



whatcom county
library system

Date: November 21, 2023

To: Whatcom County Council
Whatcom County Assessor

From: Christine Perkins, Executive Director

Re: 2024 Tax Levy Certification for: Whatcom County Rural Library District

In accordance with RCW 84.52.020, I, Christine Perkins, Executive Director of the Whatcom County Rural Library District (dba: Whatcom County Library System), do hereby certify to the Whatcom County legislative authority that the Whatcom County Library System Board of Trustees of said district requests that the following levy amounts be collected in 2024 as provided in the district’s budget, which was adopted following a public hearing held on November 21, 2023:

Regular Levies

Total certified levy request amount,
which includes amounts below \$10,067,696.97

Refund Levy \$115,428.85

Excess Levies \$0.00

Signature CP Perkins
Christine Perkins, Executive Director,
Whatcom County Library System

Date 11/21/2023

The Power of Sharing

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RESOLUTION NO. 11/21/23-10

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
WHATCOM COUNTY RURAL LIBRARY DISTRICT
AUTHORIZING AN INCREASE
IN THE REGULAR PROPERTY TAX LEVY

WHEREAS, the Board of Trustees of the Whatcom County Rural Library District has met and considered its budget for the calendar year 2024; and

WHEREAS, the Board of Trustees of the Whatcom County Rural Library District, after hearing and after duly considering all relevant evidence and testimony presented, determined that the Whatcom County Rural Library District requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, including the amounts of these associated with the settlement of valuation in controversy (as allowed by RCW 84-52-018), and amounts authorized by law as a result of any annexations that have occurred, in order to discharge the expected expenses and obligations of the district and in its best interest; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Whatcom County Rural Library District that an increase in the regular property tax levy, in addition to that resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, including the amounts of these associated with the settlement of valuation in controversy (as allowed by RCW 84-52-018), and amounts authorized by law as a result of any annexations that have occurred, is hereby authorized for the 2024 levy in the amount of \$82,909.01 which is a percentage increase of eighty-five thousand eight hundred and nineteen hundred-thousandths of one percent (.85819%) from the previous year.

Approved by the Whatcom County Rural Library District Board of Trustees this 21st day of November, 2023.



Rodney Lofdahl, Chair



RESOLUTION NO. 11/21/23-11

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
WHATCOM COUNTY RURAL LIBRARY DISTRICT
ADOPTING THE FISCAL YEAR 2024 PRELIMINARY GENERAL
AND CAPITAL FUND BUDGETS**

WHEREAS, R.C.W. 84.52.020 requires that the Whatcom County Rural Library District Board of Trustees certify to the County legislative authority estimates of the amounts to be raised by taxation on the assessed valuation of the property of the District; and,

WHEREAS, R.C.W. 84.52.025 requires the Whatcom County Rural Library District Board of Trustees also indicate an estimate of cash balance at the beginning and ending of each budget period; and,

WHEREAS, R.C.W. 27.12.050 authorizes the Library to levy on the property of the District not more than fifty cents per thousand dollars of assessed value per year; and,

WHEREAS, the Library District Board of Trustees held Public Hearings regarding 2024 expenditures and property tax revenues, including increases in property tax revenue; and,

WHEREAS, the Board of Trustees has complied with the requirements of Referendum 47 and Initiative 747 in the previous resolution, Resolution 11/21/23-10; and,

WHEREAS, the Whatcom County Rural Library District in Resolution 12/29/80-21 established a Cumulative Reserve Fund for the purpose of acquisition, enlargement or improvement of the real or personal property of the Library District; and,

WHEREAS, the Cumulative Reserve Fund was renamed the Capital Fund in Resolution 09/23/08-12; and,

NOW, THEREFORE, BE IT RESOLVED that the attached Preliminary General Fund Budget is adopted as the Library District's 2024 Preliminary General Fund Budget, and that the estimate of the amount to be raised through real and personal property tax is \$10,067,696.97; the budget also includes any addition in the amount resulting from new construction and improvements to property, from any increase in the value of state-assessed property, and any refund; and

BE IT FURTHER RESOLVED that the attached Preliminary Capital Fund Budget is adopted as the Library District's 2024 Preliminary Capital Fund Budget; and,

BE IT FURTHER RESOLVED, that the estimate of the 2024 beginning and ending unrestricted net cash and investments is contained within these budgets.

