$	2,200

Total Expenses	\$	951,100
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Ending Fund Balances 2019 Projected

Total Ending Fund Balance 2019 for Gunnison County Library District	\$	1,144,440
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GUNNISON COUNTY LIBRARY DISTRICT 2018 BUDGET (LGID#66158)

	2017 Actuals	2018 Estimates	2019 Budget
Property Tax Revenues			
11-3110 General Property Taxes	\$ 371,765	\$ 479,822	\$ 955,527
10-3110 General Property Taxes	\$ 286,673	\$ 238,487	
15-3110 General Property Tax	\$ 270,208	\$ 215,673	
40-3611 Transfer from Library Operations	\$ 20,000	\$ 24,566	
11-3115 Delinquent Taxes	\$ (2,428)	\$ 8	\$ (1,000)
10-3115 Delinquent Taxes	\$ (1,873)	\$ 4	
15-3115 Delinquent Taxes	\$ (1,765)	\$ 4	
11-3190 Interest and Penalties	\$ 1,001	\$ 1,140	\$ 2,000
10-3190 Interest and Penalties	\$ 772	\$ 512	
15-3190 Interest and Penalties	\$ 728	\$ 567	
11-3097 Tax Increment Financing Fees			\$ (15,527)
11-3690 Treasurer's Fees			\$ (31,000)
Net Property Tax Revenues	\$ 945,081	\$ 960,782	\$ 910,000
Non Restricted Revenues			
10-3681 Gunnison Fees, Fines and Copies	\$ 11,939	\$ 10,225	\$ 10,000
15-3681 Crested Butte Fees, Fines, Copies	\$ 8,526	\$ 7,786	\$ 8,000
40-3490 CAFÉ Registration Fees	\$ 345	\$ 529	\$ 500
40-3680 Literacy Gifts, Donations and Revenue	\$ 2,526	\$ 423	
10-3610 Earnings on Investments	\$ 316	\$ 380	
11-3610 Earnings on Investments	\$ 316	\$ 380	\$ 900
15-3610 Earnings on Investments	\$ 316	\$ 380	
20-3612 Interest Income Fund Balance Investment CD's	\$ 7,143	\$ 7,350	\$ 7,350
20-3610 Interest Income from VanTuyt CD's	\$ 13,554	\$ 14,350	\$ 14,350
Total Incomes - Non Restricted	\$ 990,061	\$ 1,002,585	\$ 951,100
Operating Expenses			
10-4060 Gunnison Utilities	\$ 4,864	\$ 5,597	\$ 8,000
10-4050 Telephone	\$ 2,016	\$ 2,300	
10-4070 Gunnison Supplies	\$ 7,141	\$ 7,590	\$ 9,690
10-4075 Postage	\$ 453	\$ 501	
11-4070 Printing and Office Costs	\$ 527	\$ 477	
11-4075 Postage	\$ 195	\$ 350	
10-4080 Gunnison Photocopy	\$ 1,624	\$ 1,764	\$ 1,800
10-4120 Gunnison Building Insurance	\$ 592	\$ 698	\$ 700
10-4151C Gunnison Youth Programming	\$ 2,001	\$ 2,510	\$ 2,500
10-4685 Summer Reading Program	\$ 500		
10-4151A Gunnison Adult Programming	\$ 2,015	\$ 1,613	\$ 2,000
10-4155 Gunnison Collection	\$ 28,391	\$ 26,448	\$ 26,000
10-4170 Gunnison Repairs & Maintenance	\$ 261	\$ 180	\$ 16,500
10-4160 Repairs & Maintenance- Equipment	\$ 9	\$ 74	
10-4165 Maintenance Contract/Gunnison County	\$ 16,000	\$ 16,000	
10-4166 Janitorial Expense	\$ 5,095		
10-4450 Equipment & Furniture under \$1000	\$ 330	\$ 222	

GUNNISON COUNTY LIBRARY DISTRICT 2018 BUDGET (LGID#66158)

