



Mid-Columbia Libraries 2022 Budget



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Budget Guide

The 2022 Budget is an annual budget (January-December) which includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides for significant policy direction by the Board of Trustees to the staff and the community.

Annual Budget

The annual budget of Mid-Columbia Libraries (MCL) is a formal statement of the financial policy and plan for MCL for the calendar year. The budget document presents in detail the financial plan of MCL, including its various sources of revenues and the allocation of these resources to the various departments, branches, and activities. The budget is submitted to the Franklin County treasurer as a part of the county's budget as MCL is a special purpose district that falls under Franklin County.

Revenue

Accounts categorizing all resources received through taxes, intergovernmental sources, charges for goods and services, fines and penalties, miscellaneous and other financing sources (transfers-in) that a public unit receives into the treasury for public use. All revenues are held by Franklin County as it is the treasury for the library.

Expenditures

Operating expenditures are classified according to the function and activity it supports, regardless of the department that incurs it.

Accounting Policy

MCL operates on the Washington State governmental accounting system called cash basis accounting. In cash basis accounting transactions are recognized only when cash is received or disbursed.

Cash Basis Accounting Formula: Revenues-Expenditures = Cash + Investments

Fund

MCL is financially organized into separate fiscal and accounting entities. Each fund is a separate division for accounting and budgetary purposes. The fund accounting process allows MCL to budget and account for revenues and expenditures.

MCL's 2022 budget includes five separate funds. Each fund can be reviewed as a separate account to be used for a specific purpose. MCL funds include: General Fund, Stroh Fund, Capital Improvement Fund, M.M. Perry Trust Fund, and Amy Bartlett Fund.

General Fund

The General Fund finances most services and goods that the library provides. The General Fund is, essentially a "catch-all" fund for accounting for library operations that are not required to be in a separate fund. The General Fund receives all property taxes, intergovernmental, charges for service, fine and forfeits, and other general fund revenues to maintain the cost of its operation.

Summary of the Budget Process

During the summer months departments and branches begin preparation of their budget requests for the coming year. Throughout this process meetings are held with appropriate staff and with the Executive Director and Finance & Business Director to review the budget requests. After compiling the data, the budget document is prepared. This budget is then presented to the Board of Trustees.

The budget includes the annual operating expenditures and estimated revenues. MCL holds a public hearing on the annual budget and then the budget is formally adopted by the Board of Trustees.

2022 Project/Goals

Community Needs Assessment, Strategic Plan Development, Complete Connell Remodel, Begin Othello Remodel, HVAC Replacement at Kennewick Branch, New Contract with City of Pasco, New Contract with City of West Richland, DEI Initiative & All Staff Training and Complete Compensation & Classification Study.

FRIENDS OF THE LIBRARY/DONATIONS

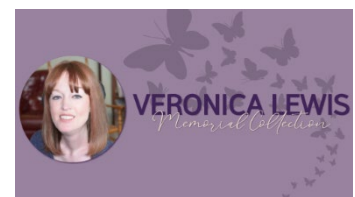
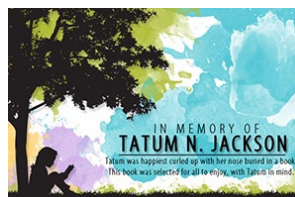
Friends of the Library members and volunteers actively promote library services and resources while sharing their love of books with the community. The friends foster a positive relationship between the Library and the community, secure volunteers and raise funds to support MCL. Friends of the Library funds support program activities throughout the year that tax dollars are not spent on.

MCL raise's money to provide services and programs for the library that are beyond the scope of the library and city budgets for the cultural and educational enrichment of the community.

Thank You to our 2021 Sponsors/Donors

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Thank You to our 2021 Sponsors/Donors



Director's Message

As an intercounty rural library district, Mid-Columbia Libraries (MCL) provides its resources and services to more than 260,000 residents in Benton, Franklin and Adams counties of Eastern Washington State. MCL's mission is to enhance quality of life by providing excellence in books and services, providing access to and support for knowledge, culture, learning, and literacy.

We look forward to supporting and serving our community as we move out of the COVID-19 pandemic. We will resume our popular large-scale programs and events, such as Summer Reading Challenge and Mid-Columbia Reads, and reintroduce our regular programs, events, and outreach in our branches back to pre-COVID levels.

In Spring 2022, MCL will engage our region in a Community Needs Assessment, which will serve as the basis of our next Strategic Plan. By conducting a market research study using qualitative and quantitative approaches, MCL can better understand community needs and identify opportunities for short- and long-term direction. The study will focus on current customers, non-users, underserved and historically marginalized communities, and families of students in Pre-K through Grade 12 programs and schools. Once the assessment and analysis are complete, MCL will jump into strategic planning.

Capital projects will remain a focus throughout the year. March 2022 will see the grand reopening of the remodeled Connell Branch of MCL. The Othello Branch will start its remodel project, with architects completing their inspections and recommendations in the first quarter. Additionally, MCL will begin assessments of to-be-remodeled facilities, culminating in a master facility plan & schedule to address remaining capital needs.

We are excited to jump back into pre-COVID service levels and offerings. MCL will continue to build on the excellent and highly-valued service our customers value and expect. We will continue to respond to our customer's needs, seeking ways to expand access to library collections and services and proving to our taxpayers we are an outstanding institution making significant and exceptional contributions to the quality of life of our residents and communities.

Most sincerely,



Kyle P. Cox

2022 Directory of Officials

Mid-Columbia Libraries (MCL) is governed by a seven-member Board of Trustees, appointed jointly by the Benton and Franklin county commissioners. The seven members of the Board of Trustees represent the various MCL geographical service areas. Each member of the Board of Trustees is eligible to serve for two complete seven-year terms and any portion of an unexpired term they might initially fill. Members of the Board of Trustees serve without salary.

As an intercounty rural library district, as defined by Washington State Law (RCW 27.12.190), the MCL Board of Trustees is a governing body, subject to the library laws of the state of Washington.

The Board has fiduciary responsibilities and the power to make library policies. The Board of Trustees also determines the rules and regulations governing library service and personnel. There are three committees of the Board: Governance, Services, and Resources. The executive director, as the library district's chief executive and administrative officer, reports directly to the Board of Trustees.

Board of Trustees

Appointed Officials	Area Represented	Term Expires
Chairman Martin Valadez	Franklin County	December 2026
Vice Chairman Sandra LePage	Franklin County	December 2023
Secretary Louise Matzner	Benton County	December 2027
Board Member Ivone Guillen	Franklin County	December 2022
Board Member Richa Sigdel	Benton County	December 2025
Board Member Ed Frost	Benton County	December 2024
Board Member Angie Pacheco	Franklin County	December 2028

Committee Assignments

Governance Committee	Services Committee	Resources Committee
Martin Valadez	Ed Frost	Sandra LePage
Sandra LePage	Ivone Guillen	Louise Matzner
Louise Matzner	Angie Pacheco	Richa Sigdel

Governance	Services	Resources
Board oversight/direction	External Focus	Internal Focus
Exec. Dir. oversight/direction	Planning & Development	Finances
Internal Affairs/Adjudication	Community & Gov. Relations	Human Resources

Leadership Team

Executive Director Kyle Cox

Collections and Services Director Michael Huff
 Finance and Business Director Rose Courneya
 Information Technology Director Jon Stuckel

Human Resources Director Celina Bishop
 Operations Director Erin Meneely
 Community Libraries Director Jessie Tomren

Board of Trustees



MARTIN VALADEZ
Chairman



SANDY LEPAGE
Vice Chairman



LOUISE MATZNER
Board Member



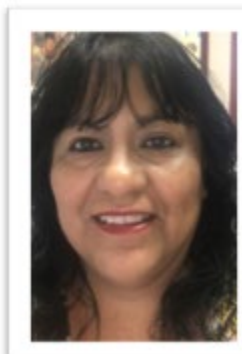
ED FROST
Board Member



IVONE GUILLEN
Board Member



RICHA SIGDEL
Board Member



ANGIE PACHECO
Board Member

Core Beliefs

Mission

We enhance quality of life by providing excellence in books and services for our residents and communities.