Approved by the Whatcom County Rural Library District Board of Trustees this 21st day of November, 2023.



Rodney Lofdahl, Chair



whatcom county
library system

2024 Preliminary Budget

November 21, 2023

WHATCOM COUNTY LIBRARY SYSTEM
WHATCOM COUNTY, WASHINGTON

PRELIMINARY BUDGET
FISCAL YEAR 2024

BOARD OF TRUSTEES

Rodney Lofdahl
Chair

Lori Jump
Board Member

Erika Lautenbach
Board Member

Holly Robinson
Board Member

Matthew Santos
Board Member

Prepared By

Jackie Saul
Director of Finance and Administration

With Assistance From:

Christine Perkins, *Executive Director*

Michael Cox, *Deputy Director*

Beth Andrews, *Human Resources Manager*

Thom Barthelmess, *Youth Services Manager*

Ryan Cullup, *Facilities Services Manager*

Geoff Fitzpatrick, *Information Technology Manager*

Lisa Gresham, *Collection Services Manager*

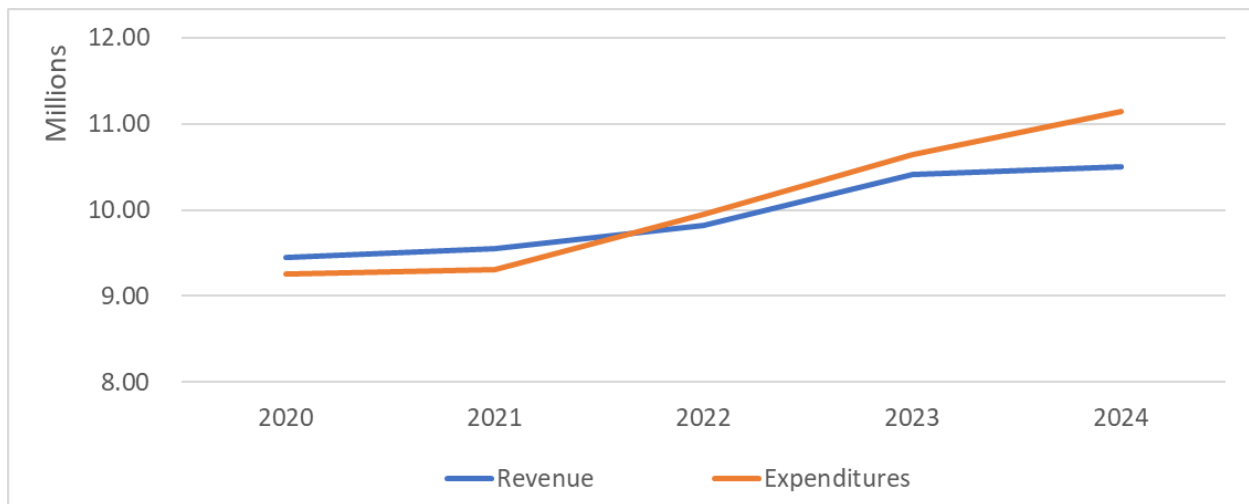
Mary Vermillion, *Community Relations Manager*

