



mid-columbia LIBRARIES

Mid-Columbia Libraries 2024 Budget



Table of Contents

Budget Guide	3
Director's Message	5
2024 Directory of Officials	6
Board of Trustees	6
Core Beliefs	8
Organizational Chart.....	9
About Our Library District.....	10
Basin City and Benton City	15
Connell and Kahlottus	16
Keewaydin Park and Kennewick	17
MLK Center and Merrill's Corner	18
Othello and Pasco and Prosser	19
Prosser and Rural Services	20
West Pasco and West Richland.....	21
Administration	22
Executive	22
Human Resources	23
Finance	24
Information Technology.....	25
Public Services	26
Programming & Outreach.....	26
Communication.....	27
Collection Services	27
Operations	28
Resources.....	29
Resolution No. 2023-03	29
Resolution No. 2024-01	31
Certification.....	32
2024 Projected Revenues	33
2024 Projected Expenditures	34
Glossary	35

Budget Guide

The 2024 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. Budget is a calendar year basis January to December.

Accounting Practices

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 and MCL operates cash basis accounting. In cash basis accounting transactions are recognized only when cash is received or spent.

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.

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 2024 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 and 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.

2024 Project/Goals

- Basin City branch remodel.
- Othello branch relocation.
- Planning and coordination of the Martin Luther King Jr Center branch.
- New telecommunications system
- Reciprocal borrowing study with neighboring public libraries.
- Continued implementation of the strategic plan.
- Celebration of 75 years of Kennewick library service.

Friends of the Library/Donations

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

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.

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.



WASHINGTON
Secretary of State
Washington State Library



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.

Throughout 2024, MCL is focusing on the continued implementation of the strategic plan, carrying forward our mission of empowering people, supporting learning, and strengthening community through literacy, enrichment, and connection. The COVID pandemic left lasting impacts on our region, and MCL is doing our part to help address community-wide needs, including improving kindergarten readiness, supporting student literacy, enhancing the learning and leisure of adults, and fostering connection with our residents.

Our staff continues to do amazing work across our branch libraries and departments. We're seeing the full momentum library services being enjoyed across our three counties, with use of our responsive collection, dynamic programs and outreach, reliable technology and internet access infrastructure, and our helpful staff supporting growing numbers of customers. We're also resuming our annual customer satisfaction survey, actively seeking feedback from our customers so as to better meet their needs and support their interests.

Our commitment to continuous growth isn't limited to our services, programs, and collections. The Basin City branch is on-schedule to be fully remodeled in 2024. We anticipate reaching agreement with our partners, the Adams County Library District, to move the Othello branch to a newer, significantly larger location to better serve our customers. We're staying focused on our long-term plans to open a new branch in East Pasco at the Martin Luther King Jr Center, in cooperation with the City of Pasco. We're mindful of the need for new branch libraries as our region continues to grow, as we consider where and when we can expand on-site library services.

MCL is able to accomplish all this thanks to the generosity and support of our Friends of the Library groups and countless donors, advocates, and customers who love their library and see the value we provide to the Mid-Columbia region.

We will continue to build on the highly-valued and well-used services our customers value and expect. By providing our taxpayers with quality programs, materials, services, and safe spaces, we are fulfilling our mission: to improve and enhance the quality of life for our residents.

In service,



Kyle P. Cox

Executive Director & Chief Librarian

2024 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

Governance Committee

Internally focused, this committee is composed of the Board Officers: Chair, Vice Chair and Secretary. Governance transacts the business of the Board of Trustees in the interim between meetings of the full Board and to recommend and monitor policies and processes of the Board to assure the self-management of the Board and effective governance of MCL. This committee oversees Board oversight/direction, Executive Director oversight/direction, and Internal Affairs/Adjudication. MCL Staff who participate in committee meetings include the Executive Director and Associate Director – Operations.

Services Committee

Externally focused, the Services Committee meets monthly on planning and development and community and government relations. This committee recommends board policies and procedures for interfacing with the community including FOL, and recommends a plan for achieving the mission of MCL and to monitor the results of that plan to ensure the long-term viability of MCL. Capital projects, campaigns and initiatives as well as strategic planning implementation are under the Services Committee. MCL Staff who participate in committee meetings include the Executive Director and Assoc. Director – Operations plus Assoc. Director – Advocacy & Development, Director – Public Services, Assoc. Director – Collection Services, Director – Information Technology, and Assoc. Director – Planning & Evaluation.

Resources Committee

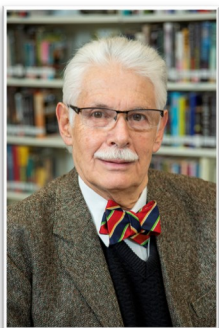
Internally focused, the Recourse Committee meets quarterly as needed. This committee recommends to the board policies, procedures and actions to be taken to assure the long-term financial viability of the district and to ensure a stable, competent work force is in place to carry out the mission of MCL. Specifically, this committee reviews and makes recommendations for financial and human resource related matters. MCL Staff who participate in committee meetings include the Executive Director and Associate Director – Operations plus Associate Director – Advocacy & Development, Director – Public Services, Associate Director – Collection Services and Director – Information Technology.

Board of Trustees



CHAIRMAN MARTIN VALADEZ

Represents Franklin County
Term Expires Dec. 2026
Serves on Governance



VICE CHAIR ED FROST

Represents Benton County
Term Expires Dec. 2024
Committees: Governance
& Services



SECRETARY LOUISE MATZNER

Represents Benton County
Term Expires Dec. 2027
Committees: Governance
& Services



ANGIE PACHECO

Represents Franklin County
Term Expires Dec. 2028
Committee: Services



JESSIE WAGNON

Represents Benton County
Term Expires Dec. 2029
Committee: Services



ANDREW WIRKKALA

Represents Benton County
Term Expires Dec. 2025
Committee: Resources



BRADYN LEYDE

Represents Franklin County
Term Expires Dec. 2030
Committee: Resources



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.