Goals

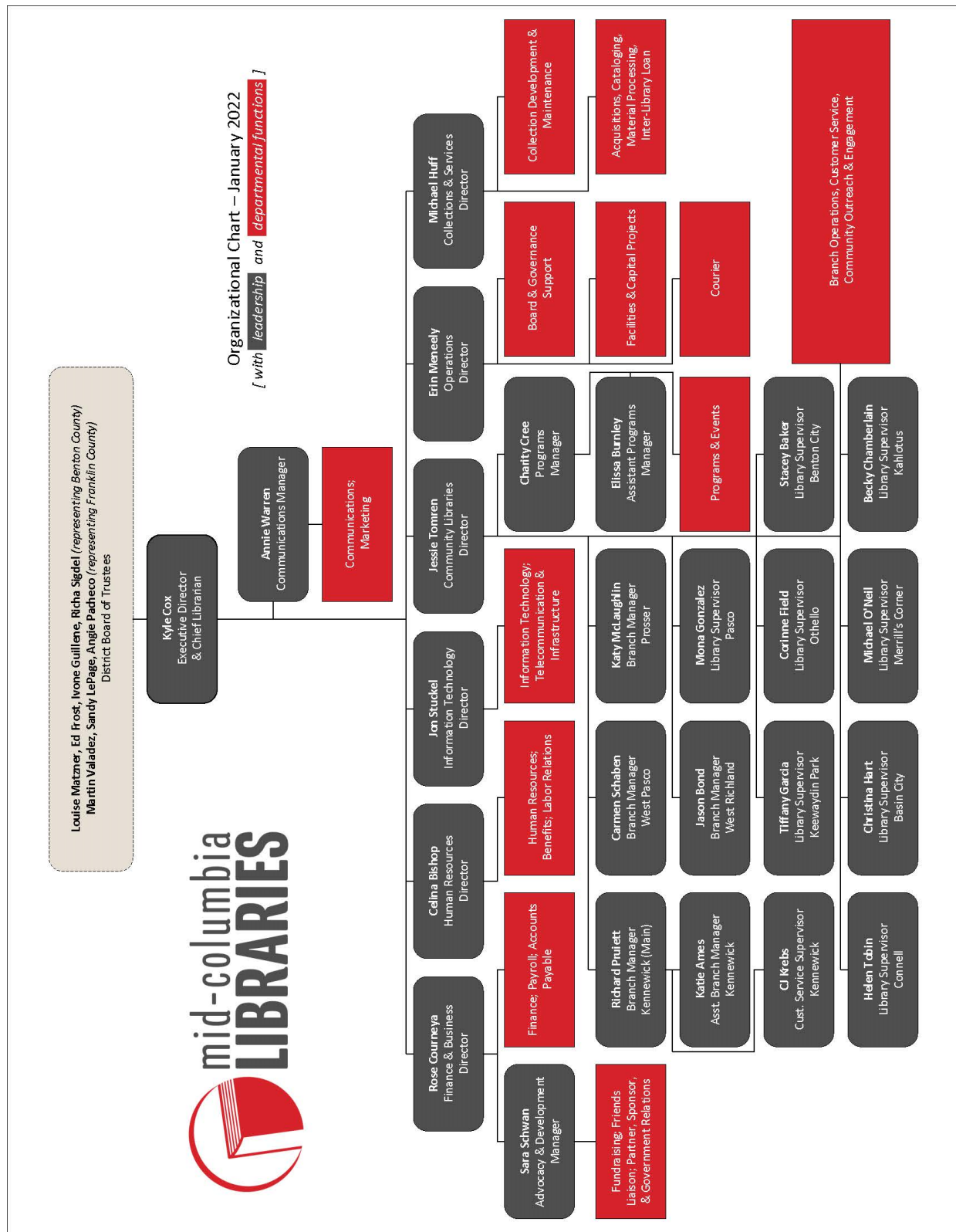
1. KNOWLEDGE & CULTURE: Residents will enjoy new, popular, and culturally significant resources and experiences designed for their personal enrichment.
2. LEARNING & LITERACY: Children will have the resources and experiences needed to support lifelong success in reading and learning.

Quality Standards

When a service decision has to be made at any level, established quality standards assist employees in making those decisions and ensuring consistent delivery.

1. COURTESY
2. EXPERTISE
3. EFFICIENCY
4. APPEARANCE

Organizational Chart



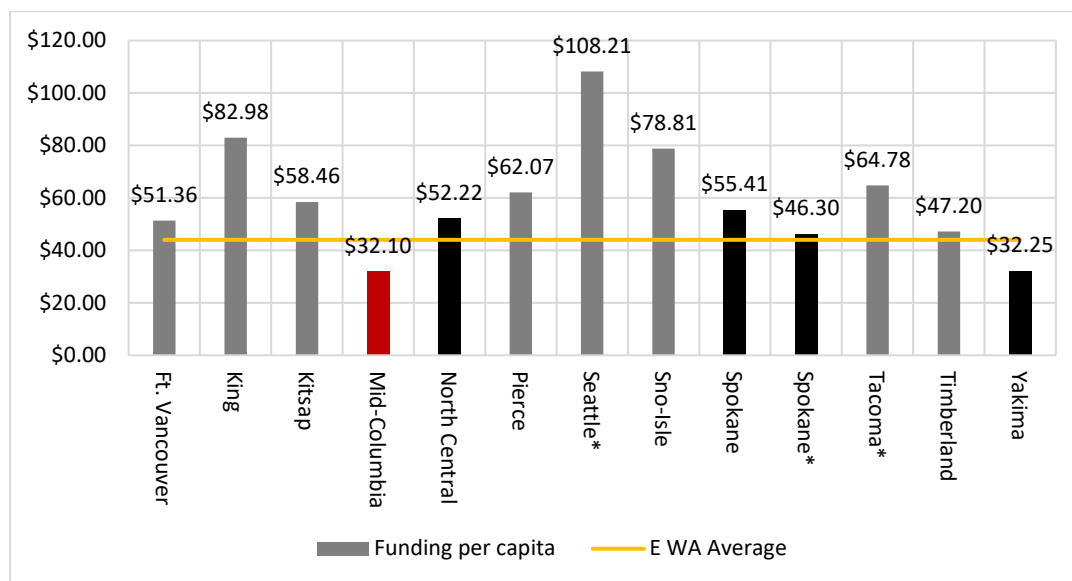
About Our Library District

Benton and Franklin Counties jointly created Mid-Columbia Libraries (MCL) as an intercounty rural library district in 1949 to serve the residents of their unincorporated areas. Over time, the cities of Kennewick, Benton City, Connell, Mesa, and Kahlottus have annexed to the district, while the cities of Pasco, West Richland, and Prosser are served by contract. Branches are located in all of these cities (except Mesa, which is served by Rural Service Delivery), as well as in unincorporated Basin City and Eltopia. MCL serves Adams County through contract with a branch in Othello. We also provide direct delivery and materials by mail for our homebound and rural residents.

Our direct service area covers approximately 3,000 square miles, ranging from suburban cities to remote farming communities. MCL is supported principally by property taxes and intergovernmental service contracts.

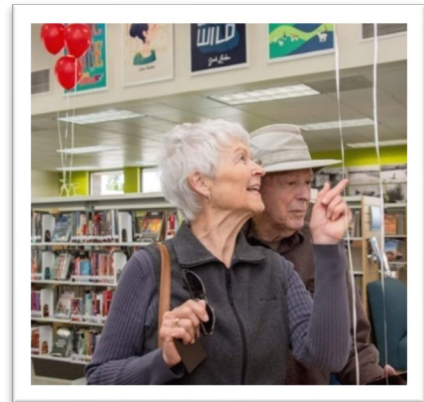
Operating revenue per capita– Largest public libraries in Washington

[City libraries shown with asterisk]



Source: Washington State Library - Washington Public Library Statistics

We've enjoyed success in planning, designing, building, and remodeling multiple branches. In 2013, MCL opened a new branch in West Pasco, featuring Eastern Washington's first full-service drive-thru. In 2014, we successfully remodeled the Pasco and Merrill's Corner branches. In 2015, we completed the remodel of the Prosser branch. In 2019, we remodeled the West Richland branch and launched curbside pickups. In 2022, we completed the remodel of Connell branch and are starting the remodel of the Othello branch, with plans to remodel the Keewaydin Park branch, district headquarters, and our largest branch, Kennewick. These remodels and new construction only build on the enthusiasm our communities already have for their local libraries.



