



# mid-columbia LIBRARIES

## Mid-Columbia Libraries 2026 Budget



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## **Executive Director's Message**

As an intercounty rural library district, Mid-Columbia Libraries (MCL) provides resources and services to more than 270,000 residents across Benton, Franklin, and Adams counties in Eastern Washington. We are committed to delivering consistent, responsive, and high-quality services while expanding access to those not yet using the library.

Grounded in our mission to empower people, support learning, and strengthen community through literacy, enrichment, and connection, MCL continues to align its services with the needs and priorities of the region. We help children and families build early literacy skills and support students in their educational journey. We provide access to books, digital content, and hands-on learning and recreation experiences that enrich lives and stimulate curiosity. We connect residents to technology and community resources that help them navigate daily life and stay engaged in an increasingly digital world.

MCL continues to expand its impact by strengthening relationships with schools, families, and community partners, ensuring more households benefit from library services. Through programs, outreach, and partnerships, we ensure library services are not only available but actively used and valued in the daily lives of residents.

Our residents will continue to enjoy regional access to library resources through a reciprocal borrowing agreement with four neighboring library systems, allowing customers to seamlessly access materials across system boundaries. This collaboration expands choice, improves convenience, and ensures customers can more easily find the materials and resources they want, when and where they need them.

In 2026, MCL will join communities across the nation in recognizing the 250th anniversary of the signing of the Declaration of Independence. Public libraries reflect the enduring ideals at the heart of that moment—expanding access to knowledge, supporting an informed citizenry, and ensuring opportunity is available to all. As we mark this milestone, we reaffirm the role of the library as a place where these principles are made real every day.

MCL’s success is made possible through the continued support of our Friends groups, donors, community partners, and the residents we serve. Through careful stewardship of public funds and a continued commitment to service excellence, Mid-Columbia Libraries will continue to grow, adapt, and enhance the quality of life for all residents in the Mid-Columbia region.

In service,



Kyle Cox  
Executive Director & Chief Librarian

*Kyle Cox has led Mid-Columbia Libraries since 2010. Under his leadership, Mid-Columbia Libraries:*



*opened the West Pasco branch and the new Othello branch; remodeled the Basin City, Connell, Merrill’s Corner, Pasco, Prosser, and West Richland branches; deployed high-speed fiber optic connections to all communities served in the region; and has been recognized as a Congressional Nominee and Finalist for the National Medal for Museum and Library Service.*

*Kyle holds master’s degrees in Library and Information Science from San Jose State University and in Public Administration from the University of Idaho, as well as bachelor’s degrees in Political Science and Communication from Washington State University. Currently the president of Public Libraries of Washington, Kyle has presented at local, state, and national conferences on various aspects of public*

*sector management, leadership development, strategic planning, strategic communication, and literacy.*

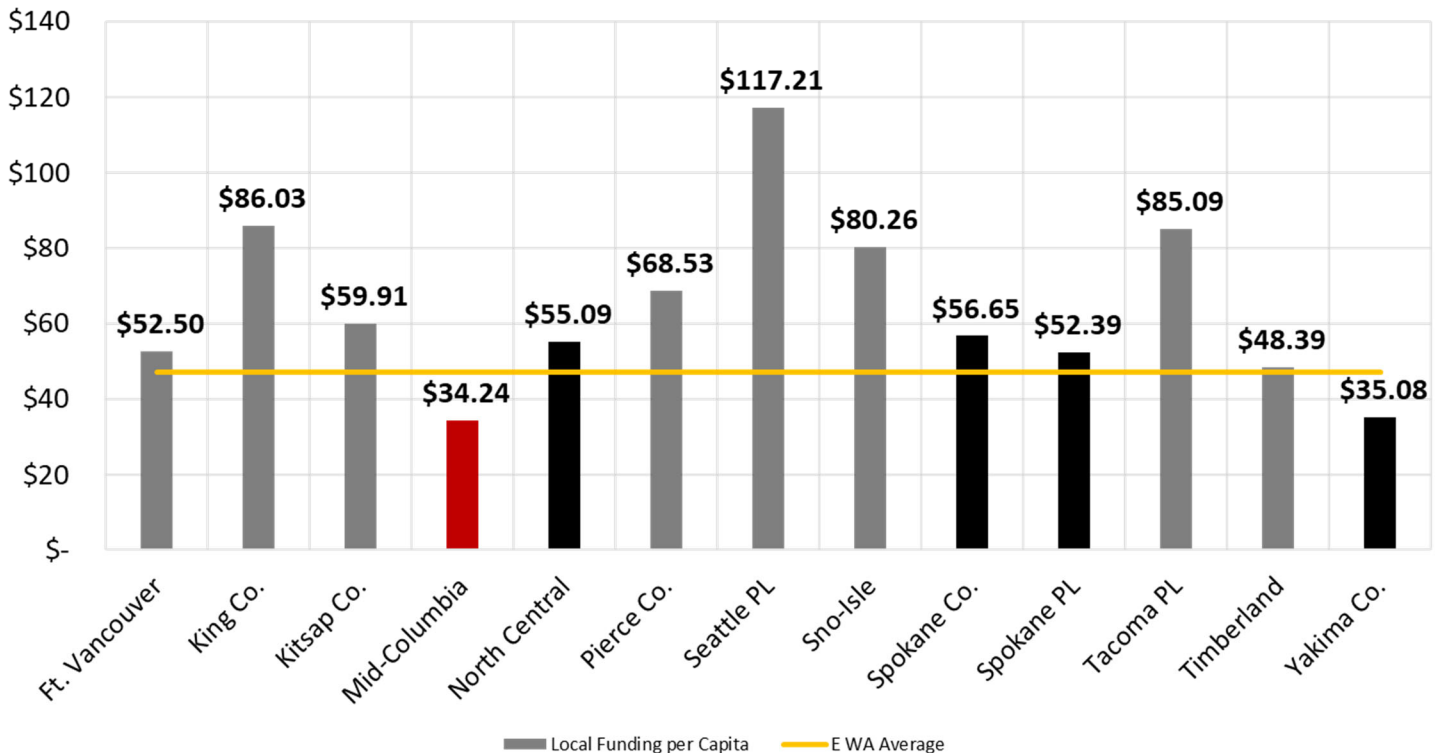
### About Our Library District

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. Beginning in 2027, Pasco will join our annexed cities. 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

#### Operating Revenue Per Capita



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. At left is our new Othello branch which opened in late 2025.



## 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 346,000 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.

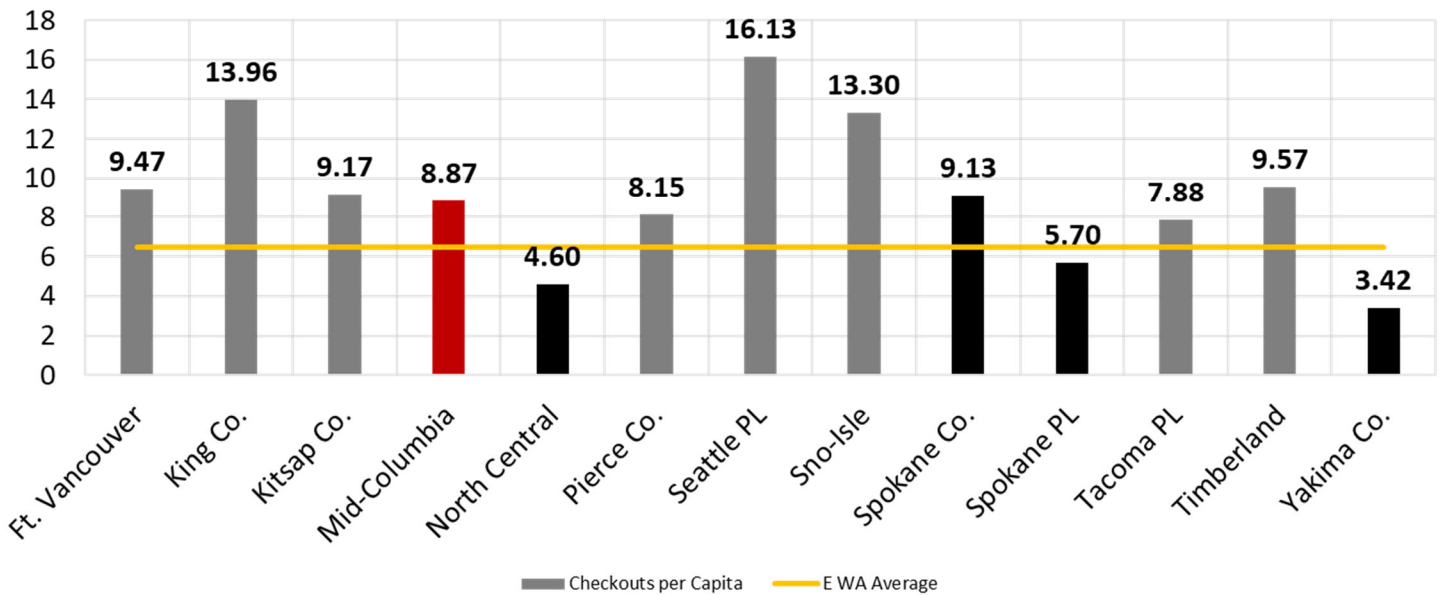
Over the past twelve months, MCL has added over 100,000 new items to the collection. Our talented staff manages 60 different categories as they develop our high-demand collection.

