



Mid-Columbia Libraries 2023 Budget

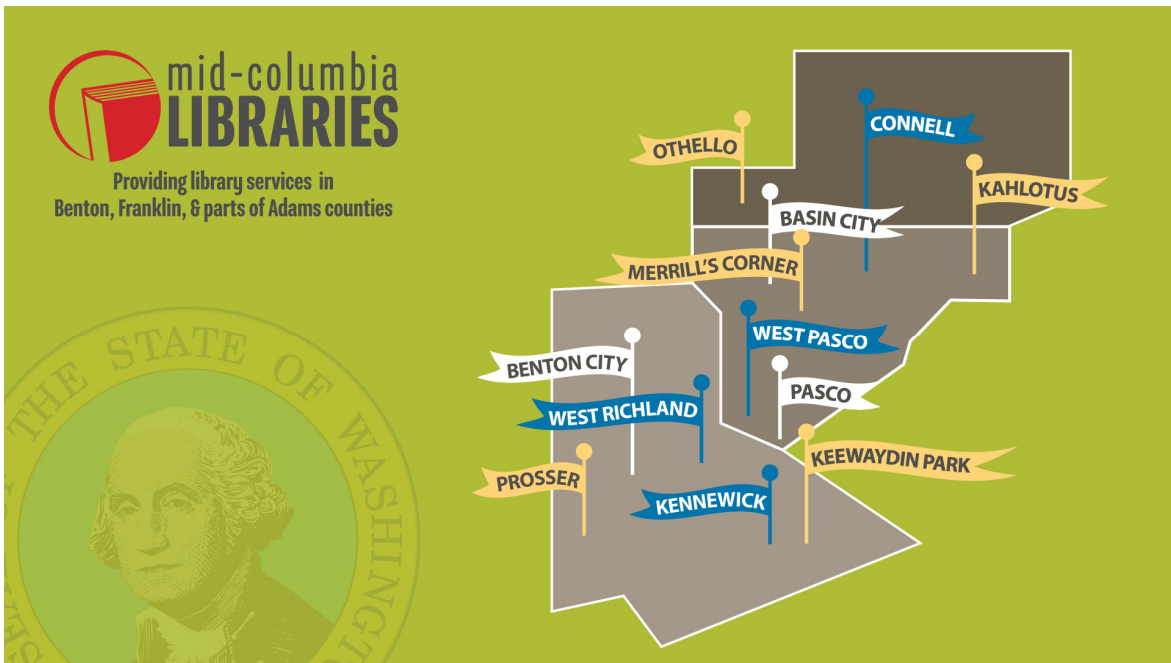


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Budget Guide

The 2023 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.

Expenditures

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

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.

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 2023 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.

2023 Project/Goals

Strategic Plan Development, Othello Remodel/Relocation, HVAC Replacement at Kennewick Branch, New Contract with City of West Richland, Complete Compensation & Classification Study.

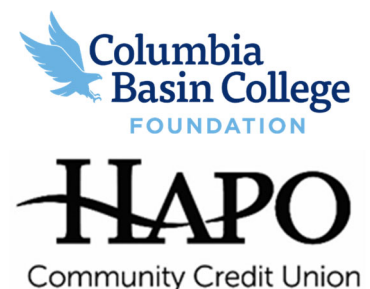
Friends of the Library/Donations

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 2023 Sponsors/Donors

MCL raises 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.



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 in 2023 will be focused on implementation of the Strategic Plan, continued training of DEI principles, and the completion of a Compensation & Class Study. Our staff continues to do amazing work within our departments and branches.

MCL's 2023 budget was restructured to better fit the current revenues and expenditures of the library. The focus was to be able to provide the Washington State Auditors accurate information on the yearly annual report that is submitted to the State of Washington.

MCL was fortunate to sign an updated contract with the City of Pasco for 10 years and is currently working with the City of West Richland to have an updated signed contract. Mid-Columbia Libraries is able to provide library services by contract to: City of West Richland, City of Pasco, City of Prosser, and City of Othello under Adam County. Contract libraries are cities not annexed into Mid-Columbia Libraries' district.

MCL is looking forward to another great year with help from our generous donators that make many things we do at MCL possible. Through help from our Friends of the Library and miscellaneous donors, Mid-Columbia Libraries continues to be able to provide programs, activities, prizes and services to our communities.

We are excited to see service levels and offering back in full swing here at MCL. MCL will continue to build on the excellent and highly-valued service our customers value and expect. By proving our taxpayers with programs, materials, service and a safe space we are contributing to better quality of life for our residents and communities.

Most sincerely,



Kyle P. Cox

Executive Director & Chief Librarian

2023 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 Valdez	Franklin County	December 2026
Vice Chairman Sandra LePage	Franklin County	December 2023
Secretary Louise Matzner	Benton County	December 2027
Board Member Ed Frost	Benton County	December 2024
Board Member Richa Sigdel	Benton County	December 2025
Board Member Angie Pacheco	Franklin County	December 2028
Board Member Jessie Wagnon	Benton County	December 2029

Committee Assignments

Governance Committee

Board Oversight/Direction
 Exec. Dir. Oversight/Direction
 Internal Affairs/Adjudication

Services Committee

External Focus
 Planning & Development
 Community & Gov. Relations

Resources Committee

Internal Focus
 Finances
 Human Resources

Members

Martin Valdez
 Sandra LePage
 Louise Matzner

Members

Ed Frost
 Angie Pacheco
 Jessie Wagnon

Members

Sandra LePage
 Louise Matzner
 Richa Sigdel

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



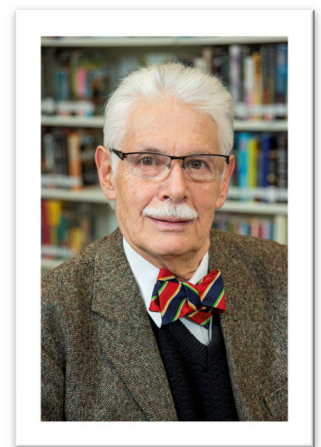
MARTIN VALADEZ
Chairman



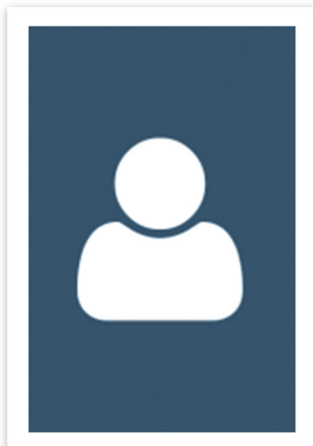
SANDY LEPAGE
Vice Chairman



LOUISE MATZNER
Board Member



ED FROST
Board Member



JESSIE WAGON
Board Member



RICHA SIGDEL
Board Member



ANGIE PACHECO
Board Member



Core Beliefs

Mission

Mid-Columbia Libraries **empowers people, supports learning, and strengthens community** through literacy, enrichment and connection.

Goals

LITERACY: All children in the Mid-Columbia region enjoy reading and read at or above current grade level.