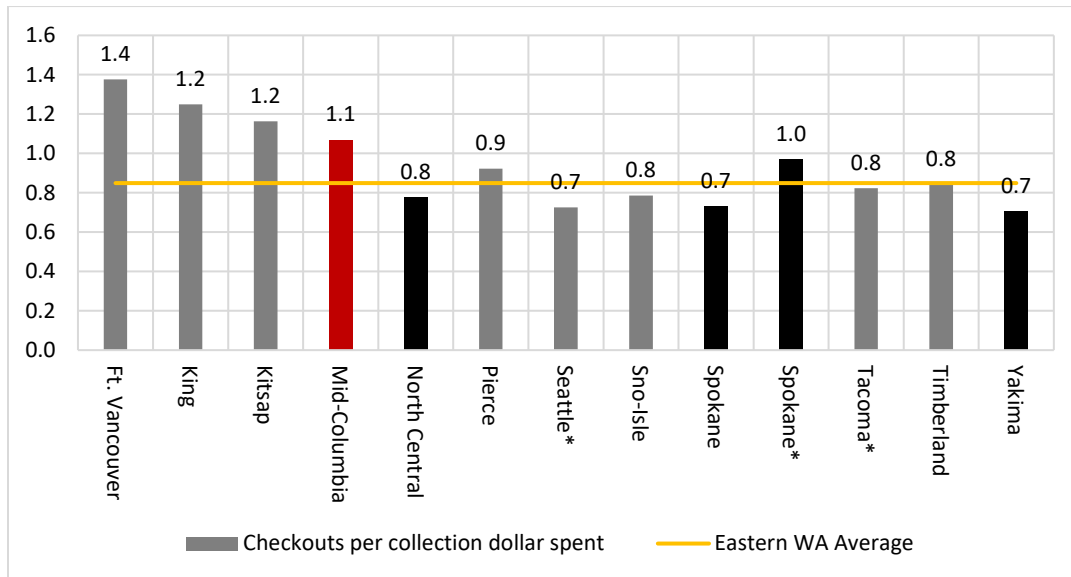
COLLECTIONS

Regardless if a customer lives within the district or within a contracted city, they receive access to the entire MCL collection, worth approximately \$11.9 million. As a library district, any of our cardholders can request items within our collection. If the item is not at their local branch, we provide courier services to deliver the item to their home branch. If the item is not checked out, this typically means only a 24-hour wait time to receive the item for checkout. Our robust and growing digital collection provides our cardholders with 24/7 access to over one-hundred thousand new and popular fiction and non-fiction eBooks and eAudiobooks, including children's titles, as well as full, instant digital access to hundreds of current, popular magazines.



Over the past twelve months, MCL has added 56,099 new items to the collection. Our talented staff manages 60 different categories as they develop our high-demand collection.

Checkouts per collection dollar spent – Large public libraries in Washington
[City libraries shown with asterisk]



Source: Washington State Library - Washington Public Library Statistics



We continually look for ways to improve customer experience. Using the *Libby* app, we provide user-friendly, 24-7, instant access our eBook and downloadable audiobook collection. Customer and staff response have been universally positive. With the *Sora* app, designed around the modern student reading experience, students and school districts throughout our region are able to discover and enjoy ebooks and audiobooks from their school

and Mid-Columbia Libraries. Through *Kanopy*, we offer free access to on-demand streaming video. Kanopy showcases more than 30,000 of the world's best films including award-winning documentaries, rare and hard-to-find titles, film festival favorites, indie and classic films, and world cinema with collections from Criterion Collection, PBS, and thousands of independent filmmakers.

Through our digital Instant Digital Card service, customers can get a library account on their smartphone or tablet without entering a library branch. Get a Library Card uses third-party address verification using telephone numbers. Using this feature, customers can get access to our digital collection within less than a minute.

We offer Book'd on midcolumbialibraries.org, which features curated recommended reading, viewing, and listening lists from staff. This has proven to be popular and personalizes our website, giving faces and personalities to both our website and to our staff. Seeing the success of this feature has encouraged more staff to contribute.



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AcceleratedTM
Reader

Integrating **Accelerated Reader** scores into our collection proved to be a large-scale project, but one which will yield positive long-term results. Many of the school districts in our service area use Accelerated Readers as a way to measure children's reading comprehension and skills progression. Staff added Accelerated Reader information into more than 59,000 item records. This allows customers to search our collection by reading level. For many elementary students, including both of my own children, Accelerated Reader scores drove their reading decisions for years- and this incentivizes using our collection even more.

MCL provides a sizeable Spanish language collection for cardholders of all ages- which has been the largest in Eastern Washington for many years- as well as a growing World language collection features a variety of languages.



Beanstack

Beanstack is Mid-Columbia Libraries' source for participating in reading challenges and activities, tracking your reading, and logging and discovering books. We offer annual reading programs such as the Summer Reading Challenge, Book'd Reading Challenge, Fall Reading Challenge, #WinterRead, and 100 Books to Read Before Kindergarten.

PROGRAMS & COMMUNITY OUTREACH

MCL continues to enjoy a massively popular **Summer Reading** program and ranks as one of the most successful in the state, thanks in part to our dedicated, inventive Programs department.

The Summer Reading Challenge, MCL's signature program, has seen healthy participation, especially when compared to other library systems. Lucky Band, Recess Monkey, and Reptile Zoo all regularly bring in many customers—in some cases, over 1,000 residents showed up to attend programs!

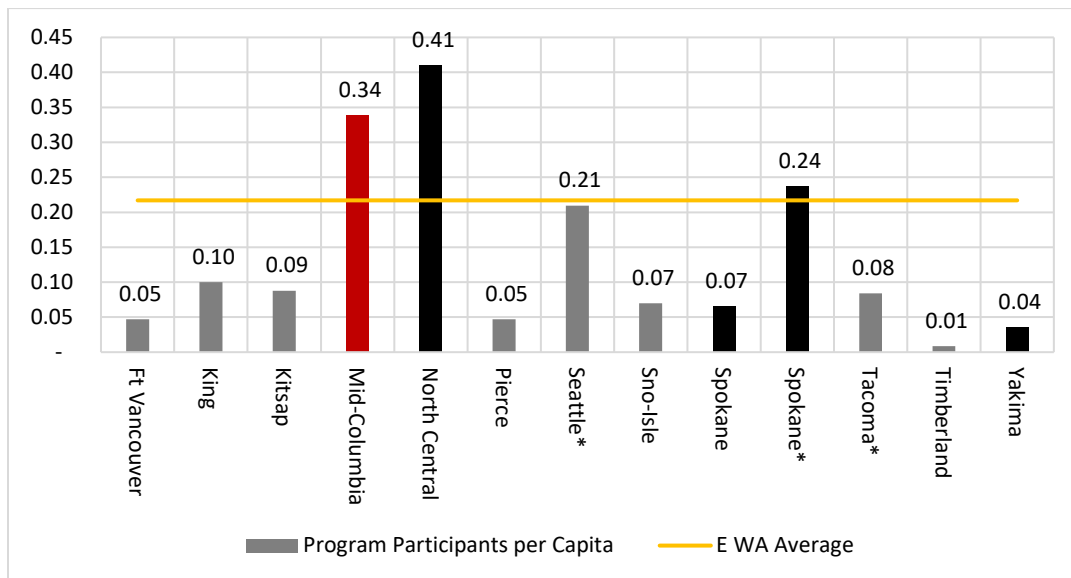


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Program participation per capita – Large public libraries in Washington

[City libraries shown with asterisk]



Source: Washington State Library - Washington Public Library Statistics



In 2020, MCL introduced virtual programs, offering storytimes, lectures, author events, and more to customers – right in their own homes. MCL has seen an average viewership of over 150 for each of our daily virtual offerings; providing customers with a new and convenient way to stay connected with the library.

In 2019, we hosted New York Times best-selling author **Debbie Macomber**. A highly successful fundraiser dinner at CG public house, followed by a public presentation at Columbia Basin College drew over 750 people total. Debbie was wonderful to work with.