Through the Great Rivers Libraries Interlocal Agreement we also provide physical materials to those who live in the service area of partnering libraries. This agreement expands the opportunities for our library customers to access library services outside of Mid-Columbia Libraries, as well as offering materials to neighboring libraries.

**GREAT RIVERS**  
LIBRARY PARTNERSHIP

Circulation per capita – Large public libraries in Washington

*Total Circulation Per Capita*



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.

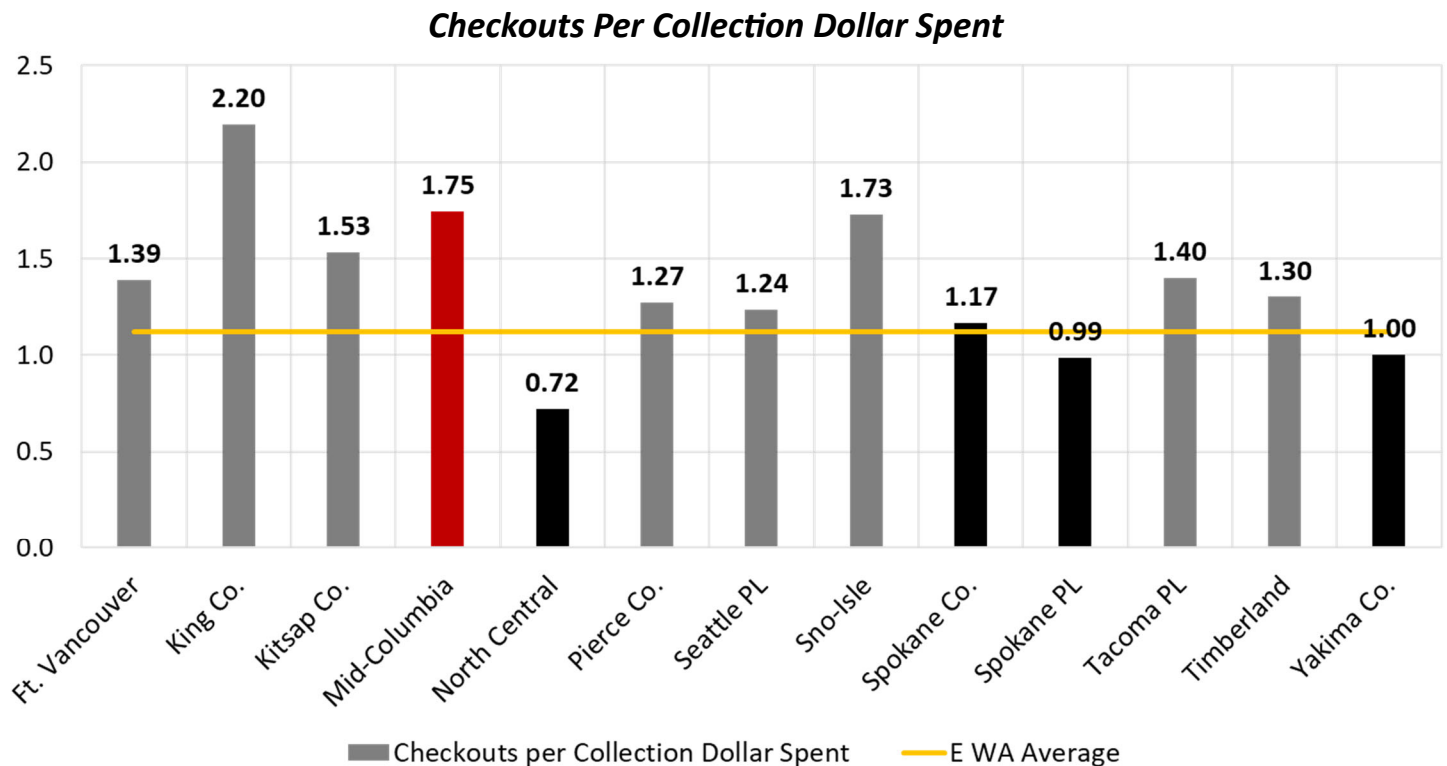
We offer Book’d on midcolumbialibraries.org, which features curated recommended reading, viewing, and listening lists from staff. This has proven to be popular and personalizes our website, giving faces and personalities to both our website and to our staff. Seeing the success of this feature has encouraged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



Checkouts Per Collection Dollar Spent – Large public libraries in Washington



## Programs

In 2025, MCL continued to broaden its reach with dynamic, community-centered programming that blended creativity, literacy, and connection. Día de los Niños/Día de los Libros celebrations once again brought families together in Pasco, Prosser, Benton City, and Connell, offering vibrant, literacy-focused events that honored culture, storytelling, and the joy of reading.



Friendly competition and collaborative fun took center stage with Speed Puzzling tournaments hosted throughout the system, drawing participants of all ages. A Tabletop Role-Playing Gaming grant project introduced new opportunities for imaginative play, problem-solving, and social connection. While Prime Time Preschool Reading, in partnership with the Children’s Developmental Center and Humanities Washington, supported early literacy and family engagement during a critical stage of development.

Last year's Summer Reading Program events delivered standout experiences across the region, featuring memorable programs such as Glow Hike, Eric Herman, OMSI, Reptile Lady, and Wren the Juggler. These events attracted strong attendance and reinforced reading as a joyful, community-wide activity. Regular programming remained a cornerstone of the year, with ongoing favorites like Barchitects, Trivia, Craft Collective, Living Curiously, and LEGO Champions offering consistent opportunities for learning and creativity.



Literary programming flourished with author visits from Ashley Belote and Sara Beth Durst, connecting readers directly with the creators behind beloved stories. Vita Cultura returned in partnership with Bookwalter Winery, blending literature and wine for a uniquely engaging adult program. Last fall, MCL hosted the much-anticipated Hardly Haunted event, which welcomed hundreds of attendees for a system-wide celebration of spooky

stories and seasonal fun. Mid-Columbia Reads reached new heights with a community-wide reading experience featuring New York Times bestselling author Shelby Van Pelt, hundreds of readers crowded the Gjerde center to share in conversations surrounding story and connection.