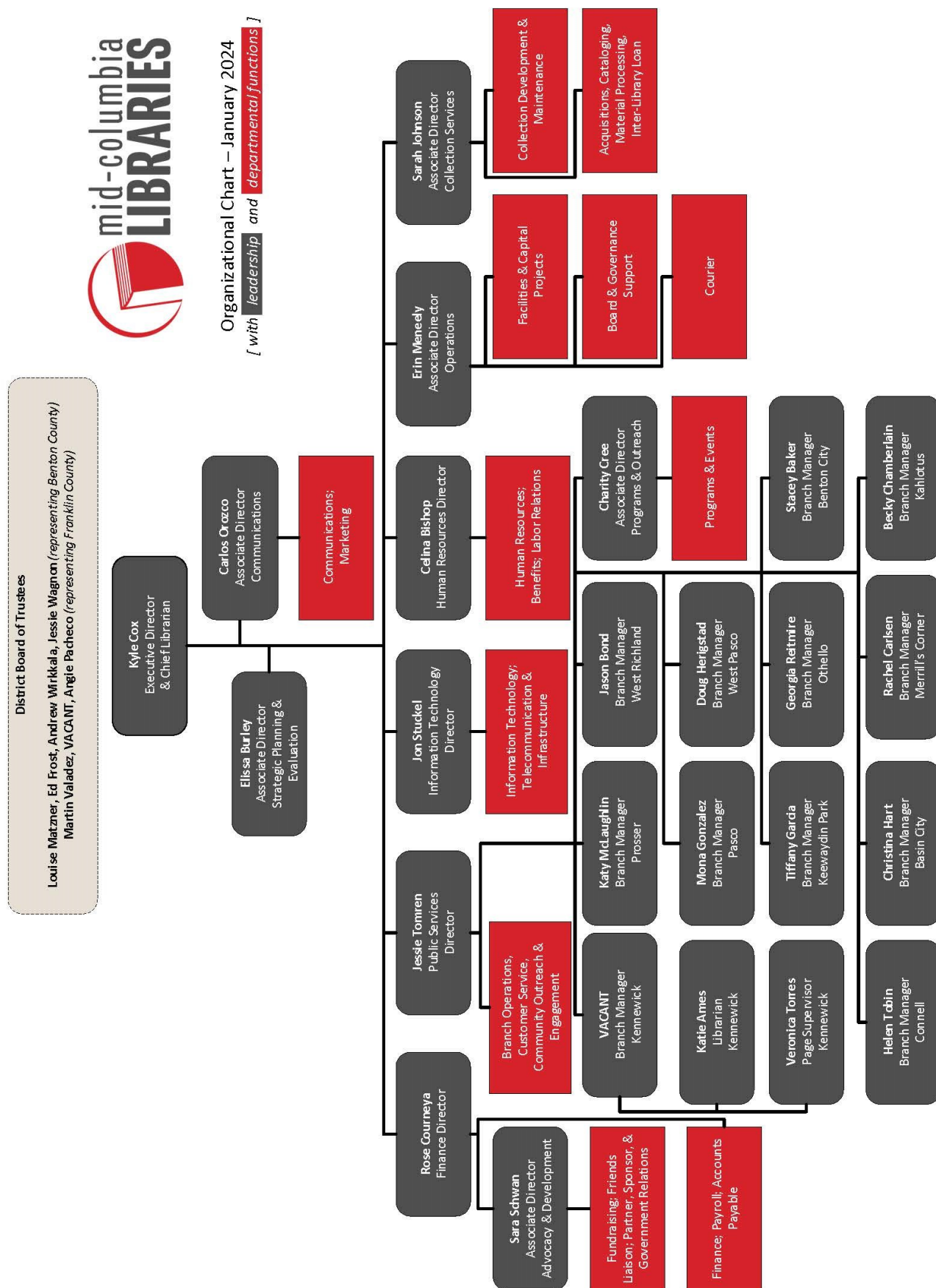
ENRICHMENT: All community members enjoy easy, dependable access to library content and resources to stimulate their imaginations and satisfy their curiosity