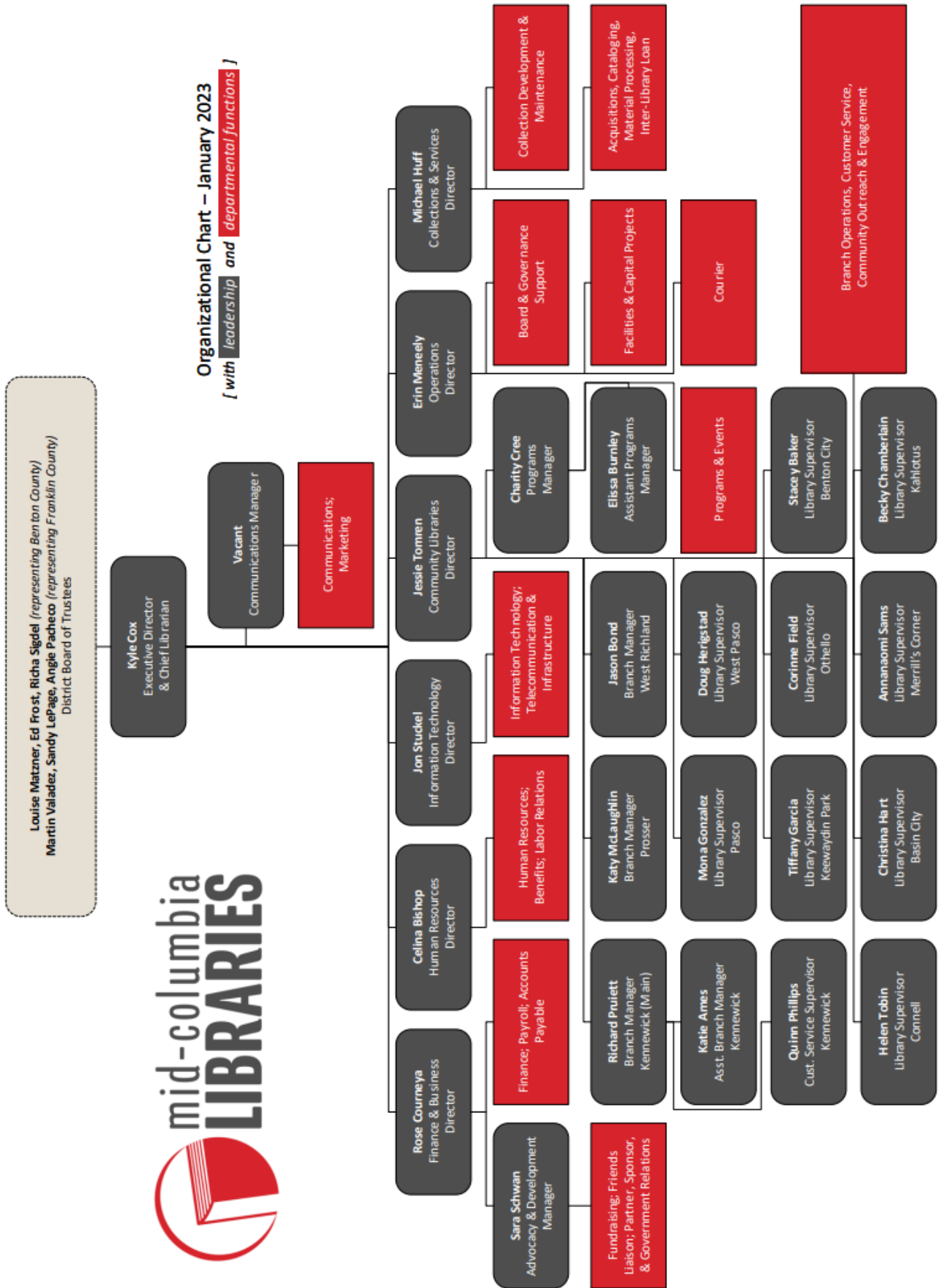
ENRICHMENT: All community members enjoy easy, dependable access to library content and resources to stimulate their imaginations and satisfy their curiosity

CONNECTION: All community members are connection to local resources and the greater digital world in ways that meet their needs.

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. INCLUSION
4. EFFICIENCY



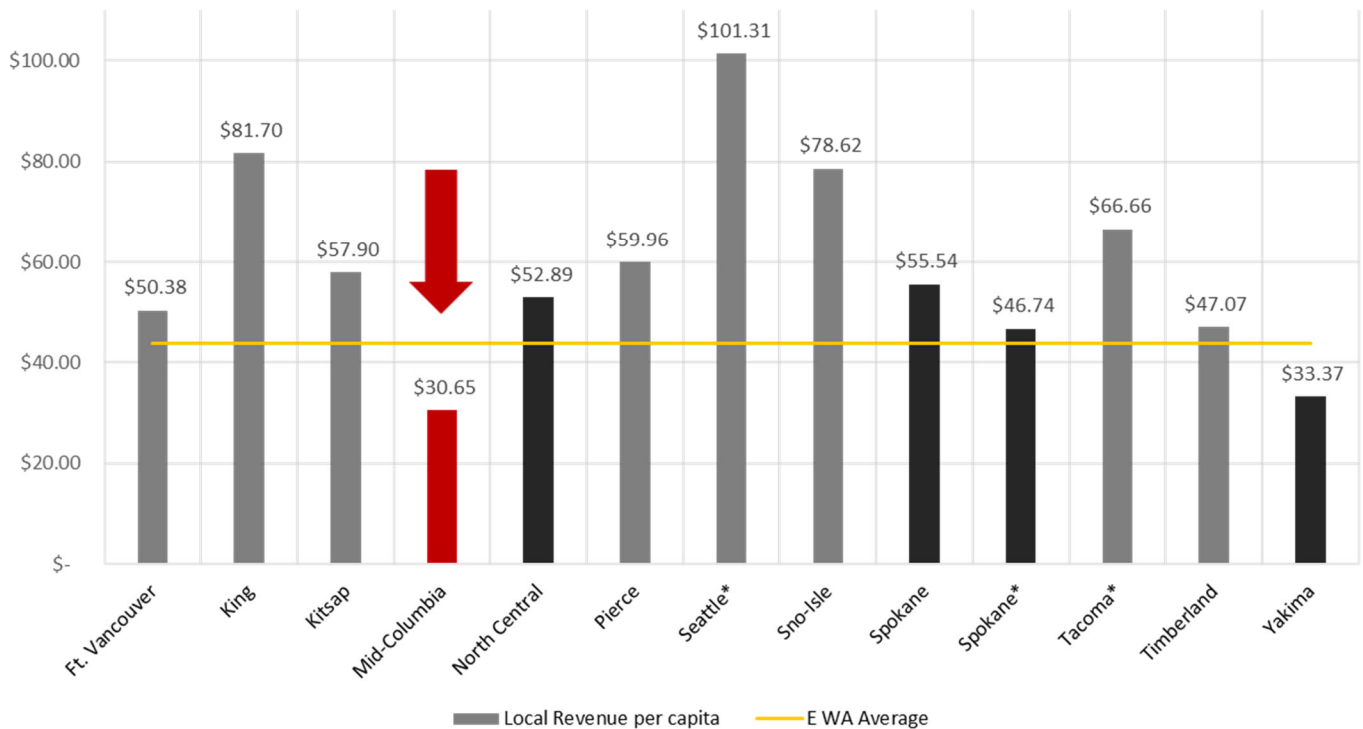
About Our Library District

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 Kahlotus 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. The remodel of Connell branch was completed in 2022. These remodels and new construction only build on the enthusiasm our communities already have for their local libraries.

Design West Architects completed facility studies of the Othello branch, the Benton City branch, the Pasco branch, the Keewaydin Park branch, district headquarters, and our largest branch, Kennewick, in 2022. These studies allow for MCL to plan for future remodels.



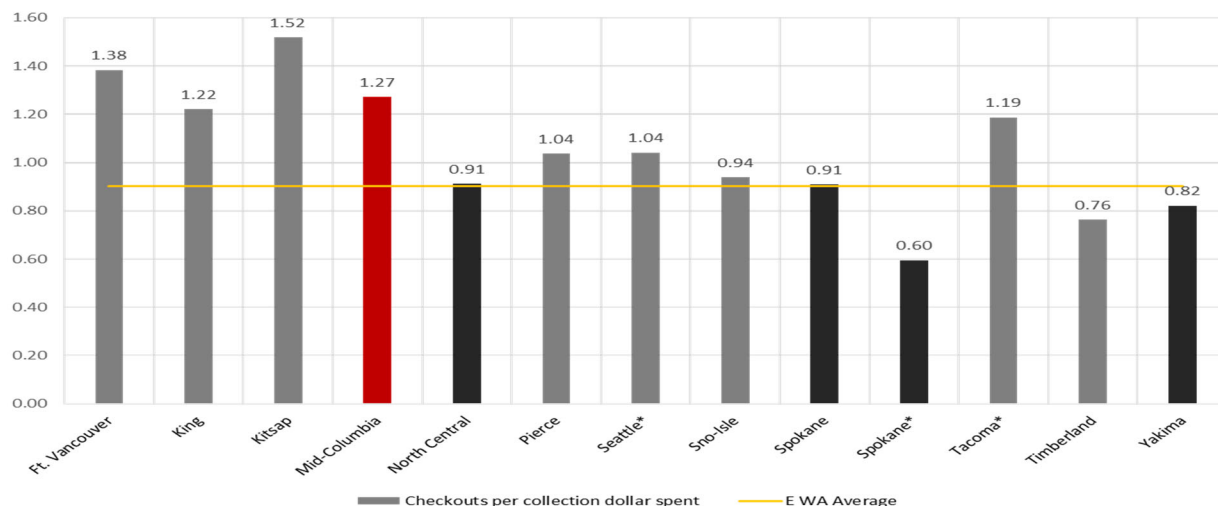
Collections

Regardless if a customer lives within the district or within a contracted city, they receive access to the entire MCL collection, worth approximately \$13 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 74,360 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 responses 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.