According to Debbie’s assistant, Ashley: *“Your team was by far the best we have worked with thus far... and we have done a lot of these engagements. Everything about our stay was simply delightful. Your team is amazing!! Both Debbie and I reflected after and we appreciated the attention to detail, how professionally dressed you all were, and how kind and welcoming each of you were throughout our stay.”*

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MCL serves the Hispanic and Spanish-speaking community by providing welcoming access to materials and programs in customers' preferred language and in a culturally sensitive manner. MCL has and continues to grow one of the largest Spanish-language collections in the state, proactively recruits bilingual staff and retains them with bilingual incentives, provides a bilingual digital presence, has organized and hosts the Tri-Cities Latino Community Network, hosts organizations providing citizenship and naturalization classes, partners with the Hispanic community and businesses, and provides bilingual programming. In December of 2019, MCL, partnering with Kennewick School district, hosted Newbury Award winning author **Matt de la Pena** at a large, well-attended bilingual event.



RECOGNITION

In 2019, MCL received **Community Leadership Award**, nominated by Kennewick School District, from the Washington Association of School Administrators. In 2021, we received the **Champion of Diversity Award** (Organization) from the Tri-City Regional Chamber of Commerce.



Lunch with the Librarian of Congress
Dr. Carla Hayden and Congressman
Newhouse

MCL has been recognized **multiple times** by the Tri-Cities Hispanic Chamber of Commerce, the Tri-City Regional Chamber of Commerce, and the City of Kennewick for the large amount of community outreach, engagement, and public programs we provide to our region.

In recognition of this work, representatives from MCL were invited to a private luncheon, hosted by Congressman Dan Newhouse, for the visiting **Librarian of Congress Dr. Carla Hayden**. Staff were able to discuss the challenges and opportunities in providing library service to the public with Dr. Hayden.

MCL was recognized as a 2015 finalist and a 2018 Congressional nominee for the National Medal for Museum & Library Services, the nation's highest honor conferred on museums and libraries for service to the community. **As a National Medal finalist, MCL was recognized as one of the top 15 libraries in the country.**



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Basin City

The Basin City library began serving the public on Aug. 28, 1990. Community icon Henry Barnett built the library building from scratch. The town of Basin City was laid out in the 1950's on land owned by dry-land farmer Loen Bailie. The town was established to support the local agricultural community, made up primarily of young farmers from Idaho and southwestern Oregon as well as World War II veterans, which was opened to irrigation through the Columbia Basin Project.



Mid-Columbia Libraries' Basin City Branch serves the community with free borrowing, Wi-Fi, public computers, and curbside pickup. Customers can reserve books and materials from the entire Mid-Columbia Libraries collection for next-business-day delivery as well as access thousands of downloadable eBooks, eAudiobooks, and eMagazines at midcolumbialibraries.org.

Staffing:			FTE
CLIBSUP2			0.8
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$59,279.53	\$53,713.01	\$58,800.00
Supplies	\$546.27	\$1,786.81	\$1,225.00
Services	\$15,128.37	\$13,648.25	\$14,150.00
Intergovernmental	\$6.99	\$6.12	\$0.00
Capital	\$1,029.18	\$15,403.85	\$3,815.00
Total Basin City	\$75,990.34	\$84,558.04	\$77,990.00

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Benton City

Benton City was founded in 1909 by F. L. Pitman, engineer on the Oregon Washington Railroad and Navigation line. The town served as the early junction point of the Walla Walla, North Yakima rail line.

The Mid-Columbia Libraries' Benton City Branch has served the community since November 4, 1974. In 2006, a new library was built on Horne Drive overlooking Red Mountain to the north.



Looking for a glimpse into Benton City's history? View the photos and information about the Kiona/Benton City area through the Washington Rural Heritage collection.

We serve the community with free borrowing, Wi-Fi, public computers and storytimes for kids. We are also a donation site for Heather's Pantry, a food collection program serving the children of Kiona-Benton schools.

Staffing:			FTE
PAGE			0.4
CLIBSUP2			0.8
SPCLST			0.5
SPCLST			0.4
			2.1
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$110,643.51	\$118,913.06	\$130,650.00
Supplies	\$1,056.68	\$2,264.82	\$1,275.00
Services	\$9,096.23	\$8,181.09	\$9,600.00
Intergovernmental	\$29.85	\$14.20	\$0.00
Capital	\$2,498.68	\$0.00	\$36,115.00
Total Benton City	\$123,324.95	\$129,373.17	\$177,640.00

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Rural Services



Mid-Columbia Libraries now makes it easier than ever for rural residents in Mesa, Paterson, and Plymouth to get library books and materials delivered to you! Call us or visit our catalog to request items, and select “Rural Services” as your pickup location. Items will be mailed or delivered in person to qualifying customers. Library grab bags are also available.

New Mid-Columbia Libraries returns boxes have been installed in the city of Mesa in front of city hall at 103 Franklin St., at the fire station in Paterson, and at the fire station in Plymouth! Customers in town and surrounding areas can now drop off library books and materials here, and they’ll be collected weekly.

Staffing:			FTE
SPCLST			0.4
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$30,940.32	\$20,036.42	\$23,550.00
Supplies	\$263.05	\$152.67	\$500.00
Services	\$4,543.04	\$1,663.27	\$1,800.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$0.00	\$3,832.48	\$0.00
Total Rural Services	\$35,746.41	\$25,684.84	\$25,850.00

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Connell



Mid-Columbia Libraries' Connell Branch is located in the old city hall and fire hall building. The interior oak woodwork and the exterior brick facade was done by inmates from the local Coyote Ridge Corrections Center in 1995. Mid-Columbia Libraries has served the community since November 1965.

Mid-Columbia Libraries' Connell Branch provides free, high-speed wireless internet access and free public internet access computers.

Our staff can help direct your child to grade and reading level appropriate titles within our large collection of chapter books so they can reach their Accelerated Reading goals. Connell branch remodel was completed in February 2022.

Staffing:			FTE
PAGE			0.3
CLIBSUP2			0.7
SPCLST			0.2
			1.2
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$74,423.85	\$75,936.89	\$83,150.00
Supplies	\$494.98	\$3,155.56	\$1,300.00
Services	\$5,728.76	\$31,000.66	\$5,400.00
Intergovernmental	\$11.01	\$17.01	\$0.00
Capital	\$8,418.35	\$41,056.66	\$150,815.00
Total Connell	\$89,076.95	\$151,166.78	\$240,665.00

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Kahlotus

The building, originally built in 1926, was purchased for \$1 from Connell Grain Growers. Retired Support Services Specialist Kathy Meline, who ran the branch for 15 years, recalls that Fran Dufelmeir and Joe Robbins applied for a grant of \$1,000 for paint, carpet, and some shelving for the building. The other shelving came from the old West Richland branch and the old Kahlotus hardware store.

The Mid-Columbia Libraries' Kahlotus Branch opened on Aug. 24, 1989. It serves the community with free borrowing, Wi-Fi, public computers, and curbside pickup.



The library is conveniently located on Weston Street with easy access from State Routes 260 and 26.

Staffing:			FTE
SPCLST			0.4
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$29,145.12	\$19,936.84	\$30,899.00
Supplies	\$383.63	\$1,426.99	\$375.00
Services	\$9,980.38	\$6,488.13	\$6,530.00
Intergovernmental	\$0.14	\$0.38	\$0.00
Capital	\$273.75	\$4,121.94	\$818.00
Total Kahlotus	\$39,783.02	\$31,974.28	\$38,622.00

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Keewaydin Park



The Mid-Columbia Libraries' Keewaydin Park Branch opened July 20, 1964 at its present location of 405 S. Dayton St., Kennewick. The branch was remodeled in 2000. The library is conveniently located across the street from Kennewick High School, next door to the Ben Franklin Transit Dayton Transfer Point, and is part of the City of Kennewick civic complex. The building is also the home of MCL headquarters.

The Keewaydin Park library provides free wi-fi, printing, and public internet access computers.

Staffing:			FTE
PAGE			0.4
CLIBSUP2			1
SPCLST			0.5
SPCLST			0.9
			2.8
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$225,217.29	\$217,464.87	\$222,200.00
Supplies	\$4,193.27	\$4,832.56	\$3,000.00
Services	\$64,381.92	\$71,704.65	\$74,700.00
Intergovernmental	\$263.58	\$28.94	\$0.00
Capital	\$20,061.50	\$6,020.36	\$30,845.00
Total Keewaydin	\$314,117.56	\$300,051.38	\$330,745.00

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Kennewick

The Mid-Columbia Libraries' Kennewick Branch opened May 19, 1999. However, service in Kennewick began much earlier than that. In August of 1949, the library was moved from a temporary location to a more permanent building vacated by the Bank of Commerce until funding for a new library building could be acquired.