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



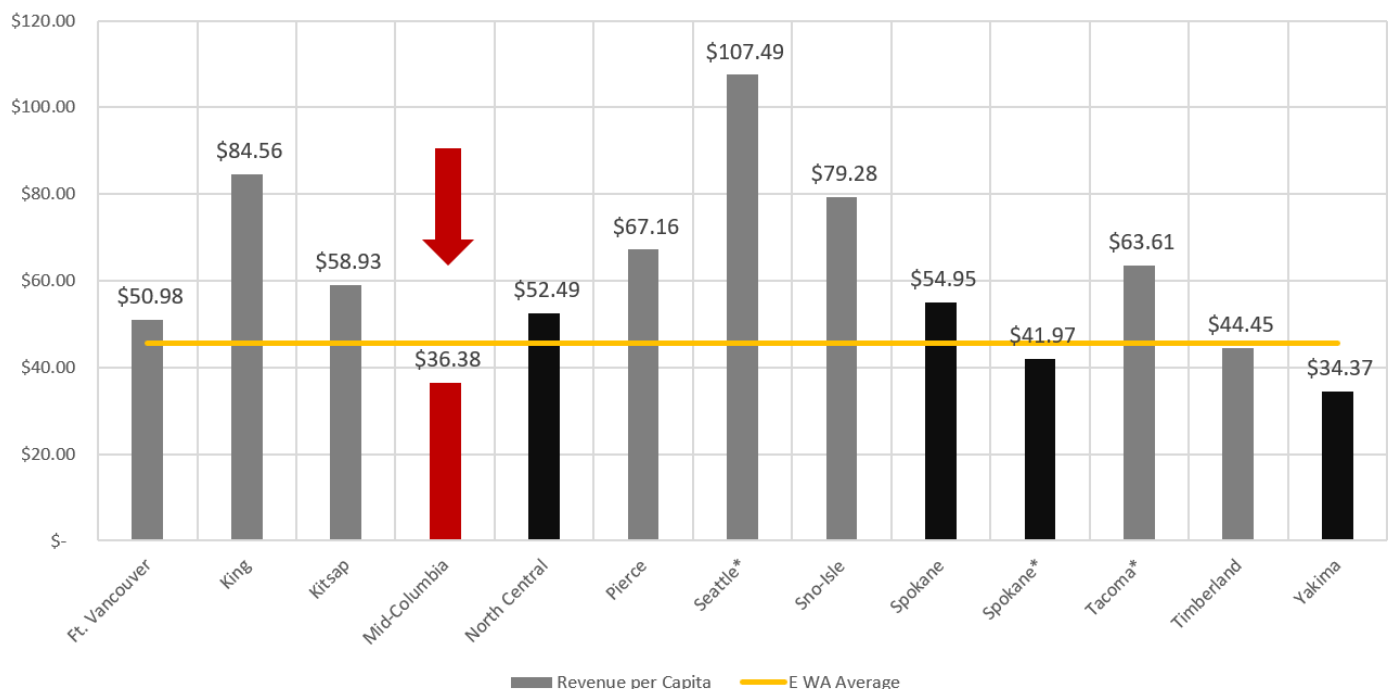
About Our Library District

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

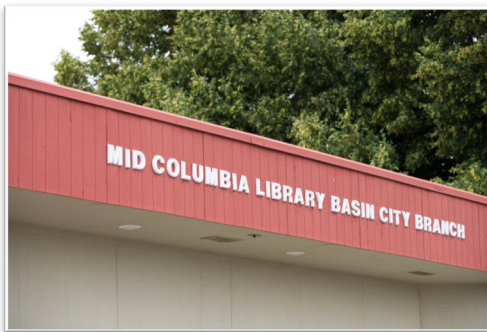
[City libraries shown with asterisk]



Source: Washington State Department of Revenue & Washington State Office of Financial Management Data

We've enjoyed success in planning, designing, building, and remodeling multiple branches. 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. And capital improvements.

In 2024, we will remodel the Basin City branch and the Adams County Library District is in talks to move the Othello branch to a new building.



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 150,000 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.

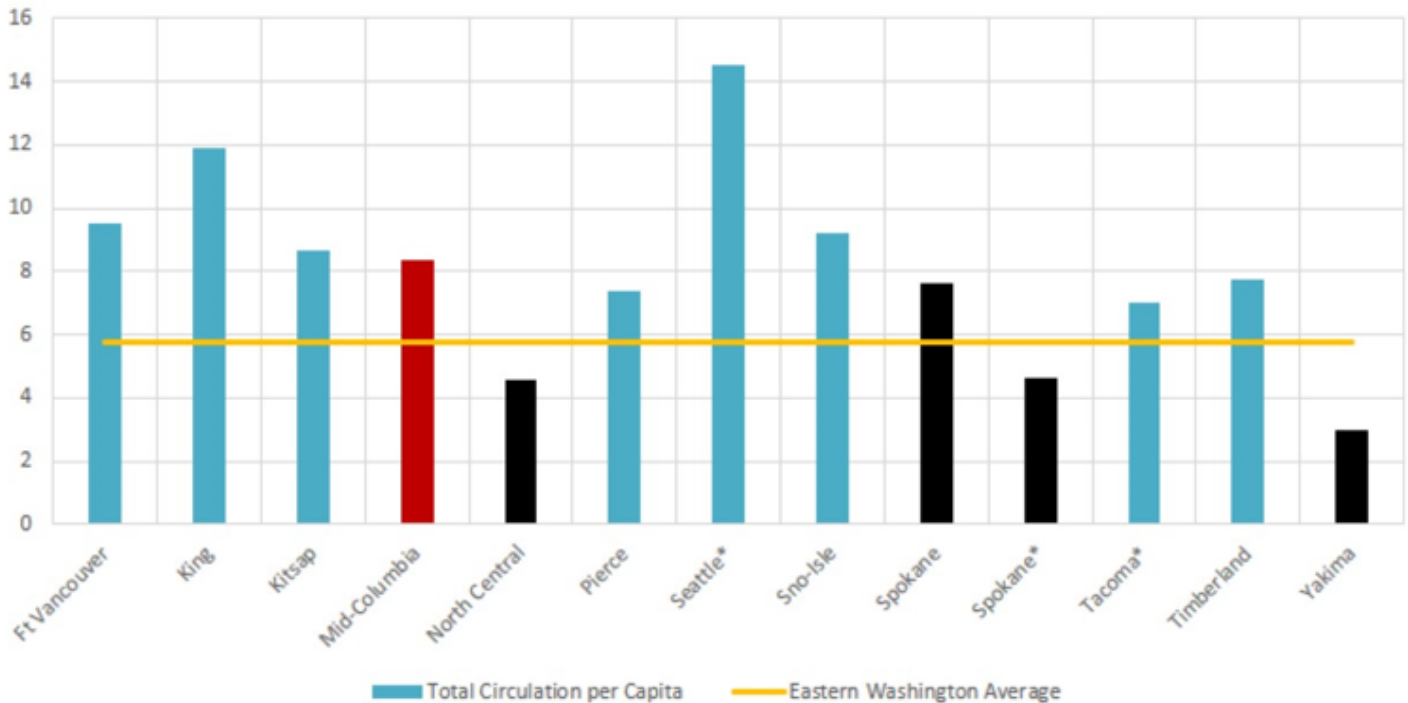


Over the past twelve months, MCL has added over 91,000 new items to the collection. Our talented staff manages 60 different categories as they develop our high-demand collection.