Major Fund Balance Summary

	General Fund	Capital Fund	Total Funds
Beginning Fund Balance	\$ 10,405,396	\$ 1,430,440	\$ 11,835,836
Assigned Beginning Fund Balance - Capital	-	1,198,540	1,198,540
Designated Beginning Fund Balance - Cash Flow	3,502,655	-	3,502,655
Designated Beginning Fund Balance - Emergency	892,009	231,900	1,123,909
Designated Beginning Fund Balance - Capital Transfer	45,000	-	45,000
Designated Beginning Fund Balance - Unemployment Comp Reserve	14,403	-	14,403
Designated Beginning Fund Balance - Birch Bay Operating Fund Reserve	600,000	-	600,000
Designated Beginning Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315	-	3,192,315
Designated Beginning Fund Balance - Facility Maintenance Fund	650,000	-	650,000
Designated Beginning Fund Balance - Operating Cost Stabilization Fund	250,000	-	250,000
Designated Beginning Fund Balance - Collection Project Fund	172,000	-	172,000
Designated Beginning Fund Balance - Abeyance Fund	230,000	-	230,000
Total Assigned & Designated Beginning Fund Balance	9,548,382	1,430,440	10,978,822
Unassigned, Undesignated Beginning Fund Balance	857,014	-	857,014
Total Estimated Beginning Fund Balance	\$ 10,405,396	\$ 1,430,440	\$ 11,835,836
Total Revenues	\$ 10,505,597	\$ 2,587,280	\$ 13,092,877
Total Expenditures	11,141,499	2,831,977	13,973,476
Total Revenues Net of Total Expenditures	\$ (635,902)	\$ (244,697)	\$ (880,599)
Ending Fund Balance	\$ 9,769,495	\$ 1,185,743	\$ 10,955,238
Assigned Beginning Fund Balance - Capital	-	953,843	953,843
Designated Beginning Fund Balance - Cash Flow	3,633,795	-	3,633,795
Designated Beginning Fund Balance - Emergency	925,125	231,900	1,157,025
Designated Beginning Fund Balance - Capital Transfer	130,000	-	130,000
Designated Beginning Fund Balance - Unemployment Comp Reserve	14,662	-	14,662
Designated Beginning Fund Balance - Birch Bay Operating Fund Reserve	600,000	-	600,000
Designated Beginning Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315	-	3,192,315
Designated Beginning Fund Balance - Facility Maintenance Fund	650,000	-	650,000
Designated Beginning Fund Balance - Operating Cost Stabilization Fund	250,000	-	250,000
Designated Beginning Fund Balance - Collection Project Fund	172,000	-	172,000
Designated Beginning Fund Balance - Abeyance Fund	-	-	-
Total Assigned & Designated Ending Fund Balance	9,567,896	1,185,743	10,753,639
Unassigned, Undesignated Ending Fund Balance	201,598	-	201,598
Total Estimated Ending Fund Balance	\$ 9,769,495	\$ 1,185,743	\$ 10,955,238

2024 General Fund Budget Summary

Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
308.0000	Beginning Fund Balance	\$ 10,141,772	\$ 10,338,086	\$ 10,583,985	\$ 10,630,324	\$ 10,405,396	-2.12%
	Operating Revenue						
310.0000	Taxes	\$ 8,953,253	\$ 9,206,508	\$ 9,408,229	\$ 9,924,654	\$ 9,837,697	-0.88%
330.0000	Intergovernmental Revenue	284,562	193,695	195,188	193,764	132,500	-31.62%
340.0000	Charges for Goods and Services	18,979	12,409	16,089	16,300	16,300	0.00%
360.0000	Fines and Forfeitures	3	-	-	-	-	0.00%
360.0000	Miscellaneous Revenue	185,195	137,837	195,402	278,720	289,100	3.72%
	Total Operating Revenue	9,441,992	9,550,448	9,814,908	10,413,438	10,275,597	-1.32%
	Operating Expenditures						
572.1000	Salaries and Wages	\$ 4,786,615	\$ 4,897,366	\$ 5,131,974	\$ 5,616,093	\$ 6,022,062	7.23%
572.2000	Personnel Benefits	1,961,972	1,715,921	1,805,438	1,979,990	2,168,949	9.54%
	Total Salaries, Wages, & Benefits	6,748,587	6,613,287	6,937,412	7,596,083	8,191,011	7.83%
572.3000	Supplies	1,421,064	1,570,726	1,583,026	1,598,656	1,683,537	5.31%
572.4000	Services	775,679	851,259	1,077,193	1,168,626	1,136,951	-2.71%
572.5000	Intergovernmental Services	2,590	-	-	-	-	0.00%
	Total Operating Expenditures	8,947,920	9,035,271	9,597,630	10,363,365	11,011,499	6.25%
	Net Operating Income (Loss)	494,072	515,176	217,278	50,073	(735,902)	-1569.66%
390.0000	Total Other Financing Sources	10,678	3,347	179,642	-	230,000	
590.0000	Total Other Financing Uses	308,436	272,624	350,581	275,000	130,000	-52.73%
	Net Other Financing Sources (Uses)	(297,758)	(269,277)	(170,939)	(275,000)	100,000	-136.36%
	Net Income (Loss)	\$ 196,314	\$ 245,899	\$ 46,339	\$ (224,927)	\$ (635,902)	182.71%
508.0000	Ending Fund Balance	\$ 10,338,086	\$ 10,583,985	\$ 10,630,324	\$ 10,405,396	\$ 9,769,495	-6.11%