Beyond our front doors are endless opportunities at the adjacent Highlands Grange Park. You can skate, play basketball or tennis, take a stroll through the amazing gardens, get married under the gazebo, or dash through the whimsical fountains.



Visit us seven days a week! Mid-Columbia Libraries' Kennewick Branch is open 9 am to 8 pm Monday through Thursday and 10 am to 6 pm Friday through Sunday. We have free wi-fi, printing, and many public access computers.

The Kennewick library is the largest of all 12 Mid-Columbia Libraries branches with approximately 40 percent of the library system's total circulation (including eBooks). Staff welcome thousands of visitors each month for storytimes, community lectures, and special programs. Check our events calendar for times and dates.

Staffing:			FTE
SPCLST			2
PAGE			3.6
BRMGR2			1
CSRVSUP			1
SPCLST			2.3
ASSTBRMGR			1
			10.9
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$559,868.41	\$539,270.41	\$604,500.00
Supplies	\$3,538.04	\$16,610.36	\$9,800.00
Services	\$50,645.84	\$52,461.25	\$44,800.00
Intergovernmental	\$529.92	\$341.71	\$0.00
Capital	\$3,537.46	\$5,925.34	\$3,195.00
Total Kennewick	\$618,119.67	\$614,609.07	\$662,295.00

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Merrill's Corner



Mid-Columbia Libraries' Merrill's Corner Branch opened on June 2, 1988 to serve the rural farming community around Eltopia. Prior to serving as a library, this building held a beauty salon. The library offers free borrowing, Wi-Fi, special programs, a public computer, and curbside pickup.

Customers can reserve books and materials from the entire Mid-Columbia Libraries collection for next-business-day delivery as well as access thousands of downloadable eBooks, eAudiobooks, and eMagazines at midcolumbialibraries.org.

Staffing:			FTE
CLIBSUP1			0.4
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$14,656.37	\$14,883.59	\$16,600.00
Supplies	\$217.04	\$216.87	\$1,165.00
Services	\$9,653.42	\$8,624.11	\$10,450.00
Intergovernmental	\$1.25	\$0.00	\$0.00
Capital	\$0.00	\$0.00	\$8,015.00
Total Merrills Corner	\$24,528.08	\$23,724.57	\$36,230.00

Mid-Columbia Libraries

Othello

2022 Budget



Mid-Columbia Libraries' Othello Branch began serving the public in 1995 and was refurbished in 2003. The library is conveniently located on the corner of Main Street and First Avenue. The library provides free wi-fi and public computers.

Prior to being a library, the branch building was a bank! You can read or study in the old bank vault. Othello branch is scheduled to be remodeled in 2022. The library offers convenient curbside pickup and a drive-up returns box.

Staffing:			FTE
PAGE			0.4
CLIBSUP2			1
SPCLST			1.9
			3.3
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$199,772.19	\$206,769.20	\$222,900.00
Supplies	\$4,068.77	\$4,594.49	\$2,600.00
Services	\$8,343.37	\$8,877.20	\$14,050.00
Intergovernmental	\$54.50	\$11.72	\$0.00
Capital	\$1,582.72	\$4,772.79	\$201,630.00
Total Othello	\$213,821.55	\$225,025.40	\$441,180.00

Mid-Columbia Libraries

2022 Budget

Pasco



The Mid-Columbia Libraries' Pasco Branch is the second largest branch of the library system's 12 branches. We provide a large selection of English and Spanish language books and materials for all ages including DVDs and magazines. Cardholders can access eBooks and eAudiobooks using the one-tap reading app, Libby.

We also provide access to free public computers, printing, and wi-fi. At this time, bilingual English-Spanish storytime and an all-Spanish storytime are offered online weekly. Spanish speaking staff are available.

Service at the Pasco library first began in 1973. The building was remodeled in 1999 and again in 2014.

Staffing:			FTE
PAGE			0.4
CLIBSUP2			1
SPCLST			2.8
			4.2
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$240,416.94	\$250,821.22	\$277,250.00
Supplies	\$4,301.34	\$7,547.69	\$6,300.00
Services	\$16,231.14	\$17,145.63	\$17,650.00
Intergovernmental	\$329.93	\$178.42	\$0.00
Capital	\$1,582.72	\$11,047.07	\$5,630.00
Total Pasco	\$262,862.07	\$286,740.03	\$306,830.00

Mid-Columbia Libraries

2022 Budget

Prosser



The City of Prosser Library building was built in 1973, and Benton County residents were served by a Bookmobile and then a branch also located in Prosser. In 2001, the city contracted with the county library system to combine services as the Mid-Columbia Libraries' Prosser Branch. The branch was completely remodeled in 2015.

The Prosser Heritage Collection showcases historical photos from the Prosser area, developed with support from a grant from the Washington State Library and assistance from the Benton County Historical Museum.

Staffing:			FTE
PAGE			0.4
BRMGR1			0.8
ASST			1.3
SPCLST			0.7
			3.3
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$207,991.41	\$211,608.53	\$246,700.00
Supplies	\$2,718.50	\$2,308.99	\$2,550.00
Services	\$5,813.59	\$6,659.05	\$6,600.00
Intergovernmental	\$71.12	\$23.13	\$0.00
Capital	\$7,658.47	\$5,340.00	\$3,615.00
Total Prosser	\$224,253.09	\$225,939.70	\$259,465.00

Mid-Columbia Libraries

2022 Budget

West Pasco



The Mid-Columbia Libraries' West Pasco Branch opened in April 2013 and is located at Wrigley Drive and Road 76 (directly south of the water towers). It features the first library drive-through in Eastern Washington, larger-than-life trees, and magical book-themed art by local artists.

The library partners with local schools and organizations to provide tours, storytimes, and visits both during and before/after operating hours. For more information, please contact the branch.

Twelve public internet computers are available for both cardholders and guests, and wi-fi is available 24/7.

West Pasco customers love the convenience of picking up their reserved items at the drive-through! Simply provide your library card at the window and we'll do the rest! Returning items? Drop them off at the returns drop located at the driveway entrance.

Staffing:			FTE
PAGE			1
BRMGR1			1
SPCLST			2.7
			4.7
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$270,009.47	\$283,868.97	\$301,500.00
Supplies	\$3,229.06	\$7,490.14	\$7,500.00
Services	\$162,726.34	\$164,069.30	\$173,600.00
Intergovernmental	\$6.48	\$0.00	\$0.00
Capital	\$1,582.72	\$5,548.46	\$40,230.00
Total West Pasco	\$437,554.07	\$460,976.87	\$522,830.00

Mid-Columbia Libraries

2022 Budget

West Richland



Mid-Columbia Libraries' West Richland Branch opened to the public in 1996; the building was remodeled in 2019. We are located near the Yakima River Gateway in downtown West Richland. The West Richland community values Mid-Columbia Libraries' robust digital collection, which offers thousands of eBooks and eAudiobooks for reading and listening on the go.

Our library enjoys a long tradition of providing quality programs for children. We provide free, high-speed wi-fi access and free public internet access

computers. We also offer easy and convenient curbside pickup and a drive-up returns box. Get up to five free pages printed daily using our print drop service.

Thanks to the citizens of West Richland who voted in 2016 to approve a City of West Richland levy lid lift to fund library operations. We now offer Sunday hours for the first time in our history and are open seven days a week. [Click here for more details about the West Richland library remodel.](#)

Staffing:			FTE
PAGE			1.0
BRMGR1			1.0
SPCLST			2.1
			4.1
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$250,209.16	\$274,631.19	\$272,600.00
Supplies	\$4,868.32	\$4,967.10	\$5,400.00
Services	\$7,113.09	\$6,924.90	\$7,850.00
Intergovernmental	\$60.59	\$12.01	\$0.00
Capital	\$1,261.61	\$8,478.58	\$39,630.00
Total West Richland	\$263,512.77	\$295,013.78	\$325,480.00

Administration

Executive

**KYLE COX**

Executive Director
and Chief Librarian

The Executive Department provides leadership, planning, strategy, and direction of the entire library district, supports the Board of Trustees, and carries out approved policies, resolutions, contracts, and agreements.