MCL strengthened its presence beyond library walls through

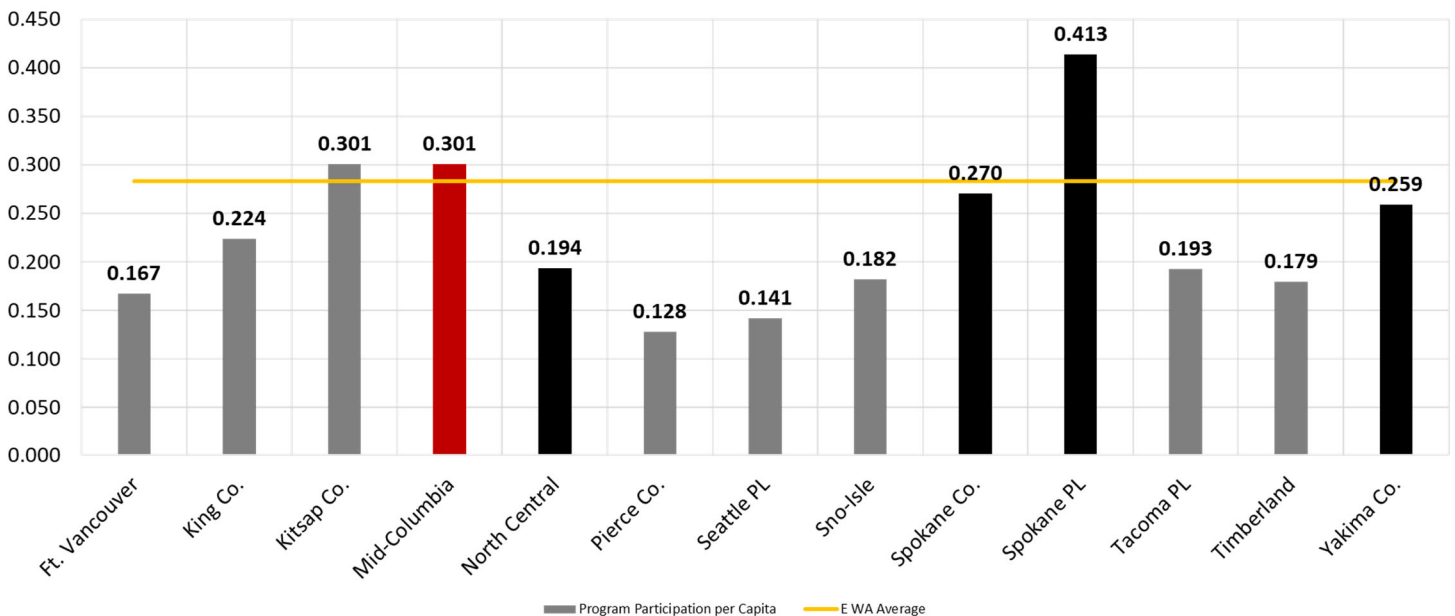


extensive outreach at the Pasco Farmers Market, The Hub, PSD and KSD summer lunch distribution sites, the Tri-Cities Pride Festival, the Three Rivers Tattoo Convention, and the Benton-Franklin Fair, ensuring access to library services and programs across diverse community spaces.

Through an expansive mix of outreach, performances, literacy initiatives, and creative programming, MCL continued its commitment to fostering lifelong learning, curiosity, and meaningful community connections throughout the region.

**Program participation per capita – Large public libraries in Washington**

### *Program Attendance Per Capita*





## Guiding Principles

### Mission

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

### Strategic Vision

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 connected 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

### Customer Driven

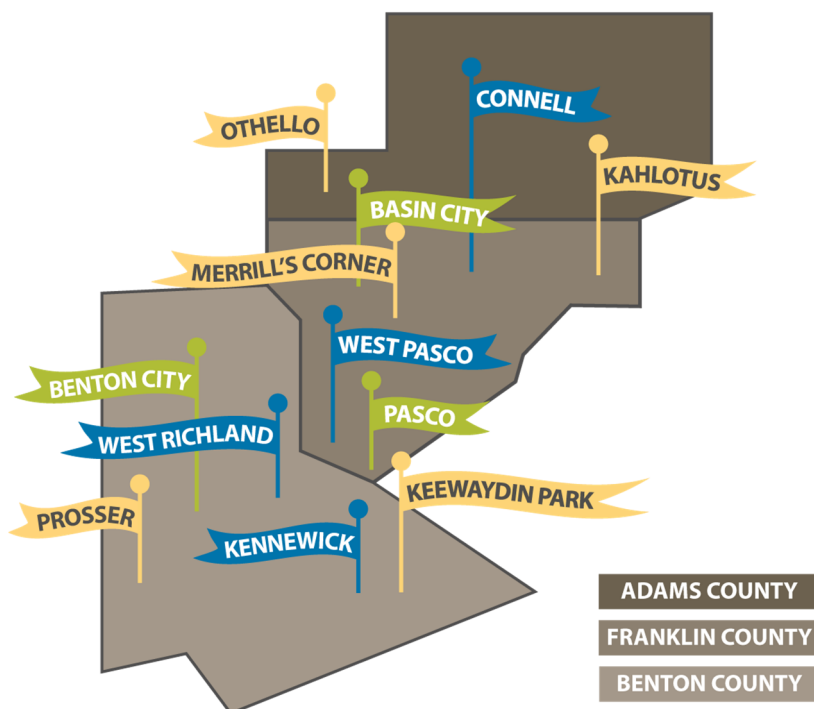
Mid-Columbia Libraries' customer-centered approach ensures we serve our residents with the materials, programs, and services they want. Our strategic plan was created with direct, widespread community input and feedback, and we conduct an annual Customer Satisfaction Survey to ensure alignment with the needs and interests of our community.

### 2026 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.

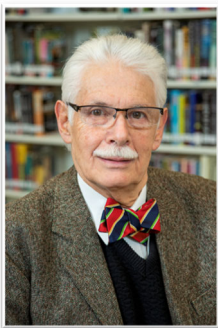
The board has fiduciary responsibilities and the power to make library policies. The Board of Trustees also determines the rules and regulations governing library service and personnel. There are three committees of the board: Governance, Services, and Resources. The executive director, as the library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



**Board of Trustees**



**CHAIR MARTIN VALADEZ**  
Represents Franklin County  
Term Expires Dec. 2026  
Serves on Governance



**VICE CHAIR ED FROST**  
Represents Benton County  
Term Expires Dec. 2031  
Committees: Governance  
& Services



**SECRETARY ANDREW WIRKKALA**  
Represents Benton County  
Term Expires Dec. 2032  
Committees: Governance  
& Resources



**ANGIE PACHECO**  
Represents Benton County  
Term Expires Dec. 2028  
Committee: Services



**JESSIE WAGNON**  
Represents Benton County  
Term Expires Dec. 2029  
Committee: Services



**BRADYN LEYDE**  
Represents Franklin County  
Term Expires Dec. 2030  
Committee: Resources



**IMEDA COLLOP**  
Represents Franklin County  
Term Expires Dec. 2027  
Committee: Resources

**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.

## Budget Guide

The 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.

### 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 district.

*Cash Basis Accounting Formula: [Revenues - Expenditures] = Cash + Investments*

### Funds

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 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 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.

## 2026 Project/Goals

- Pasco Annexation
- Capital vehicle replacement
- Continued implementation of the strategic plan
- Planning and coordination of the Martin Luther King Jr. Center branch

### Friends of the Library



The 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.

FOL 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.

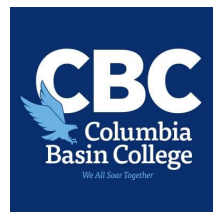
As in previous years, our FOL donated over \$40,000 to Mid-Columbia Libraries in 2025 for our Summer Reading Challenge prizes, program support, the Benton Franklin Fair and Rodeo kiddie parade sponsorship, and supplemental branch resources.



In 2025, the FOL lost one of their greatest friends. FOL President Fernie Coe passed away on Oct. 9 after a very lengthy and courageous battle with cancer. Lovingly referred to as “Ferocious Fernie” by her family, she was a tough fighter, often beating the timelines doctors gave her. An avid reader all her life, her main purpose in volunteering with the Friends was engaging children in reading and other activities. She could be found at the library pretty much every day of the week. Fernie was proud of making positive changes and generating more permanent volunteers for the FOL. The FOL Giant Book Sales became more streamlined and profitable under her leadership. We are indebted to Fernie for her service and she is greatly missed.

## Thank You to our 2025 Grantors, Sponsors and 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

**Connell Community Center**

**Carrusell Childcare Center**

**Daisy Craddock Estate**

**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 Clerk of the District, public records officer, and supports the Library Board of Trustees.

The Associate Director - Planning & Evaluation provides strategic planning and implementation, evaluation, surveys, and reporting.



**KYLE COX**  
Executive Director  
and  
Chief Librarian



**ERIN MENEELY**  
Associate Director -  
Operations



**ELISSA BURNLEY**  
Associate Director -  
Planning & Evaluation

<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$434,237.06	\$488,600.00
Supplies	\$1,093.21	\$1,000.00
Services	\$24,322.16	\$103,500.00
Capital	\$0.00	\$0.00
<b>Total Executive</b>	<b>\$459,652.43</b>	<b>\$593,100.00</b>

**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.



**ROSE COURNEYA**  
Director -  
Finance



**SARA SCHWAN**  
Associate Director -  
Advocacy & Development

<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$437,325.70	\$463,700.00
Supplies	\$126,108.63	\$77,000.00
Services	\$125,694.27	\$131,250.00
Intergovernmental	\$0.00	\$25,000.00
Capital	\$0.00	\$6,000.00
<b>Total Finance</b>	<b>\$689,128.60</b>	<b>\$702,950.00</b>

Human Resources



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

**CELINA BISHOP**

Director -  
Human Resources

Budget Detail	2025 Actual	2026 Prelim
Salaries, Wages, Benefits	\$263,261.95	\$278,450.00
Supplies	\$561.74	\$1,750.00
Services	\$19,155.36	\$19,450.00
Capital	\$0.00	\$5,700.00
<b>Total Human Resources</b>	<b>\$282,979.05</b>	<b>\$305,350.00</b>

**Training**

Budget Detail	2025 Actual	2026 Prelim
Salaries, Wages, Benefits	\$0.00	\$6,000.00
Supplies	\$8,936.65	\$15,500.00
Services	\$61,135.36	\$98,000.00
Capital	\$0.00	\$0.00
<b>Total Training</b>	<b>\$70,072.01</b>	<b>\$119,500.00</b>

**Public Services**



**JESSIE TOMREN**  
Director -  
Public Services

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

<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$157,542.26	\$198,500.00
Supplies	\$912.35	\$400.00
Services	\$20,134.96	\$18,350.00
Capital	\$0	\$0
<b>Total Branch Operations</b>	<b>\$178,589.57</b>	<b>\$217,250.00</b>

**Programming & Outreach**



**CHARITY CREE**  
Associate Director -  
Programming  
& Outreach

Programming & Outreach, a department of Public Services, oversees and implements the delivery of public programs and outreach throughout MCL’s service area.

