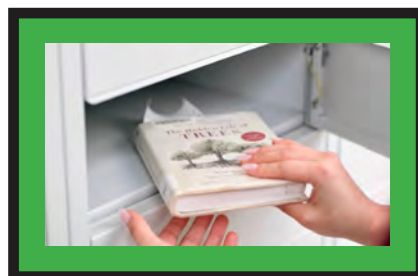
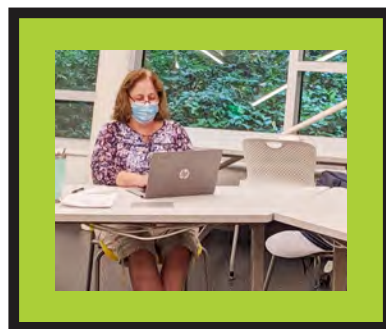
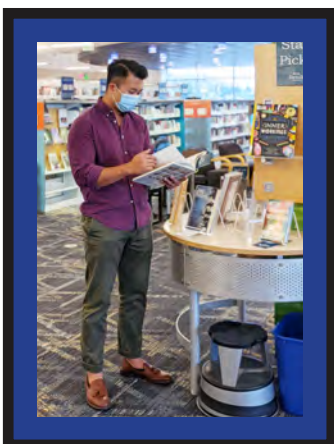
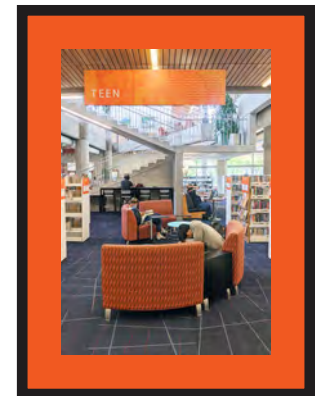
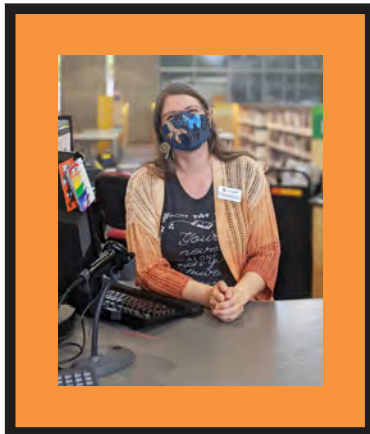
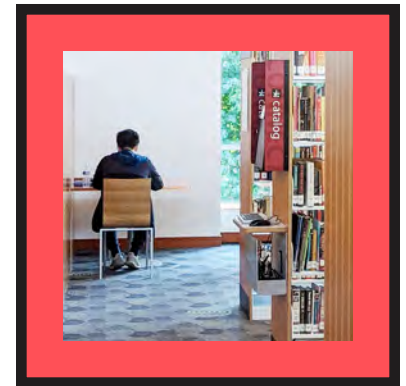
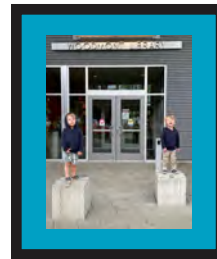
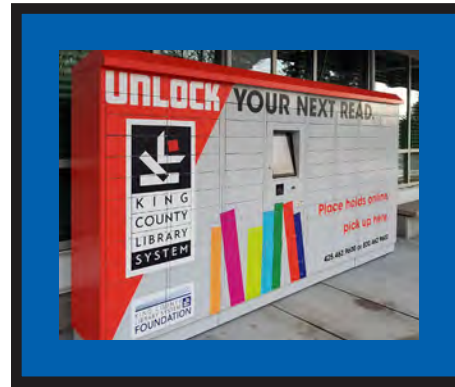
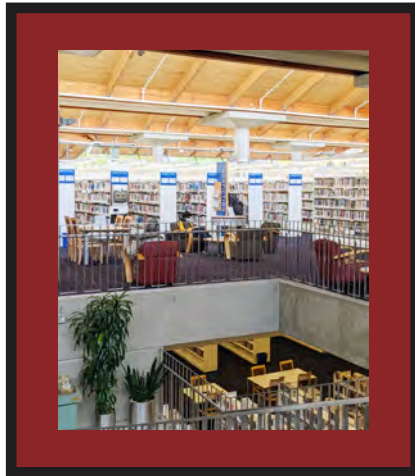




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2022 BUDGET



**KCLS BUDGET
FISCAL YEAR 2022**

**King County Library System
960 Newport Way NW
Issaquah, WA 98027**



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2022 KCLS BOARD OF TRUSTEES



Pamela Grad



Ron Higgs



Harish Kulkarni



Robin McClelland



Srini Raghavan



Anne Repass



Lalita Uppala

KCLS ADMINISTRATION



Lisa G. Rosenblum
KCLS Executive Director



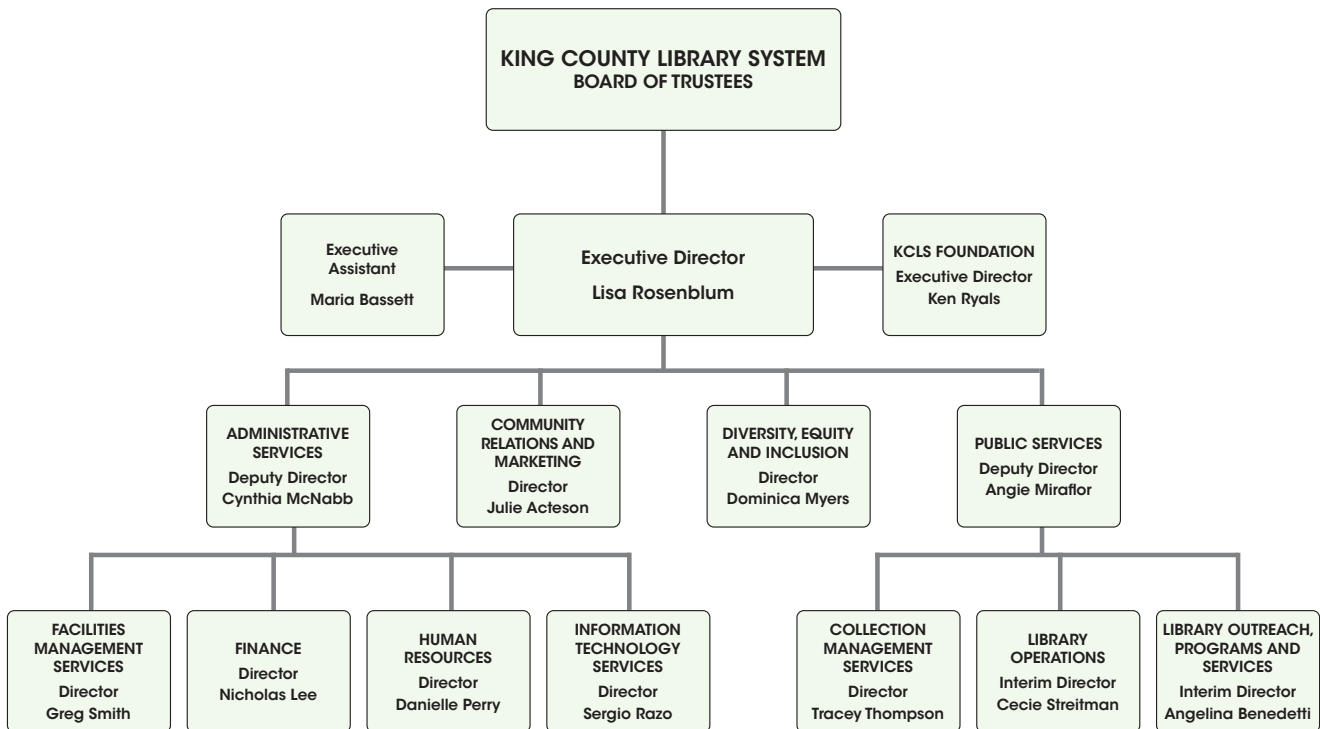
LIBRARY DISTRICT OVERVIEW

The King County Library System serves approximately 1.5 million residents across more than 2,300 square miles of King County, Washington. KCLS is consistently ranked as one of the busiest libraries in the country. With 50 libraries located in 38 distinct urban, suburban and rural communities, KCLS typically circulates more than 20 million items and welcomes approximately 10 million visitors annually.

KCLS was established in 1942 as an independent taxing district and is governed by a seven-member Board of Trustees in accordance with RCW 27.12.192. Board of Trustee members are appointed by the King County Executive and confirmed by the King County Council. The Board of Trustees hires the Executive Director, adopts the Library District’s annual operating budget, sets an annual property tax levy and approves the District’s long-range strategic plan. Trustees serve voluntarily and agree to uphold the Mission, Vision and Values of the King County Library System.

The Executive Director oversees the annual operating budget and keeps the KCLS Board of Trustees apprised of the Library District’s financial and operational status. Responsible for the overall strategic direction and leadership of the District, the Executive Director ensures that KCLS operates within its approved budget while providing relevant programs, services and materials that meet the needs of the diverse communities the Library System serves.

The Executive Director’s Leadership Team includes the Deputy Director of Administrative Services; Deputy Director of Public Services; and the Directors of Collections Management Services; Community Relations and Marketing; Diversity, Equity and Inclusion; Facilities Management Services; Finance; Human Resources; Information Technology Services; Library Operations; and Library Outreach, Programs and Services. The KCLS Foundation Executive Director is also a member of the Leadership Team.



EXECUTIVE DIRECTOR'S SUMMARY

December 15, 2021

To the King County Library System Board of Trustees:

I am pleased to present King County Library System's Budget for Fiscal Year 2022, which includes KCLS' annual Operating Budget and five-year Capital Investment Program (CIP).

The 2022 Budget reflects a continued focus on the overarching strategic goals that guide our work: Communities of Inclusion and Belonging; Responsive and Inspirational Service; Organizational Excellence, and Strategic Communication. The Budget funds key strategic initiatives and projects that further expand programs and services to support operational improvements; creates internal efficiencies and enhances experiences for patrons and staff.

Budget Funding

As an independent taxing district, KCLS has a General Fund comprised predominately of property tax revenue that is collected and distributed by the King County Treasurer twice a year-in April and October. In order to sustain ongoing operations during the gap in revenue collection between the end of the year and the following April, KCLS relies on a minimum Ending Fund Balance (EFB), which is equal to 120 days of operating expenditures. Maintaining an adequate fund balance is a vital component of KCLS' comprehensive financial planning.

Budget Challenges

Historically, KCLS' operational expenditures have significantly outpaced revenues. While there are several contributing factors, the statewide Initiative 747 has had a critical impact. Initiative 747 limits annual revenue growth to 1%, while in September the U.S. Bureau of Labor and Statistics showed a 5.4% increase in the cost of goods and services over the past year.

The effect of inflation on the largest components of KCLS' expenditures budget—salaries and healthcare benefits—and escalations in contracted maintenance services, has a cumulative impact on the budget. At the current rates of inflation, KCLS will continue to operate in a deficit position, causing a commensurate reduction in the District's Ending Fund Balance.

In 2020, KCLS had planned for a ballot measure, asking voters to approve a levy lid lift for 2021. The Library System has passed a levy lid lift measure every eight years since 2002, the last being in 2010. Voter approval of a new levy lid lift would increase revenue and allow KCLS to sustain library operations at current service levels for several more years. However, continuing financial impacts caused by the COVID-19 pandemic have led KCLS to postpone the measure yet again, adding pressure to the budget. The 2022 Budget includes cost-containment strategies to mitigate these effects.

In 2022, total General Fund expenditures are budgeted at \$137.3M, reflecting a 5.6% increase over the previous year.

2021 Successes

Although the past year has posed challenges to almost every aspect of the organization, there also have been opportunities for meaningful and significant change. Throughout the pandemic, KCLS continually adapted library programs and services to meet community needs, while adhering to state and public health mandates. KCLS also focused on internal business excellence, advancing key initiatives and implementing System-wide enhancements that created more effective business practices. In addition, the controlled hiring environment and pandemic-required partial closure allowed KCLS to study, analyze and implement a future staffing plan that promotes more opportunities for staff to advance within KCLS and part-time staff to seek full-time employment.

Noteworthy efforts aligned with KCLS strategic goals include:

Communities of Inclusion and Belonging

- Collaborated with King County partners and stakeholders to offer library buildings as emergency cooling stations for communities impacted by lack of access to cooling centers during a record heat wave in June 2021.
- Continued the no-fines policy to ensure patrons have maximum access to library materials and resources.
- Offered the Your Next Job program, providing free one-on-one help to patrons and answers to job and unemployment questions online or by phone in 11 different languages. This program also helps patrons to learn new skills and find their next job.
- Welcomed new Peer Services Specialists to work directly with library patrons. Peers are professionals with lived experience of homelessness, mental health challenges, substance use and/or criminal justice system involvement. Now in recovery, they use their experience to support others in achieving goals and are subject-matter experts in providing social services and referrals.

Responsive and Inspirational Service

- Increased the digital collections budget by 50% to keep pace with its growing popularity and to expand access to collections while there was no in-library use of buildings.
- Collaborated with Public Health-Seattle & King County to host COVID-19 vaccine clinics at multiple library locations. Pop-up clinics were held in library parking lots easily accessed by patrons and community members.
- Before libraries were reopened for in-library use, patrons utilized curbside service for holds, surprise bags, printing and tax forms. From July 1, 2020 to July 3, 2021, 1.3M curbside pickups were scheduled through the myLIBRO app. Additional use of curbside services occurred for those who simply picked up their items without a reservation.
- Successfully implemented the phased re-entry plan and welcomed patrons back in-person to all 50 KCLS libraries by July 2021.

Organizational Excellence

- KCLS received a Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). The award recognizes KCLS' commitment to meet the highest principles of governmental budgeting and financial transparency.
- The data warehouse project was launched, with funding from the KCLS Foundation to ensure that staff, leadership, Foundation and Trustees have standardized access and organized data to assist in complex financial and operational decision-making.

Strategic Communication

- System-wide integration of Microsoft Teams and Zoom Webinar platforms to ensure staff remained connected to each other, to leadership, the public and the Board of Trustees. Continuing efforts to connect with staff through virtual trainings and Town Hall meetings allow KCLS to limit travel and training expenses while still investing in staff development.

2022 Budget Highlights

In 2022, KCLS will work to more fully integrate Diversity, Equity and Inclusion (DEI) values within its strategic initiatives and projects; expand open hours for patrons; offer more full-time positions to KCLS staff; pursue external grant funding to provide even more services to communities; and continue to implement green strategies.

Beginning in the second half of 2021, the newly formed DEI department began data collection on the 2021-22 DEI Assessment Project to acquire a holistic view of KCLS through a DEI lens. A 29-staff person Project Team from diverse backgrounds and work roles leads this effort. Via both internal and external scans, the Assessment Project will serve as the cornerstone for developing data-informed community-led programs and services, authentic community partnerships and targeted staff development initiatives.

The Collection Management Services department will employ a new diversity analysis tool to compare library collections against industry-accepted diversity subjects. This will enable KCLS to evaluate representation of diverse populations in both print and digital collections.

The 2022 Budget anticipates returning to a more robust set of open hours, from offering 1,585 open library hours per week in 2021 to offering 1,885 library hours per week in 2022. The projected open hours for 2022 constitutes a 19% increase from the open hours in 2021, recognizing that this percentage may increase in 2022 if KCLS determines that business-need metrics, such as patron traffic count, warrants an increase and the budget can sustain this. KCLS instituted controlled hiring during 2020 and 2021 in response to the pandemic when state mandates limited full library services; but in order to offer more open library hours, KCLS is in the process of reorganizing and hiring staff to fill positions, while taking the opportunity to offer promotional opportunities and more full-time positions to existing staff.

KCLS' controlled-hiring environment provides an unexpected opportunity to implement some of the recommendations from the 2018 Staffing Model Evaluation, including increasing the number of Public Service Assistant (PSA) positions. One goal of the PSA position was to create a "one-stop" experience for patrons, where most patron needs could be addressed by the first staff member they encounter. For this reason, the PSA job description spans most public service functions, incorporating circulation, technology assistance and information assistance. Approximately 90 PSA positions across all library regions are on target to be filled in 2022.

Another highlight of the 2022 Budget is the emphasis on grant funding. KCLS has actively pursued outside grants for funding in 2022, such as the American Rescue Plan Act (ARPA). This grant will expand public access to KCLS in a variety of ways, including two new outside lockers for patrons to pick up library materials 24/7; the creation of an online programming and public production studio; library study room upgrades to support online meetings; and LanguageLine expansion to further serve diverse communities.

Capital Investment Program (CIP) budgets will increase 41%, reflecting the rising costs of goods and services in the IT and construction industries and an influx of grant revenue (see page 51 for a list and descriptions of 2022 grants). This increase allows KCLS to be ready for a full System reopening while anticipating the possible need for additional safety or technology purchases, in response to the continuously evolving pandemic.

In its ongoing commitment to address climate change, the CIP includes three projects that move the Library System closer to compliance with Washington State’s Climate Commitment Act and the Strategic Climate Action Plan. These projects center on reducing KCLS’ largest facilities’ Energy Use Intensity (EUI) and help move the Library towards meeting the goal set forth by King County to reduce greenhouse gas emissions (GHG) by 50% by 2025 (compared to the 2007 baseline).

Conclusions

The 2022 Budget provides the programs and services, expert staff and enriching collections our patrons expect and need—now more than ever. It is a strong operational plan balanced by a continued focus on prudent fiscal management.

Acknowledgements

Thank you to the KCLS Leadership Team, Finance Department and Community Relations and Marketing staff for the development, design and production of the 2022 Budget.

Sincerely,



Lisa G. Rosenblum, KCLS Executive Director





2022 STRATEGIC FRAMEWORK

King County Library System's (KCLS) Strategic Framework and its elements were thoughtfully developed after broad input from patrons, community leaders and partners, educators and staff in 2016. It reflects KCLS' commitment to public service and accountability, and a deep intention to enhance lives, forge connections and strengthen communities.

Since implementation of the Strategic Framework in 2018, KCLS has completed more than 50 projects that advance the Library System's strategic goals. These include projects that improve business processes, enhance customer service and increase alignment with KCLS' values. The remaining projects are focused on development of services that inspire patrons and improve their library experience.

FOCUS

To create opportunities through meaningful connections

KCLS will do this by connecting people with information and services to navigate life's complexities and biases; by providing equitable avenues to build the skills and knowledge needed for success; and connecting people to bridge differences and create communities of inclusion and belonging.

MISSION

To inspire the people of King County to succeed through ideas, interaction and information.

VISION

A world in which knowledge allows diverse communities to prosper and grow.

VALUES

Knowledge, Intellectual Freedom, Diversity, Equity and Inclusion, Professional Ethics, Stewardship and a Service Mindset.

COMMITMENTS

Customer service through helpful and expert staff; a robust and diverse collection of books and resources; responsive programs and services and welcoming library spaces.

GOALS

Communities of Inclusion and Belonging

KCLS continually works to increase equity, strengthen bonds and support individual and community identities by embracing and reflecting the diversity of our communities.

Responsive and Inspirational Service

KCLS offers customized pathways to exciting, relevant opportunities that inspire innovation, creation, learning and reflection. KCLS connects with people and organizations to leverage community strengths and enhance experiences.

Organizational Excellence

KCLS has clear priorities and effective practices; high-performing leadership and staff; financial stability and a healthy culture. KCLS measures performance and uses what it learns to make sound decisions.

Strategic Communication

KCLS communication is clear, timely and intentional. Residents, partners and supporters recognize KCLS as an essential contributor to their lives. Staff use internal standards, practices and tools that inform, educate and connect.

2022 PROJECTS

The Budget includes funding for key projects that align with KCLS' four strategic goals: Communities of Inclusion and Belonging; Responsive and Inspirational Service; Organizational Excellence; and Strategic Communication.



Communities of Inclusion and Belonging

- Implement KCLS' diversity, equity and inclusion (DEI) strategy.
- Increase community partnerships in program and service development and delivery.
- Deliver programs that reflect community diversity.
- Provide collections and materials that support diverse communities.



Responsive and Inspirational Service

- Improve access to information through technology.
- Build economic resilience in our communities.
- Support children's love for reading.



Organizational Excellence

- Configure library staffing to meet community needs.
- Improve innovation and continuous improvement processes.
- Craft an inclusive vision for intellectual freedom.
- Upgrade libraries to reduce KCLS' carbon footprint.



Strategic Communication

- Improve KCLS' internal communication.
- Implement user-centered communication strategies.
- Upgrade financial and data management and reporting systems.
- Explore the best timing to revisit a levy lid lift.



2022 STRATEGIC GOALS AND PROJECTS

The Budget includes funding for key projects that align with KCLS' four strategic goals: Communities of Inclusion and Belonging; Responsive and Inspirational Service; Organizational Excellence; and Strategic Communication.

Communities of Inclusion and Belonging

KCLS continually works to increase equity, strengthen bonds, and support individual and community identities by embracing and reflecting the diversity of our communities.

- **Implement KCLS' diversity, equity and inclusion (DEI) strategy.**

KCLS will transition into the next stage of development for its DEI strategy, beginning with a comprehensive DEI Assessment, including a community engagement process that will result in a clear understanding of the attributes of communities that the Library System serves. By combining this data with information from KCLS, the assessment teams will develop profiles and action plans that staff will use to implement changes across the Library System.

- **Increase community partnerships in program and service development and delivery.**

Community-led approaches to service development have shown to increase involvement, advance equity and achieve meaningful outcomes. KCLS will work toward this model, broadening its collaborations with community-focused organizations and increasing use of peer-to-peer services. The Library System will build inclusive services and programs with groups such as immigrants, entrepreneurs, teens and unstably-housed individuals.

- **Deliver programs that reflect community diversity.**

KCLS is a leader in offering quality programs that build knowledge and create opportunities for meaningful connections. Throughout 2021, a robust suite of programs for older adults improved social interaction among this group, which is often isolated, and this will continue as a priority. The Library System will increase its focus on community-led programming that represents varied lived experiences and reflects the diversity of the communities KCLS serves, giving more patrons an opportunity to find offerings of interest.

- **Provide collections and materials that support diverse communities.**

Community engagement and demographic information from a collections audit will inform decisions for collection development in order to meet the needs of KCLS' diverse communities. KCLS will focus on collection support for world language speakers and BIPOC (Black, Indigenous, People of Color) communities.

Responsive and Inspirational Service

KCLS offers customized pathways to exciting, relevant opportunities that inspire innovation, creation, learning and reflection. KCLS connects with people and organizations to leverage community strengths and enhance experiences.

- **Improve access to information through technology.**

The Library System will continue to bridge the connectivity gap by collaborating with community organizations to provide targeted access to devices and connectivity. KCLS will support digital equity and inclusion by providing services and programs, including Digital Navigators and Teleconnect. KCLS will expand options for patrons to use voice-assistant devices like Alexa and more flexible website searching to make information easier to find.