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 eAudiobook 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.

Circulation per capita – Large public libraries in Washington

[City libraries shown with asterisk]



Based on Washington State Library's Annual Public Library Statistics Report

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.



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, The Great Courses, PBS, and thousands of independent filmmakers. We have recently added always available titles including a selection of British TV and cinema.



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.

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, 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.



Programs



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, Winter Reading Challenge, and 100 Books to Read Before Kindergarten.

This year our Día de los Niños/Día de los libros expanded throughout the system with celebrations being held in Pasco, Connell, and Prosser. Hundreds of families attended the festivities.



The Summer Reading Challenge was wildly successful, with a record number of kids completing the program. We hosted several performers and presenters including Reptile Lady, Eric Herman, Border Collie International, and SubZero Ice Cream Science. Thousands of attendees were able to learn more about reptiles, watched amazing stunts performed by the border collies, learned how to use science to make ice cream, and enjoyed music.

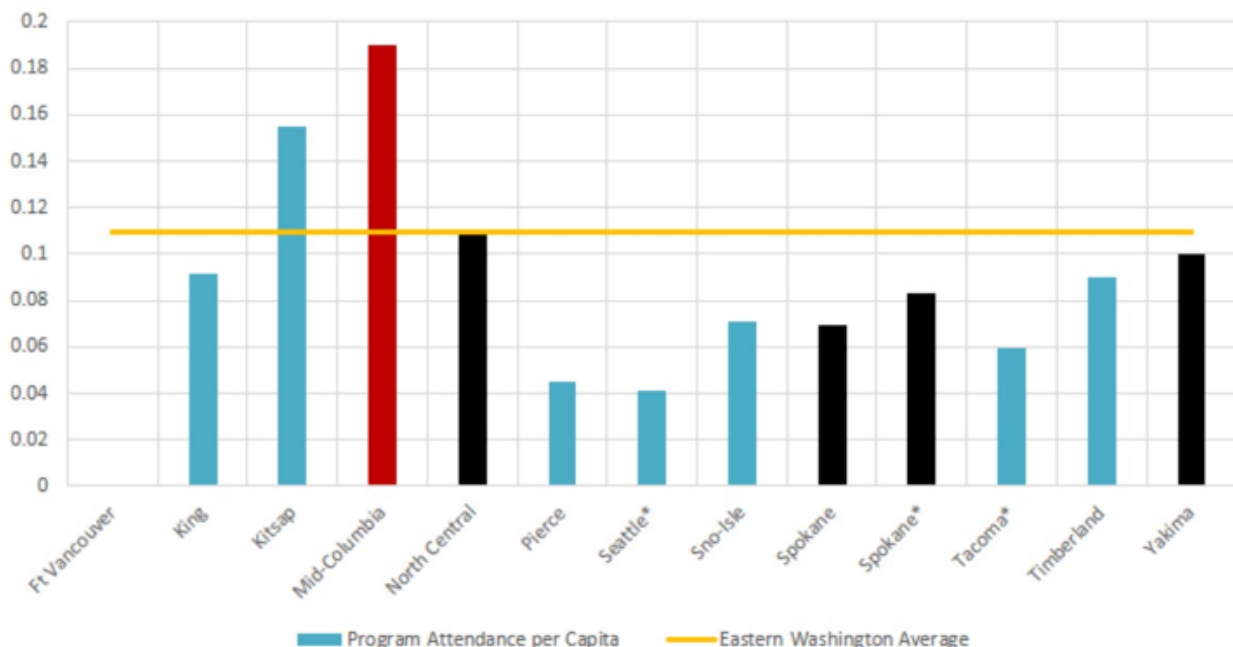


In September 2023, MCL partnered with Barnes and Noble to bring New York Times Bestselling author, V.E. Schwab as our featured author for Mid-Columbia Reads. Over 500 people attended the presentation at Columbia Basin College’s Gjerde Center. Prior to the event MCL gave away hundreds of copies of Schwab’s novels, including: Gallant, The Invisible Life of Addie LaRue, City of Ghosts, and A Darker Shade of Magic. Customers were able to pick up copies at branches throughout the system and attend associated book club events.



Program participation per capita – Large public libraries in Washington

[City libraries shown with asterisk]



Based on Washington State Library’s Annual Public Library Statistics Report

Basin City

Staffing	Full Time Employee
Branch Manager I	0.8

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$63,154.27	\$71,600.00
Supplies	\$699.90	\$600.00
Services	\$10,581.18	\$12,250.00
Intergovernmental	\$0.00	\$0.00
Capital	\$0.00	\$261,000.00
Total Basin City	\$74,435.35	\$345,450.00

Benton City

Staffing	Full Time Employees
Branch Manager II	0.8
Specialist	1.1
Total Employees	1.9

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$126,688.42	\$146,800.00
Supplies	\$1,492.32	\$1,200.00
Services	\$236.94	\$1,100.00
Intergovernmental	\$0.00	\$0.00
Capital	\$0.00	\$0.00
Total Benton City	\$128,417.68	\$149,100.00

Connell

Staffing	Full Time Employees
Branch Manager II	0.7
Specialist	0.5
Total Employees	1.2

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$84,263.09	\$86,850.00
Supplies	\$1,129.37	\$1,000.00
Services	\$651.81	\$850.00
Intergovernmental	\$0.00	\$0.00
Capital	\$739.15	\$23,050.00
Total Connell	\$86,783.42	\$111,750.00