With 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 instant digital card service, customers can get a library account on their smartphone or tablet without entering a library branch. OverDrive’s instant digital card option 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.





Accelerated[™]
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 Reader 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.

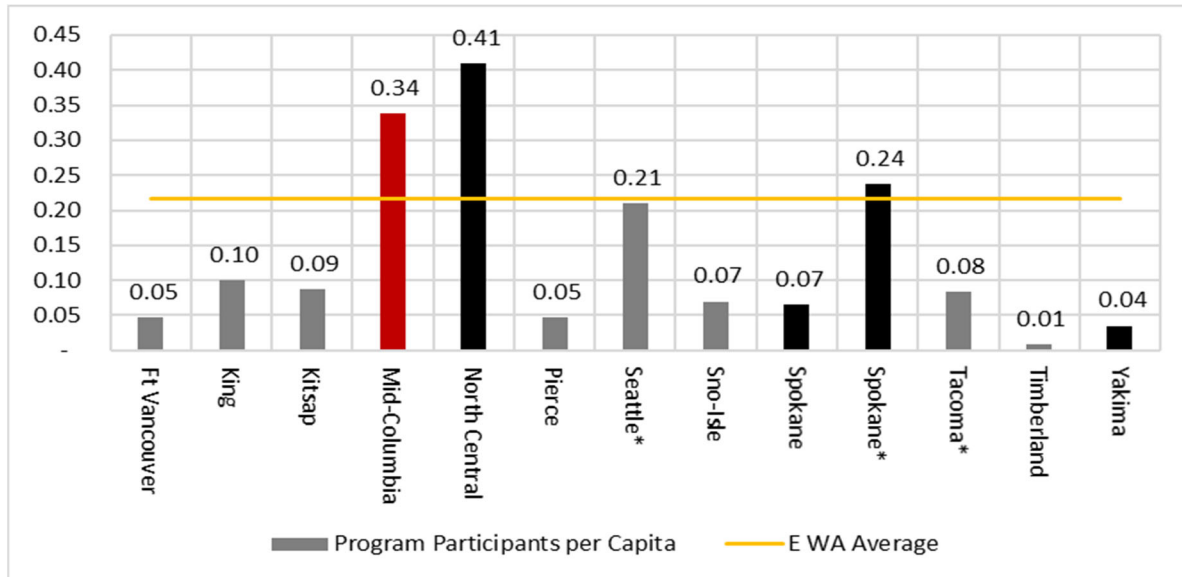
MCL continues to enjoy a massively popular **Summer Reading Challenge** program and ranks as one of the most successful in the state, thanks in part to our dedicated, inventive Programs department.

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!



Program participation per capita – Large public libraries in Washington

[City libraries shown with asterisk]



Source: Washington State Library - Washington Public Library Statistics

In 2022, MCL hosted many virtual programs. We partnered with the Pacific Science Center to offer virtual science presentations on astronomy, planetary geology, and sound. Our featured virtual author for 2022 was Newberry Medalist, Erin Entrada Kelly. In addition to these spotlight presenters we hosted numerous virtual lectures, programs, and storytimes.



This year marked the return of our Día de los Niños/Día de los libros celebration at the Pasco branch. As part of the festivities we partnered with HAPO Community Credit Union to bring Pura Belpre Award winning author Rafael Lopez to Fuerza Elementary and Whittier Elementary. Students were able to ask the author questions and were led in a guided drawing activity.

In summer 2022, we hosted several performers and presenters including Reptile Man, Eric Herman, and Jim Gill. We partnered with Richland Public Library to offer these programs to a larger audience at John Dam Plaza. More than 1,300 people attended each presentation and attendees were able to learn more about reptiles, dance, and enjoy the music.

In Fall 2022, we hosted New York Times Bestselling author, Sylvia Moreno-Garcia as our featured author for Mid-Columbia Reads. Over 400 people attended the presentation at Columbia Basin College’s Gjerde Center. Prior to the event MCL gave away hundreds of copies of Sylvia’s novels, including: *Mexican Gothic*, *Gods of Jade and Shadow*, *The Daughter of Doctor Moreau*, and *Velvet*

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.

The branch serves the community with materials to borrow, Wi-Fi, public computers, printing / copying / scanning, and curbside pickup. The branch also hosts a very popular weekly Bilingual Storytime on Tuesday mornings.

Staffing

Full Time Employee

Community Library Supervisor

0.8

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$53,713.01	\$58,474.29	\$62,600.00
Supplies	\$1,786.81	\$1,865.93	\$1,100.00
Services	\$13,648.25	\$14,878.34	\$11,100.00
Intergovernmental	\$6.12	\$0.00	\$0.00
Capital	\$15,403.85	\$1,701.84	\$0.00
Total Basin City	\$84,558.04	\$76,290.40	\$74,800.00

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 Kiona-Benton Heritage Collection showcases historical photos from the area, developed with support from a grant from the Washington State Library.

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. The branch serves the community with materials to borrow, Wi-Fi, public computers, printing / copying / scanning, meeting room space, a booksale area, and curbside pickup. They are also a donation site for Heather's Pantry, a food collection program serving the children of Kiona-Benton schools.

Staffing	Full Time Employees
Community Library Supervisor	0.8
Specialist	0.9
Page	0.4
Total Employees	2.1

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$118,913.06	\$119,582.20	\$139,800.00
Supplies	\$2,264.82	\$2,390.48	\$1,500.00
Services	\$8,181.09	\$9,670.81	\$2,100.00
Intergovernmental	\$14.20	\$0.00	\$0.00
Capital	\$0.00	\$32,967.83	\$0.00
Total Benton City	\$129,373.17	\$164,611.32	\$143,400.00

Connell



Mid-Columbia Libraries has served the community since November 1965. The Connell Branch is located in the old city hall and fire hall building. The exterior brick facade was done by inmates from the local Coyote Ridge Corrections Center in 1995 and the interior was remodeled in February 2022. The recent remodel included artwork highlighting elements related to the historic ice age floods.

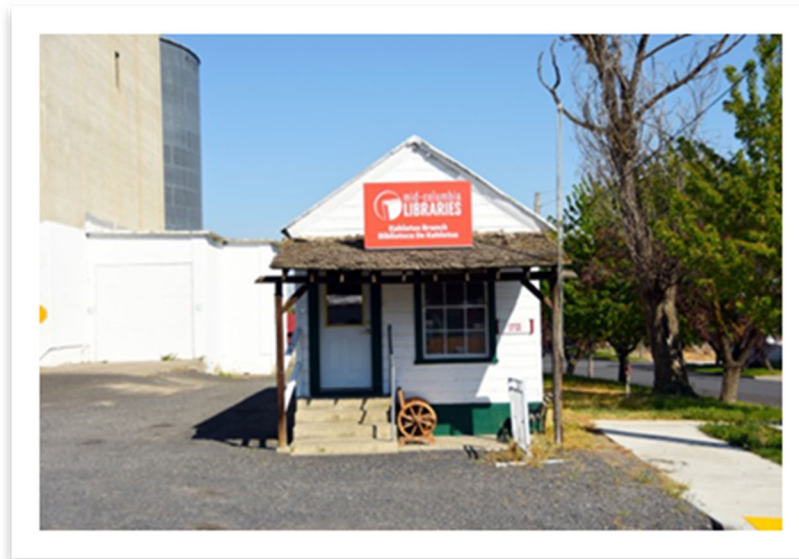
The branch serves the community with materials to borrow, Wi-Fi, public

computers, printing / copying / scanning, a booksale area, a drive up return bin, and curbside pickup. They also provide a very popular weekly storytime on Wednesday mornings.