11-4011	Staff Wages		\$	4,923	\$	535,000
11-4010	Director's Salary	\$	68,685	\$	77,520	
11-4012	Business & HR Manager Salary	\$	63,280	\$	55,687	
10-4012	Salaried and Hourly Payroll Expense	\$	179,129	\$	165,901	
15-4010	Manager Payroll Expense	\$	66,182	\$	26,113	
15-4012	Salaried and Hourly Payroll Expense	\$	131,924	\$	115,703	
40-4412	Salaried and Hourly Payroll Expense	\$	38,884	\$	15,287	
40-4413	Café Coordinator Payroll			\$	17,637	
11-4013	Payroll Taxes & Benefits			\$	34,725	\$ 121,000
11-4014	Employee Insurance			\$	38,244	
11-4015	Employee Retirement			\$	15,679	
40-4414	Payroll Taxes			\$	2,611	
40-4415	Employee Retirement			\$	16	
11-4090	Professional Services	\$	3,038	\$	5,750	\$ 11,320
11-4091	Audit Expense	\$	7,371	\$	7,590	
11-4092	Transfer to Literacy Operations	\$	20,000			
11-4094	Courier Costs			\$	12,018	\$ 13,893
10-4094	Courier Costs	\$	8,908			
15-4094	Courier Costs	\$	4,020			
11-4097	Tax Increment Financing Fees	\$	13,920	\$	15,356	
11-4100	Advertising & Marketing	\$	395	\$	12,248	\$ 12,000
15-4100	Advertising and Legal Notices	\$	100			
11-4120	Insurance	\$	9,451	\$	10,280	\$ 10,497
11-4146	Board Expense	\$	198	\$	73	\$ 400
11-4156	Professional Development & Related Expenses	\$	1,500	\$	869	\$ 14,000
10-4110	Travel and Transportation	\$	298	\$	79	
10-4140	Meals & Lodging	\$	300	\$	747	
10-4145	Hospitality	\$	150			
10-4149	Membership Dues and Fees	\$	350	\$	125	
10-4150	Registration and Meeting Expense	\$	141	\$	282	
11-4110	Travel and Transportation	\$	4,233			
11-4140	Meals & Lodging	\$	1,367	\$	500	
11-4145	Hospitality	\$	500	\$	133	
11-4149	Membership Dues and Fees	\$	1,000	\$	1,453	
11-4150	Registration and Meeting Expense	\$	593	\$	864	
15-4110	Travel & Transportation	\$	887	\$	433	
15-4140	Meals & Lodging	\$	550	\$	1,073	
15-4146	Hospitality	\$	206	\$	-	
15-4149	Membership Dues	\$	648	\$	658	
15-4150	Registrations and Meeting Expenses	\$	313	\$	64	
11-4157	Digital Collection	\$	7,791	\$	8,994	\$ 16,000
11-4160	Technology fund	\$	12,752	\$	7,128	\$ 78,000
11-4155	Digital Repository Program	\$	4,000	\$	7,136	
11-4158	Marmot Membership	\$	43,566	\$	49,141	
11-4159	Software, Databases, Website	\$	11,541	\$	10,122	
11-4161	Hoopla			\$	7,935	
11-4530	Community Support					\$ 700
10-4530	Community Support	\$	490	\$	500	
15-4530	Community Support	\$	200	\$	200	
11-4690	Treasurer's Fees	\$	27,369	\$	28,372	
11-4700	Emergency Reserve	\$	2,315			

GUNNISON COUNTY LIBRARY DISTRICT 2018 BUDGET (LGID#66158)

11-4710	Planned Surplus			\$		21,700
15-4060	Crested Butte Utilities	\$	3,389	\$	3,258	\$ 5,900
15-4050	Telephone	\$	1,250	\$	1,423	
15-4070	Crested Butte Supplies	\$	5,234	\$	4,773	\$ 5,700
15-4075	Postage	\$	349	\$	307	
15-4080	Crested Butte Photocopy	\$	1,081	\$	1,314	\$ 1,300
15-4151	Crested Butte Adult Programming	\$	1,500	\$	1,188	\$ 1,500
15-4151	Crested Butte Youth Programming	\$	1,500	\$	2,032	\$ 2,000
15-4683	Summer Movie Series and gifts expenditures	\$	500			
15-4685	Summer Reading Program	\$	1,000			
15-4155	Crested Butte Collection	\$	17,310	\$	16,558	\$ 16,800
15-4160	Crested Butte Repairs & Maintenance	\$	325	\$	216	\$ 14,000
15-4166	Janitorial Services	\$	5,450	\$	4,763	
15-4170	Repairs & Maintenance- Building incl elevator	\$	6,927	\$	5,825	
15-4450	Equipment and Furniture under \$1000	\$	474			
40-4070	CAFÉ Supplies					\$ 1,800
40-4155	CAFÉ Books & Materials					\$ 400
40-4660	Expenditure of donations	\$	907			
Total Operating Expenses		\$	857,757	\$	868,146	\$ 951,100
Net Revenues & Expenses		\$	132,303	\$	134,439	\$ -
Restricted Grant Revenues & Expenses						
40-3422	Buell Foundation Grant	\$	5,000	\$	5,000	\$ 5,000
	Buell Foundation Expenses					\$ 5,000
	Balance					\$ -
40-3424	GFOGV Grant	\$	5,500	\$	5,250	\$ 5,750
	GFOGV Expenses					\$ 5,750
	Balance					\$ -
40-3425	Anschutz Grant	\$	5,000	\$	5,000	\$ -
	Anschutz Expenses					
	Balance					\$ -
40-3421	Gunnison Friends of the Library Grant	\$	1,500	\$	1,860	\$ -
	Gunnison Friends of the Library Expenses					
	Balance					\$ -
40-3426	City of Gunnison Grant	\$	2,200	\$	3,580	\$ 3,480
	City of Gunnison Expenses					\$ 3,480
	Balance					\$ -
40-3430	Crested Butte Rotary Grant			\$	500	\$ 500
	Crested Butte Rotary Expenses					\$ 500
	Balance					\$ -
40-3429	El Pomar Grant	\$	5,834	\$	2,500	\$ 2,500
	El Pomar Expenses					\$ 2,500
	Balance					\$ -
Added To (Spent From) Fund Balance		\$	25,034	\$	23,690	\$ -

RESOLUTION/ORDINANCE TO ADOPT BUDGET

(Pursuant to 29-1-108, C.R.S.)

A RESOLUTION/AN ORDINANCE SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE Gunnison County Library District

COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2019, AND ENDING ON THE LAST DAY OF DECEMBER, 2019.

WHEREAS, the Board of Trustees of Gunnison County Library District has appointed Drew Brookhart to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Drew Brookhart, Executive Director has submitted a proposed budget to this governing body on December 19, 2018, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted 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 December 19, 2018, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Trustees of the Gunnison County Library District, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Gunnison County Library District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by President and Treasurer and made a part of the public records of the County/City/Town/District.

ADOPTED, this 19 day of December, A.D., 2018

Attest: Brian Baulew, President
(Official's signature and title)

Jally Hoop, Treasurer
(Official's signature and title)