<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$513,932.03	\$649,300.00
Supplies	\$32,387.88	\$32,500.00
Services	\$68,084.06	\$82,300.00
Capital	\$9,056.72	\$10,000.00
<b>Total Programs</b>	<b>\$623,460.69</b>	<b>\$774,100</b>

**Basin City**



<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$83,499.89	\$90,100.00
Supplies	\$1,434.68	\$900.00
Services	\$14,041.69	\$11,100.00
Capital	\$37,988.51	\$0.00
<b>Total Basin City</b>	<b>\$136,964.77</b>	<b>\$102,100.00</b>

**Benton City**



<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$136,975.33	\$147,750.00
Supplies	\$870.75	\$1,125.00
Services	\$319.35	\$800.00
Capital	\$12,305.18	\$36,400.00
<b>Total Benton City</b>	<b>\$150,470.61</b>	<b>\$186,075.00</b>

**Connell**



<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$100,009.67	\$99,900.00
Supplies	\$1,070.81	\$975.00
Services	\$795.09	\$1,250.00
Capital	\$8,912.39	\$0.00
<b>Total Connell</b>	<b>\$110,787.96</b>	<b>\$102,125.00</b>

**Kahlotus**



<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$20,534.78	\$25,400.00
Supplies	\$916.78	\$400.00
Services	\$120.96	\$900.00
Capital	\$4,988.63	\$0.00
<b>Total Kahlotus</b>	<b>\$26,561.15</b>	<b>\$26,700.00</b>

**Keewaydin Park**

<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$314,955.29	\$356,100.00
Supplies	\$1,900.55	\$5,075.00
Services	\$40,381.27	\$42,450.00
Capital	\$32,293.98	\$4,000.00
<b>Total Keewaydin Park</b>	<b>\$389,531.09</b>	<b>\$407,625.00</b>

*Rural Delivery Services are based in the Keewaydin Park Branch. Its budget has been incorporated into the branch's 2026 budget..*

**Kennewick**

<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$855,987.71	\$921,500.00
Supplies	\$6,539.74	\$6,125.00
Services	\$547.85	\$600.00
Capital	\$35,804.10	\$0.00
<b>Total Kennewick</b>	<b>\$898,879.40</b>	<b>\$928,225.00</b>

*Delivery to Homebound Services are based in the Kennewick Branch.*

**Martin Luther King Center**

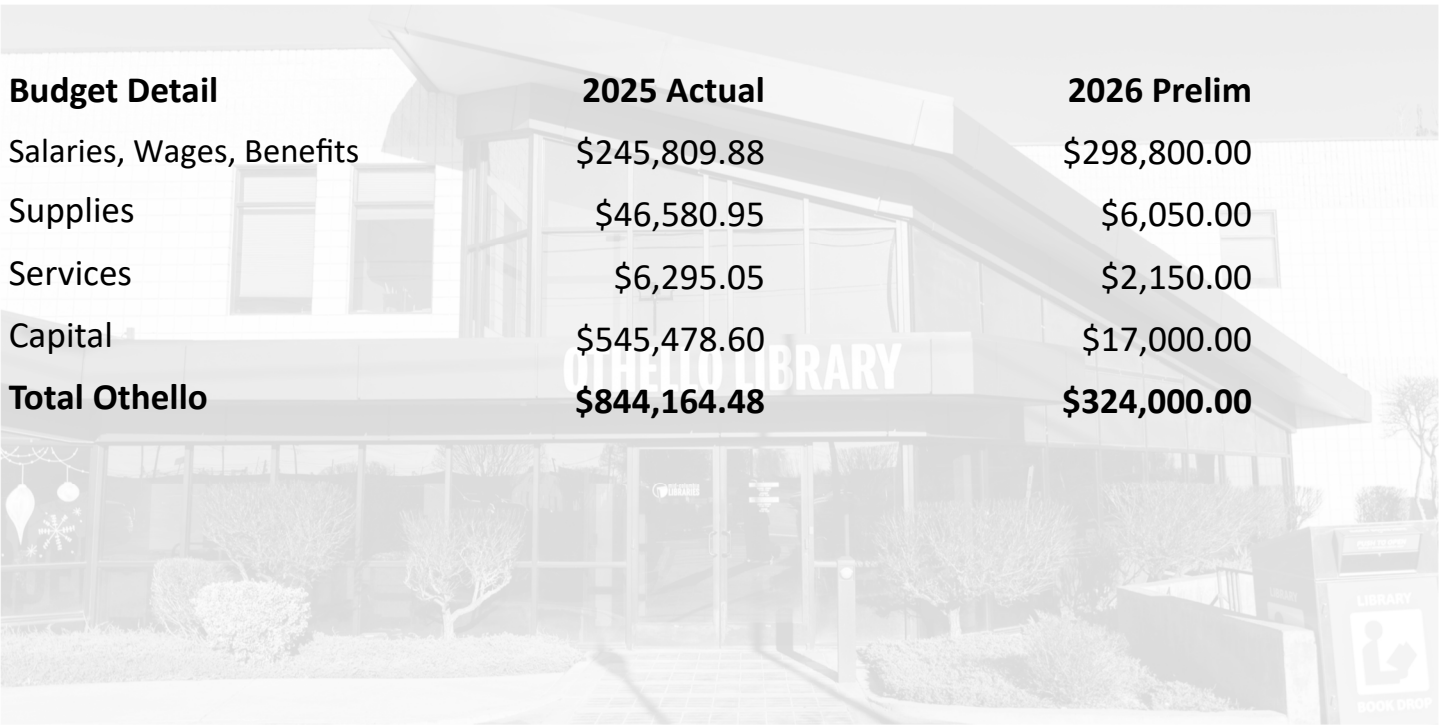
<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$0.00	\$0.00
Supplies	\$0.00	\$90,000.00
Services	\$0.00	\$27,825.00
Capital	\$0.00	\$530,000.00
<b>Total MLK Center</b>	<b>\$0.00</b>	<b>\$647,825.00</b>

*Martin Luther King Center branch is a planned future project with the City of Pasco.*