2024 General Fund Revenues

Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
308.0000	Estimated Beginning Fund Balance	\$ 10,141,772	\$ 10,338,086	\$ 10,583,985	\$ 10,630,324	\$ 10,405,396	-2.12%
311.1000	General Property Taxes	\$ 8,953,253	\$ 9,206,508	\$ 9,408,229	\$ 9,924,654	\$ 9,837,697	-0.88%
311.3000	Sale of Tax Title Property	-	-	-	-	-	0.00%
310.0000	Total Taxes	8,953,253	9,206,508	9,408,229	9,924,654	9,837,697	-0.88%
333.4530	Federal Indirect Grant IMLS	4,000	-	13,634	19,546	2,500	-87.21%
333.9700	Federal Indirect Grant DHS	7,938	7,809	40,207	43,568	-	
334.0690	State Grant Other	-	-	-	650	-	-100.00%
337.1000	Local Entitlements	250,532	163,899	115,572	100,000	100,000	0.00%
337.2000	Leasehold Excise Tax	22,093	21,987	25,775	30,000	30,000	0.00%
330.0000	Total Intergovernmental Revenues	284,562	193,695	195,188	193,764	132,500	-31.62%
341.8000	Printing and Duplication Services	6,807	3,409	3,709	4,000	4,000	0.00%
347.2000	Library Use Fees	12,172	9,000	12,380	12,300	12,300	0.00%
340.0000	Total Charges for Goods and Services	18,979	12,409	16,089	16,300	16,300	0.00%
359.7000	Library Fines	3	-	-	-	-	0.00%
350.0000	Total Fines and Forfeitures	3	-	-	-	-	0.00%
361.1100	Investment Interest	148,618	81,417	104,090	205,000	215,000	4.88%
361.4000	Other Interest Earnings	-	3	0	-	-	0.00%
362.0000	Rents and Leases	150	803	2,225	3,500	3,500	0.00%
367.0000	Contributions and Donations	10,747	21,246	53,142	36,000	39,500	9.72%
369.1000	Sale of Discards	80	314	272	50	100	100.00%
369.4100	Judgements and Settlements	-	-	-	1,546	-	
369.8100	Overage/Underage	7	(2)	22	-	-	0.00%
369.9101	Other Miscellaneous	17,393	22,686	25,037	20,000	20,000	0.00%
369.9102	Lost/Damaged Materials	8,231	11,317	10,088	11,000	11,000	0.00%
369.9103	NSF Fee Recoveries	(30)	-	-	-	-	0.00%
369.9106	COBRA Reimbursement	-	53	527	1,624	-	-100.00%
360.0000	Total Miscellaneous Revenues	185,195	137,837	195,402	278,720	289,100	3.72%
	Total Operating Revenues	9,441,992	9,550,448	9,814,908	10,413,438	10,275,597	-1.32%
395.1000	Proceeds from Sale of Cap. Assets	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
395.2000	Insurance Recoveries	10,678	3,347	179,642	-	-	0.00%
397.3000	Transfer from Designated Fund Balance	-	-	-	-	230,000	0.00%
	Total Other Financing Sources	10,678	3,347	179,642	-	230,000	0.00%
	Total General Fund Revenues	\$ 9,452,670	\$ 9,553,794	\$ 9,994,550	\$ 10,413,438	10,505,597	0.89%

Taxes: Taxes on real and personal property are the primary revenue source for the Library System, making up 96% of operating revenues received.

Amounts presented in this budget are based on preliminary valuations provided by the Whatcom County Assessor. Assessed valuations are projected to increase by 17.9% to \$38.2 billion, based on valuations of existing properties within the WCLS taxing district. The impact of this, along with the value of new construction and state assessed properties, has been factored in to 2024 budgeted property tax collections. Given this scenario, the 2024 levy rate is expected to be \$.26387 per \$1,000 of assessed valuation.