Staffing:			FTE
EXECDIR			1
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$291,352.91	\$284,653.45	\$209,400.00
Supplies	\$608.96	\$412.58	\$800.00
Services	\$31,947.25	\$35,391.78	\$86,900.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$4,788.38	\$428.97	\$0.00
Total Executive	\$328,697.50	\$320,886.78	\$297,100.00

Communications



ANNIE WARREN
Communications Manager

Communications services include public, government, and media relations; and internal and external communications and marketing.

Staffing:			FTE
ASST			0.4
SPCLST			1
MGR			1
			2.4
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$165,414.54	\$170,614.46	\$209,125.00
Supplies	\$18,163.68	\$16,548.02	\$17,400.00
Services	\$15,758.17	\$25,501.32	\$54,926.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$3,435.16	\$0.00	\$8,500.00
Total Communications	\$202,771.55	\$212,663.80	\$289,951.00

Collection and Services



MICHAEL HUFF
Collections and Services
Director

The Collection and Services Department provides services that include collection development, acquisitions, inter-library loan, cataloging, processing, collection maintenance, research evaluation and other support services.

Staffing:			FTE
MTLPRC			0.625
LIBR			3
SPCLST			2
DIR			1
SPCLST			1.0
			7.6
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$595,226.18	\$593,189.29	\$653,250.00
Supplies	\$1,310,282.78	\$1,181,131.83	\$1,336,950.00
Services	\$171,420.73	\$165,205.31	\$182,210.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$11,279.19	\$0.00	\$2,000.00
Total Organization of Materials	\$2,088,208.88	\$1,939,526.43	\$2,174,410.00

Finance and Business



ROSE COURNEYA
Finance and Business
Director



SARA SCHWAN
Advocacy and
Development Manager

The Finance and Business Department services include accounts receivable, accounts payable, grants, donations, payroll, and purchasing. The department strives to provide excellent service and integrity, efficiency and professionalism.

Advocacy and Development services include growing and sustaining strategic relationships among stakeholders, government organizations, businesses, schools, elected and appointed officials, and non-profits throughout MCL service area.

Staffing:			FTE
FINSPC			1
FINSPCSR			1
DIR			1
MGR			1
			4
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$363,045.26	\$373,209.42	\$389,700.00
Supplies	\$3,066.86	\$3,716.21	\$5,850.00
Services	\$50,278.23	\$39,376.71	\$64,609.00
Intergovernmental	\$0.00	\$1,719.50	\$2,000.00
Capital	\$3,606.83	\$0.00	\$15,300.00
Total Finance	\$419,997.18	\$418,021.84	\$477,459.00

Human Resources



CELINA BISHOP
Human Resources
Director

The Human Resources department provides staffing support (including recruitment and selection), benefits administration, employee labor relations, training, and employee recognition.

Staffing:			FTE
DIR			1
HR Coordinator			1
			2
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$205,169.38	\$205,724.10	\$220,400.00
Supplies	\$625.59	\$1,108.38	\$1,050.00
Services	\$9,211.64	\$21,694.58	\$54,350.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$0.00	\$0.00	\$4,200.00
Total Human Resources	\$215,006.61	\$228,527.06	\$280,000.00

Training

Staffing:			FTE
			0
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$0.00	\$0.00	\$0.00
Supplies	\$0.00	\$0.00	\$2,700.00
Services	\$6,052.00	\$9,618.66	\$79,000.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$0.00	\$0.00	\$0.00
Total Training	\$6,052.00	\$9,618.66	\$81,700.00

Information Technology



JON STUCKEL
Information Technology
Director

The Information Technology Department provides telecommunications, systems administration, database administration, and technology support.

Staffing:			FTE
HLPDSK			1
HLPDSKSR			1
SYSADMIN			1
WEBDEV			1
DIR			1
			5
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$515,528.76	\$523,110.69	\$571,000.00
Supplies	\$9,421.31	\$4,229.94	\$3,150.00
Services	\$268,192.44	\$239,693.93	\$295,881.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$62,360.89	\$17,691.12	\$38,545.00
Total Information Technology	\$855,503.40	\$784,725.68	\$908,576.00

Operations



ERIN MENEELY
Operations Director

The Operations Department provides support and guidance to the branches, customer service, and policy issues.

Operations Director

Services include: Courier, Facility Development and Maintenance, Fleet, and Library Board of Trustees liaison.



JESSIE TOMREN
Community Libraries
Director

Community Libraries Director

Services include: Branch libraries, Programs and Events, and Community outreach.

Staffing:			FTE
DIR			1
DIR			1
			2
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$121,783.50	\$140,550.40	\$273,600.00
Supplies	\$138.28	\$6.33	\$350.00
Services	\$2,338.80	\$1,891.67	\$11,425.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$1,958.52	\$0.00	\$300.00
Total Branch Operations	\$126,219.10	\$142,448.40	\$285,675.00

Programs



Programs services include delivery of public programs throughout the library system. Programs falls under Community Libraries Director.

CHARITY CREE
Programs Manager

Staffing:			FTE
SPCLST			3
MGR			1
ASSTPROGMGR			1
			5
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$423,135.98	\$387,174.96	\$455,500.00
Supplies	\$23,560.14	\$21,203.19	\$24,750.00
Services	\$20,884.13	\$27,058.34	\$44,600.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$32,054.99	\$325.79	\$12,000.00
Total Programs	\$499,635.24	\$435,762.28	\$536,850.00

Couriers

Staffing:			FTE
DELDVR			0.2
DELDVR			1
			1.2
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$75,705.05	\$78,913.32	\$92,200.00
Supplies	\$914.46	\$376.78	\$850.00
Services	\$7,231.63	\$12,594.56	\$12,950.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$0.00	\$0.00	\$0.00
Total Couriers	\$83,851.14	\$91,884.66	\$106,000.00

Facilities

Staffing:			FTE
MAINT			0.75
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$45,571.05	\$47,243.64	\$50,500.00
Supplies	\$10,488.05	\$5,136.41	\$6,050.00
Services	\$13,747.65	\$19,275.20	\$44,900.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$0.00	\$315.03	\$0.00
Total Facilities	\$69,806.75	\$71,970.28	\$101,450.00

Fleet

Staffing:			FTE
			0
Budget Detail	2020 Actual	2021 Actual	2022 Prelim
Salaries, Wages, Benefits	\$0.00	\$0.00	\$0.00
Supplies	\$371.02	\$25.69	\$400.00
Services	\$17,773.09	\$17,896.17	\$24,700.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$28,355.18	\$0.00	\$0.00
Total Fleet	\$46,499.29	\$17,921.86	\$25,100.00

Mid-Columbia Libraries

2022 Budget

Resources

Resolution No. 2021-07

RESOLUTION NO. 2021-07

A Resolution Adopting the 2022 Calendar Year Budget

WHEREAS, RCW 84.52.020 requires the Library System to certify budgets to the Boards of County Commissioners for the purpose of levying district taxes; and

WHEREAS, said certification must be filed on or before the thirtieth day of November; Now, Therefore,

BE IT RESOLVED that the Mid-Columbia Libraries Board of Trustees adopts the 2022 calendar year budget in the amounts shown below;

BE IT FURTHER RESOLVED that the 2022 budget in the amounts shown below be certified to the Commissioners of Benton and Franklin Counties.

Fund #	Fund Title	Revenues	Expenditures
001	General	\$10,450,620	\$10,450,620
002	Stroh	\$210,400	\$210,400
003	Library Capital Reserve	\$2,043,340	\$2,043,340
		Total	12,704,360

Fund	Estimated Beginning Balance	Estimated Revenue	Appropriation	Operating Transfer In/(Out)	Estimated Ending Balance
General	\$1,560,000	\$8,890,620	\$9,010,093	0	\$1,440,527
Stroh	\$209,100	\$1,300	0	0	\$210,400
Capital Reserve	\$2,041,635	\$1,705		\$450,000	\$1,593,340
Bartlett Trust	\$5,000				\$5,000
Perry Trust	\$13,043				\$13,043

Adopted by the Board of Trustees this 16th day of November 2021.