**Merrill's Corner**

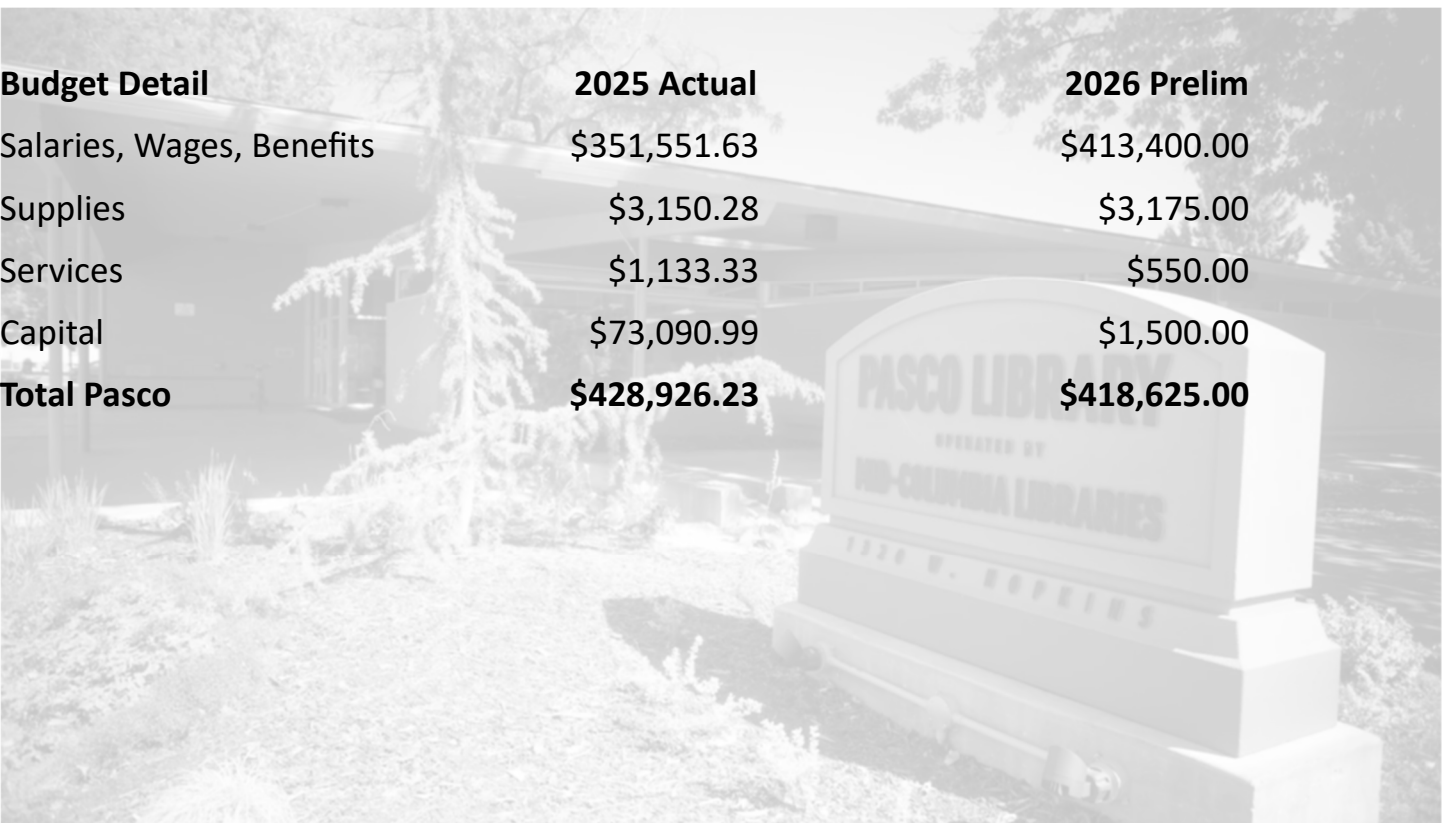
<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$34,802.31	\$39,700.00
Supplies	\$582.05	\$2,000.00
Services	\$3836.13	\$4,150.00
Capital	\$697.00	\$10,400.00
<b>Total Merrill's Corner</b>	<b>\$39,917.49</b>	<b>\$56,250.00</b>

**Othello**



<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$245,809.88	\$298,800.00
Supplies	\$46,580.95	\$6,050.00
Services	\$6,295.05	\$2,150.00
Capital	\$545,478.60	\$17,000.00
<b>Total Othello</b>	<b>\$844,164.48</b>	<b>\$324,000.00</b>

**Pasco**



<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$351,551.63	\$413,400.00
Supplies	\$3,150.28	\$3,175.00
Services	\$1,133.33	\$550.00
Capital	\$73,090.99	\$1,500.00
<b>Total Pasco</b>	<b>\$428,926.23</b>	<b>\$418,625.00</b>

**Prosser**

<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$276,137.91	\$377,600.00
Supplies	\$1,990.50	\$2,250.00
Services	\$1,840.15	\$2,400.00
Capital	\$697.00	\$3,000.00
<b>Total Prosser</b>	<b>\$280,665.56</b>	<b>\$385,250.00</b>



**West Pasco**

<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$355,530.18	\$394,500.00
Supplies	\$3,046.51	\$5,075.00
Services	\$149,067.58	\$161,150.00
Capital	\$1,339.49	\$36,800.00
<b>Total West Pasco</b>	<b>\$508,983.76</b>	<b>\$597,525.00</b>



**West Richland**

<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$294,994.05	\$297,300.00
Supplies	\$1,633.80	\$2,575.00
Services	\$1,464.60	\$1,100.00
Capital	\$696.89	\$35,700.00
<b>Total West Richland</b>	<b>\$298,789.34</b>	<b>\$336,675.00</b>



**Communications**



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

**CARLOS OROZCO**  
Associate Director -  
Communications

<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$285,533.06	\$386,550.00
Supplies	\$27,406.89	\$45,000.00
Services	\$43,976.32	\$100,700.00
Capital	\$3,895.13	\$7,000.00
<b>Total Communications</b>	<b>\$360,811.40</b>	<b>\$539,250.00</b>

**Collection Services**



The Collection Services Department oversees collection development, acquisitions, inter-library loan, cataloging, processing, collection maintenance, and supports the 24/7 digital branch.

**SARAH JOHNSON**  
Associate Director -  
Collection Services

<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$837,060.15	\$890,800.00
Supplies	\$1,520,541.46	\$1,518,000.00
Services	\$246,704.51	\$250,100.00
Capital	\$489.87	\$0.00
<b>Total Collection Services</b>	<b>\$2,604,795.99</b>	<b>\$2,658,900.00</b>

**Information Technology**



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

**JON STUCKEL**

Director -  
Information Technology

<b>Budget Detail</b>	<b>2025 Actual</b>	<b>2026 Prelim</b>
Salaries, Wages, Benefits	\$701,906.98	\$784,500.00
Supplies	\$51,946.10	\$47,000.00
Services	\$501,327.73	\$511,000.00
Capital	\$63,854.37	\$53,000.00
<b>Total Information Technology</b>	<b>\$1,319,035.18</b>	<b>\$1,395,500.00</b>

**Operations**



**ERIN MENEELY**  
Associate Director -  
Operations

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

**Couriers**

Budget Detail	2025 Actual	2026 Prelim
Salaries, Wages, Benefits	\$88,046.25	\$95,600.00
Supplies	\$872.93	\$1,500.00
Services	\$13,123.56	\$12,500.00
Capital	\$0.00	\$0.00
<b>Total Couriers</b>	<b>\$102,042.74</b>	<b>\$109,600.00</b>

**Facilities**

Budget Detail	2025 Actual	2026 Prelim
Salaries, Wages, Benefits	\$147,757.28	\$143,800.00
Supplies	\$168.87	\$9,500.00
Services	\$165,365.05	\$166,700.00
Capital	\$0.00	\$10,000.00
<b>Total Facilities</b>	<b>\$313,291.20</b>	<b>\$330,000.00</b>

**Fleet**

Budget Detail	2025 Actual	2026 Prelim
Salaries, Wages, Benefits	\$0.00	\$0.00
Supplies	\$12.54	\$250.00
Services	\$10,458.42	\$22,500.00
Capital	\$0.00	\$75,000.00
<b>Total Fleet</b>	<b>\$10,470.96</b>	<b>\$97,750.00</b>

**Resources**

**Resolution No. 2025-06**

**A Resolution Adopting the 2026 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 2026 calendar year budget in the amounts shown below;

BE IT FURTHER RESOLVED that the 2026 budget in the amounts shown below be certified to the Commissioners of Benton and Franklin Counties.

<b>Fund</b>	<b>Estimated Beginning Fund Balance</b>	<b>Estimated Revenues</b>	<b>Appropriated Expenditures</b>	<b>Operating Transfer In</b>	<b>Operating Transfer Out</b>	<b>Ending Fund Balance</b>
General	\$1,700,000	\$11,122,550	\$12,362,950	\$840,000	\$0	\$1,299,600
Stroh	\$213,000	\$5,000	\$0	\$0	\$0	\$218,000
Capital Re-	\$2,450,000	\$115,000	\$0	\$0	\$840,000	\$1,725,000
Bartlett Trust	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Perry Trust	\$13,043	\$0	\$0	\$0	\$0	\$13,043
<b>Total all Funds</b>	<b>\$4,831,043</b>	<b>\$11,242,550</b>	<b>\$12,362,950</b>	<b>\$840,000</b>	<b>\$840,000</b>	<b>\$3,260,643</b>

Adopted by the Board of Trustees this 18<sup>th</sup> day of November 2025.

ATTEST

  
 Kyle Cox, Executive Director

MID-COLUMBIA LIBRARIES

  
 Martin Valadez, Chair  
 Board of Trustees

**CERTIFICATION**

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

The foregoing Resolution No. 2025-06 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 18, 2025; 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. 2025-06; and

Resolution 2025-06 was adopted by the following vote:

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

NAY and in opposition thereof: None.

**TAX LEVY CERTIFICATION**

Dated this 18<sup>th</sup> day of November 2025.