Staffing	Full Time Employees
Community Library Supervisor	0.7
Specialist	0.4
Total Employees	1.1

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$75,936.89	\$80,102.89	\$80,200.00
Supplies	\$3,155.56	\$3,259.59	\$1,050.00
Services	\$31,000.66	\$9,198.64	\$1,050.00
Intergovernmental	\$17.01	\$0.00	\$0.00
Capital	\$41,056.66	\$322,952.71	\$0.00
Total Connell	\$151,166.78	\$415,513.83	\$82,300.00

Kahlotus



The Mid-Columbia Libraries' Kahlotus Branch opened on Aug. 24, 1989. The library building, built in 1926, was purchased for \$1 from Connell Grain Growers. Retired staff Kathy Meline, who ran the branch for 15 years, recalls that Fran Dufelmeir and Joe Robbins applied for a \$1,000 grant for paint, carpet, and some shelving for the building. Additional shelving came from the old West Richland branch and the old Kahlotus hardware store.

The branch serves the community with materials to borrow, Wi-Fi, several public computers, printing / copying / scanning, curbside pickup, and exterior locker service pickup available 24/7.

Staffing

Full Time Employee

Specialist

0.4

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$19,936.84	\$16,708.25	\$27,500.00
Supplies	\$1,426.99	\$168.26	\$650.00
Services	\$6,488.13	\$5,252.66	\$1,000.00
Intergovernmental	\$0.38	\$0.00	\$0.00
Capital	\$4,121.94	\$2,200.23	\$0.00
Total Kahlotus	\$31,974.28	\$24,329.40	\$27,350.00

Keewaydin Park



The Mid-Columbia Libraries' Keewaydin Park Branch opened July 20, 1964 at its present location of 405 S. Dayton St., Kennewick. In 2000, the branch was remodeled in 2000. The City of Kennewick was served by this branch until 1999, when a second branch, the Kennewick Branch, was opened.

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 branch serves the community with materials to borrow, Wi-Fi, public computers, printing / copying / scanning, meeting room space, quiet study rooms, a booksale area, and curbside pickup.

Staffing	Full Time Employees
Community Library Supervisor	1.0
Specialist	1.4
Page	0.4
Total Employees	2.8

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$217,464.87	\$195,293.25	\$210,900.00
Supplies	\$4,832.56	\$6,841.11	\$1,700.00
Services	\$71,704.65	\$94,628.36	\$39,700.00
Intergovernmental	\$28.94	\$0.00	\$0.00
Capital	\$6,020.36	\$26,532.73	\$0.00
Total Keewaydin Park	\$300,051.38	\$323,295.45	\$273,300.00

Kennewick



The Mid-Columbia Libraries' Kennewick Branch opened May 19, 1999, though services in Kennewick were provided much earlier. The branch is situated adjacent to Highlands Grange Park, where you can skate, play tennis, take a stroll through amazing gardens, get married under a gazebo, play on the children's toys, or dash through the whimsical water features.

This branch is physically the largest of all 12 Mid-Columbia Libraries branches, and it provides the most open hours and largest selection of physical materials (over 90,000). The branch serves the community with materials to borrow, Wi-Fi, over 40 public computers, printing / copying / scanning, a microfilm reader, a large meeting room, two conference rooms, four study rooms, a large booksale area, a large lobby display, homebound services, and curbside pickup. Staff welcome thousands of visitors each month for storytimes, community lectures, school visits, and special programs.

Staffing	Full Time Employees
Branch Manager	1
Assistant Branch Manager	1
Librarian	1
Customer Service Supervisor	1
Specialist	4.7
Page	3
Total Employees	11.7

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$539,270.41	\$569,759.77	\$731,900.00
Supplies	\$16,610.36	\$15,027.43	\$3,000.00
Services	\$52,461.25	\$67,398.83	\$1,500.00
Intergovernmental	\$341.71	\$0.00	\$0.00
Capital	\$5,925.34	\$4,344.27	\$189,600
Total Kennewick	\$614,609.07	\$683,530.30	\$926,000.00

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 materials to borrow, Wi-Fi, a public computer, printing / copying / scanning, curbside pickup, and an exterior locker service pickup available 24/7.

Staffing

Community Library Supervisor

Full Time Employee

0.4

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$14,883.59	\$14,503.52	\$17,600.00
Supplies	\$216.87	\$1,471.62	\$8,950.00
Services	\$8,624.11	\$8,118.18	\$4,800.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$0.00	\$6,524.97	\$0.00
Total Merrill’s Corner	\$23,724.57	\$30,618.29	\$31,350.00

Othello



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. Prior to being a library, the branch building was a bank! You can even read or study in the old bank vault.

The library provides materials to borrow, Wi-Fi, public computers, printing / copying / scanning, and curbside pickup. The Othello

Friends' group has a large used bookstore located immediately behind the library that is open a few days each month, with proceeds directly supporting the Othello branch.

Staffing	Full Time Employees
Community Library Supervisor	1
Specialists	1.9
Pages	0.4
Total Employees	3.3

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$206,769.20	\$219,519.43	\$283,700.00
Supplies	\$4,594.49	\$3,979.36	\$1,500.00
Services	\$8,877.20	\$10,675.08	\$6,000.00
Intergovernmental	\$11.72	\$0.00	\$0.00
Capital	\$4,772.79	\$36,737.05	\$400,000.00
Total Othello	\$151,166.78	\$270,910.92	\$646,200.00

Pasco



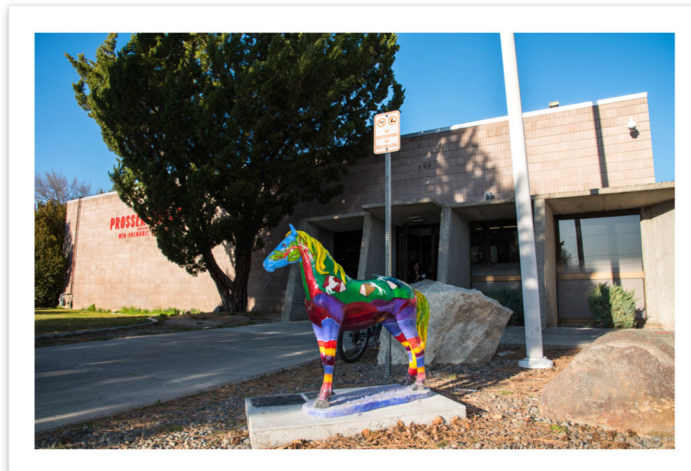
The Mid-Columbia Libraries' Pasco Branch is the second largest branch in the 12-branch system. Service at the Pasco library first began in 1973. The building was remodeled in 1999 and again in 2014. The City of Pasco was served by one library, the Pasco branch, until a second branch opened in 2014. A third branch, at the MLK Center, is planned to open in the next few years.

The branch serves the community with materials to borrow, Wi-Fi, over 30 public computers, printing / copying / scanning, meeting room space, a study room, a booksale room, and curbside pickup. The branch hosts the largest Spanish language collection in the system, with books and materials for all ages.

Staffing	Full Time Employees
Community Library Supervisor	1
Specialist	3.2
Page	0.4
Total Employees	4.6

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$250,821.22	\$258,537.87	\$297,500.00
Supplies	\$7,547.69	\$5,074.36	\$5,500.00
Services	\$17,145.63	\$15,965.11	\$1,100.00
Intergovernmental	\$178.42	\$0.00	\$0.00
Capital	\$11,047.07	\$78,635.64	\$0.00
Total Pasco	\$286,740.03	\$358,212.98	\$304,100.00

Prosser



The City of Prosser Library building was built in 1973, and Benton County residents were served by a Bookmobile and Prosser Library until 2001. 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, including artwork highlighting Prosser's annual September balloon rally.

In 2021, an Outdoor Learning Center was completed, paid for from The Prosser Friends of the Library, fully funded by private donors including the Whitehead Foundation, Rotary, and United Good Neighbors. It include two levels of bench seating, lighting and outlets, cedar under-siding and a metal trim that is expected to patina with age. Landscaping followed the installation.