The amount budgeted for property tax revenue is \$230,000 less than the actual amount levied. This is due to a payment received in 2023 and intended to be withheld from the 2024 levy.

Revenue from the sale of tax title property, along with the debiting of property tax refund interest, is not budgeted but recorded in mid-year budget adjustments.

Intergovernmental Revenue: Sources of intergovernmental revenue include grant revenues received from state and federal sources and revenues resulting from the sale of timber and other products from state forest lands that are managed by the Department of Natural Resources.

In 2022 and 2023 WCLS received reimbursement from the Federal Emergency Management Agency (FEMA) for certain costs associated with the COVID-19 pandemic and for replacement of items lost in the 2021 flooding event in Sumas. These reimbursements are expected to be discontinued in 2024.

Additional state or federal grants received in 2024 will be added as mid-year adjustments as needed.

Private harvest timber tax and the leasehold excise tax are also included in this revenue category. When timber is harvested from private lands, the person or business who owns the timber at the time of the harvest pays a harvest tax. The leasehold excise tax is a tax paid by persons or businesses that use or lease publicly owned property. These sources are budgeted at levels consistent with prior year amounts.

Historically, revenues from the sale of timber and other products from state forest lands have fluctuated from year to year as market forces, including variations in the housing market, impact the rate of harvest in Whatcom County. 2024 revenues have been budgeted to be consistent with prior years. Due the variability in the distribution of these revenues, WCLS will budget to reserve these and other similar shared revenues for transfer to the Capital Fund.

Charges for Goods & Services: Sources of revenues from charges for goods and services include printing and photocopy fees and library use fees.

All WCLS branches provide printers and copiers for public use. The amount budgeted for 2024 reflects a waiver of the fees for this service of up to \$7.00 per patron per week in accordance with Resolution 07/20/21-10.

Library use fee revenues are generated from the sale of library cards to non-residents and through contracted services with other entities. Patrons who are not residents of the library district and who are not covered by a reciprocal borrowing agreement with another library system, can check out materials from any WCLS branch by obtaining a non-resident card. WCLS currently contracts with the Whatcom County Sheriff's Office to provide library services at the Whatcom County Jail, with fees paid each year for services provided in the previous year.

Miscellaneous Revenues: This source of revenue includes investment interest, rents and leases (meeting room use fees), donations, COBRA reimbursements, charges for lost or damaged library materials and other miscellaneous revenue.

On a monthly basis, WCLS invests any substantial amount of excess cash available after calculating immediate expenditure needs. WCLS participates in the Whatcom County Investment Pool program administered by the Whatcom County Treasurer. The program is a stable investment pool with various taxing district participants. Given the recent rate of return of the investment pool, the amount budgeted for 2024 is \$215,000, a 4.9% increase over projected 2023 interest revenue.

No significant changes are anticipated for revenue from rents and leases, sales of discards or payments for lost or damaged library materials. Contributions and donations are expected to increase by 9.7% due to anticipated one-time funding opportunities.

Other miscellaneous revenues come from reimbursements from Bellingham Public Library for distributing patron notices and other miscellaneous cash receipts.

COBRA reimbursements are from separated employees or those who lose health insurance coverage because of reduced work hours; federal law allows these employees to purchase group health insurance coverage for themselves and their families for limited periods of time. Due to the nature of COBRA revenues, no amount will be budgeted for 2024, but the budget will be amended throughout the year to reflect actual collections.

Other Financing Sources: This source of revenue includes proceeds from the sale of capital assets and insurance recoveries. In 2024, this category also includes a transfer from the Designated Fund Balance equal to the 2023 property tax payment in abatement. Any other revenues received in this category will be added as mid-year adjustments.