- **Build economic resilience in our communities.**

As the economic impacts of the pandemic continue to unfold, KCLS will increase its connections with community organizations to expand use of the Library System’s career development services. The Library will establish an equitable small business consultant group that will advise and design library services that meet the needs of disproportionately impacted entrepreneurs. In 2022, KCLS will also enhance its online digital-skills learning and certification offerings for entrepreneurs and job seekers.

- **Support children’s love for reading.**

Early literacy and school-age reading programs have long been a staple service. In 2022, KCLS will increase its engagement with parents, focusing on making reading a regular family activity. Librarians will collaborate with teachers on reading programs for elementary students that are easily adapted to classroom needs. In all reading programs, KCLS will support parents and teachers in finding developmentally-appropriate books that represent the diverse backgrounds and interests of all students.

Organizational Excellence

KCLS has clear priorities and effective practices, high performing leadership and staff, financial stability and a healthy work culture. KCLS measures performance and uses what it learns to make sound decisions.

- **Configure library staffing to meet community needs.**

As library use settles into a new version of normal, KCLS will use this opportunity to continue to align staffing with community needs. Using prior recommendations from staff and the DEI assessment that is underway, the Library System will explore creative solutions that position the organization as a stronger community asset and employer of choice. KCLS will provide employee leadership development and managerial training programs to enhance competency and preparedness for growth within the organization. KCLS will also use information and data analytics from current and exiting employees to understand the employee experience and align organizational culture to the mission, vision, and values.

- **Improve innovation and continuous improvement processes.**

KCLS is often at the leading edge of public library services and operations. In 2022, the Library System will formalize its processes for encouraging and capturing innovation. KCLS will also adopt a methodology for ongoing review, evaluation and improvement of internal work processes.

- **Craft an inclusive vision for intellectual freedom.**

Intellectual freedom—the right of every individual to seek and receive information from all points of view—is a foundational value of public libraries in the United States. It is a concept that evolves to meet the needs of a changing society. KCLS will update its organizational practices, documentation and training materials to support and align with the equally important values of diversity, equity and inclusion.

- **Upgrade libraries to reduce carbon footprint.**

To comply with the King County Strategic Action Climate Plan, KCLS will purchase renewable energy for the Woodmont Library in conjunction with scheduled upgrades, resulting in significant offsets of our natural gas emissions, electrical use and other energy resources used for operations. At the Service Center and Bellevue Library, KCLS will begin work to comply with the Clean Buildings Standard Performance energy use targets, including replacement of system components using pre-adopter incentive funding.

Strategic Communication

KCLS communication is clear, timely and intentional. Residents, partners and supporters recognize KCLS as an essential contributor to their lives. Staff use internal standards, practices and tools that inform, educate and connect.

- **Improve KCLS' internal communication.**

The communication challenges of 2020-2021 (related to the pandemic) provided opportunities to launch tools and develop staff skills that will take KCLS to the next level of engagement across all 50 library locations. In 2022, the Library System will review its communication needs and begin developing a plan for thoughtfully implementing next-generation practices.

- **Implement user-centered communication strategies.**

Email Newsletters are an effective communication tool and KCLS currently offers 25 topical and local newsletters to 190,000 cardholders who have chosen to receive them. In 2022, KCLS will adopt new software that imports content from our website, allowing patrons to customize their preferences and enabling KCLS to send targeted emails about the library services and events patrons are most interested in. KCLS will use the results of a user survey to learn more about what kind of information people want to receive, and to gauge interest in switching to automatic enrollment in KCLS newsletters. This will help KCLS build a strong framework for improved email newsletters with a patron-centered approach.

- **Upgrade financial and data management and reporting systems.**

KCLS will complete improvements to financial systems designed in 2021, including new job costing, contract management and expense management tools. Implementation of accounts payable automation will increase efficiency and decrease processing time. Financial and operational data will be integrated in a secure data warehouse, enabling timely and customized performance dashboards to support organizational decision-making.

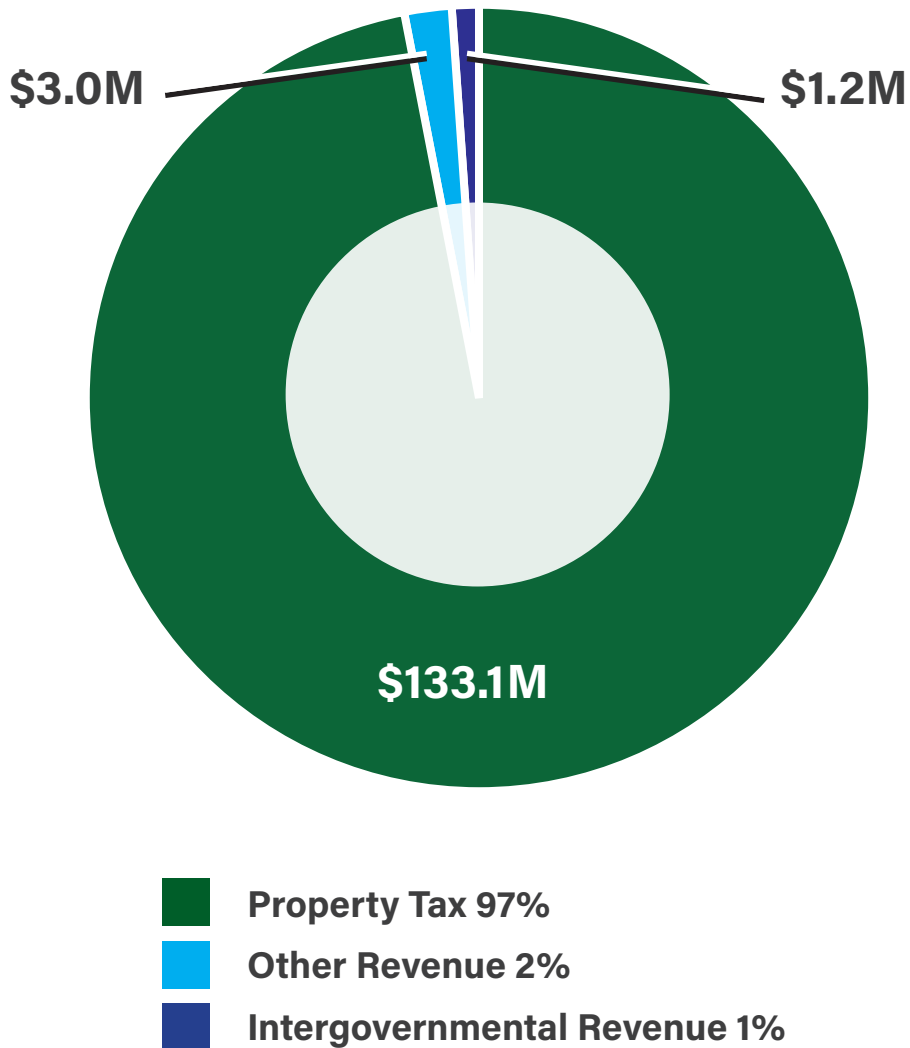
- **Explore the best timing to revisit a levy lid lift.**

In February 2020, the King County Library System (KCLS) Board of Trustees adopted a resolution to place a levy measure on the August ballot. Facing a growing budget deficit, a levy lid lift allows KCLS to sustain library programs and services at the level our communities expect and need. Because of the economic impacts of the pandemic and the uncertainties it presented for residents, businesses, and other public service agencies, KCLS decided to forego placing a levy measure on the ballot for 2020-2021.

GENERAL FUND OVERVIEW

In 2022, total general fund revenue is projected at \$137.3M. KCLS revenue is relatively stable year to year, as it is predominantly comprised of property tax. Annual growth in property tax revenue is restricted to 1% over the prior year; plus any increase in revenue derived from new construction. Other revenue sources include, but are not limited to, grant funding, investment interest and eRate subsidies. Intergovernmental revenue is received from other government entities, for example, state timber tax.

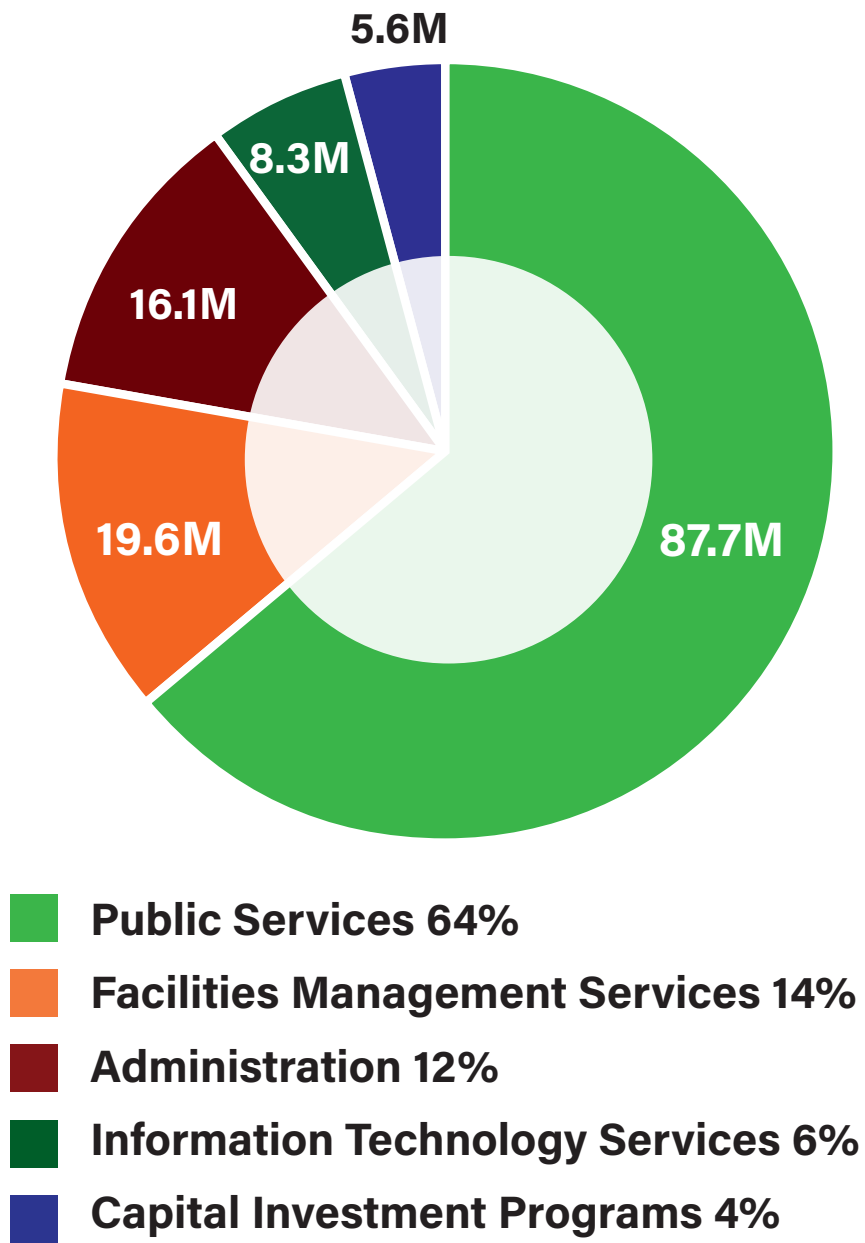
KCLS BUDGET REVENUE (\$137.3M) BY SOURCE



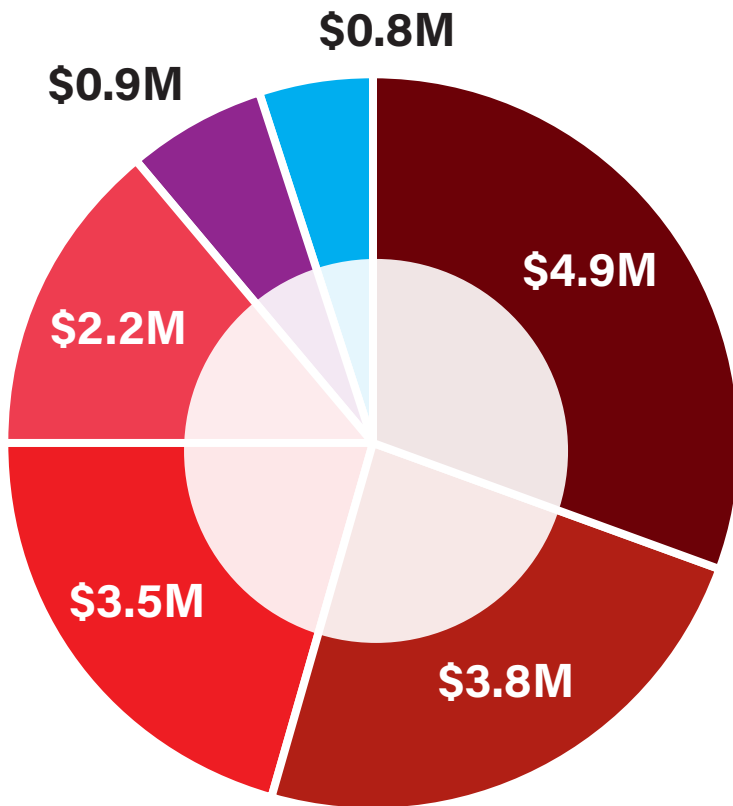
GENERAL FUND OVERVIEW

Total general fund expenditures in 2022 are budgeted at \$137.3M and allocated to staffing, programs and services, collections and routine repair and maintenance of buildings, grounds, furniture and equipment.

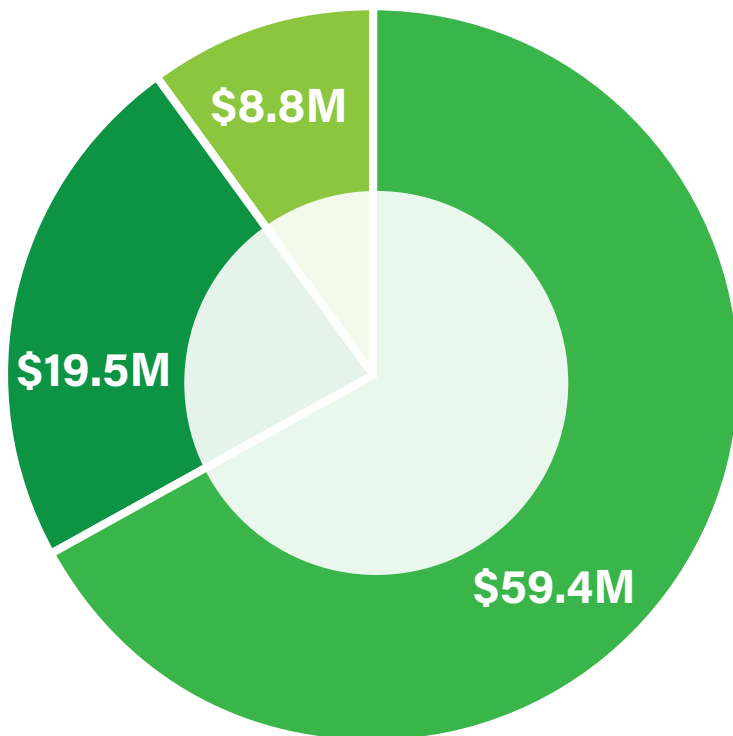
KCLS BUDGET EXPENDITURES (\$137.3M) BY DIVISION



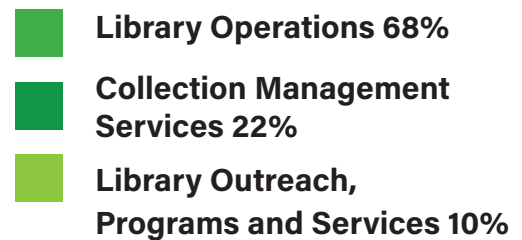
GENERAL FUND OVERVIEW



ADMINISTRATION BUDGET BY DEPARTMENT



PUBLIC SERVICES BUDGET BY DEPARTMENT

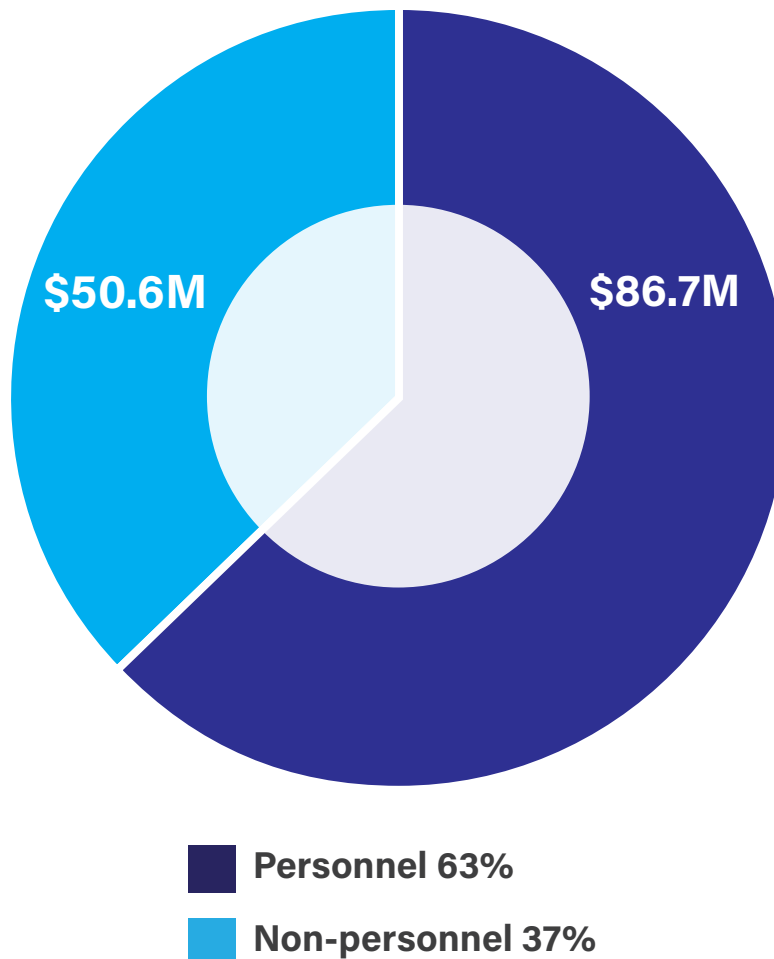


GENERAL FUND OVERVIEW

Personnel expenditures account for 63% of total budgeted expenditures, and include salaries and benefits for 1,201 employees, or 819 Full-Time Equivalent (FTE) employees.

Non-personnel expenditures account for 37% of total budgeted expenditures. The 2022 Budget also includes \$5.6M in funding for the Facilities and Technology Capital Investment Programs (CIP) to cover anticipated major expenditures for ongoing maintenance and upkeep of the Library District's capital assets.

KCLS BUDGET EXPENDITURES (\$137.3M) BY CATEGORY



GENERAL FUND OVERVIEW

Ten years after voters approved the last general property tax levy lid lift (2010), KCLS was planning another levy measure for the August 2020 ballot. In March of 2020, when Washington State's Governor ordered all public agencies to close facilities in order to protect public health and safety, the ballot measure was rescinded and postponed.

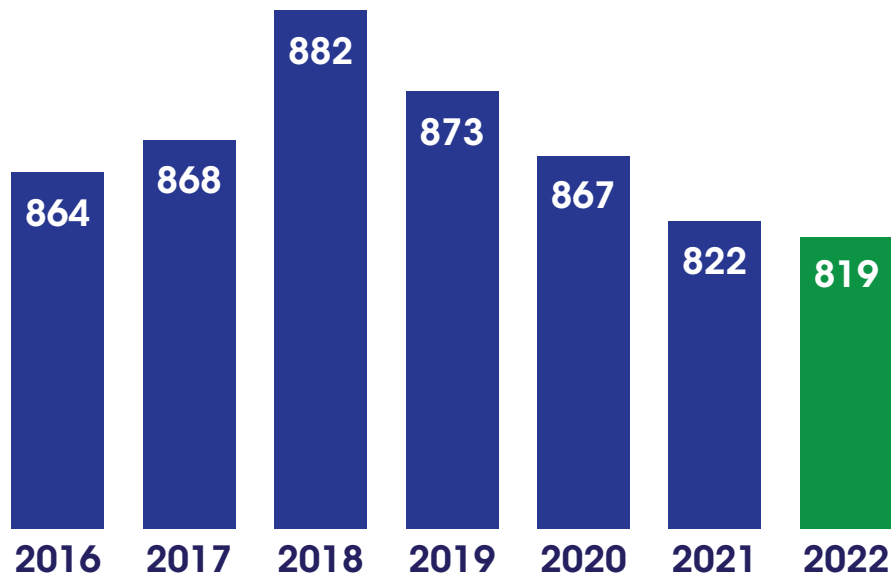
Grappling with financial uncertainties, KCLS took immediate action to reduce personnel and non-personnel operating expenditures and maintained those reductions through most of 2021. With changes to state and public health mandates and guidelines in mid-2021, KCLS reopened its doors to restore core patron services and staff support.

The 2022 Budget proposes investments that will continue to inspire KCLS patrons and staff, while emphasizing a return to normalcy in library operations, including:

- Increasing library open hours and filling open and reorganized positions, equal to 819 FTEs*.
- Resuming full capital investment schedules for facilities, fleet and technology, which increases the Capital Investment Plan budget by 41%.
- Restoration of training, travel and conference funding.

*The projected open hours for 2022 constitutes a 19% increase from the open hours in 2021.

KCLS BUDGETED FULL-TIME EQUIVALENTS



A continued focus on long-range fiscal sustainability has allowed KCLS to propose a balanced budget for 2022. As "new" normal library operations are resumed and enhancements in programs and services are anticipated in 2022, KCLS remains cognizant of the impact that increased service levels have on future levy lid lift requirements.