Staffing	Full Time Employees
Branch Manager	0.8
Assistant	1.5
Specialist	1.7
Page	0.4
Total Employees	3.3

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$211,608.53	\$225,714.10	\$263,400.00
Supplies	\$2,308.99	\$4,762.92	\$1,500.00
Services	\$6,659.05	\$7,644.27	\$1,000.00
Intergovernmental	\$23.13	\$0.00	\$0.00
Capital	\$5,340.00	\$1,320.93	\$0.00
Total Prosser	\$225,939.70	\$239,442.22	\$265,900.00

Rural Services



Mid-Columbia Libraries has continually provided rural services since 1949. As the first library serving our region and the first branch of Mid-Columbia Libraries, the Bookmobile served farming communities in rural, unincorporated parts of Benton and Franklin counties. After 72 years of service, the Bookmobile retired in early 2021.

Today, we provide materials via delivery service to Mesa, Plymouth, and Paterson, and via USPS mail for customers in our service area that live 10 or more miles from a library branch. Return boxes have been installed in front of Mesa’s city hall, the Paterson fire station, and the Plymouth fire station. Customers in town and surrounding areas can also drop off library materials at these return boxes and they are collected weekly.

Staffing
Specialist

Full Time Employee
0.4

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$20,036.42	\$23,133.76	\$27,450.00
Supplies	\$152.67	\$34.99	\$500.00
Services	\$1,663.27	\$976.96	\$0.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$3,832.48	\$3,386.14	\$0.00
Total Rural Services	\$25,684.84	\$27,531.85	\$27,950.00

West Pasco



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

The branch serves the community with materials to borrow, Wi-Fi, 12 public computers, printing / copying / scanning, a booksale area, and

curbside pickup. West Pasco customers love the convenience of picking up their reserved items at the drive-through, as well as returning items at the return bins located at the drive-through entrance.

Staffing

Full Time Employees

Community Library Supervisor	1
Specialist	2.8
Page	0.6
Total Employees	4.4

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$283,868.97	\$269,615.00	\$289,800.00
Supplies	\$7,490.14	\$6,643.62	\$2,600.00
Services	\$164,069.30	\$166,426.41	\$148,500.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$5,548.46	\$41,358.98	\$0.00
Total West Pasco	\$437,554.07	\$511,044.01	\$440,900.00

West Richland



Mid-Columbia Libraries' West Richland Branch opened to the public in 1996 and the building was remodeled in 2019. In 2016, the citizens of West Richland voted to approve a City of West Richland levy lid lift to fund library operations. After this vote, the branch offered Sunday hours, enabling service seven days a week.

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	Full Time Employees
Branch Manager	1.0
Specialists	1.9
Pages	0.9
Total Employees	3.8

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$274,631.19	\$265,275.33	\$291,100.00
Supplies	\$4,967.10	\$6,448.65	\$2,700.00
Services	\$6,924.90	\$7,149.21	\$1,100.00
Intergovernmental	\$12.01	\$0.00	\$0.00
Capital	\$8,478.58	\$36,595.34	\$0.00
Total West Richland	\$295,013.78	\$325,480.00	\$294,900.00

Communications

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



Carlos Orozco

Communications Manager

Staffing	Full Time Employees
Manager	1
Senior Specialist	1
Specialist	1
Total Employees	3

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$170,614.46	\$208,734.29	\$263,300.00
Supplies	\$16,548.02	\$26,500.16	\$27,000.00
Services	\$25,501.32	\$45,010.92	\$43,600.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$0.00	\$7,161.11	\$0.00
Total Communications	\$212,663.80	\$287,406.48	\$333,900.00

Executive

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	Full Time Employee
Executive Director	1

KYLE COX

Executive Director and Chief Librarian

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$284,653.45	\$212,796.42	\$229,600.00
Supplies	\$412.58	\$55.80	\$300.00
Services	\$35,391.78	\$104,126.12	\$31,950.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$428.97	\$0.00	\$0.00
Total Executive Director	\$320,886.78	\$316,978.34	\$266,050.00

Collection and Services

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.



MICHAEL HUFF

Collections and Services Director

Staffing	Full Time Employees
Director	1
Librarian	3
Specialists	3
Materials Processor	.6
Total Employees	7.6

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$593,189.29	\$622,349.16	\$706,600.00
Supplies	\$1,181,131.83	\$1,356,734.49	\$1,398,000.00
Services	\$165,205.31	\$224,613.34	\$180,000.00
Intergovernmental	\$0.00	\$1,098.23	\$0.00
Capital	\$0.00	\$0.00	\$0.00
Total Collection and Services	\$1,939,526.43	\$2,204,795.22	\$2,284,300.00

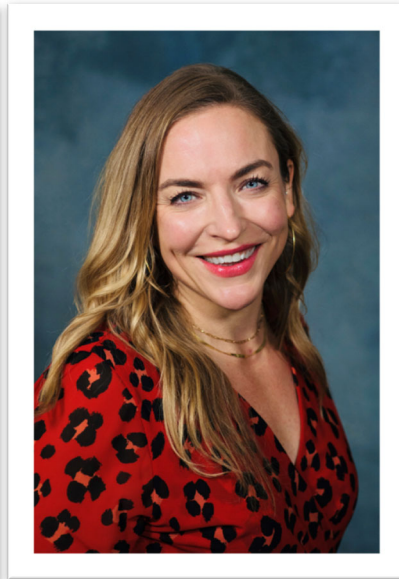
Finance and Business

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.



ROSE COURNEYA
Finance &
Business Director



SARA SCHWAN
Advocacy &
Development Manager

Staffing	Full Time Employees
Director	1
Manager	1
Finance Supervisor	1
Finance Specialist	1
Total Employees	4

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$373,209.42	\$359,536.86	\$414,600.00
Supplies	\$3,716.21	\$11,588.34	\$34,500.00
Services	\$39,376.71	\$32,811.18	\$121,100.00
Intergovernmental	\$1,719.50	\$4,576.56	\$3,550.00
Capital	\$0.00	\$17,085.72	\$0.00
Total Finance	\$418,021.84	\$425,598.66	\$573,750.00

Human Resources

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



CELINA BISHOP

Human Resources Director

Staffing	Full Time Employees
Director	1
HR Coordinator	.75
Total Employees	1.75

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$205,724.10	\$175,015.22	\$226,088.00
Supplies	\$1,108.38	\$7,218.57	\$1,050.00
Services	\$21,694.58	\$15,860.59	\$40,750.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$0.00	\$577.52	\$0.00
Total Human Resources	\$228,527.06	\$198,641.90	\$267,888.00

Training

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$0.00	\$0.00	\$0.00
Supplies	\$0.00	\$3,290.05	\$9,000.00
Services	\$9,618.66	\$48,184.48	\$64,500.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$0.00	\$0.00	\$0.00
Total Training	\$9,618.66	\$51,474.53	\$73,500.00

Information Technology

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



JON STUCKEL

Information Technology
Director

Staffing	Full Time Employees
Director	1
System Administrator	1
Web Developer	1
Help Desk Senior Support Tech	1
Help Desk Support Tech	1
Total Employees	5

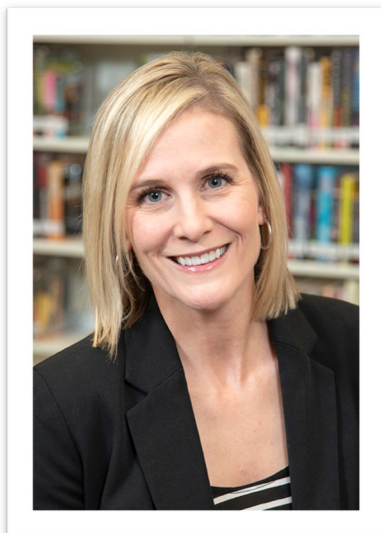
Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$523,110.69	\$545,411.59	\$589,600.00
Supplies	\$4,229.94	\$4,711.19	\$24,500.00
Services	\$239,693.93	\$314,759.64	\$442,900.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$17,691.12	\$43,197.12	\$33,850.00
Total Information Technologies	\$784,725.68	\$908,079.54	\$1,090,850.00

Operations

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.