Kahlotus

Staffing	Full Time Employee
Branch Manager I	0.4

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$18,259.14	\$25,450.00
Supplies	\$163.08	\$600.00
Services	\$175.39	\$850.00
Intergovernmental	\$0.00	\$0.00
Capital	\$0.00	\$0.00
Total Kahlotus	\$18,597.61	\$26,900.00

Mid-Columbia Libraries

2024 Budget

Keewaydin Park

Staffing	Full Time Employees
Branch Manager IV	1.0
Specialist	1.4
Page	0.4
Total Employees	2.8

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$209,726.54	\$240,375.00
Supplies	\$3,705.46	\$3,100.00
Services	\$47,980.44	\$40,700.00
Intergovernmental	\$0.00	\$0.00
Capital	\$13,605.84	\$109,000.00
Total Keewaydin Park	\$275,018.28	\$393,175.00

Kennewick

Staffing	Full Time Employees
Branch Manager V (MLIS)	1.0
Librarian II	1.0
Customer Service Specialist	1.0
Specialist	5.7
Page	3.8
Total Employees	12.5

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$705,731.26	\$752,700.00
Supplies	\$3,587.06	\$5,200.00
Services	\$171.13	\$450.00
Intergovernmental	\$0.00	\$0.00
Capital	\$125,166.26	\$15,000.00
Total Kennewick	\$834,655.71	\$773,350.00

Martin Luther King Center

No 2024 Dedicated Staffing

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$0.00	\$0.00
Supplies	\$0.00	\$0.00
Services	\$0.00	\$26,250.00
Intergovernmental	\$0.00	\$0.00
Capital	\$0.00	\$0.00
Total MLK Center	\$0.00	\$26,250.00

Merrill's Corner

Staffing
Branch Manager I

Full Time Employee
0.4

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$17,626.68	\$24,400.00
Supplies	\$809.52	\$600.00
Services	\$3,985.61	\$4,200.00
Intergovernmental	\$0.00	\$0.00
Capital	\$0.00	\$0.00
Total Merrill's Corner	\$22,421.81	\$29,200.00

Mid-Columbia Libraries

2024 Budget

Othello

Staffing	Full Time Employees
Branch Manager III (MLIS)	1.0
Specialist	1.9
Page	0.4
Total Employees	3.3

Budget Detail

2023 Actual

2024 Prelim

Salaries, Wages, Benefits	\$209,436.15	\$229,100.00
Supplies	\$1,773.62	\$1,900.00
Services	\$1,464.81	\$1,300.00
Intergovernmental	\$0.00	\$0.00
Capital	\$4,918.68	\$408,600.00
Total Othello	\$217,593.26	\$640,900.00

Pasco

Staffing	Full Time Employees
Branch Manager IV	1.0
Specialist	3.2
Page	0.4
Total Employees	4.6

Budget Detail

2023 Actual

2024 Prelim

Salaries, Wages, Benefits	\$293,312.14	\$333,450.00
Supplies	\$3,598.46	\$3,100.00
Services	\$2,104.11	\$200.00
Intergovernmental	\$0.00	\$0.00
Capital	\$2,300.74	\$0.00
Total Pasco	\$301,315.45	\$336,750.00

Mid-Columbia Libraries

2024 Budget

Prosser

Staffing	Full Time Employees
Branch Manager II (MLIS)	0.8
Assistant	1.4
Specialist	1.1
Total Employees	3.3

Budget Detail

	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$234,388.60	\$269,600.00
Supplies	\$1,726.04	\$1,900.00
Services	\$1,188.06	\$1,900.00
Intergovernmental	\$0.00	\$0.00
Capital	\$5,605.25	\$67,800.00
Total Prosser	\$242,907.95	\$341,200.00

Rural Services

Staffing	Full Time Employee
Specialist	0.4

Budget Detail

	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$25,711.50	\$29,450.00
Supplies	\$0.00	\$500.00
Services	\$0.00	\$500.00
Intergovernmental	\$0.00	\$0.00
Capital	\$0.00	\$2,000.00
Total Rural Services	\$25,711.50	\$32,250.00

Mid-Columbia Libraries

2024 Budget

West Pasco

Staffing	Full Time Employees
Branch Manager IV	1.0
Specialist	2.8
Page	0.6
Total Employees	4.4

Budget Detail

2023 Actual

2024 Prelim

Salaries, Wages, Benefits	\$282,040.00	\$313,400.00
Supplies	\$3,045.65	\$2,750.00
Services	\$147,724.52	\$148,100.00
Intergovernmental	\$0.00	\$0.00
Capital	\$846.33	\$15,000.00
Total West Pasco	\$433,656.50	\$479,250.00

West Richland

Staffing	Full Time Employees
Branch Manager IV (MLIS)	1.0
Specialist	2.3
Page	0.8
Total Employees	4.1

Budget Detail

2023 Actual

2024 Prelim

Salaries, Wages, Benefits	\$286,391.75	\$306,550.00
Supplies	\$1,629.24	\$3,100.00
Services	\$1,130.16	\$850.00
Intergovernmental	\$0.00	\$0.00
Capital	\$810.16	\$0.00
Total West Richland	\$289,961.31	\$310,500.00

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.

The Associate Director - Operations acts as the library Board of Trustees liaison as well as oversees courier, facility development and maintenance, and fleet.

Planning & Evaluation services include strategic planning and implementation, evaluation, surveys, and reporting. Planning and evaluation falls under the Executive Director.