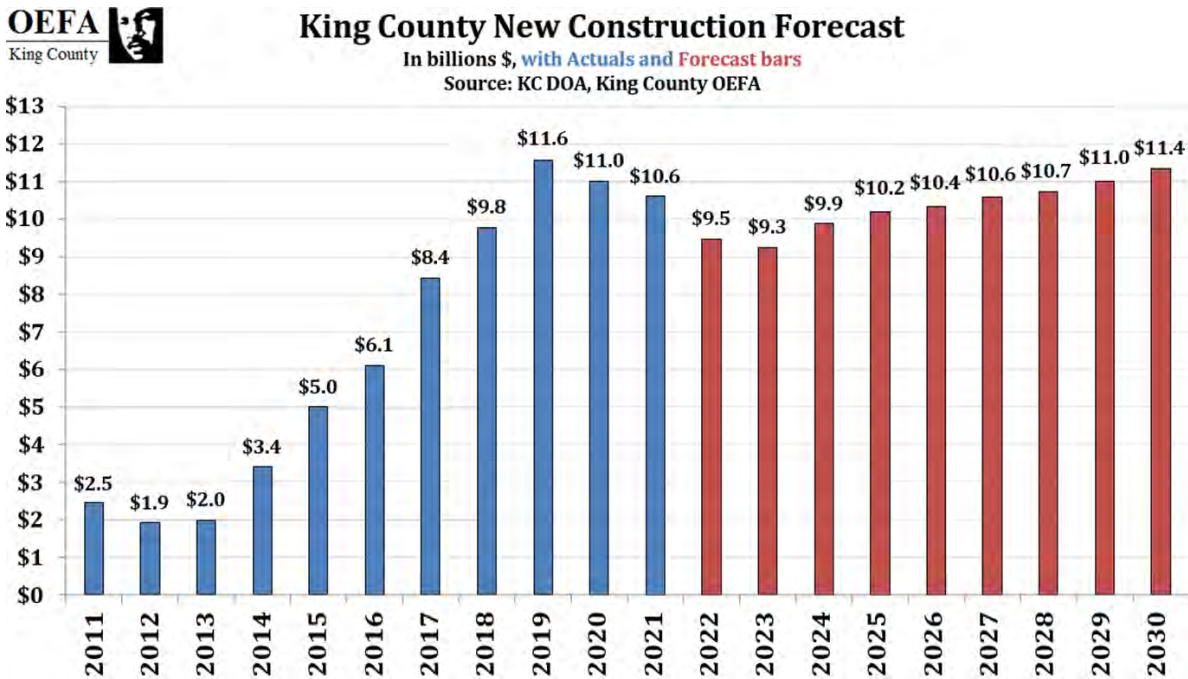
ECONOMIC OUTLOOK

While property tax, which accounts for over 96% of KCLS’ revenue, is a relatively stable funding source, the passage of Initiative 747 in 2001 restricts the growth in annual revenue to the lesser of 1% or the Implicit Price Deflator (IPD), plus any additional tax revenue generated from new construction.

The IPD is a figure used to measure inflation for personal consumption expenditures for the United States; it is published for the most recent twelve-month period by the U.S. Bureau of Economic Analysis of the U.S. Department of Commerce by September 25 of the year before the taxes are payable.

In the event the IPD falls below 1%, the Board of Trustees must approve a resolution declaring a substantial need in order to receive the full 1% increase in property tax revenue. For purposes of this budget, the IPD is reported to be 3.86% (greater than 1%) and, therefore, KCLS requires no such resolution to increase its property tax levy by 1%.

During the past five years, a strong economy has led to significant increases in new construction. However, the King County Office of Economic and Financial Analysis (OEFA) predicts a slow-growth or no-growth trend over the next five years.



The effects of a forecasted downturn in new construction coupled with the 1% restriction on annual revenue growth constrains KCLS’ revenue projections and the long-term financial health of the Library District.

When factoring in forecasted new construction revenue based on available economic data from King County (1.4%), growth in forecasted property tax revenue is anticipated to be 4.1% in 2022.

Considering all revenue sources, KCLS estimates a 5.6% increase for the 2022 Budget period.

LONG-RANGE FINANCIAL PLANNING

Maintaining an adequate fund balance is a critical component of KCLS' long-range financial planning.

KCLS receives property tax revenue from the county treasurer only twice per year, in April and October.

In order to bridge this gap, KCLS must maintain a minimum Ending Fund Balance (EFB) equal to 120 days of operating expenditures to ensure funds are available at fiscal year-end to cover operating expenditures through April of the following year (See General Fund Balance Policy on page 84).

Based on historical budget trends, KCLS estimates personnel costs to increase at a rate of 3% to 7% annually due to contractual cost of living adjustments (COLA), budgeted salary step increases, inflation of healthcare premiums, PERS contributions, FICA and other benefits-related costs.



REVENUE AND EXPENSE DEFINITIONS

Revenue Definitions

Contracts: King County pays KCLS for library service KCLS provides to the King County Children and Family Justice Center. The contract renews each year.

E-Rate: The Schools and Libraries (E-Rate) Program provides discounts to assist eligible schools and libraries to obtain affordable internet access and telecommunications services. E-Rate funds the following service types: Data Transmission Services and/or Internet Access; Internal Connections; Managed Internal Broadband Services, and Basic Maintenance of Internal Connections. KCLS utilizes an independent E-Rate consulting firm that completes and files the application needed to secure funding for eligible services every year.

Fines: Revenue obtained from fines for overdue library materials.

Investment Interest: KCLS belongs to the King County Investment Pool that invests cash reserves for all county agencies, special districts and other public authorities. The investment portfolio in the pool complies with the county investment policies and state law, and only invests in certain types of highly rated securities, including certificates of deposit, U.S. Treasury obligations, federal agency obligations, municipal obligations, repurchase agreements and commercial paper.

KCLS Foundation: Since 1991, the King County Library System Foundation (KCLSF) has provided financial support from private donors for library programming that goes beyond what is possible with public funding. This allows KCLS to extend the reach of critical library programs and services across the county so that all communities can thrive.

Lost Materials: Revenue obtained from fees assessed for damage to or loss of library property.

Miscellaneous Revenues: Sales of General Fixed Assets; Sales of Taxable Merchandise; Refunds/Credits; Donations; KCLS Foundation Postage reimbursements and Found Money.

Other Taxes: Includes the Leasehold Excise Tax. The state of Washington imposes a 12.84% Leasehold Excise Tax on the act or privilege of occupying or using publicly owned, or specified privately owned, real or personal property (RCW 82.29A.030). Leasehold Excise Taxes imposed by cities and counties are credited against the 12.84% state Leasehold Excise Tax. This credit is applied in layers, which is to say the county rate (with a maximum rate of 6%) is credited against the state rate, and the city rate (with a maximum rate of 4%) is credited against the county.

Photocopies: Revenue obtained from patrons utilizing KCLS photocopiers and printers.

Private Timber Tax: The state of Washington timber harvesters pay an excise tax on the value of timber harvested, whether on private or public lands. The State Department of Revenue collects the funds and distributes revenue back to the county of origin, less prorated administrative costs, which in turn distributes the revenue to local taxing districts. In place of property taxes, timber owners pay this 5% excise tax on timber harvested, with 1% distributed to the state and the remaining 4% to counties. KCLS qualifies for this revenue since it is a taxing district, which has forestlands within the boundaries of the Library System service area. The primary revenue distribution is made quarterly in February, May, August and November, which explains why a large amount came to KCLS in May. The King County Treasurer distributes the revenues to the local taxing districts according to a formula prescribed in the law, which includes factors of number of acres of forestland available in a district's area and assessed values of the land.

Property Tax: An Ad Valorem Tax on real estate property, based upon the value of the property. Property Tax provides the majority of KCLS revenue. Annual growth in Property Tax revenue is restricted to 1% over the prior year, and the increase in revenue is derived from new construction. The county treasurer collects and distributes the revenue to KCLS twice a year in April and October.

Expense Definitions

Advertising: Promotion of KCLS programs, capital projects, employment opportunities, services and initiatives through social media, print, radio, broadcast and digital marketing.

Benefits: Includes health benefits, retirement contributions, FICA and other taxes.

Communications:

Data: King County I-NET and data connections in various areas not currently supported by I-NET. Includes ongoing data costs for mobile devices used by staff, and funds to strengthen connectivity to the KCLS Service Center at Preston.

Voice: Telephones, fax, cell, radio and cordless phones; telephone system hardware upgrades; directory listings and conversion of phone systems to King County I-NET. Includes repair and improvements to existing phone systems throughout KCLS.

Insurance: Property and casualty coverage for all locations as well as Directors and Officers, Fiduciary and Liability Insurance coverage. Coverage for all fleet, maintenance and public services vehicles.

Intergovernmental: Washington State Auditor fees; state and county purchasing pools membership fees; and other government membership and service fees.

Library Materials–Capitalized: Additions to the KCLS materials collection that KCLS owns and which will exist for longer than one year.

Library Materials–Non-Capitalized: Additions to the KCLS materials collection that KCLS does not own or which will not exist for longer than one year.

Miscellaneous: Includes Ad Valorem expenses. An Ad Valorem tax is charged by state and municipal governments and is based on the assessed value of a product or property. The most common Ad Valorem tax is the property tax, which is charged on real estate and personal property. Other miscellaneous expenses include book repair, banking fees, membership fees, interest and penalties.

Operating Lease: Lease expenditures include base rent, copier leases, the shared portion of tax, Common Area Maintenance (CAM), insurance and utilities for all the leased buildings.

Professional Services: Services provided by third party vendors or consultants including network services, computerized reference services, on-site security, ergonomic consultations, health and safety consultations, payroll and benefit related consultations, major system workflow enhancements services, courier services, legal consultations and other general professional consultation or contract services.

Repairs and Maintenance: Includes all contracted repair and maintenance services, outside contracts call-out services for all buildings, assets, vehicles, furniture and equipment.

Reserve: Contingency funds supporting the Library District's response to unforeseen expenses.

Salaries: Includes staff salaries.

Staff Development: Expenses that improve employees' existing competencies and skills and develop new skills to support the organization's goals, such as workshops, specialty trainings, seminars, conferences, tuition assistance and other general trainings.

Supplies: Expenditures for materials, supplies, contractual services, fees and other services.

Travel: Reimbursement to staff to defray the costs of travel to professional conferences and events and for using personal vehicles while conducting KCLS business.

Utilities: Utilities expenditures include electricity, gas, water, garbage and recycling, sewage management, etc.

2022 BUDGET PLANNING SCENARIO

	2021	%	2021	%	2022	%	2023
	Budget	Change	Year-End Forecast*	Change Between 2021 Budget & 2022 Budget	Final Budget	Change	Forecast Budget
Beginning Fund Balance	\$ 79,754,622		\$ 81,293,737		\$ 96,395,442		\$ 96,395,443
Property Tax	\$ 126,312,816	0.0%	\$ 126,312,816	4.1%	\$ 131,463,819	2.4%	\$ 134,583,574
Property Tax - Delinquent	1,636,800	0.0%	1,636,800	2.3%	1,674,446	2.3%	1,712,959
All Other Revenue (exclude Grants)	1,879,051	0.0%	1,879,051	35.2%	2,540,976	0.0%	2,540,976
Foundation Grant	250,000	0.0%	250,000	410.3%	1,275,798	5.0%	1,339,588
External Grant	-		-	100.0%	364,480		-
Total Revenue	\$ 130,078,667	0.0%	\$ 130,078,667	5.6%	\$ 137,319,519	2.1%	\$ 140,177,096
Salaries	\$ 57,433,600	-9.1%	\$ 52,233,600	8.3%	\$ 62,173,212	3.6%	\$ 64,411,448
Benefits	25,001,850	-9.2%	22,701,850	-2.0%	24,500,885	8.0%	26,460,956
Sub-total Personnel	\$ 82,435,450	-9.1%	\$ 74,935,450	5.1%	\$ 86,674,097	4.8%	\$ 90,872,403
Facilities	\$ 13,713,800	-14.0%	\$ 11,791,985	-3.9%	\$ 13,180,600	2.8%	\$ 13,549,657
Materials	13,786,540	-4.2%	13,205,060	2.4%	14,119,814	2.8%	14,515,169
Catalogue & Processing	1,099,297	-3.6%	1,060,161	0.7%	1,107,150	2.8%	1,138,150
Technology	5,074,814	-1.0%	5,026,538	-5.8%	4,779,080	2.8%	4,912,894
Programs	741,767	-20.8%	587,540	118.4%	1,619,925	2.8%	1,665,283
Administration*	6,074,671	-60.0%	2,431,941	15.9%	7,041,005	-32.5%	4,750,393
Operation	884,045	-57.4%	376,987	-5.4%	836,080	2.8%	859,490
Building Leases	2,313,200	-1.2%	2,285,400	3.5%	2,394,400	2.8%	2,461,443
Sub-total Non-personnel	\$ 43,688,134	-15.8%	\$ 36,765,612	3.2%	\$ 45,078,054	-2.7%	\$ 43,852,480
Facilities CIP	\$ 2,500,000	-27.2%	\$ 1,820,000	17.2%	\$ 2,929,200	35.9%	\$ 3,982,000
ITS CIP	1,455,900	0.0%	1,455,900	81.2%	2,638,168	-47.9%	1,373,993
Sub-total CIP	\$ 3,955,900	-17.2%	\$ 3,275,900	40.7%	\$ 5,567,368	-3.8%	\$ 5,355,993
Total Expenses	\$ 130,079,484	-11.61%	\$ 114,976,962	5.6%	\$ 137,319,519	2.0%	\$ 140,080,876
Total Surplus/(Deficit)	\$ (817)		\$ 15,101,705		\$ 0		\$ 96,220
Ending Fund Balance	\$ 79,753,806		\$ 96,395,442		\$ 96,395,443		\$ 96,491,663

Note: The observation of the forecast model is based on the current economic environment and does not anticipate an economic recession/downturn in the near future. If any upcoming economic factor changes, this forecast will need to be updated.

DEPARTMENT OVERVIEWS



EXECUTIVE

The King County Library System Executive Director oversees KCLS' annual operating budgets and keeps the KCLS Board of Trustees apprised of the Library District's financial and operational status. Responsible for the overall strategic direction and leadership of the District, the Executive Director ensures that KCLS operates within its approved budget while providing relevant programs, services, resources and materials that meet the needs of the diverse communities KCLS serves.

Changes for 2022

The Executive budget is \$4.9M (personnel and non-personnel), which represents an overall 18% increase from 2021.

Non-personnel budgeted items rose 28% compared to the 2021 budget.

Other expenditures to note include:

Memberships: Expected to increase 55% over 2021, as KCLS considers reinstating some professional memberships that were eliminated during the pandemic.

Intergovernmental Services and Technology: Increased 29% to cover anticipated and necessary investments in IT assets, and King County Election fees and other expenditures associated with potentially putting a levy lid lift measure on the ballot.

Training: The reintroduced training budget is increased 63% over 2021 to address post-pandemic needs.



EXECUTIVE

\$1,092,100	Salaries Executive Director; Executive Assistant; Deputy Directors; Organizational Performance Project Managers.
\$10,900	Supplies
\$2,000	Supplies-Operating Miscellaneous office supplies.
\$8,900	Supplies-Software Annual subscription for PolicyMap, an online data mapping tool, and PLA metrics, a Public Library Data Service statistics database subscription.
\$65,000	Training Anticipated training to be administered by either the Strategy Department or the Executive to respond to needs that arise in 2022. Examples include staff training for data analytics, intellectual freedom or levy preparation.
\$28,000	Individual Development Workshops, classes or conferences for department staff and Board of Trustees.
\$235,500	Professional Services
\$200,000	Professional Services-General Consulting services.
\$35,500	Professional Services-Legal
\$6,000	Travel Mileage reimbursement for business-related travel.
\$40,100	Miscellaneous
\$38,100	Miscellaneous-Memberships American Library Association; Washington Library Association; Urban Libraries Council and other professional memberships.
\$2,000	Miscellaneous-Other Refreshments for Board of Trustees and other KCLS-hosted meetings, expected to resume in-person in 2022.
\$3,120,000	Intergovernmental Services and Technology King County Election fees and other expenditures associated with putting a measure on the ballot for a prospective levy lid lift. Potential investment in IT assets such as PCs and software, once library usage returns to a post-pandemic normal in 2022.

COLLECTION MANAGEMENT SERVICES

The Collection Management Services (CMS) department focuses on providing a collection that is accessible and responsive to the needs of the communities KCLS serves. CMS selects, orders, catalogs and processes materials with the goal of providing a collection that reflects local communities and removes barriers to access. CMS is committed to supporting KCLS values of inclusion and belonging by offering diverse materials.

Changes for 2022

The overall department budget supports the KCLS mission, vision, values and strategic priorities. Our focus areas include diversity, equity and inclusion; Economic Empowerment and STEM support. We will determine the best formats by community needs. CMS closely monitors usage and format preference.

For 2022, the total materials budget is \$13.6M; an increase of 2.5% over 2021.

Print Materials: Checkout of print books fell below the usage of electronic materials during the pandemic, but there has been an increase with the reopening of library locations in 2021. The budget increased 9.2%, from \$5.3M to \$5.7M, to reflect the increased demand for print books expected in 2022.

Periodicals: Magazine and newspaper subscriptions will fully restart in January of 2022. The availability of print magazines continues to decline, with many ceasing publication, while access to online magazines continues to grow. The budget reflects a 30% reduction for print magazines from pre-pandemic levels.

Non-Print Media (music CDs, audiobook CDs and DVDs for all ages and in many languages): The 2022 Budget was reduced 9% to align with decreasing demand and availability of non-print media for purchase. The focus continues to be on popular materials, with special attention to diversity, equity and inclusion.

Downloadable Content (digital magazine subscriptions, eBooks, eAudiobooks, digital music and streaming video content): The demand for downloadable content is anticipated to continue in 2022; CMS projects 8 million eBooks and eAudiobooks will be checked out through OverDrive by the end of 2021. The 2022 digital budget reflects a slight decrease (-1.7%), as some funds are shifted back to physical books with all libraries being open to in-building use in 2022.

Staffing: CMS has aligned and consolidated staffing to reflect the decreased physical collection workload, resulting in a 6.9% reduction of Full-Time Equivalent (FTE) positions.

COLLECTION MANAGEMENT SERVICES

\$3,394,700	Salaries Department Administration, Cataloging and Processing, Circulation, Interlibrary Loan (ILL); Selection and Order.
\$124,000	Supplies
	\$24,000 Supplies-Operating General office supplies and library cards.
	\$100,000 Supplies-Processing Includes barcodes, book jackets, branch ID labels, genre, magazine labels, etc.
\$9,000	Individual Development Workshops and specialty training.
\$938,150	Professional Services
	\$173,500 Professional Services-Network Services Annual subscription fees for Cataloging, Metadata and WorldShare Interlibrary Loan Services.
	\$420,000 Professional Services-Vendor Services Pre-processing fees for genre, barcode, spine and property labels on books, CDs and DVDs.
	\$172,150 Professional Services-General Catalog enrichment services (creation of cover images, reviews, summaries and first chapter excerpts); authority and bibliographic updating services; MARC record and updating services; MARCIVE GovDocs electronic services; OCLC cataloging fees for World Language titles, eBook and eAudiobook titles. Professional collection management tools including Library Aware (NextReads), Baker & Taylor's DEI collection assessment tool and Ingram's iPage. Includes lost book and loan fees paid to other libraries for interlibrary loans.
	\$172,500 Professional Service-Public Services Circulation-related communications and services.
\$1,000	Travel Library-related business travel.
\$35,000	Miscellaneous-Bindery

COLLECTION MANAGEMENT SERVICES

Library Materials

\$5,734,814

Books

Adult, teen, children, reference books and other library materials.

\$1,220,100

Media

Music, Spoken, DVDs, World Languages non-print.

\$6,079,900

Downloadable Formats

Includes both licensed and purchased eBooks, audiobooks, music and movies.

\$585,000

Periodicals

Funds digital magazine, print newspaper and print magazine subscriptions.



COMMUNITY RELATIONS AND MARKETING

The Community Relations and Marketing (CRM) department creates, designs and delivers strategic external communications to promote, increase and drive awareness of KCLS' programs, services and offerings, and to manage the Library's brand and reputation. CRM is responsible for all media outreach and partnerships, public relations, government relations, marketing and branding, advertising and the design and production of all KCLS promotional materials.

Changes for 2022

The CRM budget is \$2,189,695 (personnel and non-personnel), which represents an overall 2% increase from 2021.

Personnel expenditures (Salaries and Benefits) have increased 3%.

Non-personnel budgeted line items rose 0.1% compared to the 2021 budget.

Expenditures that exceed the 2021 Budget include:

- Equipment Contracts–23.5% (\$8,125)
- Events–280% (\$7,000)
- Professional Services–8%
- Professional Memberships 22.9% (\$350)
- Software–22.4% (\$6,000)
- Individual Development–reinstated for first time since 2020 (\$4,000)

Offsetting these increases are reductions in:

- Operating Supplies–33.8%
- Paper–17.6%
- Advertising–1%



COMMUNITY RELATIONS AND MARKETING

\$1,099,300	Salaries Community Relations and Graphics staff remains unchanged; the Graphics Specialist and Community Relations Intern positions remain on hold.
\$185,015	Supplies
\$42,375	Supplies-Equipment Contracts Maintenance contracts for all graphics equipment, including folders, printing press, cutter, envelope printer and other bindery equipment.
\$9,500	Supplies-Events Recognition events for Friends and Library Advisory Boards, and reopening of Federal Way Makerspace (when in-person events are allowed).
\$33,850	Supplies-Operating Press, laminator, plotter and hi-speed copier supplies, including ink and press rollers; miscellaneous department office supplies; Banned Book Week supplies.
\$66,500	Supplies-Paper Paper stock for all materials printed in-house on KCLS' digital press and high-speed copiers, plus HP plotter papers and mounting board for signage. Includes paper for all KCLS Foundation printing.
\$32,790	Supplies-Software Workflow software for the Graphics department. Media distribution, tracking and analysis platform. Software for all KCLS and local library email newsletters.
\$4,000	Individual Development Workshops, classes and local conferences.
\$108,500	Professional Services-General Mail preparation costs, translation of materials, patron research, filming, photography, stock photos and outsourced printing as needed.
\$6,000	Travel Business related travel.
\$396,000	Advertising Promotion of KCLS programs, services and initiatives through social media, print, radio, broadcast and digital marketing.
\$1,880	Memberships Government relations professional memberships (Sound Cities Association, Rotary).

DIVERSITY, EQUITY AND INCLUSION

The department of Diversity, Equity and Inclusion (DEI) is responsible for developing and strengthening a holistic DEI strategy that embodies KCLS' Mission, Vision, and Values by embedding a shared vision of equity and creating an environment that embraces diverse perspectives and experiences across all levels of the organization.

Changes for 2022

The DEI department's 2021 inaugural budget was developed prior to the hiring of the DEI Director. The 2022 Budget represents the new operational needs and priorities of the department.

The DEI department budget is \$950,600, which represents an overall 22% increase from 2021.

Personnel expenditures (Salaries and Benefits) have increased by 30% compared to 2021 due to the addition of a DEI Project Specialist position. The Project Specialist will serve as a liaison to all 50 libraries, Service Center departments and the Preston Distribution Center in implementing and executing DEI work plans, among other department projects.

Non-personnel operating costs are \$152,000 overall and decreased by 10% compared to the 2021 Budget.



DIVERSITY, EQUITY AND INCLUSION

\$592,600	Salaries Director of DEI; Division Assistant; Library Access Coordinator; Social Impact Coordinator; Spanish Language Project Specialist and DEI Project Specialist.
\$6,000	Operating Supplies Miscellaneous office supplies.
\$135,000	Professional Services-General Non-training-related consulting work to support DEI strategic initiatives.
\$8,000	Individual Development Workshops, classes or conferences.
\$3,000	Travel Mileage reimbursement for business-related travel.