  
\_\_\_\_\_  
Erin Meneely  
Clerk of the Board

**Resolution No. 2026-01**

**RESOLUTION NO. 2026-01  
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 2025 ad valorem tax levy for 2026 of \$0.234713461410 per thousand dollars of assessed valuation; and

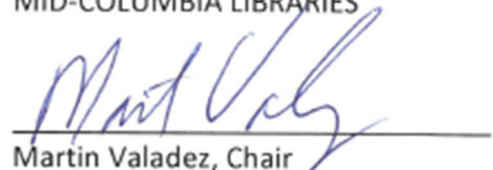
BE IT FURTHER RESOLVED that the tax levy be certified to the Commissioners of Benton and Franklin Counties.

Adopted by the Board of Trustees this 7<sup>th</sup> day of January 2026.

ATTEST

  
\_\_\_\_\_  
Kyle Cox, Executive Director

MID-COLUMBIA LIBRARIES

  
\_\_\_\_\_  
Martin Valadez, Chair  
Board of Trustees

**CERTIFICATION**

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

1. The foregoing Resolution No. 2026-01 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 7, 2026; 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. 2026-01; and
3. Resolution 2026-01 was adopted by the following vote:

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

NAY and in opposition thereof: None.

Dated this 7th day of January 2026.



Erin Meneely  
Clerk of the Board

**Cash and Investments 2025**

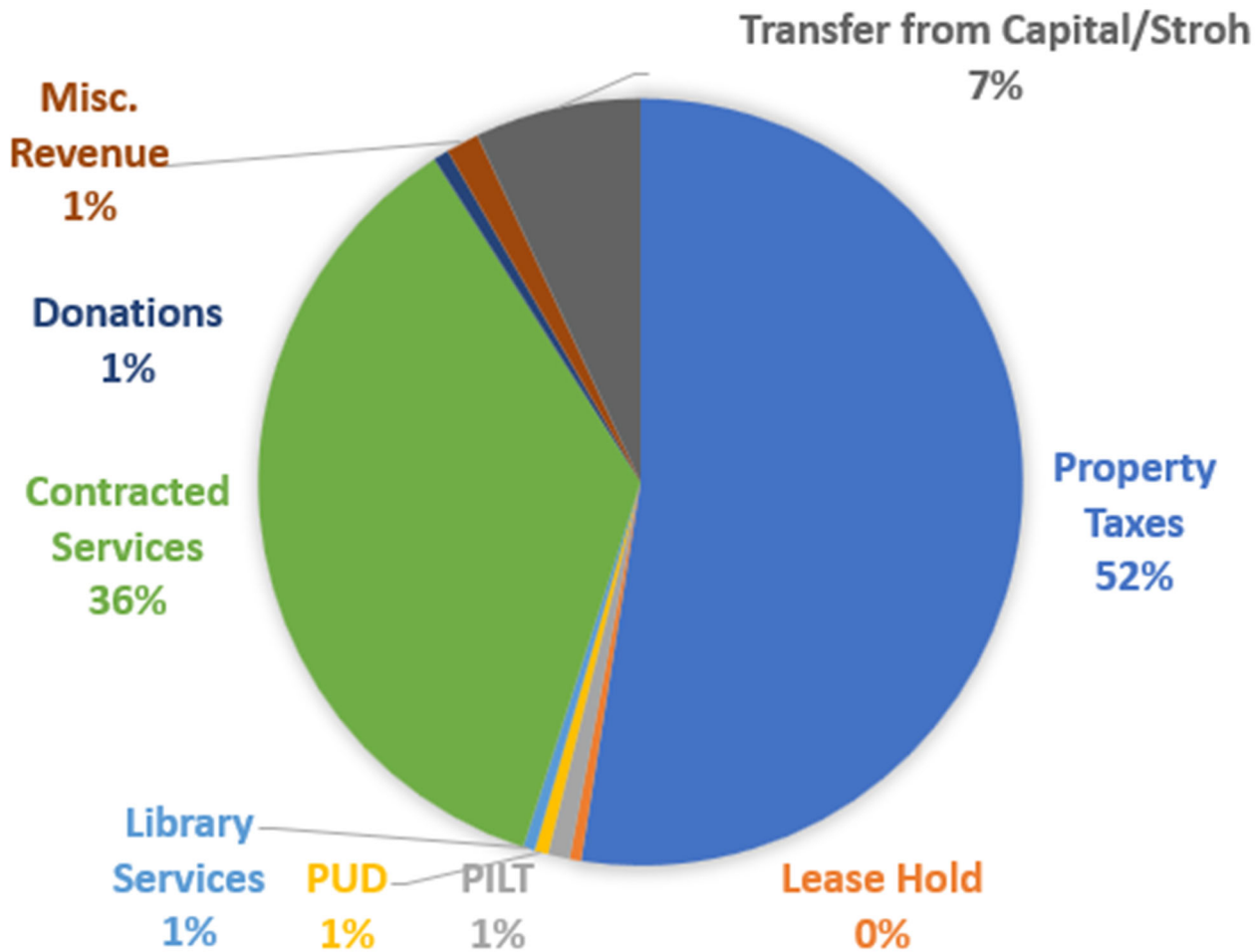
Mid-Columbia Libraries’ invests temporary cash surpluses. Cash and Investments are held by Franklin County in the government’s name. Petty Cash and Imprest bank accounts for Payroll and Accounts Payable are held by Mid-Columbia Libraries. Cash and investments totals on December 31, 2025 and December 31, 2024 are as follows:

<b>Fund / Account</b>	<b>2025 Total</b>	<b>2024 Total</b>	<b>Increase/ (Decrease)</b>	<b>Held By</b>
Petty Cash (Branch Change)	\$1,154.20	\$1,154.20		MCL
Bank Accounts (Cash Receiving, Imprest AP, Payroll)	\$1,006,843.86	\$1,188,890.29	(\$182,046.43)	MCL
General Operation & Investment	\$4,746,784.31	\$4,302,299.00	\$444,485.31	Franklin County
Stroh Fund (Investment)	\$213,421.31	\$246,527.54	(\$33,106.23)	Franklin County
Capital Reserve Fund (Investment)	\$2,327,250.96	\$2,813,689.00	(\$486,438.04)	Franklin County
Bartlett Fund (Permanent)	\$5,000.00	\$5,000.00		Franklin County
Perry Fund (Permanent)	\$13,042.82	\$13,042.82		Franklin County
<b>TOTAL</b>	<b>\$8,313,497.46</b>	<b>\$8,570,603.03</b>	<b>(\$257,105.57)</b>	

Investments in Franklin County Investment Pool

The Mid-Columbia Library is a voluntary participant in the Franklin County Local Government Investment Pool (LGIP), an external investment pool operated by the County Treasurer. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals/disclose any liquidity fees or redemption gates. All investments are insured, registered or held by the Franklin County or it’s agent in the government’s name.