ERIN MENEELY
Associate Director -
Operations



KYLE COX
Executive Director
and
Chief Librarian



ELISSA BURNLEY
Associate Director -
Planning & Evaluation

Staffing	Full Time Employees
Executive Director	1
Assoc. Directors	1.5
Total Employees	2.5

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$254,502.31	\$430,000.00
Supplies	\$1,259.83	\$1,500.00
Services	\$20,010.51	\$47,000.00
Intergovernmental	\$0.00	\$0.00
Capital	\$6,177.48	\$7,100.00
Total Executive	\$281,950.13	\$485,600.00

Human Resources



CELINA BISHOP
Director -
Human Resources

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

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

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$219,962.18	\$250,850.00
Supplies	\$1,084.94	\$1,500.00
Services	\$41,743.72	\$13,100.00
Intergovernmental	\$0.00	\$0.00
Capital	\$0.00	\$0.00
Total Human Resources	\$262,790.84	\$265,450.00

Training

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$0.00	\$0.00
Supplies	\$8,996.57	\$11,500.00
Services	\$44,510.79	\$61,500.00
Intergovernmental	\$0.00	\$0.00
Capital	\$0.00	\$0.00
Total Training	\$53,507.36	\$73,000.00

Finance



ROSE COURNEYA
Director -
Finance

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.



SARA SCHWAN
Associate Director -
Advocacy & Development

Staffing	Full Time Employees
Director	1
Associate Director	1
Accountant/Finance Analyst	1
Total Employees	3

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$392,832.49	\$400,900.00
Supplies	\$72,429.45	\$35,500.00
Services	\$98,677.91	\$119,000.00
Intergovernmental	\$126,207.65	\$3,100.00
Capital	\$1,567.94	\$6,000.00
Total Finance	\$691,715.44	\$564,500.00

Information Technology



JON STUCKEL
Director -
Information Technology

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

Staffing	Full Time Employees
Director	1
System Administrator	1
Network Administrator	1
Web Developer	1
End User Support Tech	1
Total Employees	5

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$582,063.07	\$657,500.00
Supplies	\$63,810.51	\$50,250.00
Services	\$481,001.21	\$444,300.00
Intergovernmental	\$0.00	\$0.00
Capital	\$37,050.15	\$77,300.00
Total Information Technology	\$1,163,924.94	\$1,229,350.00

Public Services



JESSIE TOMREN
Director -
Public Services

Public Services oversees the public facing aspects of MCL including branches, customer service, programming and outreach.

Staffing	Full Time Employees
Director	1

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$269,454.27	\$151,050.00
Supplies	\$1,312.93	\$1,100.00
Services	\$14,926.03	\$12,900.00
Intergovernmental	\$0.00	\$0.00
Capital	\$0.00	\$2,100.00
Total Branch Operations	\$285,693.23	\$167,150.00

Programming & Outreach



CHARITY CREE
Associate Director -
Programming & Outreach

Programming & Outreach oversees and implements the delivery of public programs and outreach throughout MCL's library system.

Staffing	Full Time Employees
Associate Director	1
Specialists	4
Total Employees	5

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$400,643.55	\$409,700.00
Supplies	\$26,859.03	\$32,750.00
Services	\$23,089.33	\$34,700.00
Intergovernmental	\$0.00	\$0.00
Capital	\$2,099.95	\$0.00
Total Programs	\$452,691.86	\$477,150.00

Communications



CARLOS OROZCO
Associate Director -
Communications

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

Staffing	Full Time Employees
Associate Director	1
Creative Media & Branding Specialist	1
Specialist	1
Total Employees	3

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$233,919.77	\$285,950.00
Supplies	\$18,778.91	\$33,500.00
Services	\$9,378.62	\$26,300.00
Intergovernmental	\$0.00	\$0.00
Capital	\$0.00	\$0.00
Total Communications	\$262,077.30	\$345,750.00

Collection Services



SARAH JOHNSON
Associate Director -
Collection Services

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

Staffing	Full Time Employees
Associate Director	1
Librarians	4
Specialists	3
Materials Processor	.6
Total Employees	8.6

Budget Detail	2023 Actual	2024 Prelim
Salaries, Wages, Benefits	\$622,779.93	\$765,600.00
Supplies	\$1,411,029.59	\$1,400,420.00
Services	\$248,187.40	\$225,350.00
Intergovernmental	\$230.42	\$0.00
Capital	\$0.00	\$33,500.00
Total Collection Services	\$2,282,227.34	\$2,424,870.00

Operations



ERIN MENEELY
Associate Director -
Operations

Operations oversees courier, facility development and maintenance, and fleet.

Staffing	Full Time Employees
Associate Director	.5
Delivery Driver	1.5
Maintenance Worker	.8
Total Employees	2.8

Couriers

	2023 Actual	2024 Prelim
Budget Detail		
Salaries, Wages, Benefits	\$73,833.97	\$82,750.00
Supplies	\$126.76	\$500.00
Services	\$13,253.07	\$16,000.00
Intergovernmental	\$0.00	\$0.00
Capital	\$0.00	\$50,000.00
Total Couriers	\$87,213.80	\$149,250.00

Facilities

	2023 Actual	2024 Prelim
Budget Detail		
Salaries, Wages, Benefits	\$54,300.63	\$130,400.00
Supplies	\$2,869.50	\$7,500.00
Services	\$97,697.05	\$189,500.00
Intergovernmental	\$0.00	\$0.00
Capital	\$1,084.83	\$0.00
Total Facilities	\$155,952.01	\$327,400.00

Fleet

	2023 Actual	2024 Prelim
Budget Detail		
Salaries, Wages, Benefits	\$0.00	\$0.00
Supplies	\$0.00	\$250.00
Services	\$13,778.00	\$27,500.00
Intergovernmental	\$0.00	\$0.00
Capital	\$0.00	\$0.00
Total Fleet	\$13,778.00	\$27,750.00

Resources

Resolution No. 2023-03

RESOLUTION NO. 2023-03

A Resolution Adopting the 2024 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 2024 calendar year budget in the amounts shown below;

BE IT FURTHER RESOLVED that the 2024 budget in the amounts shown below be certified to the Commissioners of Benton and Franklin Counties.