FACILITIES MANAGEMENT SERVICES

Facilities Management Services (FMS) is responsible for the maintenance and safe operation of KCLS' capital assets, which include 50 libraries, all fleet vehicles, the Service Center in Issaquah and the Materials Distribution Services Center in Preston. FMS oversees building and grounds upkeep, repair and preventive maintenance; capital leases (buildings and vehicles); building construction, remodel and renovation; fleet vehicle management; mailroom services, including courier services and automated materials handling services. FMS closely monitors other contracted services performed on-site for compliance with Washington State's prevailing wage regulations.

Changes for 2022

The FMS budget is \$19.6M and represents a 1.3% decrease from 2021.

It includes \$7.8M in contracted services for ongoing landscaping, janitorial services, HVAC and roof maintenance. Contracted services agreements are negotiated every three years to control repair and maintenance costs that would be prohibitive if scheduled on an on-call basis.

FMS manages a rolling 10-year calendar of scheduled upkeep to avoid long-term deterioration of assets.

The 2022 Budget includes an additional \$216K for supplies and maintenance expenditures related to COVID-19, to ensure safety measures are in place for public and staff.



FACILITIES MANAGEMENT SERVICES

\$2,913,800	Salaries Administrative personnel, project coordinators, maintenance personnel, Automated Materials Handling (AMH) and Materials Distribution Services (MDS) staff.
\$749,000	Supplies
\$182,000	Supplies–Gas and Oil Fleet, IT, maintenance and outreach vehicles.
\$8,000	Supplies–FMS Office supplies; building first-aid supplies.
\$415,000	Supplies–Building Maintenance Locks and keys, light bulbs, batteries, pallets, paint, electrical supplies, cables, filters, uniforms, etc.
\$144,000	Supplies–Covid-19 Personal Protective Equipment supplies including gloves, masks, hand sanitizer, disinfectant wipes, etc.
\$305,412	Professional Services
\$84,000	Professional Services–Courier Courier service between Preston, Southcenter, Skykomish and Vashon.
\$60,000	Professional Services–General Architect, appraisals, design, consulting, document handling.
\$131,412	Professional Services–Security Security services for KCLS and City of Burien Condominium Association.
\$30,000	Professional Services–Legal Legal reviews and consultation for contracts and specifications.
\$10,000	Individual Development Workshops, classes and conferences.
\$90,000	Communications–Postage Bulk mail, postage-meter supplies and rental; P.O. box rental.
\$12,000	Travel Business-related travel; tolls and ferry fares for entire fleet.
\$2,486,800	Operating Leases
\$2,394,400	Building Operating Leases For libraries in leased spaces and Preston space.
\$92,400	Vehicle Leases Leased trucks for Materials Handling Services.

FACILITIES MANAGEMENT SERVICES

\$61,000	Insurance-Property and Casualty For KCLS and City of Burien Condominium Association.
\$2,311,000	Utilities Includes water, gas, electricity, sewer and garbage for all KCLS sites, including Service Center and Preston.
\$7,828,538	Contracted Services
\$346,188	Contracted maintenance of shared space at Burien Library.
\$660,000	HVAC Preventive Maintenance contract.
\$510,000	HVAC outside contract services (including equipment repair, emergency response and temperature adjustment).
\$3,863,000	Custodial contracts, day porter services, miscellaneous janitorial services for special events or isolated incidents, includes restroom supplies.
\$228,900	Carpet, hard floor and upholstery cleaning.
\$613,400	Landscape maintenance, plus additional services.
\$207,100	Fire prevention monitoring, alarm testing, inspection and repairs, and security access services.
\$101,100	Surface Water Management Assessment, licenses, permits and testing fees.
\$909,850	Repair and maintenance, including generators, elevators, pest control, storage facilities, art collection, vehicles, septic systems, roof cleaning, exterior pressure washing, snow removal and parking lots.
\$317,000	Maintenance contracts for Automated Materials Handling (AMH) systems.
\$72,000	Covid-19 related repair, cleaning and maintenance services.
\$85,000	Repairs Minor repair projects for buildings and grounds System-wide.
\$272,000	Furnishings Minor repairs and re-upholstery.
\$1,021,250	Repairs and Maintenance Allowance Small-scale repairs, such as plumbing, electrical, restroom fixtures, leaks and vandalism.
\$150,000	Equipment and Tools-Automated Materials Handling (AMH) AMH equipment and tool replacement.
\$193,000	Vehicle Repairs Repairs for all KCLS vehicles.

FINANCE

The Finance department is responsible for day-to-day financial operations and providing timely financial statements, auditing and fiduciary control over all Library District assets. Finance staff are trusted partners in providing transparency, accountability and strategic financial planning that support the fiscal sustainability of King County Library System.

The Finance department is comprised of the following divisions:

Accounting: Maintains accounting records, produces financial reports and annual financial statements, safeguards assets, implements appropriate financial controls in compliance with Generally Accepted Accounting Principles (GAAP) and the Government Accounting Standards Board (GASB).

Budget: Supports leadership in organizational financial planning and provides independent financial analysis on a wide range of issues and projects. Leads annual operating and capital budget planning and develops long-range financial plans and forecasts. Liaison for insurance claims and certificates of insurance. Provides budgeting and cost analysis for staff positions.

Purchasing: Manages purchasing of goods and services; provides information regarding purchasing policies and bid requirements; prepares and issues Requests for Proposals (RFPs); and provides contract support for large purchase requests.

Changes for 2022

The Finance budget is \$3.5M, which represents an overall 12% decrease from 2021.

Personnel expenditures (Salaries and Benefits) have decreased 16% compared to 2021 due to three full-time equivalent (FTE) positions (Payroll) that were transferred from the Finance department to the Human Resources department.

Non-personnel operating costs are reduced overall by 1% compared to the 2021 Budget.

Expenditures that exceed the 2021 Budget include:

- General Professional Services (67%)
- Individual Development (200%)
- Use Taxes (200%)
- Banking Fees (33%)
- Insurance (12%)

Expenditures that have significant changes in 2022 Budget include:

- Reserves (-50%)

FINANCE

\$1,391,800	Salaries
\$10,000	Operating Supplies General office supplies, including check stock, deposit slips and ink cartridges.
\$30,000	Individual Development Workshops, classes and conferences.
\$70,000	Professional Services
\$50,000	Professional Services-General Business process analysis; purchase and implementation of a new Procure-to-Pay system to support the automation of Accounts Payable functions.
\$20,000	Professional Services-Legal
\$1,500	Travel Business-related travel.
\$20,000	Advertising Fees for public notices of surplus sales and Requests for Proposals (RFPs).
\$904,000	Insurance
\$784,000	Insurance-Property and Casualty Property and casualty coverage for all locations as well as Directors and Officers, fiduciary and liability insurance coverage.
\$120,000	Insurance-Vehicles Coverage for all fleet, maintenance and public services vehicles.
\$250,000	Reserves Contingency funds for unanticipated Library System expenses (requires approval by Executive Director).
\$275,000	Miscellaneous
\$225,000	Miscellaneous-Ad Valorem Reflects KCLS' estimated portion of property tax refunds issued to district residents following successful appeals of property assessments.
\$50,000	Miscellaneous-Bank Fees Estimated fees related to processing online payments of fines as well as other banking and financial fees.

FINANCE

\$75,000

Intergovernmental Services

Washington State Auditor fees; State and County purchasing pools membership fees and other government membership and service fees.

\$15,000

Department of Revenue Use Tax

Payments to the Department of Revenue for Use Tax on photocopier revenue and bag sales (paid in lieu of sales tax when not charged directly).

\$5,000

B & O Taxes

Fees owed to the State of Washington on payments to KCLS for services provided as manager of the King County Library System's partnership with the City of Burien Condominium Association.



HUMAN RESOURCES

The Human Resources (HR) department develops and delivers programs and services that support KCLS as an employer of choice for applicants, employees and alumni of the Library. Departmental teams are responsible for recruitment, selection and onboarding of new employees; classification and compensation; benefits, payroll and leave administration; labor and employee relations; learning and development; and safety, risk and compliance. HR oversees administration of the Library's four collective bargaining agreements with the Washington State Council of County and City Employees, AFSCME Council 2 AFL-CIO. In 2021, KCLS concludes the second year of two-year contracts and engages in collective bargaining with each bargaining unit.

Changes for 2022

The 2022 Human Resources budget is \$3.8M (personnel and non-personnel).

This amounts to a 25.5% overall budget increase from 2021, including reintroducing training and travel expenses reduced during COVID; reorganization of the Payroll Team from Finance to the HR department and an estimated Cost-of-Living Adjustment (COLA) increase. A pause of the Page Fellowship program continues.

Areas that represent significant change include:

- The Payroll Team moved from Finance to the HR department during 2021.
- A vacant Program Assistant position will be reorganized to a Human Resources Service Specialist to better serve the organization's HR project and analysis needs.
- DEI staff training (in partnership with the KCLS DEI department) is targeted to learning opportunities around race, systemic oppression, accessibility and patron-staff interactions.
- Software expenses will rise in 2022 due to planned increases to the Benefits Decision module and Material Safety Data Sheets (MSDS) online subscription. Other costs include LinkedIn Business for recruiting, Calendly for interview scheduling and NeoGov for hiring processes.
- Individual Development will provide support for the new team and help the department stay current on HR trends, regulations and professional standards.
- Professional Services includes new initiatives in partnership with the KCLS DEI department, including DEI Healing Circles and Employee Resource Group (ERG) facilitation support.
- The cost of Memberships will increase with the reorganization of the payroll team, including the Society for Human Resource Management (SHRM) and American Payroll Association (APA).

HUMAN RESOURCES

\$2,039,800	Salaries	
\$153,700	Supplies	
	\$32,000	Supplies–Operating
		\$18,000 Safety and Health Employee accommodation equipment, including minor ergonomic retrofits; badging supplies; first responder emergency supplies; wellness incentives; and safety committee support.
		\$14,000 General Recruitment, training and office supplies.
	\$22,500	Supplies–Staff Recognition Token award items for staff members with five to 50+ years of service and other System-wide staff recognition events.
	\$99,200	Supplies–Software
		\$53,000 Safety and Health Subscriptions to benefits decision-maker module, wellness platform and Safety Data Sheet depository.
		\$3,000 Learning and Development Subscription to webinar production and delivery tool.
		\$43,200 General Survey Monkey subscription for online reference checking and training evaluation; exit and stay interview product; applicant tracking system software.
\$450,000	Training	
	\$53,000	Management/Supervisory/Leadership Development Courses focused on management development trends, hiring/onboarding, coaching, counseling and team development.
	\$93,500	Strategic Training General and job-specific safety trainings. Other programs focus on patron interaction, behavioral issues, understanding and serving a wide variety of communities, and staff well-being.
	\$3,500	Language Classes Attendance in external language courses in support of creating communities of belonging for patrons.
	\$120,000	Conference Attendance Sponsorship of staff attending library-industry conferences.
	\$30,000	Tactical Training Learning and development support to the KCLS Board of Trustees and requests for management teams and staff meetings.
	\$150,000	DEI Training Learning opportunities around race, systemic oppression, accessibility and patron-staff interaction.

HUMAN RESOURCES

\$200,000	<p>Tuition Assistance</p> <p>Funding for six staff members enrolled in higher education MLIS/library career advancement. Redesign and introduction of Tuition Assistance program in support of DEI goals.</p>
\$39,000	<p>Individual Development</p> <p>Compliance and HC- focused workshops or specialty/HR-related conferences for department staff.</p>
\$217,750	<p>Professional Services</p>
	<p>\$90,000 Professional Services-Payroll Contract with Health and Benefits Broker.</p>
	<p>\$77,750 Professional Services-General</p>
	<p>\$29,000 Employee Relations and Diversity Assist with ADA accommodations and provide interpreters and signers.</p>
	<p>\$38,750 Safe, Secure, Healthy Contract with HSA/FSA Fund Administrator; ergonomic consultations; flu and hepatitis shots; safety and security consultations; background and driver abstract checks; physical abilities and fit-for-duty testing.</p>
	<p>\$10,000 Leadership Development Performance-based coaching for management positions.</p>
	<p>\$50,000 Professional Services-Legal</p>
\$36,400	<p>Travel</p>
	<p>\$30,000 Recruitment Relocation and recruitment expenses for senior leadership positions.</p>
	<p>\$6,400 HR staff Mileage reimbursement for HR staff engagement in the community and at libraries.</p>
\$18,000	<p>Ride Wise Program</p> <p>Incentives to reduce single-occupancy commuting through subsidies for vanpools, carpools and bus passes.</p>
\$27,000	<p>Advertising</p> <p>General and diversity-specific advertising, including job announcements, job fairs and social networking services.</p>
\$4,000	<p>Miscellaneous-Memberships</p> <p>For access to HR subject-area expertise, networking, collaboration and partnerships.</p>

INFORMATION TECHNOLOGY SERVICES

Information Technology Services (ITS) supports the implementation, management and maintenance of KCLS' technology infrastructure. This includes data networks; telephone and email systems; hardware and software; IT security; website development; audio/visual equipment, systems analysis; and business application development. The department ensures that KCLS' technology infrastructure and assets are comprehensive, responsive to public and staff needs, and that it provides an excellent user experience.

Changes for 2022

The 2022 Budget total is \$8.1M. This represents an overall 3.6% decrease from 2021.

Expenditures for 2022 largely represent a maintenance budget for ITS to continue providing critical and non-discretionary infrastructure services, including KCLS' main application systems and network and server infrastructure. A level of service similar to pre-pandemic years is expected for technology refreshment, maintenance and printing-related expenses at all 50 library locations.

Investments for 2022 include:

Attractive Assets: Mobile equipment for new positions that were not included in the previous year CIP.

Capital Investment Program (CIP): Includes network infrastructure equipment at the Service Center in Issaquah and offsite data center locations, plus professional services for ongoing upgrades to JDE tools.

Operating Leases: Enterprise services for the provisioning of all-in-one copier/printer units at libraries.

Operating Supplies: Refreshment of computer equipment such as switches, keyboards, headsets, UPS units in libraries and peripherals to support public and staff computing needs.

Professional Memberships and Individual Development: Funding increased to pre-pandemic levels to keep staff fluent in the efficient upkeep of Microsoft, Cisco, open-source, disaster and recovery, Human Capital Management (HCM) and Enterprise infrastructure.

Professional Services: Professional guidance for ongoing development of open-source operating system level services, outsourced support of library server and network equipment, HCM services, backup and recovery services, data retention services and data warehouse integration support.

Repair and Maintenance: Maintenance and support for core applications, on-demand support for PostgreSQL, Human Capital Management and JDE Enterprise service agreements.

Voice and Data: Broadband internet services, wide-area network to all KCLS facilities, public Wi-Fi and network phone services.

INFORMATION TECHNOLOGY SERVICES

\$2,913,100	Salaries	
\$657,300	Supplies	
	\$387,300	Supplies-Operating Replacement parts and equipment for servers, networked printers, public and staff workstations, laptops, peripheral equipment and audio/visual systems to maintain quality technology standards. Also includes outsourced professional services as needed to support periodic movement and reconfiguration of technology equipment due to library remodels or space modifications.
	\$175,000	Supplies-Toner Libraries, Service Center and Preston.
	\$45,000	Supplies-Attractive Assets
	\$50,000	Supplies-Software Software platforms, such as Cold Fusion, EZproxy and Tableau, which support public use of kcls.org.
\$75,980	Individual Development	Classes, seminars and conferences.
\$418,600	Professional Services-General	Annual licensing for J.D. Edwards (JDE) and Web Help Desk system; data reporting software; applicant tracking and payroll tax software, etc. Workflow enhancements to Collections Management processes (Selection, Order and Cataloging) as needed. Ongoing system performance improvements and bug fixes. Consultant services, including business analysis, Data Warehouse improvement project and ongoing Evergreen application development. Mobile apps, website and collection-related development and integration. Records Retention services. Support services for eCards and eBooks. Central router configuration and upgrades, VoIP (network phones) upgrades, and Universal Power Supply replacements. Ongoing development of pay-for-print software; development and central administration of Microsoft Office and Windows 10 configurations on all staff and public computers.
\$1,052,410	Communications	
	\$813,600	Communications-Data King County I-NET and data connections in various areas not currently supported by I-NET. Includes ongoing data costs for mobile devices used by staff, and funds to strengthen connectivity to the Service Center and Preston.
	\$238,810	Communications-Voice Telephones, fax, cell, radio and cordless phones; telephone system hardware upgrades; directory listings and conversion of phone systems to King County I-NET. Includes repair and improvements to existing phone systems throughout KCLS.

INFORMATION TECHNOLOGY SERVICES

\$7,900	Travel Mileage reimbursement for business-related travel.
\$415,000	Operating Leases–Copiers Copiers and public printers.
\$1,559,000	Repair and Maintenance
\$1,000,000	Repair and Maintenance–ITS Maintenance and equipment upgrades for core information systems, including Integrated Library System (ILS) hardware, Web servers, firewalls, workstation servers, network and telecommunications equipment, mobile networking support, operating system support, email and messaging systems, security and storage systems, wireless systems and patron notification systems. Annual licenses for Microsoft Windows, Office 365, anti-virus software for public and staff workstations and various software for public programming. Also includes annual licenses for Envisionware (PC reservation software). Contracted vendor support for Evergreen application questions, technical support and bug fixes. Includes maintenance and support of Evergreen development and testing, as well as annual maintenance of people counter systems and website technical support.
\$399,000	Repair and Maintenance–Human Capital Management (HCM) Payroll System.
\$100,000	Repair and Maintenance–J.D. Edwards (JDE) Enterprise System.
\$60,000	Repair and Maintenance–Web Help Desk (WHD) System.

KING COUNTY LIBRARY SYSTEM FOUNDATION

The King County Library System Foundation (KCLSF) works to advance literacy, learning and to help libraries by providing support beyond public funding for initiatives and resources, enabling the King County Library System (KCLS) to better serve the needs of its communities. KCLSF has three primary functions: advocacy, fundraising and grant making.

KCLSF financial support has historically taken four primary forms:

- Piloting and sustaining programs that meet key community needs, especially for people in underserved or vulnerable populations.
- Providing steady funding for critical services, for which the library cannot use public funds.
- Construction of public libraries in some of King County's most diverse and most underserved communities, or capital improvements.
- Advocacy for KCLS libraries.

Over the past several years, KCLSF funding has accounted for 65% of KCLS' program costs.

Changes for 2022

With a change in Foundation leadership in 2021, a new strategy aims to take the Foundation's impact to higher levels in order to meet significant, growing needs in the communities we serve.

This strategy is reflected in the 2022 Budget and focuses on four areas:

- **Sparking greater social impact** through deeper collaboration and partnership with KCLS library and program staff, and greater understanding of community needs.
- **Telling our story** in a way that inspires, informs and engages more people in our community, and compels them to advocate, volunteer and provide financial support for the Library System.
- **Fundraising that is focused on growing** major and planned giving; annual appeals and digital engagement; event-driven giving and corporate and foundation funding.
- **Operational efficiency and effectiveness**, which includes improving key processes and instilling greater discipline around resource allocation and return on investment.

KING COUNTY LIBRARY SYSTEM FOUNDATION

\$547,100	Salaries
\$1,700	Operating Supplies Miscellaneous office supplies.
\$18,000	Professional Services-General Legal counsel for planned and estate gifts; accounting services for an annual audit, tax filings and other licensing as needed.
\$1,950	Travel



KING COUNTY LIBRARY SYSTEM FOUNDATION

2022 GRANTS

\$337,000–All Ages Summer Reading

All Ages Summer Reading focuses on habituating reading for youth and adults through programs, challenges and incentives. The Summer Reading program helps to lessen learning loss in youth during out-of-school time, slows cognitive decline in adults, and provides opportunities for parents and caregivers to model and encourage reading to children.

\$157,650–Data Engineer

This grant funds a full-time Data Engineer position for two years to focus on expansion of the KCLS data warehouse. A more robust data warehouse will allow KCLS to collect, integrate and provide meaningful community and usage data to our staff. This allows us to better target and develop services that reach and help those in underserved or vulnerable communities, and to provide robust measurements of success for all KCLS programs and services.

\$137,815–Expanding Services

This funding allows for continued and expanded provision of library materials, hotspots/laptops, activity kits and assistance to homeless communities. Expansion could include more outreach locations such as tent cities, shelters, day centers and clinics.

\$95,000–Grade Level Reading

KCLS offers a school program that fosters the joy of reading, and encourages a lifelong habit of reading. OTTER/Sasquatch programs use the Washington Library Association (WLA) Sasquatch and Otter book lists to help reluctant and eager readers develop or strengthen their love of reading by offering fun books, engaging activities and the opportunity to vote for their favorite books of the year.

\$103,000–Hotspots and Laptops for Outreach

This grant funds the Internet connectivity of hotspots, which KCLS loans to the highest-need communities in King County. Hotspot use expands digital inclusion and engagement for those experiencing homelessness; addresses gaps in access to digital infrastructure, including hardware and connectivity, and helps reduce barriers to learning, telemedicine, business and job training and other key services.

\$100,750–Invest in Yourself

Invest in Yourself supports economic justice in the areas of small business, jobs, personal finance and the digital skills needed for all three. Primary elements include developing a small-business recovery and equity consultant group for the Tukwila/SeaTac area; enhancing online digital skills learning and certification for both entrepreneurs and job seekers, and supporting public programs that increase patrons' skills and knowledge related to small business, jobs and careers and financial literacy.

\$67,725–Pandemic Response for Older Adults

Pandemic Response for Older Adults aims to provide opportunities for social interaction, creative expression, and intergenerational, lifelong learning opportunities for the senior population. It funds robust online and in-person programs, trainings, giveaways and author events.

2022 GRANTS

\$85,500–Peers in Libraries

Peers in Library's primary goal is to connect individuals who are experiencing homelessness or housing instability with the services, supports and resources they need. The program prioritizes service to those who are Black, Indigenous and People of Color (BIPOC) and those with behavioral health (mental health and/or substance use) needs.

\$32,508–Preschool Play Club

The KCLS Preschool Play Club provides caregivers and children early learning programs and activities. The Play Club builds literacy skills and inter-personal relationships in a supportive environment.

\$12,000–Raising a Reader

Raising a Reader (RAR) is a nationally recognized, research-based parent engagement and book delivery program. RAR staff bring young children and their families new, developmentally appropriate, diverse books to their homes each week to increase literacy and to develop a routine of book sharing.

\$23,000–Teen Boards

The Teen Boards grant administers mini-grants to library Teen Advisory Boards (TABs) to pursue civic engagement projects that address the library's mission and strategic plan, community needs and teen interests. TABs work with librarians and community mentors with expertise in a particular topic, medium or technology to create presentations, videos, zines or other projects. Focus areas include information literacy, community conversations and voting rights.