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



ERIN MENEELY

Operations Director



JESSIE TOMREN

Community Libraries Director

Staffing	Full Time Employees
Operations Director	1
Community Libraries Director	1
Total Employees	2

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$140,550.40	\$251,018.22	\$277,300.00
Supplies	\$6.33	\$425.70	\$5,500.00
Services	\$1,891.67	\$3,897.03	\$16,450.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$0.00	\$291.21	\$4,200.00
Total Branch Operations	\$142,448.40	\$255,634.16	\$303,450

Programs

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



CHARITY CREE
Programs Manager

Staffing	Full Time Employees
Manager	1
Assistant Program Manager	1
Specialists	3
Total Employees	5

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$387,174.96	\$381,019.45	\$426,350.00
Supplies	\$21,203.19	\$27,921.38	\$27,500.00
Services	\$27,058.34	\$45,293.13	\$35,250.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$325,79	\$0.00	\$2,500.00
Total Programs	\$435,762.28	\$454,233.96	\$491,600.00

Couriers

Staffing
Delivery Driver

Full Time Employees
1.2

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$78,913.32	\$92,331.18	\$99,000.00
Supplies	\$376.78	\$1,097.13	\$1,500.00
Services	\$12,594.56	\$16,534.20	\$21,000.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$0.00	\$0.00	\$60,000.00
Total Couriers	\$91,884.66	\$107,962.51	\$181,500.00

Facilities

Staffing
Maintenance Worker

Full Time Employee
0.8

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$47,243.64	\$49,384.95	\$59,850.00
Supplies	\$5,136.41	\$1,569.25	\$3,000.00
Services	\$19,275.20	\$27,857.49	\$127,500.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$315.03	\$0.00	\$1,500.00
Total Facilities	\$71,970.28	\$78,811.68	\$191,850.00

Fleet

No Full Time Employees

Budget Detail	2021 Actual	2022 Actual	2023 Prelim
Salaries, Wages, Benefits	\$0.00	\$0.00	\$0.00
Supplies	\$25.69	\$208.27	\$650.00
Services	\$17896.17	\$28,846.39	\$51,000.00
Intergovernmental	\$0.00	\$0.00	\$0.00
Capital	\$0.00	\$0.00	\$0.00
Total Fleet	\$17,921.86	\$29,054.66	\$56,650.00

MLK Center

No Full Time Employees

Budget Detail	2023 Prelim
Salaries, Wages, Benefits	\$0.00
Supplies	\$0.00
Services	\$25,000.00
Intergovernmental	\$0.00
Capital	\$0.00
Total MLK Center	\$25,000.00

Resources

Resolution No. 2022-04

RESOLUTION NO. 2022-04

A Resolution Adopting the 2023 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 2023 calendar year budget in the amounts shown below;

BE IT FURTHER RESOLVED that the 2023 budget in the amounts shown below be certified to the Commissioners of Benton and Franklin Counties.

Fund #	Fund Title	Revenues	Expenditure
001	General	\$11,614,600	\$11,614,600
002	Stroh	\$ 219,750	\$ 219,750
003	Library Capital Reserve	\$ 2,096,750	\$ 2,096,750

Fund	Estimated Beginning Balance	Estimated Revenue	Appropriation	Operating Transfer In/(Out)	Estimated Ending Balance
General	\$2,000,000	\$9,614,600	\$9,673,378		\$1,940,862
Stroh	\$ 216,700	\$ 3,050			\$ 219,750
Capital Reserve	\$2,060,750	\$ 36,000		\$600,000	\$1,496,750
Bartlett Trust	\$ 5,000				\$ 5,000
Perry Trust	\$ 13,043				\$ 13,043

Adopted by the Board of Trustees this 15th day of November

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:

The foregoing Resolution No. 2022-04 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 15, 2022; and

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. 2022-04; and

Resolution 2022-04 was adopted by the following vote:

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

NAY and in opposition thereof: None.

Dated this 15th day of November 2022.



Erin Meneely
Clerk of the Board

Resolution No. 2023-01

RESOLUTION NO. 2023-01

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 2023 taxes of \$.0.262149098048 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 9th day of January 2023.

MID-COLUMBIA LIBRARIES


Martin Valadez, Chair
Board of Trustees

ATTEST


Kyle Cox, Executive Director

CERTIFICATION

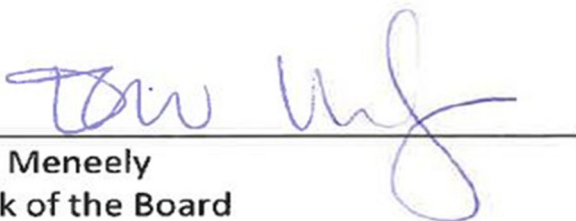
I, Erin Meneely, Operations Director and Clerk of the Mid-Columbia Libraries Board of Trustees, hereby certify as follows:

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.

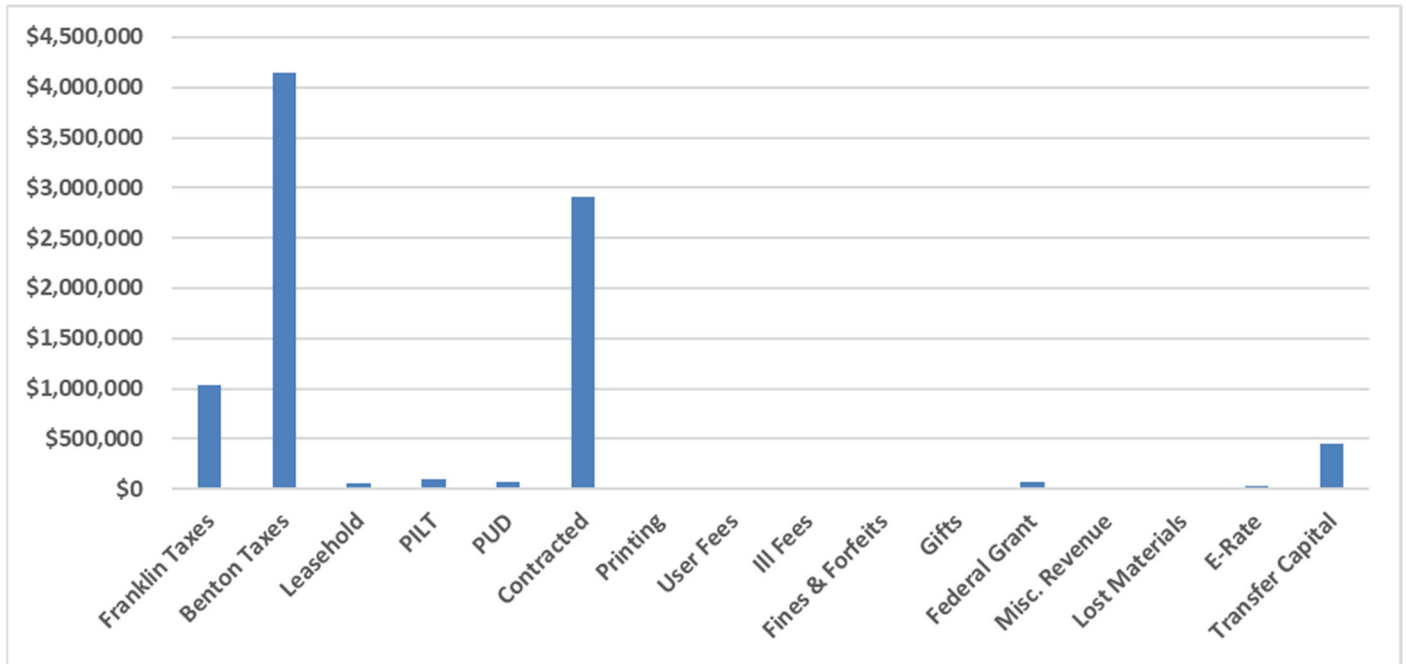
NAY and in opposition thereof: None.

Dated this 7th day of January 2022.