Fund #	Fund Title	Revenues	Expenditure
001	General	\$12,192,400	\$12,192,400
002	Stroh	\$ 243,300	\$ 243,300
003	Library Capital Reserve	\$ 2,254,000	\$ 2,254,000


Fund	Estimated Beginning Balance	Estimated Revenue	Appropriation	Operating Transfer In/(Out)	Estimated Ending Balance
General	\$1,500,000	\$10,692,400	\$10,533,245		\$1,659,155
Stroh	\$ 231,300	\$ 12,000			\$ 243,300
Capital Reserve	\$2,169,000	\$ 85,000		\$1,035,400	\$1,218,600
Bartlett Trust	\$ 5,000				\$ 5,000
Perry Trust	\$ 13,043				\$ 13,043

Adopted by the Board of Trustees this 21st day of November 2023.

ATTEST


 Kyle Cox, Executive Director

MID-COLUMBIA LIBRARIES


 Martin Valadez, Chair
 Board of Trustees

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

The foregoing Resolution No. 2023-03 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 21, 2023; 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. 2023-03; and

Resolution 2023-03 was adopted by the following vote:

AYE and in favor thereof: Board members Martin Valadez, Louise Matzner, Sandy LePage, Ed Frost, Jessie Wagon, and Andy Wirkkala.

NAY and in opposition thereof: None.

Dated this 21st day of November 2023.


Erin Meneely
Clerk of the Board

Resolution No. 2024-01

RESOLUTION NO. 2024-01

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 2023 ad valorem tax levy for 2024 taxes of \$0.225564627617 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.

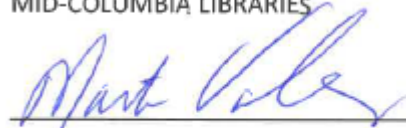
Adopted by the Board of Trustees this 5th day of January 2024.

ATTEST



Kyle Cox, Executive Director

MID-COLUMBIA LIBRARIES



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. 2024-01 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 5, 2024; 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. 2024-01; and
3. Resolution 2024-01 was adopted by the following vote:

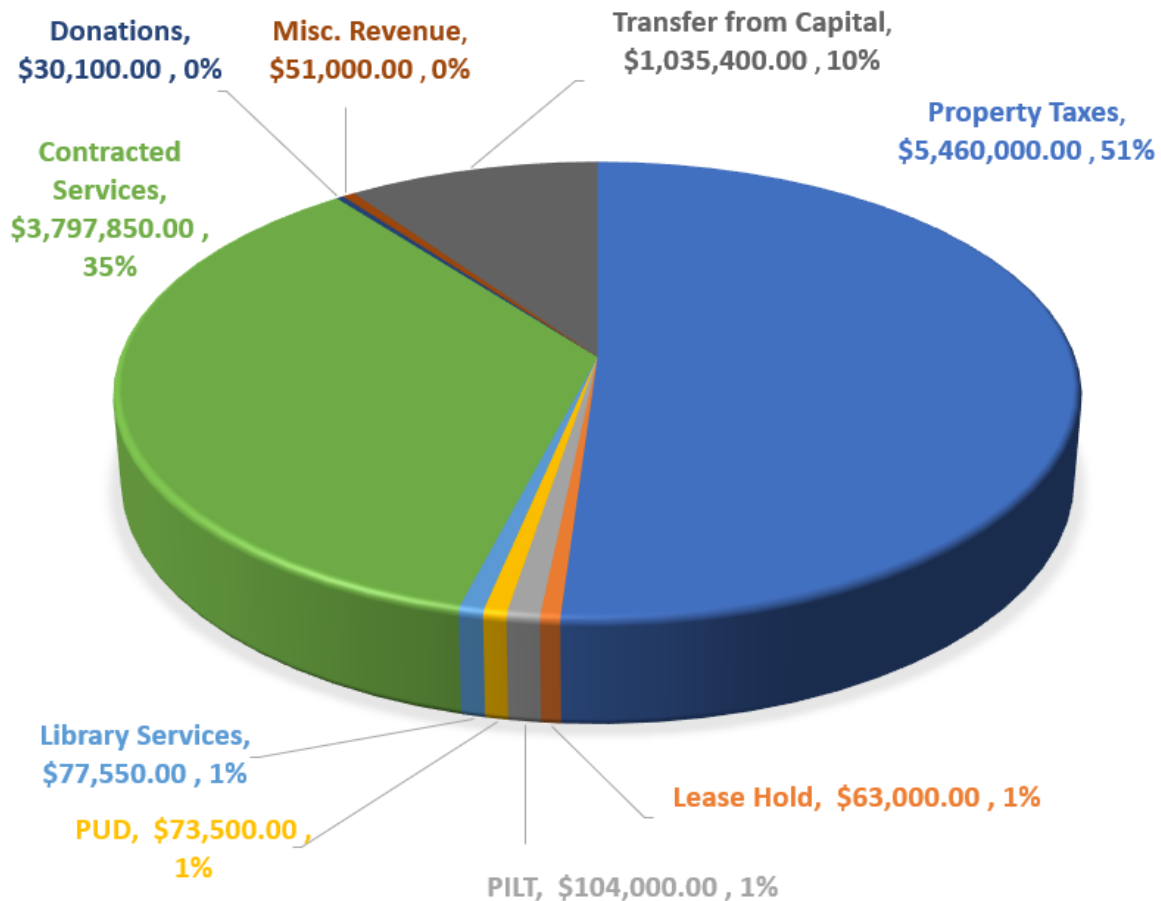
AYE and in favor thereof: Board members Martin Valadez, Louise Matzner, Ed Frost, Angie Pacheco, Jessie Wagnon, and Andrew Wirkkala.