\$20,000–Welcome Enterprise

Working with an established coalition of partners called Welcome Enterprise, KCLS will create community-centered solutions towards advancing a democratic, equitable, regenerative local economy for BIPOC and immigrant small businesses, which are most impacted by COVID-19. Connecting small business owners to KCLS resources and services will be a critical component and, in turn, new services will be informed by these relationships.

\$28,000–Welcoming Center

The Welcoming Center is a point of connection that offers wrap-around services, and reassurance that all libraries are places of belonging. Working with South and East King County partners, and Welcoming Ambassadors selected for their cultural, linguistic and community knowledge, the Welcoming Center aims to provide programs that help recent arrivals adapt to their new home.

\$57,250–Writers of Color Series

The Writers of Color grant funds a series of online programs featuring high-profile BIPOC authors and facilitated by local BIPOC community members. The goal is for adult readers from across King County to see themselves and their lives reflected in KCLS' author programs.

\$18,600–Zammo Expansion

Zammo voice assistance and chatbox software allows patrons to ask questions in up to 47 different languages, either by voice or natural language chat across different KCLS platforms. Questions are answered in the identified language using existing FAQs. KCLS will increase the number of available searches to 100K per month.

2022 GRANTS

\$364,480-ARPA Grant from the Washington State Library:

\$60,642-Creation of Online Programming/Public Production Studio

During the pandemic, KCLS saw a large increase in attendance for online events that previously would have been offered as in-person programs. With this shift, attendance at programs tripled; one program offered via Facebook Live generated 38,000+ logins. While KCLS will eventually return to traditional in-person programming, it is our intention to build off the success of the innovative online programs and continue with a hybrid model. A production studio built in an existing meeting room will offer greater opportunities for staff to provide creative, world-class online programs. It is anticipated that the public would eventually have opportunities to utilize the room.

\$70,708-Enhanced Hybrid Meeting Room 2A/2B

Traditionally, KCLS Board of Trustees meetings have been in a large conference room in the KCLS Service Center in Issaquah, Washington. With the Board of Trustees meetings moving online during the COVID pandemic, public and staff participation in the meetings increased significantly. While it is anticipated that KCLS Board of Trustee meetings will eventually return to in-person, KCLS is seeking funds to create a hybrid meeting experience—online and in-person—for the public. Funding will enable technology enhancements to the Service Center's large conference room to provide this hybrid experience, allowing wider participation in the political process and more patron involvement in building the future of KCLS.

\$32,551-LanguageLine Enhancement

Patrons use LanguageLine free of charge, by phone and with the help of an interpreter. The LanguageLine Enhancement grant will help pay for LanguageLine App Usage Fees, Mobile LanguageLine tablets for libraries and tablets for use in Mobile Services vehicles.

\$73,667-Library Study Rooms Upgrade (13 locations)

KCLS will outfit existing study rooms with laptop kits, to include a high-end computer, HD video camera and microphone and a portable desk. The setup will be ideal for conducting online meetings, employment interviews or other interactions that are facilitated through Zoom, Teams and other online platforms.

\$126,912-Locker Installation

In 2020, KCLS successfully piloted the use of outdoor pickup lockers for library patrons to check out library materials at times convenient to them and without entering the library. The initial lockers were installed at the Bothell and Covington Libraries, and KCLS now plans to fund lockers in two additional locations. It is anticipated that one locker will be situated in the north region of the KCLS service area and another in the south.

PUBLIC SERVICES

The Public Services department ensures broad public engagement and access to KCLS programs, resources and physical and digital collections. Staff create in-building and online programs for all ages and interests, and provide technology, information service, continuing education and meeting/study space. The department builds community partnerships and engages patrons through the KCLS website, social media, online chat and by phone. Public Services encompass 50 library locations in rural, suburban and urban communities across King County, including the Children and Family Justice Center.

There are two divisions within Public Services:

Library Operations is responsible for coordinating the day-to-day operations at all libraries, ensuring that services are delivered equitably and in a consistent manner. Operations includes Health and Social Services and Community Conduct/Security.

Library Outreach, Programs and Services (LOPS) includes Ask KCLS; Community Engagement and Economic Development; Youth and Family Services; Online Library Services and Mobile Services.

Public Services staff also develop professional relationships with other organizations and the community at-large to establish and strengthen partnerships that serve KCLS patrons.

PUBLIC SERVICES: LIBRARY OPERATIONS

Changes for 2022

Public Services personnel and non-personnel budget for 2022 is \$59M, and represents a 6.1% increase from the 2021 budget. Personnel costs increased by 6.3%.

Additional reductions were made to the non-personnel portion of the Public Services Operations budget, representing a 5.43% decrease from the 2021 Budget.

In 2022, KCLS will expand library hours to be open 1,885 hours per week—a 19% increase from 2021 Phase 4 open hours.

- Before the COVID-19 closure, KCLS libraries were open 2,944 hours per week.
- From March 14, 2020 to March 3, 2021, libraries were not open for in-building services based on public health mandates and guidance. During this time, curbside and remote/online services were provided. Libraries reopened incrementally from March 3, 2021 to July 14, 2021.
- From July 14, 2021, all libraries were reopened for in-building use, for a total of 1,585 hours per week—a 46% decrease from pre-COVID-19 open hours.

PUBLIC SERVICES: LIBRARY OPERATIONS

\$ 41,565,143	Salaries Public Services staff and all community library staff.
\$267,805	Supplies Patron and staff consumable supplies in libraries, such as paper, library cards and general department office supplies.
\$12,500	Individual Development Workshops, classes and trainings for department and library staff.
\$497,925	Professional Services-Security Security for libraries.
\$200	Communications-Postage Fall City Library P.O. box rental.
\$57,330	Travel Business-related travel.
\$320	Miscellaneous-Memberships PLA/ALA social work roundtable membership costs.

PUBLIC SERVICES: LIBRARY OUTREACH, PROGRAMS AND SERVICES (LOPS)

Changes for 2022

The LOPS budget will adapt to support service innovations developed before and during KCLS' pandemic response.

The KCLS Foundation has funded the Makerspaces at the Bellevue and Federal Way Libraries, but in 2022, Makerspace programs and supplies will be supported by LOPS.

In response to the pandemic-mandated closures of 2020, the Library System developed robust online programming. The budget includes capacity to explore service innovations and continued support of online programming platform licenses.

2022 will be the second year that the monies supporting online databases will be part of the budget.

Travel, memberships and individual development (reduced or eliminated in 2021) will be reinstated.

Three operating supply budgets have been merged into one—the General department supply budget, Diversity-programming related supplies and the Online Services supply budget.

To offset the costs of new and restored budgets, the Online Library Services primary software budget has been reduced by nearly 6%; the Professional Services budget reserved for teen programming is reduced by 19% and the Professional Services budget reserved for Readers' Services is reduced by 19.5%.

Other budget reductions were made possible through KCLS Foundation grants.



PUBLIC SERVICES: LIBRARY OUTREACH, PROGRAMS AND SERVICES

\$ 4,332,500	Salaries Public Services staff (Ask KCLS; Community Engagement and Economic Development; Youth & Family Services; Online Library Services; Mobile Services).
\$64,800	Supplies
\$5,000	Supplies-Programs System-wide STEM programming and kit supplies.
\$13,500	Supplies-Operating Includes supplies for adult education; Fiestas family literacy programs; diversity programs and general department office supplies.
\$27,000	Supplies-Software Sprout; SurveyMonkey; Evernote.
\$5,000	Supplies-Children, Youth and Adult Services Summer Reading Program, World Language Story Times, Play & Learn groups, Global Reading Challenge, Books to Grow On and KidReach.
\$9,000	Supplies-Education Study Zone supplies.
\$5,300	Supplies-Makerspace Makerspace supplies.
\$18,000	Individual Development Workshops, classes and trainings for department and library staff.
\$674,800	Professional Services
\$81,000	Professional Services-General Consulting, event, or contract fees for various children's, teen and adult programming and System-wide community engagement; Diversity and HoLA Committee programs; ESL contracts, Talk Time, and STEM programming. Also includes museum passes; outreach event fees; podcast transcriptions; stock photos; author visits; social/health services programs; LanguageLine subscriptions and translation/interpreter services.
\$276,000	Professional Services-Computerized Reference Services Tutor.com for students in grades K-12, focusing on math, science, English and social studies. Includes assessments and test skills development for state-aligned testing for grades 3-12. Provides SAT, ACT and GED tutoring and support for adult learners in introductory college courses and continuing education classes. Also includes LibAnswers reference services software.

PUBLIC SERVICES: LIBRARY OUTREACH, PROGRAMS AND SERVICES

\$54,600	Professional Services–Programming STEM learning and removing barriers to library access.
\$189,200	Professional Services–Children, Youth and Adult Services (CYAS) Facilitator fees for Play & Learn groups, World Language Story Times and Early Literacy presentations.
\$74,000	Professional Services–Reading Multicultural and seasonal children’s and tween programs, Summer Reading programs, STARS (State Training and Registry System) workshops for childcare providers and sign language interpreters.
\$5,000	Travel Business-related travel.
\$425,000	Repair and Maintenance Maintenance and license renewals for patron services, including the library catalog, website, social media, OverDrive, Zinio, Zoom licenses, mobile applications, online readers’ advisory tools and Library Elf notification service.
\$8,500	Miscellaneous–Memberships Chambers of Commerce, Rotaries, etc. for online community engagement.
\$500,000	Electronic Resources Public and staff databases, including Mango Languages, Gale eBooks and Bookflix video storybooks for children.

CAPITAL INVESTMENT PROGRAMS



CAPITAL INVESTMENT PROGRAM

FACILITIES MANAGEMENT SERVICES

The Facilities Management Services (FMS) CIP budget covers major maintenance expenditures, such as roof replacement, HVAC upgrades or replacement of Automated Materials Handling equipment. It also includes furniture and carpet replacement, minor interior remodels or construction.

In 2022, FMS will focus on HVAC upgrades and roof replacements in multiple libraries based on condition assessments performed in 2021, as well as updating fire alarm panels and LED lighting for compliance with WA State's Climate Commitment Act and the Strategic Climate Action Plan.

FMS Capital Investment Program

5-Year CIP 2022 to 2026

Sources & Uses of Funds (Year-of-Expenditure)¹

EXPENDITURES		2021 Carry Forward	2022	2023	2024	2025	2026	Total
Major Maintenance	Building Maintenance - exterior	\$ -	\$ -	\$ 82,000	\$ -	\$ 1,404,000	\$ -	\$ 1,486,000
Major Maintenance	Building Maintenance - interior	-	285,000	1,573,000	-	-	-	1,858,000
Major Maintenance	HVAC upgrade	-	1,755,000	522,000	254,000	457,000	-	2,988,000
Major Maintenance	Roof replacement	-	225,000	-	-	-	222,000	447,000
New Construction/Remodel	Automated Materials Handling	-	-	165,000	244,000	508,000	-	917,000
New Construction/Remodel	Restroom upgrade	-	-	645,000	936,000	802,000	-	2,383,000
New Construction/Remodel	Makerspace Project	-	-	-	-	-	-	-
Replacement	Carpet replacement	-	-	683,000	905,000	293,000	618,000	2,499,000
Replacement	FFE replacement	-	-	225,000	767,000	597,000	1,250,000	2,839,000
Replacement	Vehicle replacement	-	-	87,000	90,000	94,000	-	271,000
Replacement	Equipment Capital Plan	-	171,000	-	-	-	-	171,000
2021 Carry Forward	Building Maintenance - interior	39,100	-	-	-	-	-	-
2021 Carry Forward	Roof replacement	208,400	-	-	-	-	-	-
2021 Carry Forward	Vehicle replacement	84,000	-	-	-	-	-	-
2021 Carry Forward	Equipment Capital Plan	94,700	-	-	-	-	-	-
2021 Carry Forward	HVAC upgrade	67,000	-	-	-	-	-	-
Appropriate Funding	2021 Carry Forward Total	-	493,200	-	-	-	-	493,200
Capital Investment Total			\$ 2,929,200	\$ 3,982,000	\$ 3,196,000	\$ 4,155,000	\$ 2,090,000	\$ 16,352,200

FUNDING SOURCE

General Fund	\$ 2,802,288	\$ 3,982,000	\$ 3,196,000	\$ 4,155,000	\$ 2,090,000	\$ 16,225,288
KCLS Foundation	-	-	-	-	-	-
External Funds	126,912	-	-	-	-	126,912
Total Resources	\$ 2,929,200	\$ 3,982,000	\$ 3,196,000	\$ 4,155,000	\$ 2,090,000	\$ 16,352,200

¹ Year of Expenditure assumes an annual inflation factor of 4%. Source: Bureau of Labor Statistics

CIP: FACILITIES MANAGEMENT SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:	Building Maintenance - Exterior	<input checked="" type="checkbox"/> Health and Safety
Category:	Major Maintenance	<input type="checkbox"/> Urgent Maintenance
		<input type="checkbox"/> Service/Asset Expansion/Addition
		<input checked="" type="checkbox"/> Estimated Useful Life (EUL)
		<input checked="" type="checkbox"/> Facility Condition Index (FCI)

Project Description

Major maintenance and repair services to maintain the condition of building exteriors. Work includes window replacements, building exterior painting or restaining, and repair or replacement of entrance canopies and sewage pumps.

CIP Expenditures and Resources

Expenditures	2021 Carry Forward	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Project Total
Bellevue upper clerestory windows	\$ -	\$ -	\$ -	\$ -	\$ 1,404,000	\$ -	\$ 1,404,000
Service Center parking lot gate replacement	-	-	82,000	-	-	-	82,000
Total Expenditures	\$ -	\$ -	\$ 82,000	\$ -	\$ 1,404,000	\$ -	\$ 1,486,000

Funding Sources

General Fund	\$ -	\$ 82,000	\$ -	\$ 1,404,000	\$ -	\$ 1,486,000
KCLS Foundation	-	-	-	-	-	-
External Funds	-	-	-	-	-	-
Total Resources	\$ -	\$ 82,000	\$ -	\$ 1,404,000	\$ -	\$ 1,486,000

CIP: FACILITIES MANAGEMENT SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:	Building Maintenance - Interior	<input checked="" type="checkbox"/> Health and Safety
Category:	Major Maintenance	<input checked="" type="checkbox"/> Urgent Maintenance
		<input checked="" type="checkbox"/> Service/Asset Expansion/Addition
		<input checked="" type="checkbox"/> Estimated Useful Life (EUL)
		<input type="checkbox"/> Facility Condition Index (FCI)

Project Description

Major maintenance and repair services to maintain the conditions of building interiors. Replacement and upgrade work includes fire alarm equipment, electrical systems, elevator systems, major lighting fixtures, etc.

CIP Expenditures and Resources

Expenditures	2021 Carry Forward	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Project Total
Algona Pacific fire alarm panel update	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Bellevue LED lighting	-	-	190,000	-	-	-	190,000
Bothell fire alarm panel update	-	-	244,000	-	-	-	244,000
Burien Condo fire alarm panel update	-	-	244,000	-	-	-	244,000
Maple Valley fire alarm panel update	-	-	244,000	-	-	-	244,000
Redmond remodel three meeting rooms	-	-	217,000	-	-	-	217,000
Service Center LED lighting	-	135,000	-	-	-	-	135,000
Southcenter fire alarm panel update	-	-	244,000	-	-	-	244,000
System-wide add key card access to multiple sites	-	-	190,000	-	-	-	190,000
Bellevue elevator modernization (Carry Forward)	39,100	-	-	-	-	-	-
2021 Carry Forward Total		39,100	-	-	-	-	39,100
Total Expenditures		\$ 324,100	\$ 1,573,000	\$ -	\$ -	\$ -	\$ 1,897,100

Funding Sources

General Fund	\$ 324,100	\$ 1,573,000	\$ -	\$ -	\$ -	\$ 1,897,100
KCLS Foundation	-	-	-	-	-	-
External Funds	-	-	-	-	-	-
Total Resources	\$ 324,100	\$ 1,573,000	\$ -	\$ -	\$ -	\$ 1,897,100

CIP: FACILITIES MANAGEMENT SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:	Carpet Replacement	<input type="checkbox"/> Health and Safety
Category:	Replacement	<input type="checkbox"/> Urgent Maintenance
		<input type="checkbox"/> Service/Asset Expansion/Addition
		<input checked="" type="checkbox"/> Estimated Useful Life (EUL)
		<input checked="" type="checkbox"/> Facility Condition Index (FCI)

Project Description

Replace carpet and/or flooring at various libraries.

CIP Expenditures and Resources

Expenditures	2021 Carry Forward	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Project Total
Auburn carpet replacement	\$ -	\$ -	\$ -	\$ 128,000	\$ -	\$ -	\$ 128,000
Black Diamond carpet replacement	-	-	-	88,000	-	-	88,000
Covington carpet replacement (entire site)	-	-	244,000	-	-	-	244,000
Crossroads carpet replacement (entire site)	-	-	-	141,000	-	-	141,000
Fairwood carpet replacement	-	-	-	-	-	198,000	198,000
Federal Way carpet replacement (entire site)	-	-	-	-	293,000	-	293,000
Kent carpet replacement	-	-	228,000	-	-	-	228,000
Kirkland carpet replacement	-	-	-	-	-	198,000	198,000
Lake Hills carpet (hallways & ramps)	-	-	-	190,000	-	-	190,000
Newport Way carpet replacement	-	-	-	-	-	222,000	222,000
Sammamish carpet replacement	-	-	211,000	-	-	-	211,000
Snoqualmie carpet replacement	-	-	-	104,000	-	-	104,000
Woodinville carpet replacement (entire site)	-	-	-	254,000	-	-	254,000
Total Expenditures	\$ -	\$ 683,000	\$ 905,000	\$ 905,000	\$ 293,000	\$ 618,000	\$ 2,499,000

Funding Sources

General Fund	\$ -	\$ 683,000	\$ 905,000	\$ 293,000	\$ 618,000	\$ 2,499,000
KCLS Foundation	-	-	-	-	-	-
External Funds	-	-	-	-	-	-
Total Resources	\$ -	\$ 683,000	\$ 905,000	\$ 293,000	\$ 618,000	\$ 2,499,000

CIP: FACILITIES MANAGEMENT SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:	HVAC Replacement	<input type="checkbox"/> Health and Safety
Category:	Replacement	<input checked="" type="checkbox"/> Urgent Maintenance
		<input type="checkbox"/> Service/Asset Expansion/Addition
		<input checked="" type="checkbox"/> Estimated Useful Life (EUL)
		<input checked="" type="checkbox"/> Facility Condition Index (FCI)

Project Description

Major repair, replacement, upgrade and maintenance for heating, ventilation and air conditioning (HVAC) systems. HVAC systems include air handling units, pumps, chillers, boilers, cooling towers, control panel, etc. Each component of the entire system may have different maintenance schedules and life spans. With the proper maintenance schedules, a good system can last between 15 and 20 years.

CIP Expenditures and Resources

Expenditures	2021 Carry Forward	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Project Total
Auburn HVAC upgrade	\$ -	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ 310,000
Bellevue motor & controller upgrade	-	170,000	-	-	-	-	170,000
Des Moines HVAC upgrade	-	-	-	254,000	-	-	254,000
Issaquah HVAC upgrade	-	-	-	-	274,000	-	274,000
Kent replace rooftop units	-	-	325,000	-	-	-	325,000
Maple Valley HVAC upgrade	-	-	197,000	-	-	-	197,000
Redmond HVAC upgrade	-	325,000	-	-	-	-	325,000
Service Center boiler replacement	-	600,000	-	-	-	-	600,000
Valley View HVAC upgrade	-	-	-	-	183,000	-	183,000
Woodinville replace rooftop units	-	350,000	-	-	-	-	350,000
Bellevue controller engineering (Carry Forward)	67,000						-
2021 Carry Forward Total		67,000					67,000
Total Expenditures		\$ 1,755,000	\$ 522,000	\$ 254,000	\$ 457,000	\$ -	\$ 2,988,000

Funding Sources

General Fund	\$ 1,755,000	\$ 522,000	\$ 254,000	\$ 457,000	\$ -	\$ 2,988,000
KCLS Foundation	-	-	-	-	-	-
External Funds	-	-	-	-	-	-
Total Resources	\$ 1,755,000	\$ 522,000	\$ 254,000	\$ 457,000	\$ -	\$ 2,988,000

CIP: FACILITIES MANAGEMENT SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:	Roof Replacement	<input type="checkbox"/> Health and Safety
Category:	Major Maintenance	<input checked="" type="checkbox"/> Urgent Maintenance
		<input type="checkbox"/> Service/Asset Expansion/Addition
		<input checked="" type="checkbox"/> Estimated Useful Life (EUL)
		<input checked="" type="checkbox"/> Facility Condition Index (FCI)

Project Description

Replacement, major repair and maintenance of the roof and related structures for various libraries.

CIP Expenditures and Resources

Expenditures	2021 Carry Forward	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Project Total
Kent roof overlay	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
Valley View roof replacement	-	-	-	-	-	222,000	222,000
Service Center major roof repair (Carry forward)	208,400		-	-	-	-	-
2021 Carry Forward Total		208,400	-	-	-	-	208,400
Total Expenditures		\$ 433,400	\$ -	\$ -	\$ -	\$ 222,000	\$ 655,400

Funding Sources

General Fund	\$ 433,400	\$ -	\$ -	\$ -	\$ 222,000	\$ 655,400
KCLS Foundation	-	-	-	-	-	-
External Funds	-	-	-	-	-	-
Total Resources	\$ 433,400	\$ -	\$ -	\$ -	\$ 222,000	\$ 655,400

CIP: FACILITIES MANAGEMENT SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:	Automated Materials Handling	<input type="checkbox"/> Health and Safety
Category:	New Construction/Remodel	<input type="checkbox"/> Urgent Maintenance
		<input checked="" type="checkbox"/> Service/Asset Expansion/Addition
		<input checked="" type="checkbox"/> Estimated Useful Life (EUL)
		<input type="checkbox"/> Facility Condition Index (FCI)

Project Description

Add new AMH machines to Kingsgate and Renton Highlands. Replace AMH machines at Bellevue, Covington and Redmond.