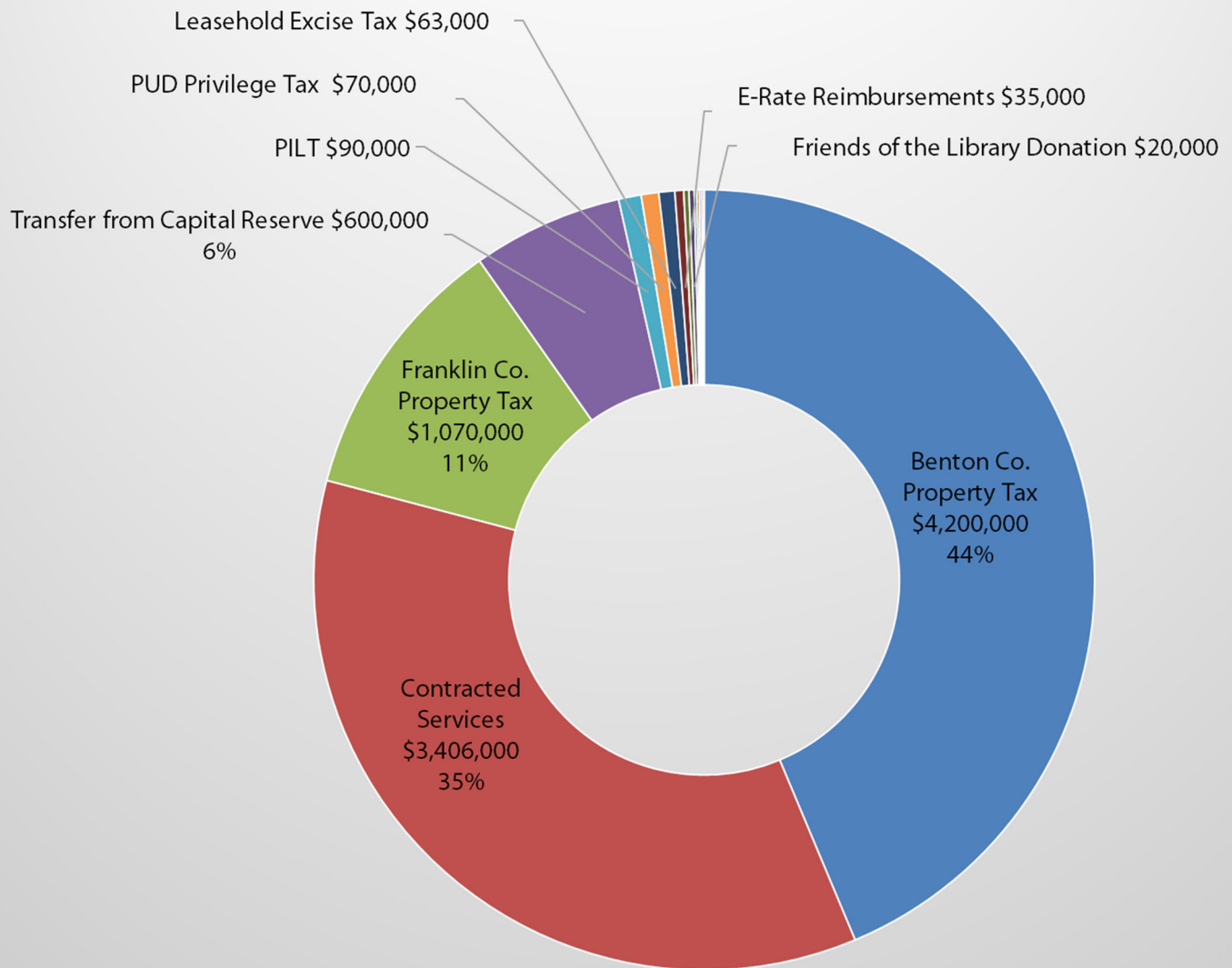
Erin Meneely
Clerk of the Board

2023 Projected Revenues

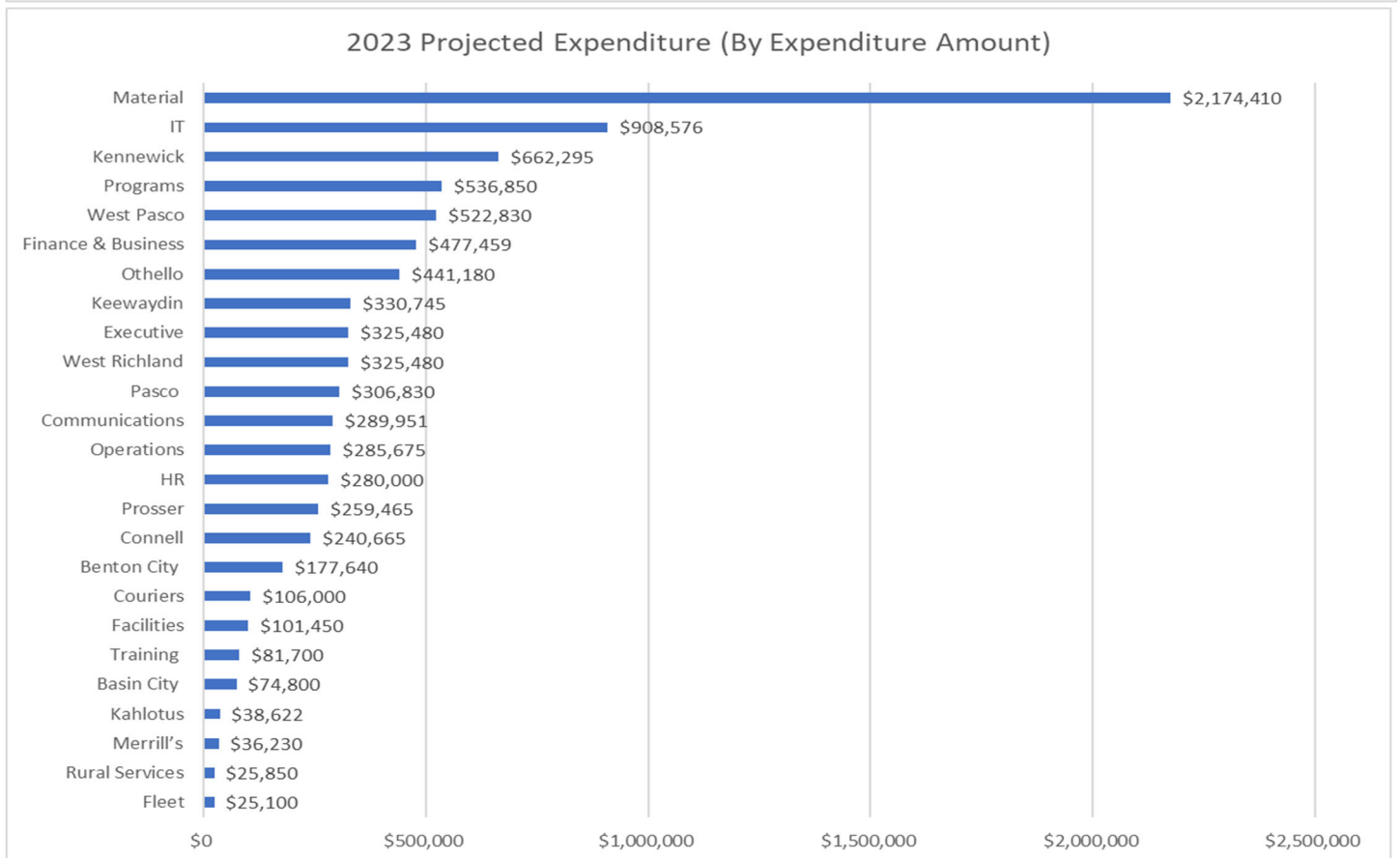
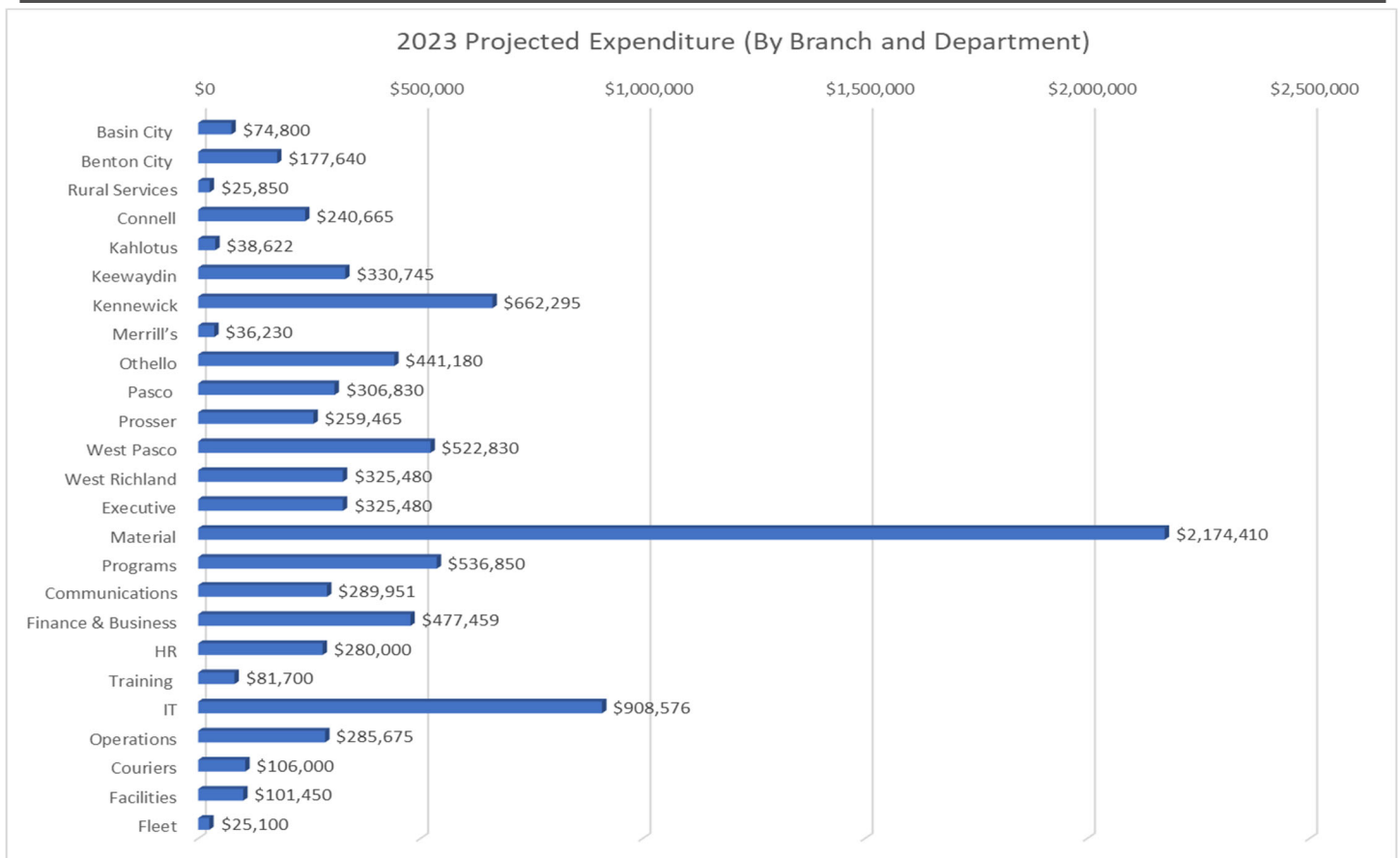