NAY and in opposition thereof: None.

Dated this 5th day of January 2024.


Erin Meneely
Clerk of the Board

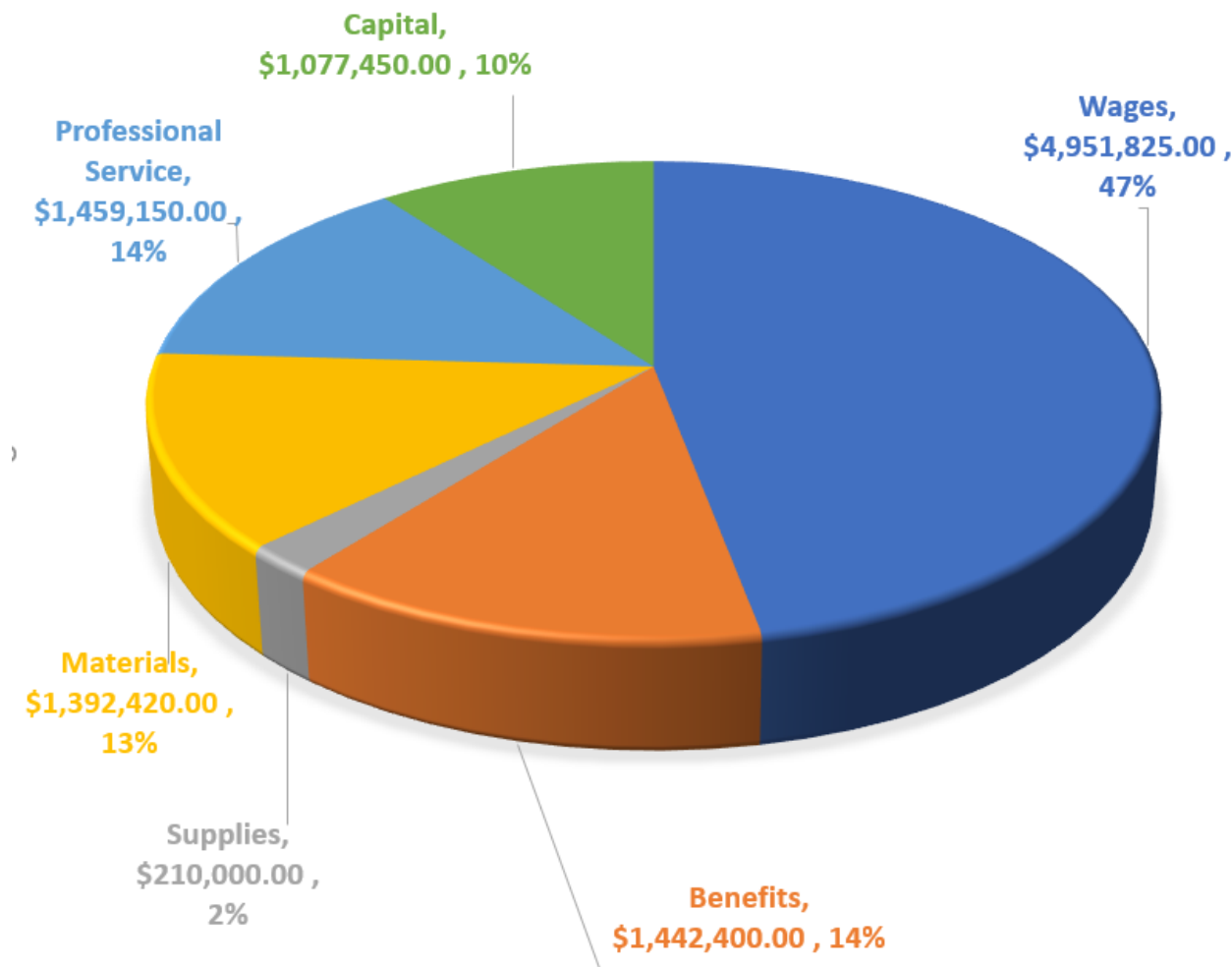
2024 PROJECTED REVENUES



REVENUES

Property Taxes	\$ 5,460,000.00
Lease Hold	\$ 63,000.00
PILT	\$ 104,000.00
PUD	\$ 73,500.00
Library Services	\$ 77,550.00
Contracted Services	\$ 3,797,850.00
Donations	\$ 30,100.00
Miscellaneous Revenue	\$ 51,000.00
Transfer from Capital	\$ 1,035,400.00
	\$10,692,400.00

2024 PROJECTED EXPENDITURES



EXPENDITURES

Wages	\$ 4,951,825.00
Benefits	\$ 1,442,400.00
Supplies	\$ 210,000.00
Materials	\$ 1,392,420.00
Professional Services	\$ 1,459,150.00
Capital	\$ 1,077,450.00
	\$10,533,245.00

Glossary

EMPLOYMENT

EXECUTIVE TEAM:

Non-union, exempt staff including the following positions: Executive Director, Director—Finance, Director—Human Resources, Director—Information Technology, Director—Public Services, Associate Director—Advocacy & Development, Associate Director—Collections, Associate Director—Communications, Associate Director—Operations, Associate Director—Planning & Evaluation, and Associate Director—Programming & Outreach.

FTE:

Full-time equivalent employee

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.

EXPENSES

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.

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.

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.

MISCELLANEOUS**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.

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.

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.

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.

REVENUES

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.

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 interest is transferred into 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.

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.

(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.

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.

REVENUES CONTINUED

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.

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.

LEASEHOLD EXCISE TAX:

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

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.

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.