CIP Expenditures and Resources

Expenditures	2021 Carry Forward	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Project Total
Bellevue AMH machine replacement	\$ -	\$ -	\$ -	\$ 244,000	\$ -	\$ -	\$ 244,000
Covington AMH machine replacement	-	-	-	-	254,000	-	254,000
Redmond AMH machine replacement	-	-	-	-	254,000	-	254,000
Renton Highlands new AMH system	-	-	165,000	-	-	-	165,000
Total Expenditures		\$ -	\$ 165,000	\$ 244,000	\$ 508,000	\$ -	\$ 917,000

Funding Sources

General Fund	\$ -	\$ 165,000	\$ 244,000	\$ 508,000	\$ -	\$ 917,000
KCLS Foundation	-	-	-	-	-	-
External Funds	-	-	-	-	-	-
Total Resources	\$ -	\$ 165,000	\$ 244,000	\$ 508,000	\$ -	\$ 917,000

CIP: FACILITIES MANAGEMENT SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:	Restroom Upgrade	<input type="checkbox"/> Health and Safety
Category:	New Construction/Remodel	<input checked="" type="checkbox"/> Urgent Maintenance
		<input type="checkbox"/> Service/Asset Expansion/Addition
		<input checked="" type="checkbox"/> Estimated Useful Life (EUL)
		<input checked="" type="checkbox"/> Facility Condition Index (FCI)

Project Description

Remodel or update restroom vanities, flooring, counter tops and plumbing fixtures.

CIP Expenditures and Resources

Expenditures	2021 Carry Forward	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Project Total
Bellevue 1st & 2nd floor restrooms	\$ -	\$ -	\$ -	\$ 305,000	\$ -	\$ -	\$ 305,000
Bellevue Gallery restrooms	-	-	-	293,000	-	-	293,000
Bothell restroom remodels	-	-	176,000	-	-	-	176,000
Covington restroom remodels	-	-	-	338,000	-	-	338,000
Enumclaw restroom remodels	-	-	293,000	-	-	-	293,000
Issaquah restroom remodels	-	-	-	-	274,000	-	274,000
North Bend restroom remodels	-	-	-	-	274,000	-	274,000
Redmond restroom remodels	-	-	176,000	-	-	-	176,000
System-wide gender neutral restrooms	-	-	-	-	-	-	-
Woodinville restroom remodels	-	-	-	-	254,000	-	254,000
Total Expenditures	\$ -	\$ 645,000	\$ 936,000	\$ 936,000	\$ 802,000	\$ -	\$ 2,383,000

Funding Sources

General Fund	\$ -	\$ 645,000	\$ 936,000	\$ 802,000	\$ -	\$ 2,383,000
KCLS Foundation	-	-	-	-	-	-
External Funds	-	-	-	-	-	-
Total Resources	\$ -	\$ 645,000	\$ 936,000	\$ 802,000	\$ -	\$ 2,383,000

CIP: FACILITIES MANAGEMENT SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:	Furniture Replacement	<input type="checkbox"/> Health and Safety
Category:	Replacement	<input type="checkbox"/> Urgent Maintenance
		<input checked="" type="checkbox"/> Service/Asset Expansion/Addition
		<input checked="" type="checkbox"/> Estimated Useful Life (EUL)
		<input type="checkbox"/> Facility Condition Index (FCI)

Project Description

Replace furniture and furnishing items including soft seating, tables, chairs, shelving and end panels, etc., at various libraries. Also includes major space reconfiguration needs.

CIP Expenditures and Resources

Expenditures	2021 Carry Forward	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Project Total
Auburn soft seating, tables, chairs	\$ -	\$ -	\$ -	\$ -	\$ 222,000	\$ -	\$ 222,000
Black Diamond soft seating, tables, chairs	-	-	-	-	86,000	-	86,000
Bothell soft seating, tables, chairs	-	-	-	-	-	222,000	222,000
Carnation soft seating, tables, chairs	-	-	-	82,000	-	-	82,000
Covington soft seating, tables, chairs	-	-	-	-	213,000	-	213,000
Des Moines children's FFE and magazine shelving	-	-	225,000	-	-	-	225,000
Duvall soft seating, tables, chairs	-	-	-	-	-	140,000	140,000
Fairwood soft seating, tables, chairs	-	-	-	-	-	285,000	285,000
Kenmore soft seating, tables, chairs	-	-	-	-	-	222,000	222,000
Kirkland soft seating, tables, chairs	-	-	-	-	-	222,000	222,000
Lake Forest Park soft seating, tables, chairs	-	-	-	-	-	159,000	159,000
Lake Hills children's seating	-	-	-	-	76,000	-	76,000
Maple Valley soft seating, tables, chairs	-	-	-	246,000	-	-	246,000
Sammamish soft seating, tables, chairs	-	-	-	439,000	-	-	439,000
Total Expenditures	\$ -	\$ 225,000	\$ 767,000	\$ 597,000	\$ 1,250,000	\$ 2,839,000	

Funding Sources

General Fund	\$ -	\$ 225,000	\$ 767,000	\$ 597,000	\$ 1,250,000	\$ 2,839,000
KCLS Foundation	-	-	-	-	-	-
External Funds	-	-	-	-	-	-
Total Resources	\$ -	\$ 225,000	\$ 767,000	\$ 597,000	\$ 1,250,000	\$ 2,839,000

CIP: FACILITIES MANAGEMENT SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:	Vehicle Replacement	<input type="checkbox"/> Health and Safety
Category:	Replacement	<input type="checkbox"/> Urgent Maintenance
		<input type="checkbox"/> Service/Asset Expansion/Addition
		<input checked="" type="checkbox"/> Estimated Useful Life (EUL)
		<input checked="" type="checkbox"/> Facility Condition Index (FCI)

Project Description

Procurement and preparation of fleet vehicles and large trucks. Outfit preparation for vehicles and trucks includes GPS installation, shelving, vehicle branding, etc.

CIP Expenditures and Resources

Expenditures	2021 Carry Forward	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Project Total
Replacement of two vehicles each year	\$ -	\$ -	\$ 87,000	\$ 90,000	\$ 94,000	\$ -	\$ 271,000
Two vehicles delayed delivery (Carry forward)	84,000	-	-	-	-	-	-
2021 Carry Forward Total		84,000	-	-	-	-	84,000
Total Expenditures		\$ 84,000	\$ 87,000	\$ 90,000	\$ 94,000	\$ -	\$ 355,000

Funding Sources

General Fund	\$ 84,000	\$ 87,000	\$ 90,000	\$ 94,000	\$ -	\$ 355,000
KCLS Foundation	-	-	-	-	-	-
External Funds	-	-	-	-	-	-
Total Resources	\$ 84,000	\$ 87,000	\$ 90,000	\$ 94,000	\$ -	\$ 355,000

CIP: FACILITIES MANAGEMENT SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type: Equipment Replacement
Category: Replacement

- Health and Safety
- Urgent Maintenance
- Service/Asset Expansion/Addition
- Estimated Useful Life (EUL)
- Facility Condition Index (FCI)

Project Description

Procurement and replacement of library operations equipment, including newly necessary equipment due to Covid-19 (e.g. outside lockers).

CIP Expenditures and Resources

Expenditures	2021 Carry Forward	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Project Total
Lockers systems for one north, one south site	\$ -	\$ 171,000	\$ -	\$ -	\$ -	\$ -	\$ 171,000
Preston crane supply (Carry forward)	38,500	-	-	-	-	-	-
Redmond AMH parts (Carry forward)	56,200	-	-	-	-	-	-
2021 Carry Forward Total		94,700	-	-	-	-	94,700
Total Expenditures		\$ 265,700	\$ -	\$ -	\$ -	\$ -	\$ 265,700

Funding Sources

General Fund	\$ 138,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,788
KCLS Foundation	-	-	-	-	-	-	-
External Funds	126,912	-	-	-	-	-	126,912
Total Resources	\$ 265,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265,700

CAPITAL INVESTMENT PROGRAM

INFORMATION TECHNOLOGY SERVICES

The Information Technology Services CIP budget of \$2.6M covers computer replacements, network improvements and other technology system, equipment upgrades and technology equipment innovation across the System.

King County Library System ITS Capital Investment Program

2022 through 2026

Sources & Uses of Funds (Year-of-Expenditure)¹

EXPENDITURES:

<u>Category</u>	<u>Program Type/Name</u>	<u>2021 Carry Forward</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>Total</u>
Replacement/Upgrades	Network improvement	\$ -	\$ 407,000	\$ 162,750	\$ 119,985	\$ 307,893	\$ 197,368	1,194,996
Replacement/Upgrades	PC replacement	-	783,600	1,132,493	1,550,354	1,336,581	1,207,432	6,010,460
Replacement/Upgrades	Application maintenance	-	350,000	52,500	157,875	52,631	-	613,006
Replacement/Upgrades	IT infrastructure	-	185,000	26,250	157,875	31,579	31,579	432,283
Replacement/Upgrades	Security camera	-	75,000	-	-	-	78,947	153,947
Strategy Initiative Project	Service improvement	-	100,000	-	228,182	228,209	129,684	686,075
Replacement/Upgrades	Library Study Rooms upgrade	-	73,667	-	-	-	-	73,667
Replacement/Upgrades	Creation of Online Programming/Public Production Studio	-	60,642	-	-	-	-	60,642
Replacement/Upgrades	Enhanced hybrid meeting room	-	70,708	-	-	-	-	70,708
Replacement/Upgrades	LanguageLine enhancement	-	32,551	-	-	-	-	32,551
2021 Carry Forward	Network improvement	90,000	-	-	-	-	-	-
2021 Carry Forward	Application maintenance	82,000	-	-	-	-	-	-
2021 Carry Forward	PC replacement	111,000	-	-	-	-	-	-
2021 Carry Forward	IT infrastructure	17,000	-	-	-	-	-	-
2021 Carry Forward	Service improvement	200,000	-	-	-	-	-	-
Appropriate Funding	2021 Carry Forward Total	-	500,000	-	-	-	-	500,000
Capital Investment Total			\$ 2,638,168	\$ 1,373,993	\$ 2,214,271	\$ 1,956,893	\$ 1,645,011	\$ 9,828,336

FUNDING SOURCE:

General Fund	\$ 2,400,600	\$ 1,373,993	\$ 2,214,271	\$ 1,956,893	\$ 1,645,011	\$ 9,590,768
KCLS Foundation	-	-	-	-	-	-
External Funds	237,568	-	-	-	-	237,568
	\$ 2,638,168	\$ 1,373,993	\$ 2,214,271	\$ 1,956,893	\$ 1,645,011	\$ 9,828,336

Remarks:

¹ Year of Expenditure is considered inflation factor of 5%; Source: King County EconPulse.

CIP: INFORMATION TECHNOLOGY SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:
Category:

Network Improvement
Replacement/Upgrades

Evaluating Criteria

- Urgency
- Services improvement
- Estimated Useful Life

Project Description:

Refresh network equipment including routers, switches, access points, IP phones, UPS, etc.

CIP Expenditures and Resources	Carry Forward 2021	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Total
Expenditures:							
Central							
Replacement server clusters	\$ 90,000	\$ 407,000	\$ 162,750	\$ 119,985	\$ 307,893	\$ 197,368	\$ 1,194,996
2021 Carry Forward Total	-	90,000	-	-	-	-	90,000
Total Expenditures		\$ 497,000	\$ 162,750	\$ 119,985	\$ 307,893	\$ 197,368	\$ 1,284,996
Resources:							
General Fund		\$ 497,000	\$ 162,750	\$ 119,985	\$ 307,893	\$ 197,368	\$ 1,284,996
KCLS Foundation		-	-	-	-	-	-
External Funds		-	-	-	-	-	-
Total Resources		\$ 497,000	\$ 162,750	\$ 119,985	\$ 307,893	\$ 197,368	\$ 1,284,996

CIP: INFORMATION TECHNOLOGY SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:
Category:

PC Replacement
Replacement/upgrades

Evaluating Criteria
 Urgency
 Services improvement
 Estimated Useful Life

Project Description:

Refresh network equipment including routers, switches, access points, IP phones, UPS, etc.

CIP Expenditures and Resources	Carry Forward 2021	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Total
Expenditures:							
Central							
TV/Projectors	\$ -	\$ -	\$ 10,500	\$ 52,625	\$ 52,631	\$ 52,632	\$ 168,388
Microfilm	-	-	-	257,863	-	-	257,863
LDS Refreshment	-	-	-	98,514	-	-	98,514
CBA Replacement	-	-	-	-	48,115	48,116	96,231
Libraries (Patron & Staff PC/Laptop refreshment)							
Patron hardware refreshment	-	-	531,179	659,533	729,943	611,377	2,532,032
Staff hardware refreshment	-	-	590,814	481,819	505,892	495,308	2,073,833
Algona Pacific	-	42,450	-	-	-	-	42,450
Bothell	-	97,250	-	-	-	-	97,250
Covington	-	74,750	-	-	-	-	74,750
Enumclaw	-	37,300	-	-	-	-	37,300
Kenmore	-	42,650	-	-	-	-	42,650
Kent	-	84,400	-	-	-	-	84,400
Lake Forest Park	-	43,250	-	-	-	-	43,250
Lake Hills	-	41,700	-	-	-	-	41,700
Maple Valley	-	57,050	-	-	-	-	57,050
Preston	-	60,750	-	-	-	-	60,750
Richmond Beach	-	30,200	-	-	-	-	30,200
Sammamish	-	64,550	-	-	-	-	64,550
Service Center	-	107,300	-	-	-	-	107,300
2021 Carry Forward Total	111,000	111,000	-	-	-	-	111,000
Total Expenditures		\$ 894,600	\$ 1,132,493	\$ 1,550,354	\$ 1,336,581	\$ 1,207,432	\$ 6,121,460
Resources:							
General Fund		\$ 894,600	\$ 1,132,493	\$ 1,550,354	\$ 1,336,581	\$ 1,207,432	\$ 6,121,460
KCLS Foundation		-	-	-	-	-	-
External Funds		-	-	-	-	-	-
Total Resources		\$ 894,600	\$ 1,132,493	\$ 1,550,354	\$ 1,336,581	\$ 1,207,432	\$ 6,121,460

CIP: INFORMATION TECHNOLOGY SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:
Category:

IT infrastructure
Replacement/upgrades

Evaluating Criteria

- Urgency
- Services improvement
- Estimated Useful Life

Project Description:

Server improvement to support SCCM, Branch Server and Fabric Stamp.

CIP Expenditures and Resources	Carry Forward 2021	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Total
Expenditures:							
Central							
Data center cluster	\$ 17,000	\$ 185,000	\$ 26,250	\$ 157,875	\$ 31,579	\$ 31,579	\$ 432,283
2021 Carry Forward Total	-	17,000	-	-	-	-	17,000
PCs	-	-	-	-	-	-	-
Preston	-	-	-	-	-	-	-
Total Expenditures		\$ 202,000	\$ 26,250	\$ 157,875	\$ 31,579	\$ 31,579	\$ 449,283
Resources:							
General Fund		\$ 202,000	\$ 26,250	\$ 157,875	\$ 31,579	\$ 31,579	\$ 449,283
KCLS Foundation		-	-	-	-	-	-
External Funds		-	-	-	-	-	-
Total Resources		\$ 202,000	\$ 26,250	\$ 157,875	\$ 31,579	\$ 31,579	\$ 449,283

CIP: INFORMATION TECHNOLOGY SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:
Category:

Security camera
Replacement/upgrades

Evaluating Criteria

- Urgency
- Services improvement
- Estimated Useful Life

Project Description:

Hardware refreshment/improvement: Security camera system replacement.

CIP Expenditures and Resources	Carry Forward	Budget	Projected	Projected	Projected	Projected	Total
	2021	2022	2023	2024	2025	2026	
Expenditures:							
Libraries							
Woodment	\$ -	\$ 37,500	\$ -	\$ -	\$ -	\$ 39,474	\$ 76,974
Renton Highliand	-	37,500	-	-	-	39,474	76,974
Total Expenditures		\$ 75,000	\$ -	\$ -	\$ -	\$ 78,947	\$ 153,947
Resources:							
General Fund		\$ 75,000	\$ -	\$ -	\$ -	\$ 78,947	\$ 153,947
KCLS Foundation		-	-	-	-	-	-
External Funds		-	-	-	-	-	-
Total Resources		\$ 75,000	\$ -	\$ -	\$ -	\$ 78,947	\$ 153,947

CIP: INFORMATION TECHNOLOGY SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:
Category:

Application Maintenance
Replacement/Upgrades

Evaluating Criteria

- Urgency
- Services improvement
- Estimated Useful Life

Project Description:

As broken down below, the capital projects are for Integrated Library System(ILS) mobile development, moving ILS servers to the cloud, and Enterprise Finance System upgrades.

CIP Expenditures and Resources	Carry Forward	Budget	Projected	Projected	Projected	Projected	Total
	2021	2022	2023	2024	2025	2026	
Expenditures:							
Central							
JDE tool upgrade	\$ 82,000	\$ 150,000	\$ 52,500	\$ 157,875	\$ 52,631	\$ -	\$ 413,006
Budget software	-	200,000	-	-	-	-	200,000
2021 Carry Forward Total	-	82,000					82,000
Total Expenditures		\$ 432,000	\$ 52,500	\$ 157,875	\$ 52,631	\$ -	\$ 695,006
Resources:							
General Fund		\$ 432,000	\$ 52,500	\$ 157,875	\$ 52,631	\$ -	\$ 695,006
KCLS Foundation		-	-	-	-	-	-
External Funds		-	-	-	-	-	-
Total Resources		\$ 432,000	\$ 52,500	\$ 157,875	\$ 52,631	\$ -	\$ 695,006

CIP: INFORMATION TECHNOLOGY SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:
Category:

Service Improvement
Strategic Initiative Project

Evaluating Criteria
 Urgency
 Services improvement
 Estimated Useful Life

Project Description:

Introduce an enhanced printing environment project to reduce paper and plastics waste, cut supplies and maintenance costs and improve operational efficiencies. Phase II will focus on internal operating efficiency, including the invoicing and procurement area, to align with the organizational strategic goal.

CIP Expenditures and Resources	Carry Forward	Budget	Projected	Projected	Projected	Projected	Total
	2021	2022	2023	2024	2025	2026	
Expenditures:							
Library document station kiosk	\$ -	\$ -	\$ -	\$ 98,514	\$ 98,526	\$ -	\$ 197,040
Replacement	-	-	-	129,668	129,683	129,684	389,036
AP Automation	-	100,000	-	-	-	-	100,000
2021 Carry Forward Total	200,000	200,000	-	-	-	-	200,000
Total Expenditures		\$ 300,000	\$ -	\$ 228,182	\$ 228,209	\$ 129,684	\$ 886,075
Resources:							
General Fund		\$ 300,000	\$ -	\$ 228,182	\$ 228,209	\$ 129,684	\$ 886,075
KCLS Foundation		-	-	-	-	-	-
External Funds		-	-	-	-	-	-
Total Resources		\$ 300,000	\$ -	\$ 228,182	\$ 228,209	\$ 129,684	\$ 886,075

CIP: INFORMATION TECHNOLOGY SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:
Category:

Library Study Rooms Upgrade
Replacement/Upgrades

Evaluating Criteria

- Urgency
- Services improvement
- Estimated Useful Life

Project Description:

KCLS is outfitting existing study rooms with laptop kits, to include a high-end computer, HD video camera and microphone, along with a portable desk. This mobile version provides portability, simplicity and integrates with KCLS’s existing reservation system. The set-up will be ideal for conducting online meetings, employment interviews, or other interactions that are facilitated through Zoom, Teams and other online platforms.

CIP Expenditures and Resources	Carry Forward 2021	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Total
Expenditures:							
Central							
Laptop kit (Meetings, interview, etc.) (Study Room Streaming/Interview Stations (Mics and video camera included))	\$ -	\$ 51,548	\$ -	\$ -	\$ -	\$ -	\$ 51,548
Expand TeleConnect Services (iPad Pro mobile units with rolling stand)	-	22,119	-	-	-	-	22,119
Total Expenditures		\$ 73,667	\$ -	\$ -	\$ -	\$ -	\$ 73,667
Resources:							
General Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
KCLS Foundation		-	-	-	-	-	-
External Funds		73,667	-	-	-	-	73,667
Total Resources		\$ 73,667	\$ -	\$ -	\$ -	\$ -	\$ 73,667

CIP: INFORMATION TECHNOLOGY SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:
Category:

Creation of Online Programming/ Public
Production Studio
Replacement/Upgrades

Evaluating Criteria

- Urgency
 Services improvement
 Estimated Useful Life

Project Description:

With the pandemic, KCLS saw a large increase in attendance at events that were offered online that would have, customarily, been offered as an in-person program. KCLS staff got creative and planned programs from their living rooms and in closed meeting rooms. With this shift, attendance at our programs tripled, with one program offered via FaceBook Live generating 38,000+ logins. In addition, average in-person attendance at programs is typically around 16 people. In an online environment, average attendance is closer to 50 logins. While KCLS will return to traditional in-person programming, it is our intention to build off the success of our innovative online programs and continue with a hybrid model. A production studio built in an existing meeting room will offer greater opportunities for staff to provide creative, world-class online programs. It is anticipated that the public will also have an opportunity to utilize the room. The location was chosen due to its external access to a KCLS parking lot at the Service Center in Issaquah.

CIP Expenditures and Resources	Carry Forward 2021	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Total
Expenditures:							
Central							
Desktop/laptop combo for production studio	\$ -	\$ 7,123	\$ -	\$ -	\$ -	\$ -	\$ 7,123
Sound/screen provisioning (Green screen/Light Loops/Microphones/Soundboard, iOS cameras)							
Pro-grade 4k camera, lens, filters, tripod	-	2,137	-	-	-	-	2,137
	-	5,271	-	-	-	-	5,271
Desk/chairs/camera mounts (studio furniture)							
documentation/staff training/workflow (staffing (PSA/LTA level substitute) for production studio project, patron documentation/integration)	-	6,111	-	-	-	-	6,111
Total Expenditures	-	40,000	-	-	-	-	40,000
Resources:		\$ 60,642	\$ -	\$ -	\$ -	\$ -	\$ 60,642
General Fund							
KCLS Foundation							
External Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources		60,642	-	-	-	-	60,642
	\$ 60,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,642

CIP: INFORMATION TECHNOLOGY SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:
Category:

Enhanced Hybrid Meeting Room
Replacement/Upgrades

Evaluating Criteria

- Urgency
- Services improvement
- Estimated Useful Life

Project Description:

Traditionally, KCLS Board of Trustees meetings have been in a large conference room in the KCLS Service Center in Issaquah, Washington. With Board of Trustees moving to online during the COVID pandemic, the public and staff participation in the meetings increased significantly. Prior to the COVID pandemic, public attendance would average close to 5-10 public attendees. In an online environment, we had several months where attendances was close to 50 members of the public. While it is anticipated that KCLS Board of Trustee meetings will return to in-person, KCLS seeks funding to create a hybrid experience for our public to participate in public meetings in both in person and online. In order to do so, the large meeting room at the Service Center requires enhancement to allow the public and the Trustees to fully participate in an environment where some are participating in person while others are online. KCLS anticipates that this change will serve the needs of a diverse population in King County. Because our Board of Trustees meetings are often held in our centralized Issaquah location, many patrons who live in rural parts of the County or in the North and South ends may find travel to the Service Center difficult. Offering a robust online platform that allows for full participation and interaction with the Board will allow more participation in the political process and more involvement of our patrons in building the future of KCLS.