MID-COLUMBIA LIBRARIES


Martin Valadez, Chair
Board of Trustees

ATTEST


Kyle Cox, Executive Director

I, Erin Meneely, Clerk of the Mid-Columbia Libraries Board of Trustees, hereby certify as follows:

1. The foregoing Resolution No. 2021-07 is the full, true and correct resolution duly passed and adopted at a regular meeting of the Mid-Columbia Board of Trustees held on November 16, 2021; and
2. That such meeting was duly convened and held in accordance with the law; that a quorum was present throughout the meeting through remote access, and a majority of the Board of Trustees so present voted in the proper manner for the adoption of Resolution No. 2021-07; and
3. Resolution 2021-07 was adopted by the following vote:

AYE and in favor thereof: Board members Martin Valadez, Louise Matzner, Sandy LePage, Ivone Guillen and Ed Frost.

NAY and in opposition thereof: None.

Dated this 16th day of November 2021.



Erin Meneely
Clerk of the Board

Resolution No. 2022-01

RESOLUTION NO. 2022-01

TAX LEVY CERTIFICATION

WHEREAS, RCW 27.12.150 requires the Mid-Columbia Libraries to adopt a uniform tax rate for the library levy; and

WHEREAS, the library's annual budget supported by this tax levy must be submitted to the County Commissions on or before November 30; Now, Therefore,

BE IT RESOLVED that the Board of Trustees hereby adopts a 2021 ad valorem tax levy for 2022 taxes of \$.294261038410 per thousand dollars of assessed valuation; and

BE IT FURTHER RESOLVED that the tax levy be certified to the Commissioners of Benton and Franklin Counties.

Adopted by the Board of Trustees this 7th day of January 2022.

MID-COLUMBIA LIBRARIES

ATTEST



Kyle Cox, Executive Director

Martin Valadez, Chair
Board of Trustees

CERTIFICATION

I, Erin Meneely, Operations Director and Clerk of the Mid-Columbia Libraries Board of Trustees, hereby certify as follows:

1. The foregoing Resolution No. 2022-02 is the full, true and correct resolution duly passed and adopted at a special meeting of the Mid-Columbia Board of Trustees held on January 7, 2022; and
2. That such meeting was duly convened and held in accordance with the law; that a quorum was present throughout the meeting through remote access, and a majority of the Board of Trustees so present voted in the proper manner for the adoption of Resolution No. 2022-02; and
3. Resolution 2022-02 was adopted by the following vote:

AYE and in favor thereof: Board members Martin Valadez, Louise Matzner, Sandra LePage, Ed Frost, Ivone Guillen, and Richa Sigdel.

NAY and in opposition thereof: None.

Dated this 7th day of January 2022.

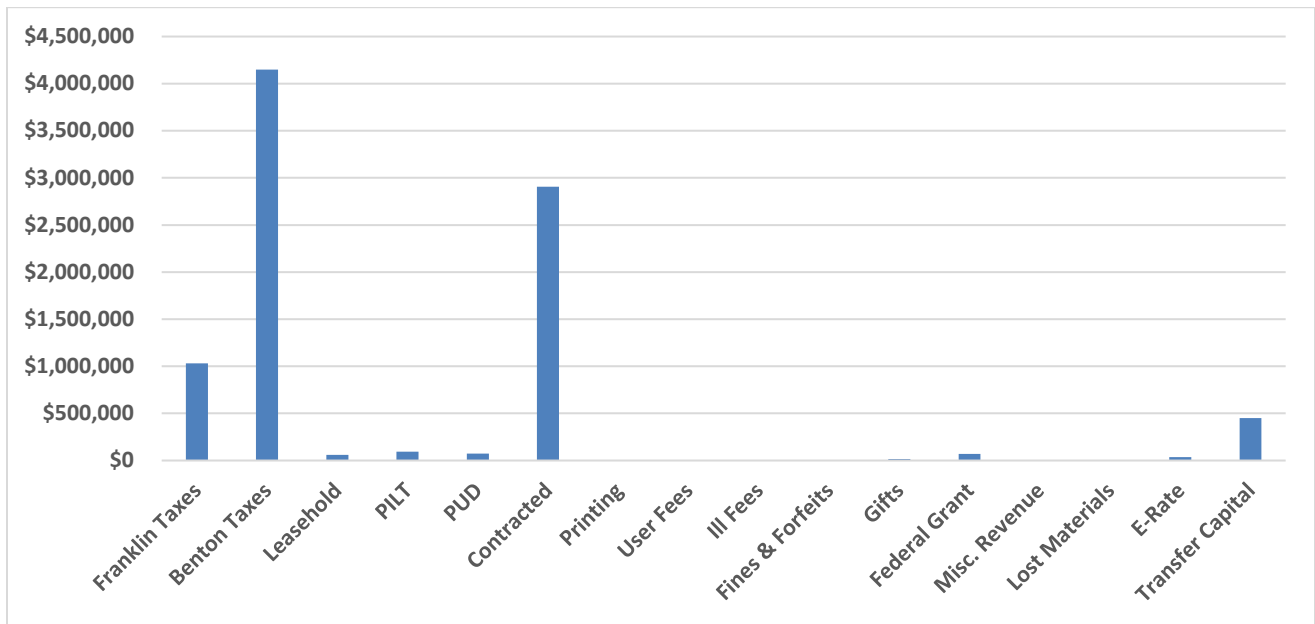


Erin Meneely
Clerk of the Board

Mid-Columbia Libraries

2022 Budget

2022 Projected Revenues

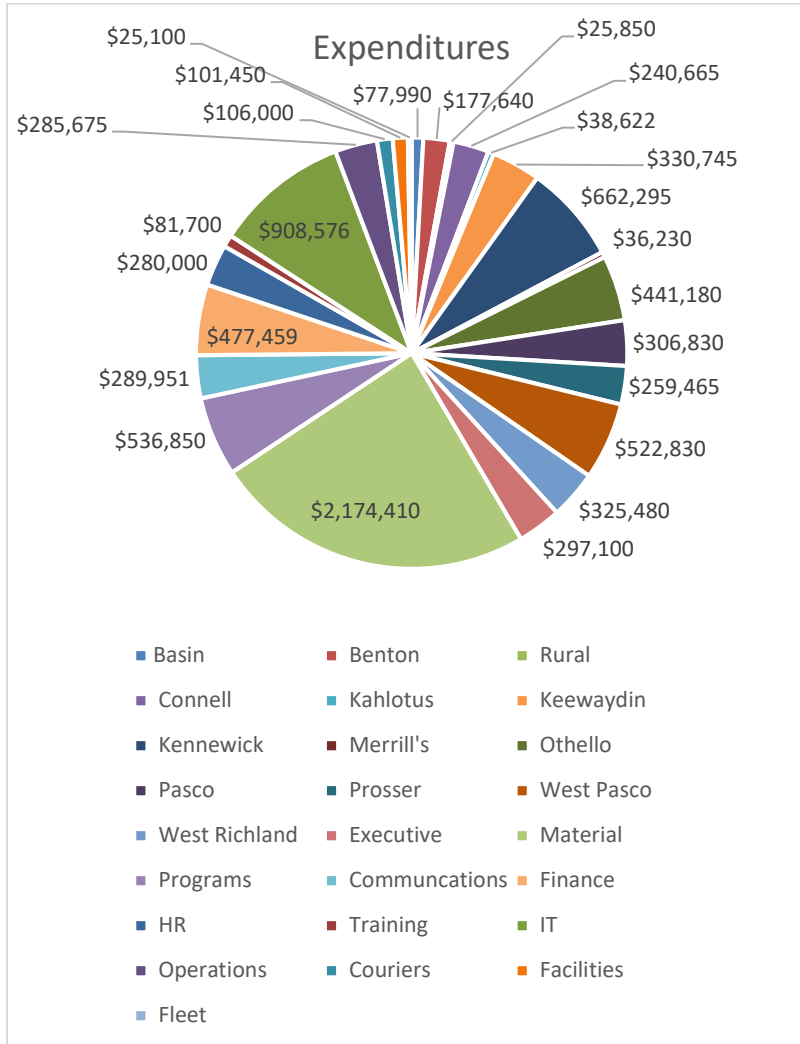


Beginning Balance

\$1,560,000

Franklin Co Property Tax	\$1,030,000
Benton Co Property Tax	\$4,148,000
Leasehold Excise Tax	\$60,000
PILT	\$95,000
PUD Privilege Tax	\$73,000
Contracted Services	\$2,905,000
Printing	\$2,000
Use Fees	\$2,000
ILL Fees	\$100
Fines & Forfeits	\$3,500
Gifts	\$15,001
Federal American Grant	\$69,919
Misc. Revenue	\$100
Lost Materials	\$2,000
E-Rate Reimbursements	\$35,000
Transfer from Capital Reserve	\$450,000
Total Operating Revenues	\$8,890,620

2022 Projected Expenditures



Basin City	\$77,990
Benton City	\$177,640
Rural Services	\$25,850
Connell	\$240,665
Kahlotus	\$38,622
Keewaydin	\$330,745
Kennewick	\$662,295
Merrill's	\$36,230
Othello	\$441,180
Pasco	\$306,830
Prosser	\$259,465
West Pasco	\$522,830
West Richland	\$325,480
Executive	\$297,100
Material	\$2,174,410
Programs	\$536,850
Communications	\$289,951
Finance & Business	\$477,459
HR	\$280,000
Training	\$81,700
IT	\$908,576
Operations	\$285,675
Couriers	\$106,000
Facilities	\$101,450
Fleet	\$25,100
Total Expenditures	<u><u>\$9,010,093</u></u>

Glossary

GENERAL FUND:

The fund supported by taxes, fees and other revenues that may be used for any lawful purpose.