2026 PROJECTED REVENUES



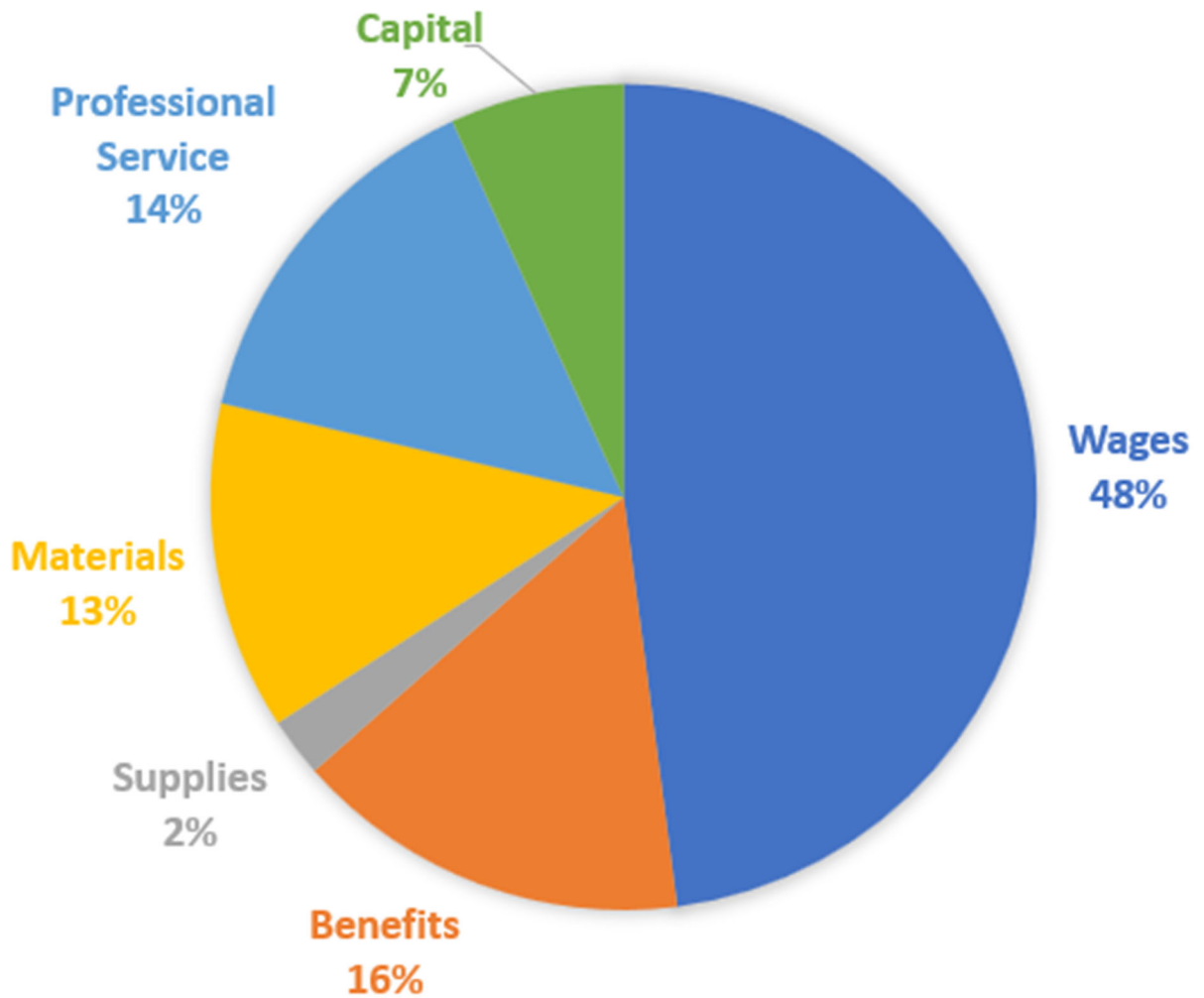
**REVENUES**

Property Taxes	\$ 6,280,000.00
Lease Hold	\$ 58,500.00
PILT	\$ 110,000.00
PUD	\$ 68,000.00
Library Services	\$ 60,500.00
Contracted Services	\$ 4,300,000.00
Donations	\$ 77,950.00
Misc. Revenue	\$ 167,600.00
Transfer from Capital/Stroh	\$ 840,000.00
<b>TOTAL</b>	<b>\$ 11,962,550.00</b>

2026 ADOPTED BUDGET—PROJECTED REVENUES

	2025 Actuals	2026 Adopted Budget	Increase/(Decrease)
Benton County Property Tax	\$ 4,785,029.61	\$ 5,025,000.00	\$ 239,970.39
Franklin County Property Tax	\$ 1,213,460.33	\$ 1,255,000.00	\$ 41,539.67
<b>TOTAL TAXES</b>	<b>\$ 5,998,489.94</b>	<b>\$ 6,280,000.00</b>	<b>\$ 281,510.06</b>
Leasehold Excise	\$ 51,876.50	\$ 58,500.00	\$ 6,623.50
<b>TOTAL EXCISE</b>	<b>\$ 51,876.50</b>	<b>\$ 58,500.00</b>	<b>\$ 6,623.50</b>
In Lieu Of Fish & Wild	\$ 3.99	\$ -	\$ (3.99)
<b>TOTAL FISH &amp; WILD</b>	<b>\$ 3.99</b>	<b>\$ -</b>	<b>\$ (3.99)</b>
In Lieu Of - PILT US Dept of Energy	\$ 159,013.79	\$ 110,000.00	\$ (49,013.79)
<b>TOTAL PILT</b>	<b>\$ 159,013.79</b>	<b>\$ 110,000.00</b>	<b>\$ (49,013.79)</b>
PUD Priv. Tax	\$ 67,680.65	\$ 68,000.00	\$ 319.35
<b>TOTAL PUD</b>	<b>\$ 67,680.65</b>	<b>\$ 68,000.00</b>	<b>\$ 319.35</b>
Printing	\$ 47,983.67	\$ 49,000.00	\$ 1,016.33
Inner Library Loan Fees	\$ 342.00	\$ 500.00	\$ 158.00
Use Fees-library card fees	\$ 9,525.99	\$ 11,000.00	\$ 1,474.01
<b>TOTAL LIBRARY SERVICES</b>	<b>\$ 57,851.66</b>	<b>\$ 60,500.00</b>	<b>\$ 2,648.34</b>
Contracted Services	\$ 4,265,812.72	\$ 4,300,000.00	\$ 34,187.28
<b>TOTAL CONTRACTED SERVICES</b>	<b>\$ 4,265,812.72</b>	<b>\$ 4,300,000.00</b>	<b>\$ 34,187.28</b>
Donations, Gifts, Grants	\$ 121,454.71	\$ 46,400.00	\$ (75,054.71)
T. Jackson Memorial	\$ 1,550.00	\$ 1,550.00	\$ -
Three Rivers Benton City Donation	\$ 5,224.19	\$ -	\$ (5,224.19)
Surplus sales	\$ 2,384.00	\$ -	\$ (2,384.00)
Friends of the Library Donation	\$ 26,750.00	\$ 30,000.00	\$ 3,250.00
<b>TOTAL DONATIONS</b>	<b>\$ 157,362.90</b>	<b>\$ 77,950.00</b>	<b>\$ (79,412.90)</b>
Investment Interest	\$ 112,049.18	\$ 104,000.00	\$ (8,049.18)
Fines & Forfeits	\$ 9,448.34	\$ 10,000.00	\$ 551.66
FOL Surplus Materials	\$ 481.69	\$ 500.00	\$ 18.31
Cash Overs & Shorts	\$ 54.29	\$ 100.00	\$ 45.71
Lost Materials	\$ 11,800.39	\$ 12,500.00	\$ 699.61
Miscellaneous Revenues	\$ 6,812.44	\$ 14,000.00	\$ 7,187.56
E-Rate Reimbursements	\$ 40,041.00	\$ 26,500.00	\$ (13,541.00)
Non-Revenue	\$ 1,006.18	\$ -	\$ (1,006.18)
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ 181,693.51</b>	<b>\$ 167,600.00</b>	<b>\$ (14,093.51)</b>
Transfer In from Stroh Fund	\$ 43,855.00	\$ -	\$ (43,855.00)
Transfer In from Capital Fund	\$ 610,140.00	\$ 840,000.00	\$ 229,860.00
<b>TOTAL TRANSFERS</b>	<b>\$ 653,995.00</b>	<b>\$ 840,000.00</b>	<b>\$ 186,005.00</b>
<b>TOTAL REVENUE AND USE OF RESERVES</b>	<b>\$ 11,593,780.66</b>	<b>\$ 11,962,550.00</b>	<b>\$ 368,769.34</b>

2026 PROJECTED EXPENDITURES



**EXPENDITURES**

Wages	\$ 5,925,500.00
Benefits	\$ 1,922,350.00
Supplies	\$ 285,825.00
Materials	\$ 1,590,000.00
Professional Service	\$ 1,797,775.00
Capital	\$ 841,500.00
<b>TOTAL</b>	<b>\$ 12,362,950.00</b>