Beginning Balance	\$1,560,000
Franklin Co Property Tax	\$1,030,000
Benton Co Property Tax	\$4,148,000
Leasehold Excise Tax	\$60,000
PILT	\$95,000
PUD Privilege Tax	\$73,000
Contracted Services	\$2,905,000
Printing	\$2,000
Use Fees	\$2,000
ILL Fees	\$100
Fines & Forfeits	\$3,500
Gifts	\$15,001
Federal American Grant	\$69,919
Misc. Revenue	\$100
Lost Materials	\$2,00
E-Rate Imbuements	\$35,000
Transfer from Capital Reserve	\$450,000
Total Operating Revenues	\$8,890,620

2023 Estimated Revenues



■ Benton Co. Property Tax \$4,200,000	■ Contracted Services \$3,406,000
■ Franklin Co. Property Tax \$1,070,000	■ Transfer from Capital Reserve \$600,000
■ PILT \$90,000	■ PUD Privilege Tax \$70,000
■ Leasehold Excise Tax \$63,000	■ E-Rate Reimbursements \$35,000
■ Printing \$21,000	■ Friends of the Library Donation \$20,000
■ Use Fees \$11,000	■ Fines & Forfeits \$10,000
■ Gifts \$10,000	■ Lost Materials \$8,000
■ ILL Fees \$500	■ Cash Overs & Shorts \$100



Glossary

GENERAL FUND:

The fund is supported by taxes, fees and other revenues and is the fund that serves your operational costs. This fund should be used to account for and report all financial resources not accounted for and reported in another fund. For reporting purposes, the local government can have only one general fund.

LIBRARY CAPITAL RESERVE FUND:

Resolution No. 86-10 established a Library Development Fund in December of 1986 to set side library funds for future needs. The fund started with a deposit of \$5,000. In November of 2004, Resolution No.04-06 changed the name from "Library Development Fund" to the existing Library Capital Reserve Fund. The fund was to provide for automation or to further develop library operations and services.

STROH FUND:

The Stroh Estate granted MCL mineral right royalties from property located in Colorado and the royalties are deposited into the Stroh Fund. Resolution No. 2007-05 established a Stroh Fund to receive oil royalty checks from the Stroh Estate. The Stroh Fund was held by the Mid-Columbia Library Foundation until the foundation dissolved and then the funds were re-directed to the Mid-Columbia Library System. The fund also earns interest on funds. The Stroh Fund supports capital purchase and projects for Kennewick and Pasco branches.

AMY BARTLETT FUND:

Mid-Columbia Libraries received \$5,120.35 from the Amy Bartlett Trust Fund, which was administered by the City of Kennewick until December of 1985. Then in December of 1985, Resolution No. 85-11, Mid-Columbia Libraries established this permanent fund to hold the donation and subsequent interest payments for the purpose of purchasing books and materials. In December of 1985, the Franklin County Treasurer was authorized to invest \$5,000 and transfer \$120.35 in interest to MCL's general fund. MCL currently still holds the donation of \$5,000 and receives interest payments each month to purchase books and materials.

PERRY FUND:

The Perry Fund was established in June 1970 and the current balance is \$13,043. Quarterly interest is transferred into the General Fund and used for material purchases.

AUDIT/AUDITOR'S REPORT:

In the context of a financial audit, the process begins with a statement by the auditor describing the scope of the audit and the auditing standards applied in examination is issued to MCL. This sets 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 in Washington State known as the BARS.

BARS:

The State of Washington prescribed Budgeting, Accounting, Reporting System (BARS) is 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 made up of unspent revenues from the prior year. It is equal to 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 MCL's Finance & Business Director and Executive Director, with supporting staff for the Board of Trustees and the Benton and Franklin County's 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 to 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 including the following positions: 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:

When using cash basis accounting, expenditures are recognized only when the cash payments for the expenditures are issued.

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:

Established in 1985, the Government Accounting Standards Board regulates 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. An example of this 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 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:

The name of the Integrated Accounting Software System MCL uses for accounting. 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 MCL's savings account. This is unspent revenue accumulated from the previous year.

OPERATING FUNDS:

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

OPERATING REVENUE:

Income derived from ongoing operations. This is income that would cease to be collected if the entity stopped operations. In layman's terms, this is MCL's 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 (PILT) are Federal payments to local county governments by U.S. Dept. of Energy to help offset losses in property taxes due to the existence of nontaxable Federal lands within their boundaries. For MCL, Benton County is the distributing county for these payments for Benton, Franklin and Adams Counties. The payments are distributed on a proportional basis to those units of local government included in a settlement agreement with the DOE which includes libraries.

PRINS CHARITABLE TRUST:

Established in September 1983 by Martin W. Prins with Bank of America N.A. (then known as Seafirst) as the Trustee. In setting up the trust fund, Prins named sixteen organizations to receive equally in the annual interest earned. Mid-Columbia Libraries 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 (RCW) which are State of Washington laws enacted by the State Legislature.

WAC:

Washington Administrative Code (WAC) 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 MCL. 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 this include office and operating supplies such as 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.