LIBRARY CAPITAL RESERVE FUND:

Started by MCL in 1986. Funds are earmarked for remodels

STROH FUND:

The Stroh Estate granted MCL Mineral Right Royalties from property located in Colorado. MCL receives interest on funds and royalty (oil) payments. The funds received in this fund are to support capital purchase and projects for Kennewick and Pasco Branches.

AMY BARTLETT FUND:

Fund was established in 1920. There is \$5,000 in this account. Its interest is transferred into the General Fund and used for material purchases.

PERRY FUND:

Fund was established in June 1970. There is \$13,043 in this account. Quarterly interest is transferred into the General Fund and used for material purchases.

AUDIT:

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial position and result of operations
- test whether transactions have been legally performed
- identify areas for possible improvements in accounting practices and procedures
- ascertain whether transactions have been recorded accurately and consistently; and
- ascertain the stewardship of officials responsible for governmental resources.

AUDITOR'S REPORT:

In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

BARS:

The State of Washington prescribed Budgeting, Accounting, Reporting System required for all governmental entities in the state of Washington. The accounting rules are established by the Washington State Auditor's Office.

BASE BUDGET:

Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the Board of Trustees.

BEGINNING FUND BALANCE:

The amount of cash and investment at the beginning of the year for a fund. It is unused revenues from the prior year and equals the Ending Fund Balance from the prior year.

BUDGET (Operating):

A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means for financing them (revenue estimates).

BUDGET CALENDAR:

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations.

BUDGET DOCUMENT:

The official written document prepared by the Finance director and the Libraries director, with supporting staff for the Board of Trustees and the Benton and Franklin County Board of Commissioners.

CAPITAL OUTLAY:

Expenditures, which result in the acquisition of or additions to fixed assets. Examples include land, buildings, machinery and equipment, construction projects, computer hardware, printers, etc.

CAPITAL PROJECTS:

Projects that purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

CASH BASIS:

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

E-RATE:

Universal service subsidy program. Reduces eligible telecommunications and Internet access services through the Universal Services Administration Company (USAC), used to be Schools and Libraries Corporation. Funding year runs July 1-June 30. Mid-Columbia Libraries has to apply annually.

ENDING FUND BALANCE:

The cash balance remaining at the end of the fiscal year available for appropriation in the next year.

EXCISE TAX:

A tax, which does not fall within the classification of a "poll" tax or a property tax, and embraces every form of tax burden, not lay directly upon persons or property. A tax imposed on the sale even the use of a certain article and on certain transactions and occupations.

EXECUTIVE TEAM:

Non-union, Exempt staff: Executive Director, Finance and Business Director, Operations Director, Community Libraries Director, Collections and Services Director, Information Technology Director, Human Resources Director, Communications Manager, Advocacy and Development Manager.

EXPENDITURES:

Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the expenditures are made.

FISCAL YEAR:

A twelve (12) month period designated as the operating year by an entity. For MCL, the fiscal year is the same as the calendar year (also called budget year).

FTE:

Full-time equivalent employee.

GASB:

Government Accounting Standards Board, established in 1985, to regulate the rules and standards for all governmental units.

INTERGOVERNMENTAL REVENUE:

Grants, shared revenues and payment for goods and services provided by one government to another. Examples are the service contracts MCL has with the contracting cities. MCL currently contracts library services with the City of Pasco, West Richland, Prosser, and Adam County Rural Library District.

INTERGOVERNMENTAL REVENUE:

Intergovernmental purchases of those specialized services typically performed by local governments (i.e. library services).

INVESTMENT:

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments. MCL's investments are invested by the Franklin County Treasurer's office in low risk investments per the Franklin County Treasurer's Investment Policy. The investment market determines the percentage of return on the Library's investments.

LEASING:

A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the Board at the end of the lease.

LEASEHOLD EXCISE TAX:

Taxes on property owned by state or local governments and leased to private.

LEVY:

1. To impose taxes, special assessments or service charges for the support of government activities.
2. The total amount of taxes, special assessments or service charges imposed by a government.

LEVY LID:

A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

SPARKROCK:

Integrated Accounting Software System. MCL utilizes the following modules: General Ledger, Accounts Payable, Payroll, Purchase Order, Inventory, Sales Order, Accounts Receivable, and Bank Reconciliation.

NET REVENUE:

The revenue of the system less the cost of maintenance and operation of the system.

ONE-TIME REVENUE:

In layman's terms, this is your savings account. This is unspent revenue accumulated from the previous year.

OPERATING FUNDS:

Resources derived from recurring revenue sources issued to finance ongoing operating expenditures and pay-as-you-go capital projects.

OPERATING REVENUE:

Income derived from ongoing operations; income that would cease to be collected if the entity stopped operations. In layman's terms, it is your monthly paycheck or annual income.

OPERATING TRANSFER:

Routine and/or recurring transfers of assets between funds. For example, moving revenue from the General Fund into the Library Capital Reserve Fund.

PILT:

Payment In-Lieu of Taxes. Taxes paid by the Department of Energy (DOE) on lands they own in Benton, Franklin, Adams and Grant Counties. Funds that are paid to Benton County and further distributed by it on a proportional basis to those units of local government included in a settlement agreement with the DOE. The revenue/formula is determined by Benton County based on the assessed value of the land owned by DOE and each entities' levy rate.

PRINS CHARITABLE TRUST:

Established in September 1983 by Martin W. Prins. Bank of America N.A. is the Trustee. Mr. Prins set up this trust fund with Bank of America (then known as Seafirst) and named sixteen organizations to receive equally in the annual interest earned. Mid-Columbia library is one of the sixteen. The annual amount received varies depending upon interest rates.

PUBLIC FACILITIES:

The capital owned or operated by MCL or other governmental entities.

(PUD) PUBLIC UTILITY DISTRICT PRIVILEGE TAX:

Excise taxes collected from public utility districts which operate facilities for generating, distributing or selling electrical energy. The distribution to local governments is based on gross revenues from sales within each county and on the locations of generating facilities. MCL's is from a facility on the Hanford Site.

RCW:

Revised Code of Washington. Laws of the State of Washington enacted by the State Legislature.

WAC:

Washington Administrative Code is the collection of administrative rules adopted by the executive branch agencies to carry out the duties given to them in state law by the Legislature.

RESOLUTION:

A formal statement of a decision or expression of an opinion of the Board of Trustees.

REVENUE ESTIMATE:

A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

SALARIES AND WAGES:

Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts.

SERVICES AND CHARGES:

A basic classification for services, other than personal services, which are needed by the Library. This includes professional services, communication, travel, advertising, operating rentals, dues and memberships, insurance, utility services, repairs and maintenance.

SINGLE AUDIT:

An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SUPPLIES:

A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples of office and operating supplies include paper, toner, light bulbs, fuel, etc.

TRANSFERS IN:

Includes all routine or regular interfund (between funds) transfers-in. For example, transfers into the General Fund from the Library Capital Reserve Fund, or transfers into the Library Capital Reserve Fund from the General Fund.

TRANSFERS OUT:

Includes all routine or regular interfund (between funds) transfers out. For example, transfers out of the General Fund into the Library Capital Reserve Fund, or transfers out of the MCL Capital Reserve Fund into the General Fund.