**2026 ADOPTED BUDGET—PROJECTED EXPENSES**

	2025 Actuals	2026 Adopted Budget	Increase/(Decrease)
Full-Time Salaries & Wages	\$ 3,570,579.14	\$ 4,041,000.00	\$ 470,420.86
Part-Time Wages	\$ 1,375,177.85	\$ 1,506,000.00	\$ 130,822.15
Page Wages	\$ 196,704.26	\$ 229,000.00	\$ 32,295.74
Substitute Wages	\$ 91,704.10	\$ 79,500.00	\$ (12,204.10)
Temporary Wages	\$ 25,668.73	\$ 70,000.00	\$ 44,331.27
<b>TOTAL WAGES</b>	<b>\$ 5,259,834.08</b>	<b>\$ 5,925,500.00</b>	<b>\$ 665,665.92</b>
Medical	\$ 836,116.62	\$ 1,006,350.00	\$ 170,233.38
Social Security/PFML	\$ 333,870.89	\$ 378,100.00	\$ 44,229.11
Medicare	\$ 74,859.63	\$ 88,300.00	\$ 13,440.37
PERS	\$ 356,070.96	\$ 375,300.00	\$ 19,229.04
L & I	\$ 27,134.74	\$ 33,800.00	\$ 6,665.26
State Unemployment	\$ 34,347.75	\$ 40,500.00	\$ 6,152.25
<b>TOTAL BENEFITS</b>	<b>\$ 1,662,400.59</b>	<b>\$ 1,922,350.00</b>	<b>\$ 259,949.41</b>
General Supplies	\$ 97,924.88	\$ 98,600.00	\$ 675.12
Copier/Toner/Printer Supplies/Postage	\$ 45,235.95	\$ 6,700.00	\$ (38,535.95)
Wellness Program Supplies	\$ -	\$ 42,500.00	\$ 42,500.00
Food and Drink Meetings	\$ 5,284.15	\$ 7,275.00	\$ 1,990.85
Reader Program Books	\$ 13,073.84	\$ 15,000.00	\$ 1,926.16
Printing/Graphics Materials	\$ 9,013.44	\$ 14,500.00	\$ 5,486.56
Permanent Signage	\$ 22,459.37	\$ 15,000.00	\$ (7,459.37)
Marketing Event Supplies	\$ 2,617.66	\$ 500.00	\$ (2,117.66)
Wellness Program Supplies	\$ -	\$ 750.00	\$ 750.00
Promotional Giveaways	\$ 4,534.77	\$ 15,000.00	\$ 10,465.33
Donation Purchases/Grant Purchase	\$ 117,032.27	\$ 70,000.00	\$ (47,032.27)
<b>TOTAL SUPPLIES</b>	<b>\$ 317,176.33</b>	<b>\$ 285,825.00</b>	<b>\$ (31,351.33)</b>
Special Projects	\$ 107,922.45	\$ 110,000.00	\$ 2,077.55
Materials	\$ 1,430,724.57	\$ 1,480,000.00	\$ 49,275.43
<b>TOTAL MATERIALS</b>	<b>\$ 1,538,647.02</b>	<b>\$ 1,590,000.00</b>	<b>\$ 51,352.98</b>
Professional Services	\$ 82,688.04	\$ 229,225.00	\$ 146,536.96
Legal Services	\$ 15,732.71	\$ 8,000.00	\$ (7,732.71)
Consultants	\$ 60,275.07	\$ 55,000.00	\$ (5,275.07)
Collection Agency Services	\$ 29,417.20	\$ 38,000.00	\$ 8,582.80
Wellness Programs	\$ -	\$ -	\$ -
Document Shred Service	\$ 3,035.26	\$ 3,500.00	\$ 464.74
State Auditor Services	\$ -	\$ 25,000.00	\$ 25,000.00
SUB-Travel	\$ 14,619.96	\$ 13,000.00	\$ (1,619.96)
Translation Services	\$ -	\$ 1,000.00	\$ 1,000.00
Videographer Services	\$ 3,545.79	\$ 10,000.00	\$ 6,454.21
Performers/Presenters	\$ 48,721.19	\$ 50,000.00	\$ 1,278.81
Janitorial Services	\$ 58,586.64	\$ 50,000.00	\$ (8,586.64)
Professional Services Material	\$ 206,433.72	\$ 200,250.00	\$ (6,183.72)

2026 ADOPTED BUDGET—PROJECTED EXPENSES

	2025 Actuals	2026 Adopted Budget	Increase/(Decrease)
Communications - Telephones	\$ 55,795.39	\$ 25,000.00	\$ (30,795.39)
Communications - Data	\$ 45,337.63	\$ 40,000.00	\$ (5,337.63)
Travel	\$ 55,669.64	\$ 75,700.00	\$ 20,030.36
Performer Travel	\$ 3,204.25	\$ 5,000.00	\$ 1,795.75
Staff Day mileage	\$ 907.69	\$ 1,000.00	\$ 92.31
Advertising	\$ 34,361.24	\$ 47,100.00	\$ 12,738.76
Operating Leases - Branches Only	\$ 142,951.68	\$ 154,900.00	\$ 11,948.32
Operating Leases - Copiers	\$ 16,470.08	\$ 13,000.00	\$ (3,470.08)
Operating Rentals -Storage units	\$ 16,747.75	\$ 12,000.00	\$ (4,747.75)
Insurance	\$ 98,213.00	\$ 105,000.00	\$ 6,787.00
Utilities - Electricity	\$ 27,054.52	\$ 25,900.00	\$ (1,154.52)
Utilities - Water	\$ 7,432.35	\$ 7,000.00	\$ (432.35)
Utilities- Garbage	\$ 3,207.80	\$ 3,500.00	\$ 292.20
Utilities -Propane-Natural	\$ 22,280.30	\$ 25,500.00	\$ 3,219.70
Repairs & Maintenance Building	\$ 10,271.96	\$ 20,000.00	\$ 9,728.04
Systems Support Maintenance Fees	\$ 335,831.60	\$ 410,000.00	\$ 74,168.40
Copier Maintenance	\$ 9,834.74	\$ 6,000.00	\$ (3,834.74)
Gasoline-All Vehicles only	\$ 16,114.85	\$ 16,500.00	\$ 385.15
Vehicle Maintenance	\$ 9,526.78	\$ 21,500.00	\$ 11,973.22
Security Maintenance	\$ 5,970.00	\$ 5,500.00	\$ (470.00)
Equipment Maintenance	\$ -	\$ 5,000.00	\$ 5,000.00
Miscellaneous	\$ 25.00	\$ 1,500.00	\$ 1,475.00
Tuition Assistance	\$ 33,703.90	\$ 30,000.00	\$ (3,703.90)
Memberships	\$ 11,851.54	\$ 12,450.00	\$ 598.46
Registrations	\$ 22,242.03	\$ 33,000.00	\$ 10,757.97
Chamber/Commerce	\$ 3,122.35	\$ 2,250.00	\$ (872.35)
Banking Fees	\$ 2,332.39	\$ 2,000.00	\$ (332.39)
Sponsorships	\$ 1,000.00	\$ 5,000.00	\$ 4,000.00
Agency Disbursement-Excise tax	\$ 3,801.82	\$ 3,500.00	\$ (301.82)
Non-Expenditures	\$ 2,120.75	\$ -	\$ (2,120.75)
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$ 1,519,324.89</b>	<b>\$ 1,797,775.00</b>	<b>\$ 278,450.11</b>
Computers, Hardware & Software	\$ 207,502.17	\$ 200,700.00	\$ (6,802.17)
Equipment	\$ 106,117.66	\$ 103,000.00	\$ (3,117.66)
Furniture	\$ 161,686.40	\$ 49,800.00	\$ (111,886.40)
Building Improvements	\$ 331,678.77	\$ 418,000.00	\$ 86,321.23
Artwork	\$ 24,603.85	\$ 70,000.00	\$ 45,396.15
<b>TOTAL CAPITAL</b>	<b>\$ 831,588.85</b>	<b>\$ 841,500.00</b>	<b>\$ 9,911.15</b>
(Beginning/End Year Adjustment)	\$ (1,113.72)	\$ -	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 11,128,971.68</b>	<b>\$ 12,362,950.00</b>	<b>\$ 1,233,978.32</b>

**2026 PERSONNEL BREAKDOWN**

Total Headcount: 119		Total Active Positions: 122		Total Active FTE: 77.25	
Union/Represented Staff			Non-Union Staff		
<ul style="list-style-type: none"> <li>• Branch Managers</li> <li>• Librarians</li> <li>• Communication positions</li> <li>• Customer Service positions</li> <li>• Delivery/Maintenance positions</li> <li>• Finance positions</li> <li>• IT positions</li> <li>• Program Support positions</li> <li>• Support Services positions</li> </ul>			<ul style="list-style-type: none"> <li>• Directors, Associate Directors &amp; Human Resources                             <ul style="list-style-type: none"> <li>○ MCL Management &amp; Confidential Staff</li> </ul> </li> <li>• Library Pages (Shelvers) &amp; Material Processors                             <ul style="list-style-type: none"> <li>○ Hourly</li> </ul> </li> <li>• Temporary &amp; On-Call Substitutes</li> </ul>		
<b>Union Positions: 73</b> <b>Union Positions FTE: 59.5</b>			<b>Non-Union Positions: 49</b> <b>Non-Union Position FTE: 17.75</b>		

**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

**ANNEXATION:** Annexation is a process in which voters in a city choose to legally join a library district. If the voters decide they want to annex into Mid-Columbia Libraries' district, the city will no longer need to negotiate contracts on behalf of its residents for MCL services. Instead, residents will directly fund library services with MCL and MCL will serve the residents in perpetuity. This is exactly how other districts are funded, including the school districts and ports.

**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:** MCL 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, MCL 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. MCL 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

## REVENUES CONTINUED

**STROH Cont:** 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.

**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. MCL 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.