CIP Expenditures and Resources	Carry Forward 2021	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Total
Expenditures:							
Central							
Laptops with USB headset (presentation laptops to support hybrid stream model)	\$ -	\$ 19,190	\$ -	\$ -	\$ -	\$ -	\$ 19,190
Television screen carts for display (two television screen carts to support displays)	-	23,918	-	-	-	-	23,918
Logitech Rally, Logitech Tap for Zoom large rooms	-	27,600	-	-	-	-	27,600
Total Expenditures		\$ 70,708	\$ -	\$ -	\$ -	\$ -	\$ 70,708
Resources:							
General Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
KCLS Foundation		-	-	-	-	-	-
External Funds		70,708	-	-	-	-	70,708
Total Resources		\$ 70,708	\$ -	\$ -	\$ -	\$ -	\$ 70,708

CIP: INFORMATION TECHNOLOGY SERVICES

King County Library System Capital Investment Program 2022 through 2026

Program Type:
Category:

LanguageLine Enhancement
Replacement/Upgrades

Evaluating Criteria

- Urgency
- Services improvement
- Estimated Useful Life

Project Description:

LanguageLine App Usage Fee, Mobile LanguageLine tablets for libraries (iPad Pro mobile units (with rolling stand)), tablets for Mobile Services for use in vans (iPad Pro)

CIP Expenditures and Resources	Carry Forward 2021	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Total
Expenditures:							
Central							
LanguageLine App usage fee (licensing and usage fee, by the minute)	\$ -	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Mobile LanguageLine tablets for libraries (iPad Pro mobile units with rolling stand)	-	26,973	-	-	-	-	26,973
Tablets for Mobile Services for use in vans (iPad Pro)	-	1,978	-	-	-	-	1,978
Total Expenditures		\$ 32,551	\$ -	\$ -	\$ -	\$ -	\$ 32,551
Resources:							
General Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
KCLS Foundation		-	-	-	-	-	-
External Funds		32,551	-	-	-	-	32,551
Total Resources		\$ 32,551	\$ -	\$ -	\$ -	\$ -	\$ 32,551

POLICIES



GENERAL FUND BALANCE POLICY

1. Section I. Introduction

Purpose and Overview

The Fund Balance Policy for the King County Rural Library District ("KCLS") is established to address an inherent mismatch in operational cash flow due to timing of receiving revenues versus payment of expenditures. This policy includes direction regarding fund balance consistent with KCLS' mission and the strategic focus of the KCLS Board of Trustees ("Board of Trustees"). Adherence to the policy is essential to ensure that KCLS maintains a sound financial position and adequate operational funding.

Section II. Scope

Washington State Law (RCW 27.12.210) authorizes the Board of Trustees to undertake all actions necessary for the orderly and efficient management and control of KCLS' finances. The establishment of fund balance requirements is a critical element of comprehensive fiscal planning. The Board of Trustees recognizes the importance of setting policy to guide and direct the administration of financial fund balance requirements. The scope of this policy is to appropriately guard the sound fiscal condition of KCLS so that it may continuously deliver on its mission and commitments to the communities served.

Section III. Fund Balance Guidelines

Maintaining an adequate fund balance is a vital component of KCLS' comprehensive financial planning. Establishing a minimum Ending Fund Balance creates a sustainable financial forecast where resources are available at fiscal year-end to meet ongoing operating needs in the coming year. Property taxes are collected and distributed by the county treasurer twice per year—in April and October. Maintaining an adequate fund balance allows KCLS to bridge the operational expenditures that occur in the interim period.

KCLS shall maintain a minimum Ending Fund Balance equal to 120 days of operating expenditures of the prior fiscal year.

Section IV. Roles and Responsibilities

Board of Trustees—It is the responsibility of the Board of Trustees to:

Approve and oversee the implementation of this Fund Balance Policy.

Approve budgets sufficient to provide for fund balance levels in compliance with policy levels.

Provide oversight for a review and updates made to this policy.

Finance Director has primary responsibility for management of fund balance for KCLS.

The Finance Director shall be responsible for the following tasks:

Manage withdrawals, transfers, and deposits related to fund balance.

Annual reports of KCLS fund balances levels to the Board, including any proposed changes to policy amounts.

Section V. Other Policies

Reserve and Fund Balance Policy Review

KCLS shall review and update its Fund Balance Policy, as necessary, but not than less than once every four years.

The Library Finance Director or designee shall provide the Board of Trustees with an annual summary of fund balances and recommendations for any proposed changes to fund balance amounts. The Board of Trustees shall typically consider such changes, if any, in conjunction with the review and adoption of the annual KCLS budget; however, changes may be considered at any Board of Trustees meeting.

CAPITAL INVESTMENT PROGRAM POLICIES

A number of important policy considerations are the basis for the Capital Investment Program (CIP) plan. These policies provide guidelines for all financial aspects of the CIP, and ultimately affect the project selection process.

- A. Relationship of Long-Range Plans to the CIP Plan:** To the extent possible, projects included in the CIP are based upon formal long-range plans that have been adopted by the Board. This ensures that KCLS' Capital Investment Program, which is the embodiment of the recommendations of these individual planning studies, is responsive to the officially stated direction of the Board.
- B. Establishing CIP Priorities:** KCLS uses the following basic CIP project prioritization and selection process.
1. Each CIP program area establishes criteria to be used in the prioritization of specific projects submitted for funding. These specific criteria are developed in conjunction with Board priorities.
 2. The Finance Department determines revenue projections available to the CIP and the amount of resources available for new projects for each new five-year plan.
 3. CIP program area managers¹ recommend an expenditure plan to the Finance Department and Executive Director, which includes all capital costs and any applicable maintenance and operations (M&O) and/or required short-term financing costs. Program area managers are responsible for the cost estimates of their proposed programs, including future M&O costs related to the implementation of completed projects.
 4. The Finance Department and Executive Director evaluate the various CIP projects and select those with the highest priority.
 5. Within the available funding, the highest priority projects are then selected and input into the Preliminary CIP.
 6. A Preliminary CIP plan is recommended to the Board by the Executive Director along with the operating budget recommendations.
 7. The Board reviews the Operating and Preliminary CIP Plan, holds a Public Budget Hearing(s), makes desired alterations, and then officially adopts the budget and establishes related appropriations as a part of KCLS' annual budget process.

¹ CIP program area managers are responsible for developing new programs to support the strategic direction of the organization. Creating and managing long-term goals. Developing a budget and operating plan for the program. Developing an evaluation method to assess program strengths and identify areas for improvement.

C. Types of Projects Included in the CIP: The CIP will display, to the maximum extent possible, all major capital projects in which KCLS is involved. While the following criteria may be used as a general guide to distinguish which projects should be included or excluded from the CIP plan, there are always exceptions which require management's judgment. For purposes of the CIP plan, a project is generally defined to possess all, some, or one of the following characteristics:

1. Exceeds a cost of \$100,000.
2. Involves:
 - a. Totally new physical construction.
 - b. Development of a major technology system (technology system is defined as "an integrated set of hardware, software and processes working cohesively to perform a business function").
 - c. Reconstruction designed to gradually and systematically replace an existing facility or system on a piecemeal basis.
 - d. Replacement of a major component of an existing facility or technology system.
 - e. Acquisition of land or structures.
3. Involves KCLS funding in whole or in part, or involves no KCLS funds but is KCLS' responsibility for implementing, such as a 100% grant-funded project.

Eligible costs include:

- a. Studies/plans that determine the feasibility and/or support the preliminary design of future CIP projects.
- b. Pre-design, design, development, right-of-way, construction, inspection, and/or testing.
- c. Staff and consultants to deliver the capital project.

D. Preserve Existing Capital Infrastructure Before Building New Facilities: It is KCLS' practice to ensure that adequate resources are allocated to preserve KCLS' existing infrastructure before targeting resources to build new facilities that also have operating and maintenance obligations. This practice addresses the need to protect KCLS' historical investment in capital facilities and to avoid embarking on a facility enhancement program, which when coupled with the existing facilities requirements, KCLS cannot afford to adequately maintain.

E. New Facilities Should Be of High Quality, Low Maintenance, Least Cost: This practice has guided the development and execution of the CIP plan through an emphasis on lowest life-cycle cost. Projects should only be built if the necessary funding to operate them is provided. Also, priority is given to new facilities that have minimal ongoing maintenance costs so as to limit the impact upon both the CIP and the operating budget.

- F. Public Input for Capital Projects:** KCLS makes a serious commitment to public involvement. Involvement occurs at the long-range plan development stage, during CIP review and adoption, during master planning processes, during design and construction of specific projects, and through public processes associated with library advisory boards. If projects themselves call for an extensive public outreach effort, allowing those most closely effected to influence the design of the projects. While public input is essential to the successful implementation of the CIP, KCLS staff and Board must also remain conscious of the overall effect upon costs when responding to requests of project stakeholders².
- G. Basis for Project Appropriations:** During the Board's annual CIP plan review, the Board will appropriate the estimated project costs for the year for all projects in the CIP. Subsequent adjustments to appropriation levels for amendments to the CIP may be made by the Board at any time by a voice vote.
- H. Balanced CIP plan:** The CIP is a balanced five-year plan. This means that for the entire five-year period, revenues will be equal to project expenditures in the plan. It is anticipated that the plan may have more expenditures than revenues in single years of the plan, but this imbalance will be corrected through the use of interim financing as needed. However, over the life of the five-year plan, all planned interim debt will be repaid and all plan expenditures, including interest costs on interim debt will be provided for with identified revenues. Any project funding plan, in which debt is not retired within the current five-year plan, must have specific Board approval.
- I. Scoping and Costing Based on Predesign Study:** It has proven difficult to develop accurate project scopes, cost estimates, and schedules on which no preliminary engineering or public involvement has been done. To address this problem, some projects are initially proposed and funded only for preliminary engineering and planning work. This funding will not provide any monies to develop final plans, specifications, estimates to purchase land, or to construct the projects. However, generally, an estimated amount, sufficient to cover these costs based on a rough preliminary estimate can be earmarked within the program area.
- J. Maintenance and Operating (M&O) Costs:** Proposals for CIP project funding shall include the estimated future M&O cost, to provide full cost disclosure. Such M&O costs anticipated to be incurred in the upcoming year should be included in operating budget proposals for funding consideration.
- K. Applicable Project Charges:** CIP projects should reflect all costs that can be clearly shown to be necessary and applicable. Staff charges to CIP projects will be limited to time spent actually working on those projects and shall include an overhead factor to cover the applicable portion of that person's operating cost.
- L. Required Project Features and Financial Responsibility:** If a proposed project will cause a direct impact on other publicly-owned facilities, i.e. parking structures, an equitable shared and funded cost plan must be coordinated between the affected agencies or program areas.
- M. Predictability of Project Timing, Cost, and Scope:** The predictability of timing and costs of projects is important to specific communities. Once a project has been approved by the Board in the adoption of the budget and CIP, project scheduling is a priority to maintain.

² Project Stakeholders are internal staff or affected community members that are involved with the development/implementation of the project.

N. Library Capital Facility Area (LCFA): This policy limits the use of LCFAs to specific instances. Examples of when future LCFAs may be formed are as follows: 1) when a specific community desires to accelerate development of a certain planned improvement; 2) when a specific community desires a higher standard of improvement than KCLS' project contemplates; or 3) when a specific community requests assistance in LCFA formation to fund a new library facility or facility improvement, which may or may not have KCLS funding involved. If KCLS funding is proposed by the project sponsors (community members), they shall so request of the Board (through KCLS Executive Director) in writing before any LCFA promotion activity begins. KCLS Executive Director shall analyze such request within 45 days and report any conclusions and recommendation to the Board for their consideration. The Board shall by motion affirm or deny the recommendation. The Board's affirmative motion to financially participate shall expire in 180 days, unless the project sponsors have submitted a sufficient LCFA petition by that time.

On capital projects whose financing depends in part on an LCFA, interim financing will be issued to support the LCFA's portion of the project budget at the same time or in close proximity to the issuance of the construction contract. The amount of the interim financing shall be the current estimate of the final assessment roll as determined by the administering department.

In the event that the project is 100% LCFA funded, interim financing shall be issued either in phases (i.e., design phase and construction phase) or up front in the amount of the entire estimated final assessment roll, whichever means is estimated to provide the lowest overall cost to the project as determined by the Finance Department.

O. Use of Debt in the CIP: The CIP is viewed as a long-term program that will continually address capital requirements far into the future. As such, the use of long-term debt has been minimized, allowing KCLS to put money into actual projects that benefit KCLS patrons rather than into interest payments to financial institutions. To that end, this policy limits debt to short-term obligations, primarily for cash flow purposes. Debt incurred will be paid back before the end of the current CIP. Finance staff monitors CIP cash flow regularly and utilize fund balances to minimize the amount of borrowing required. Projected financing costs are included within a project in the CIP. There are exceptions to this policy for extraordinary circumstances, where long-term debt may be issued to achieve major KCLS goals that otherwise could not be achieved, or would be delayed an unacceptable amount of time.

P. Finance Director's Authority to Borrow: The Finance Director is authorized to initiate interim and long-term borrowing measures, as they become necessary, as identified in the current CIP plan.

- Q. CIP plan Update and Amendment:** The CIP plan will be updated at least annually as a part of KCLS' annual budget process. The Board may amend the CIP plan at any time if a decision must be made and action must be taken before the next CIP review period. The Board has delegated authority to KCLS Executive Director to administratively approve CIP plan adjustments, except for changes in project scope or changes that total more than 10% of a project's adopted CIP budget (unless a 10% adjustment is less than \$10,000). The Board has further authorized KCLS Executive Director to administratively approve the acceleration of project schedules so long as they can be accomplished without causing cash flow problems and with the understanding that any controversial issues would be brought before the Board. All project additions or deletions must be approved by the Board.
- R. Formalization of Monetary Agreements:** All agreements between KCLS and other agencies shall be in writing specifying the financial terms of the agreement, the length of the agreement, and the timing of any required payments. Formalization of these agreements will protect KCLS' interests. Program areas shall make every effort to promptly request any reimbursements that are due KCLS. Where revenues from outside jurisdictions are ongoing, these requests shall be made at least quarterly, unless alternative arrangements are approved by KCLS Executive Director.
- S. Projected Grant Revenues:** At the Finance Director's discretion, grant-funded capital expenditures are budgeted prior to the specific grant award. KCLS overhead or indirect costs for grant-funded programs will be included in all grant proposals, where permitted. With grant-funded capital acquisitions, KCLS will attempt to recover ongoing M&O costs, and replacement costs associated with the acquisition.
- T. Projected Revenues from Future Land Sales:** KCLS recognizes that KCLS-owned land is an asset that can be sold to finance CIP projects with approval from the Board. With this in mind, KCLS shall cautiously allow land sale proceeds to be used as a funding source. The land shall be valued based on an appraisal performed either by Facilities Management Services Department or an outside appraisal company. A conservative value shall be used to provide a cushion for economic shifts. The timing of the proceeds shall be estimated based on the length of time the property is likely to be on the market. However, if the land does not sell in a timely manner or its value turns out to be overestimated, then the program area must either reallocate revenue sources from other projects within its area, find an agreeable replacement funding source, or cease work on the project, if possible.
- U. Land Sale Remnants:** At times, KCLS is left with property remnants following the completion of a project. These remnants represent an asset to KCLS. If the project selling the land remnants is still active, the revenue from the sale shall be receipted as land sale proceeds in the project, therefore serving to partially offset costs. If the project is already completed at the time of the remnant sale, the land sale proceeds will be receipted into the associated fund or General Fund.

GLOSSARY

The following are common terms found in budgets, as well as financial terms found in KCLS' budget document.

Accrual Basis of Accounting: An accounting method that recognizes revenues when earned and expenses when incurred.

Ad Valorem: A basis for levying taxes on property in proportion to its value.

Adopted Budget: The financial plan adopted by a governing body which forms the basis for appropriations.

Allocation: A distribution of funds or limit on expenditures established for an organizational unit or function.

Annual Budget: A budget prepared for a fiscal year.

Appropriations: An authorization made by the governing body that permits officials to incur obligations or expenditures against governmental resources.

Assessed Valuation: An official value placed upon real estate or other property that is established by a government assessor as a basis for levying taxes.

Basis of Budgeting: A basis of accounting used to estimate financing sources and uses in the budget that generally takes one of the three forms: Generally Accepted Accounting Principles (GAAP), cash or modified accrual.

Benchmark: A quantifiable performance level used to assess the extent of which department or program objectives are being achieved.

Benefits: Employer-paid contributions as part of an employee's overall compensation. Examples include health/dental insurance, retirement benefits and employment security benefits.

Bond (Debt Instrument): A written promise to repay a specified debt (called principal or face value) at a specified future date (maturity date) along with periodic interest at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Budget: A financial plan of operation embodying an estimate of expenditures for a given period, including capital investment expenditures and the proposed means of financing them.

Budget Calendar: A schedule of key dates or milestones that an organization follows in the preparation and adoption of its budget.

Budget Guidelines: Recommendations with respect to revenue, debt, budget, and organization management as they relate to an organization's ongoing ability to provide services, programs and capital investment.

Budget Message: A communication prepared by the organization that articulates the strategies, funding, changes and impacts of the organization's proposed annual budget.

Budget Year: An accounting period over 12 consecutive months for which an annual budget is approved. KCLS' budget year follows the fiscal calendar beginning January 1 and ending December 31.

Capital Investment Program Budget: A plan for the proposed acquisition and replacement of long-term assets. A capital investment program includes a forecast of future needs for new or expanded facilities, proposed locations and a financing plan. The financing plan outlines the costs, revenues and time schedules for each capital investment project.

Capital Outlay: An expenditure category that includes purchases of capital equipment such as furniture, vehicles, large machinery and other capital assets.

Comprehensive Annual Financial Report (CAFR): An official annual financial report prepared in conformity with Generally Accepted Accounting Principles (GAAP).

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in cost of living, i.e., economic inflation.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

Debt Service: Repayment of principal and interest to holders of an organization's debt instruments.

Debt Service Fund: A fund designated for the payment of principal and interest on general obligation bonds and other debt issued by an organization.

Department: A basic organizational unit of government which may be subdivided into divisions, programs, groups or activities.

Encumbrances: Obligations in the form of purchase orders or contracts that are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the appropriation expires at the end of the fiscal year.

Estimated Revenue And Expense: The revenue or expense projected to be received or expended during a specific time period, usually a fiscal year.

Expenditures: Funds spent in accordance with budgeted appropriations on assets, or goods and services obtained.

Fines and Forfeitures: Revenue obtained from fines for overdue library materials, or fees assessed for damage to Library property.

Fiscal Year: A 12-month period designated for recording financial transactions.

Full Faith and Credit: A pledge by the general taxing authority for the repayment of the debt obligation (typically used in reference to bonds).

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: A "Savings Account" which represents accumulated revenues over expenditures.

Full-Time Equivalent (FTE): The ratio of a position in comparison to the amount of time a regular, full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 2,080 hours a year. Positions budgeted to work less than full-time are expressed as a percent of full-time. For example, a 0.5 FTE budgeted position will work 1,040 hours.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting that govern the form and content of financial statements.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial standard-setting body for governmental entities.

General Fund: A fund for the financial operations of the organization, which are not accounted for in any other source. Principal sources of revenue are property taxes, fines and fees, and charges for services. Primary expenditures in the General Fund are salaries and benefits, program services, library materials and supplies.

General Obligation: Bonds for which the full faith and credit of the insuring government are pledged for bonds payment.

Goal: A long-range statement of broad direction, purpose or intent, based on the needs of the community.

Grant: A cash award given for a specified purpose.

Interfund Transfers: Contributions from one fund to another in support of activities of the receiving fund.

Intergovernmental Revenue: Revenues from federal grants, state grants and allocations, including consolidated taxes.

Levy: An imposition of taxes.

Modified Accrual Basis: Used for governmental fund types (general, special revenue, debt service and capital project funds) where revenues and other financial resources are recognized when they become both measurable and available to finance expenditures in the current period when they are incurred.

Office of Economic and Financial Analysis (OEFA): An independent agency of King County that produces economic and revenue forecasts.

Operating Revenues: Funds that the organization receives as income to pay for ongoing operations. Sources of operating revenue include taxes, fees from specific services, grant revenues and earnings from interest.

Public Employment Retirement System (PERS): The retirement system for governmental employees in the State of Washington.

Performance Measure: A quantifiable performance standard used to assess the extent to which program objectives are achieved.

Plan: A list of actions that management expects to take that is a basis for allocating the organization's resources.

Program: A group of related activities to accomplish a major service or core business function for which the organization is responsible.

Program Activity: A broad function or group of similar functions that have a common purpose.

Property Tax: An Ad Valorem Tax on real property, based upon the value of the property.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Revenue: Income received by the organization in support of a program or service to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue. (See Operating Revenues.)

Salaries and Wages: Expenditures that include salaries, hourly wages, overtime and special pay expenses.

Services and Charges: Payments and fees made to vendors for services rendered. These may include printing, professional services, travel and training, communications, public utility services, repair/maintenance and insurance premiums.

Special Revenue Funds: Revenues received and used for specific purposes.

Supplies: Expenditures for materials, supplies, contractual services, fees and other services.

Tax: A compulsory charge levied by a government to finance services performed for the common benefit.

Vision: A stated objective that describes an organization's most desirable future state.

APPENDIX



BUDGET PROCESS AND CALENDAR

In March of each year, the Finance department provides the Library Executive Director, Deputy Directors and Finance Director with revenue estimates and KCLS' long-term financial forecast, based on information provided by King County government. This management team constructs a preliminary budget to serve as a starting point for the departmental allocations.

In June, the Finance Director meets with the other department directors to present the Library System's long-term financial forecast, the upcoming year's budget outlook and the budget calendar.

Departmental directors first present their preliminary budgets to their Deputy Director for review in August. In September, they present their updated budgets to the Library Executive Director for more edits and internal approval.

The System's draft budget is then presented to the Library Board of Trustees at its October meeting. In November, a public budget hearing is held during the Board of Trustees monthly meeting and property tax resolutions are approved by the Board and submitted to the King, Snohomish and Pierce County Assessors. The budget is then finalized and adopted by the KCLS Board of Trustees in December.

2022 BUDGET CALENDAR

Date	Task
Tue 6/22	Provide current personnel cost and Position Control file to library departments for verification.
Thu 6/24	Budget kick-off for the KCLS Leadership Team (KLT).
Mon 6/28	Departments verify current personnel cost and positions info.
July	Leadership and strategy teams establish organizational strategies and priorities. Strategic Initiative Worksheets completed.
Tue 7/8	Distribute Personnel, Non-Personnel and CIP Budget worksheets. Personnel dollar allocations by Business Unit; non-personnel dollar allocations by Business Unit and account; FMS and ITS 5-year Capital Investment Plan.
Wed 7/14	Budget team will hold open office hour session(s) and/or set up meetings with individual departments as needed.
Mon 7/30	All Budget, CIP and Strategic Initiatives Worksheets due.
Mon 8/2–Fri 8/6	Meetings between Directors and Deputy Directors reviewing all Budgets.
Thu 8/12	Update budgets after meetings with Deputy Directors.
Thu 9/2	Finance Director presents Budget Summary, KLT discuss and prioritize new program requests.
Tue 9/7–Fri 9/10	Department Directors present their Budgets to Library Executive Director.
Fri 9/10	Foundation Director presents priorities and financial forecast.
Fri 9/24	Finalize department descriptions, targets and strategic plans to send to Community Relations for editing.
Thu 9/30	Finalize the Budget, Budget Balancing and JDE Upload, prepare Org Chart and FTE by department. Final budget reviews and forecast adjustments.
Thu 9/30	Publish Preliminary Budget Book with budget summary page, strategic plans and all financial data and charts.
Fri 10/1–Thu 10/21	Review departmental narratives, all budget data, design, layout and proofreading.
Wed 10/27	Preliminary Budget Presentation.
Thu 10/28	Post preliminary Budget Narrative on kcls.org/budget .
Wed 11/17	Public Budget Hearings
Thu 11/18	Submit KCLS Board of Trustees-approved property tax resolutions to King, Pierce, Snohomish County Assessors.
Wed 12/15	Final Budget is approved.
Thu 12/16	Post final Budget document on KCLS website.

GENERAL FUND SUMMARIES



GENERAL FUND SUMMARY

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Revenue	128,274,048	130,078,667	137,319,519	7,240,852	5.6%
Library Operation					
Salaries	54,611,569	57,433,600	62,173,212	4,739,612	8.3%
Substitute Salaries	251,353				
Personnel Benefits	19,625,086	25,001,850	24,500,885	(500,965)	-2.0%
Supplies	1,968,569	2,686,089	2,773,445	87,356	3.3%
Staff Development	403,023	676,265	949,480	273,215	40.4%
Professional Services	2,866,766	3,813,717	3,950,737	137,020	3.6%
Communications	1,094,290	1,125,200	1,142,610	17,410	1.5%
Travel	46,763	103,517	157,580	54,063	52.2%
Advertising	395,184	447,500	443,000	(4,500)	-1.0%
Operating Leases	2,586,034	2,817,700	2,901,800	84,100	3.0%
Insurance	732,508	885,000	965,000	80,000	9.0%
Utilities	1,948,452	2,371,410	2,311,000	(60,410)	-2.5%
Repair and Maintenance	9,100,747	11,620,746	11,533,788	(86,958)	-0.7%
Reserves		2,920,000	3,370,000	450,000	15.4%
Miscellaneous	221,333	350,950	364,800	13,850	3.9%
Intergovernmental Services	111,647	83,500	95,000	11,500	13.8%
Library Materials	11,960,589	13,786,540	14,119,814	333,274	2.4%
Facilities CIP	2,653,485	2,500,000	2,929,200	429,200	17.2%
ITS CIP	853,019	1,455,900	2,638,168	1,182,268	81.2%
Library Operation Total	111,430,419	130,079,484	137,319,519	7,240,035	5.6%

GENERAL FUND SUMMARY

REVENUES

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Revenue					
Taxes					
Property Taxes	124,347,646	127,949,616	133,138,265	5,188,649	4.1%
Sale of Tax Titled Property	2,357				
Private Timber Tax	43,742	30,000	33,000	3,000	10.0%
Leasehold Excise Tax	279,115	280,000	280,000		0.0%
Grants					
KCLS - Foundation Grants	262,245	250,000	1,275,798	1,025,798	410.3%
External Grants	43,000		364,480	364,480	
Intergovernmental Revenues					
State Shared Revenues	75,820	50,000	80,000	30,000	60.0%
Interlocal Pay and In-Lieu Taxes	30,607				
Intergovernmental Services Revenues	817,279	369,051	760,376	391,325	106.0%
Charges Goods and Services	78,226	100,000	268,000	168,000	168.0%
Fines	205,681		132,000	132,000	
Interest and Other Earnings	1,276,271	600,000	500,000	(100,000)	-16.7%
Insurance Premium and Recoveries	20,926				
Lost Materials	33,819		27,600	27,600	
Other Financing Sources	40,330				
Other Miscellaneous Revenues	716,986	450,000	460,000	10,000	2.2%
Revenue Total	128,274,048	130,078,667	137,319,519	7,240,852	5.6%

GENERAL FUND EXPENSES SUMMARY

EXECUTIVE

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Salaries	656,986	1,062,600	1,092,100	29,500	2.8%
Personnel Benefits	170,687	367,400	335,000	(32,400)	-8.8%
Supplies					
Operating Supplies	234	2,000	2,000		0.0%
Supplies - Software	8,844	8,700	8,900	200	2.3%
Staff Development					
Individual Development	2,288	10,000	28,000	18,000	180.0%
Training	86,077	40,000	65,000	25,000	62.5%
Professional Services					
Prof. Svs. - General	94,158	200,000	200,000		0.0%
Prof. Svs. - Legal		35,500	35,500		0.0%
Travel					
Travel	244	3,000	6,000	3,000	100.0%
Reserves		2,420,000	3,120,000	700,000	28.9%
Miscellaneous					
Miscellaneous - Memberships	36,578	24,600	38,100	13,500	54.9%
Miscellaneous - Other	260	2,000	2,000		0.0%
Expenses Total	1,056,357	4,175,800	4,932,600	756,800	18.1%

GENERAL FUND EXPENSES SUMMARY

COLLECTION MANAGEMENT SERVICES

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Salaries	3,795,306	3,449,500	3,394,700	(54,800)	-1.6%
Substitute Salaries	564				
Personnel Benefits	1,408,035	1,522,400	1,353,300	(169,100)	-11.1%
Supplies					
Operating Supplies	7,224	21,600	24,000	2,400	11.1%
Supplies - Processing	74,340	109,600	100,000	(9,600)	-8.8%
Staff Development					
Individual Development	525	2,250	9,000	6,750	300.0%
Professional Services					
Prof. Svs. - General	173,623	154,450	172,150	17,700	11.5%
Prof. Svs. - Network Services	174,989	162,400	173,500	11,100	6.8%
Prof. Svs. - Vendor Services	293,145	425,000	420,000	(5,000)	-1.2%
Prof. Svs. - Public Service Programs	43,497	172,500	172,500		0.0%
Travel					
Travel	17	497	1,000	503	101.2%
Miscellaneous					
Miscellaneous - Bindery	35,171	51,000	35,000	(16,000)	-31.4%
Library Materials	11,960,589	13,286,540	13,619,814	333,274	2.5%
Expenses Total	17,967,025	19,357,737	19,474,964	117,227	0.6%

GENERAL FUND EXPENSES SUMMARY

COMMUNITY RELATIONS AND MARKETING

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Salaries	1,013,668	1,028,300	1,099,300	71,000	6.9%
Personnel Benefits	340,610	418,000	395,100	(22,900)	-5.5%
Supplies					
Operating Supplies	34,551	51,166	33,850	(17,316)	-33.8%
Supplies - Equipment Contract	37,670	34,250	42,375	8,125	23.7%
Supplies - Events	102	2,500	9,500	7,000	280.0%
Supplies - Paper	31,117	80,750	66,500	(14,250)	-17.6%
Supplies - Software	16,115	26,790	32,790	6,000	22.4%
Staff Development					
Individual Development	3,349		4,000	4,000	
Professional Services					
Prof. Svs. - General	54,432	100,500	108,500	8,000	8.0%
Travel					
Travel	983	3,500	6,000	2,500	71.4%
Advertising					
Advertising	378,726	400,000	396,000	(4,000)	-1.0%
Miscellaneous					
Miscellaneous - Memberships	1,780	1,530	1,880	350	22.9%
Expenses Total	1,913,102	2,147,286	2,195,795	48,509	2.3%

GENERAL FUND EXPENSES SUMMARY
DIVERSITY, EQUITY AND INCLUSION

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Salaries	41,269	448,200	592,600	144,400	32.2%
Personnel Benefits	17,135	164,400	206,000	41,600	25.3%
Supplies					
Operating Supplies	20	500	6,000	5,500	1100.0%
Staff Development					
Individual Development		15,000	8,000	(7,000)	-46.7%
Training		150,000		(150,000)	-100.0%
Professional Services					
Prof. Svs. - General			135,000	135,000	
Travel					
Travel		3,000	3,000		0.0%
Expenses Total	58,424	781,100	950,600	169,500	21.7%

GENERAL FUND EXPENSES SUMMARY

FACILITIES MANAGEMENT SERVICES

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Salaries	3,040,482	2,681,200	2,913,800	232,600	8.7%
Substitute Salaries	14,413				
Personnel Benefits	1,085,650	1,167,300	1,127,700	(39,600)	-3.4%
Supplies					
Supplies - Building Maintenance	357,877	426,000	415,000	(11,000)	-2.6%
Supplies - FMS	9,790	11,000	8,000	(3,000)	-27.3%
Supplies - Gas and Oil	89,913	174,000	182,000	8,000	4.6%
Supplies - Bldg Maintenance - COVID-19	526,493	500,000	144,000	(356,000)	-71.2%
Staff Development					
Individual Development	7,385		10,000	10,000	
Professional Services					
Prof. Svs.- Courier Services	53,666	87,000	84,000	(3,000)	-3.4%
Prof. Svs.- General	102,346	120,000	60,000	(60,000)	-50.0%
Prof. Svs.- Legal	22,998	55,000	30,000	(25,000)	-45.5%
Prof. Svs.- Security	98,326	108,200	131,412	23,212	21.5%
Communications	53,068	95,000	90,000	(5,000)	-5.3%
Travel					
Travel	6,808	12,000	12,000		0.0%
Advertising					
Advertising	11,413				
Operating Leases	2,220,233	2,402,700	2,486,800	84,100	3.5%
Insurance					
Insurance - Property/Casualty	48,491	55,000	61,000	6,000	10.9%
Utilities	1,948,452	2,371,410	2,311,000	(60,410)	-2.5%
Repair and Maintenance	7,490,561	9,609,690	9,549,788	(59,902)	-0.6%
Expenses Total	17,188,363	19,875,500	19,616,500	(259,000)	-1.3%

GENERAL FUND EXPENSES SUMMARY

FINANCE

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Salaries	901,435	1,597,700	1,391,800	(205,900)	-12.9%
Personnel Benefits	(556,873)	635,550	483,200	(152,350)	-24.0%
Supplies					
Operating Supplies	5,131	15,000	10,000	(5,000)	-33.3%
Staff Development					
Individual Development	3,578	10,000	30,000	20,000	200.0%
Professional Services					
Prof. Svs.- General	58,247	30,000	50,000	20,000	66.7%
Prof. Svs.- Legal	6,828	20,000	20,000		0.0%
Prof. Svs.- Payroll-related	109,943				
Travel					
Travel			1,500	1,500	
Advertising					
Advertising	1,027	20,000	20,000		0.0%
Insurance					
Insurance - Property/Casualty	590,862	700,000	784,000	84,000	12.0%
Insurance - Vehicles	93,155	130,000	120,000	(10,000)	-7.7%
Reserves		500,000	250,000	(250,000)	-50.0%
Miscellaneous					
Miscellaneous - Payroll Clearing	15,006				
Miscellaneous - Ad Valorem	90,628	225,000	225,000		0.0%
Miscellaneous - Banking Fees	35,102	37,500	50,000	12,500	33.3%
Miscellaneous - Int. and Penalty	99				
Miscellaneous - Other	449	2,500		(2,500)	-100.0%
Intergovernmental Services					
B & O Taxes	6,577	3,500	5,000	1,500	42.9%
Intergovernmental Services	97,509	75,000	75,000		0.0%
Use Tax to Dept. of Revenue	7,561	5,000	15,000	10,000	200.0%
Expenses Total	1,466,262	4,006,750	3,530,500	(476,250)	-11.9%

GENERAL FUND EXPENSES SUMMARY

HUMAN RESOURCES

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Salaries	1,332,095	1,693,700	2,039,800	346,100	20.4%
Substitute Salaries	3,663				
Personnel Benefits	450,139	594,600	651,600	57,000	9.6%
Supplies					
Operating Supplies	10,261	29,250	32,000	2,750	9.4%
Supplies - Software	95,038	67,000	99,200	32,200	48.1%
Supplies - Staff Recognition	8,718	22,500	22,500		0.0%
Staff Development					
Individual Development	2,884	17,400	39,000	21,600	124.1%
Training	103,711	239,725	450,000	210,275	87.7%
Tuition Assistance	158,141	160,000	200,000	40,000	25.0%
Professional Services					
Prof. Svs. - General	59,725	53,000	77,750	24,750	46.7%
Prof. Svs. - Legal	650	40,000	50,000	10,000	25.0%
Prof. Svs. - Payroll-related	70,523	75,000	90,000	15,000	20.0%
Travel					
Travel	429	13,800	36,400	22,600	163.8%
Travel - Ride Wise Program	8,529	20,000	18,000	(2,000)	-10.0%
Advertising					
Advertising	4,018	27,500	27,000	(500)	-1.8%
Miscellaneous					
Miscellaneous - Memberships	1,742	3,000	4,000	1,000	33.3%
Expenses Total	2,310,267	3,056,475	3,837,250	780,775	25.5%

GENERAL FUND EXPENSES SUMMARY

INFORMATION TECHNOLOGY SERVICES

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Salaries	2,805,976	2,810,600	2,913,100	102,500	3.6%
Personnel Benefits	928,606	1,087,400	1,007,200	(80,200)	-7.4%
Supplies					
Attractive Assets	54,442	45,000	45,000		0.0%
Operating Supplies	219,919	426,502	387,300	(39,202)	-9.2%
Operating Supplies - Toner	103,486	295,000	175,000	(120,000)	-40.7%
Operating Supplies - COVID-19	35,182				
Supplies - Software	38,866	14,000	50,000	36,000	257.1%
Staff Development					
Individual Development	8,060	24,900	70,000	45,100	181.1%
Individual Development - HCM	2,990	2,990	5,980	2,990	100.0%
Professional Services					
Prof. Svs.- Data Warehouse Consultant	139,794	206,000	50,000	(156,000)	-75.7%
Prof. Svs.- Data Warehouse Subscriptions		36,000	36,000		0.0%
Prof. Svs.- General	491,630	452,300	312,600	(139,700)	-30.9%
Prof. Svs.- HCM			20,000	20,000	
Communications	1,034,355	1,030,000	1,052,410	22,410	2.2%
Travel					
Travel	3,765	6,000	7,900	1,900	31.7%
Operating Leases	365,802	415,000	415,000		0.0%
Repair and Maintenance	1,186,115	1,555,000	1,559,000	4,000	0.3%
Expenses Total	7,418,987	8,406,692	8,106,490	(300,202)	-3.6%

GENERAL FUND EXPENSES SUMMARY
KING COUNTY LIBRARY SYSTEM FOUNDATION

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Salaries	361,711	547,100	547,100		0.0%
Personnel Benefits	127,085	216,900	196,900	(20,000)	-9.2%
Supplies					
Operating Supplies	1,403	1,700	1,700		0.0%
Professional Services					
Prof. Svs. - General	95,235	18,000	18,000		0.0%
Travel					
Travel	661	500	1,950	1,450	290.0%
Expenses Total	586,094	784,200	765,650	(18,550)	-2.4%

GENERAL FUND EXPENSES SUMMARY

KING COUNTY LIBRARY SYSTEM FOUNDATION GRANTS

Description	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Invest In Yourself					
Supplies			37,500	37,500	
Professional Services			63,250	63,250	
Total - Invest In Yourself			100,750	100,750	
All Ages Summer Reading					
Supplies			305,000	305,000	
Professional Services			32,000	32,000	
Total - All Ages Summer Reading			337,000	337,000	
Data Engineer					
Salaries			114,011	114,011	
Personnel Benefits			43,639	43,639	
Total - Data Engineer			157,650	157,650	
Expanding Services					
Salaries			85,350	85,350	
Personnel Benefits			40,465	40,465	
Supplies			12,000	12,000	
Total - Expanding Services			137,815	137,815	
Grade Level Reading					
Supplies			15,000	15,000	
Professional Services			80,000	80,000	
Total - Grade Level Reading			95,000	95,000	
Hotspots and Laptops for Outreach					
Supplies			103,000	103,000	
Total - Hotspots and Laptops for Outreach			103,000	103,000	
Pandemic Response for Older Ad					
Supplies			21,725	21,725	
Professional Services			46,000	46,000	
Total - Pandemic Response for Older Adults			67,725	67,725	
Peers in Libraries					
Salaries			63,000	63,000	
Personnel Benefits			21,000	21,000	
Travel			1,500	1,500	
Total - Peers in Libraries			85,500	85,500	
Preschool Play Club					
Salaries			10,908	10,908	
Personnel Benefits			3,600	3,600	
Supplies			18,000	18,000	
Total - Preschool Play Club			32,508	32,508	
Raising a Reader					
Supplies			11,000	11,000	
Professional Services			1,000	1,000	
Total - Raising a Reader			12,000	12,000	
Teen Boards					
Supplies			10,000	10,000	
Professional Services			13,000	13,000	
Total - Teen Boards			23,000	23,000	

GENERAL FUND EXPENSES SUMMARY
KING COUNTY LIBRARY SYSTEM FOUNDATION GRANTS

Welcome Enterprise		
Professional Services	20,000	20,000
Total - Welcome Enterprise	20,000	20,000
Welcoming Center		
Salaries	18,000	18,000
Supplies	10,000	10,000
Total - Welcoming Center	28,000	28,000
Writers of Color Series		
Professional Services	57,250	57,250
Total - Writers of Color Series	57,250	57,250
Zammo Expansion		
Professional Services	18,600	18,600
Total - Zammo Expansion	18,600	18,600
Grand Total	1,275,798	1,275,798

GENERAL FUND EXPENSES SUMMARY
PUBLIC SERVICES: LIBRARY OPERATIONS

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Salaries	36,254,981	38,019,500	41,565,143	3,545,643	9.3%
Substitute Salaries	223,310				
Personnel Benefits	14,078,816	17,072,600	16,980,981	(91,619)	-0.5%
Supplies					
Operating Supplies	114,473	276,305	267,805	(8,500)	-3.1%
Staff Development					
Individual Development	12,571	4,000	12,500	8,500	212.5%
Professional Services					
Prof. Svs. - General	2,050				
Prof. Svs. - Security	195,713	565,000	497,925	(67,075)	-11.9%
Communications	6	200	200		0.0%
Travel					
Travel	24,270	38,220	57,330	19,110	50.0%
Miscellaneous					
Miscellaneous - Memberships	387	320	320		0.0%
Expenses Total	50,906,577	55,976,145	59,382,204	3,406,059	6.1%

GENERAL FUND EXPENSES SUMMARY
PUBLIC SERVICES: LIBRARY OUTREACH, PROGRAMS AND SERVICES

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Salaries	4,148,016	4,095,200	4,332,500	237,300	5.8%
Substitute Salaries	9,403				
Personnel Benefits	1,502,719	1,755,300	1,655,200	(100,100)	-5.7%
Supplies					
Operating Supplies	13,731	15,400	18,800	3,400	22.1%
Supplies - Childrens Svs.	(16)				
Supplies - CYAS	4,402	8,000	5,000	(3,000)	-37.5%
Supplies - Education	26,242	9,000	9,000		0.0%
Supplies - Program	4,867	5,000	5,000		0.0%
Supplies - Software	38,135	7,576	27,000	19,424	256.4%
Staff Development					
Individual Development	11,463		18,000	18,000	
Professional Services					
Prof. Svs. - Comp. Ref. Svs.	276,578	275,867	276,000	133	0.0%
Prof. Svs. - CYAS	70,837	133,200	133,200		0.0%
Prof. Svs. - General	102,901	196,800	191,600	(5,200)	-2.6%
Prof. Svs. - Reading	51,245	92,000	74,000	(18,000)	-19.6%
Prof. Svs. - Public Service Programs	23,687				
Communications	6,862				
Travel					
Travel	1,057	3,000	5,000	2,000	66.7%
Repair and Maintenance	424,071	456,056	425,000	(31,056)	-6.8%
Miscellaneous					
Miscellaneous - Memberships	4,133	3,500	8,500	5,000	142.9%
Library Materials		500,000	500,000		0.0%
Expenses Total	6,720,335	7,555,899	7,683,800	127,901	1.7%

GENERAL FUND EXPENSES SUMMARY

CAPITAL INVESTMENT PROGRAMS

	Actual 2020	Budget 2021	Budget 2022	Variance \$	Variance %
Facilities CIP					
Furniture and Equipment - Vehicles	139,384		84,000	84,000	
Furniture and Equipment - Capitalized	161,134	202,000	265,700	63,700	31.5%
Improvement - Building Exterior		291,000		(291,000)	-100.0%
Improvement - Building Interior	444,079	338,000		(338,000)	-100.0%
Improvement - Carpet	230,701	343,000		(343,000)	-100.0%
Improvement - Furniture		268,000		(268,000)	-100.0%
Improvement - HVAC	911,771	528,000		(528,000)	-100.0%
Improvement - Makerspaces	18,804				
Improvement - Restrooms	404,478				
Improvement - Roof	343,134	330,000		(330,000)	-100.0%
Improvement - Vehicle		200,000		(200,000)	-100.0%
Improvement - HVAC - Boiler and Chiller			600,000	600,000	
Improvement - HVAC - Controllers/Sensors			237,000	237,000	
Improvement - HVAC - Unit Replacements			985,000	985,000	
Improvement - Roof - Major R and M			433,400	433,400	
Improvement Interior - Elevator			39,100	39,100	
Improvement Interior - Fire Alarm and Panel			150,000	150,000	
Improvement Interior - Lighting			135,000	135,000	
SUB TOTAL	2,653,485	2,500,000	2,929,200	429,200	17.2%
ITS CIP					
Attractive Assets			1,080,320	1,080,320	
Furniture and Equipment - Capitalized			482,000	482,000	
Improvement - Green	759	200,000	300,000	100,000	50.0%
Improvement - HCM	443,089				
Improvement - Infrastructure		20,000	202,000	182,000	910.0%
Improvement - Networks	128,668				
Improvement - Networks (Capitalized)	39,174	433,900	90,000	(343,900)	-79.3%
Improvement - PCs	241,329	452,000		(452,000)	-100.0%
Salaries			40,000	40,000	
Software (Capitalized)		350,000	432,000	82,000	23.4%
Supplies - Program			11,848	11,848	
SUB TOTAL	853,019	1,455,900	2,638,168	1,182,268	81.2%
Expenses Total	3,506,504	3,955,900	5,567,368	1,611,468	40.7%



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