2024 General Fund Expenditures

Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	\$ 4,786,615	\$ 4,897,366	5,131,974	\$ 5,616,093	\$ 6,022,062	7.23%
572.2010	Retirement	550,095	519,306	477,319	497,142	526,997	6.01%
572.2030	Social Security	354,701	366,738	382,466	429,631	456,444	6.24%
572.2045	Health Insurance	1,006,812	765,699	890,723	949,491	1,104,354	16.31%
572.2055	Disability Insurance	8,510	9,190	9,752	11,688	12,441	6.44%
572.2059	Industrial Insurance	39,086	53,729	43,603	49,468	51,986	5.09%
572.2069	Paid Family Medical Leave	-	-	1,575	41,819	12,910	-69.13%
572.2079	Unemployment Compensation	2,769	1,259	-	-	3,817	0.00%
572.2099	Qualified Moving	-	-	-	750	-	-100.00%
572.2000	Total Personnel Benefits	1,961,972	1,715,921	1,805,438	1,979,990	2,168,949	9.54%
	Total Salaries, Wages, & Benefits	6,748,587	6,613,287	6,937,412	7,596,083	8,191,011	7.83%
572.3031	Office and Operating Supplies	86,973	108,244	132,873	125,170	146,450	17.00%
572.3032	Fuel Consumed	6,787	15,930	27,471	23,826	26,050	9.34%
572.3034	Collection Materials	1,107,168	1,227,586	1,238,277	1,250,000	1,250,000	0.00%
572.3035	Small Tools and Minor Equipment	220,135	218,966	184,405	199,660	261,037	30.74%
572.3000	Total Supplies	1,421,064	1,570,726	1,583,026	1,598,656	1,683,537	5.31%
572.4041	Professional Services	306,620	339,887	436,967	499,197	454,053	-9.04%
572.4042	Communication	121,614	131,781	140,989	138,776	133,780	-3.60%
572.4043	Travel	13,712	6,387	29,965	29,024	43,850	51.08%
572.4044	Taxes and Operating Assessments	644	294	326	400	400	0.00%
572.4045	Operating Rentals and Leases	17,854	21,751	23,127	24,957	18,737	-24.92%
572.4046	Insurance	58,436	64,194	63,232	77,723	81,340	4.65%
572.4047	Utility Services	107,878	130,801	144,325	161,730	171,176	5.84%
572.4048	Repairs and Maintenance	78,838	69,872	140,554	141,190	131,440	-6.91%
572.4049	Miscellaneous	70,083	86,291	97,708	95,629	102,175	6.84%
572.4000	Total Services	775,679	851,259	1,077,193	1,168,626	1,136,951	-2.71%
572.5051	Intergovernmental Professional Services	2,590	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	2,590	-	-	-	-	0.00%
	Total Operating Expenditures	8,947,920	9,035,271	9,597,630	10,363,365	11,011,499	6.25%
597.1000	Transfer to Capital	308,436	272,624	350,581	45,000	130,000	
597.2000	Transfer to Designated Fund Balance	-	-	-	230,000	-	
	Total Other Financing Uses	308,436	272,624	350,581	275,000	130,000	-52.73%
	Total General Fund Expenditures	\$ 9,256,356	\$ 9,307,895	\$ 9,948,211	\$ 10,638,365	\$ 11,141,499	4.73%

Salaries and Benefits: WCLS continually monitors staffing levels, allocating staff to maintain appropriate service needs while balancing current and future budgetary constraints. This budget includes one new position in 2024: a second system-wide Public Services Assistant (PSA) sub. The cost of wages for this position is included in the existing sub budget.

A 3.2% Cost-of-Living Adjustment (COLA) and a 2% proficiency increase are included in staff salaries and wages based on the results of Interest-Based Bargaining union negotiations. The COLA is intended to keep WCLS wages in step with state minimum wage requirements and increased inflation.

Benefit costs include employer contributions for employees enrolled in the State of Washington Public Employee Retirement System (PERS), contributions into the Social Security and Medicare systems, medical and dental insurance premiums and Health Savings Account contributions, workers' compensation (Labor and Industries), Paid Family and Medical Leave, long-term disability insurance and unemployment compensation.

Retirement contributions are based on rates set by the State of Washington Department of Retirement Systems. The current employer contribution rate is 9.53% of gross wages.

The employer contribution for Social Security and Medicare is 7.65% of gross wages and salaries. This rate is set by the Social Security Administration and is not projected to increase in 2024.

Medical and dental insurance premium costs are covered at 100% for eligible employees. Costs for dependents are shared by the employer and employees. WCLS participates in the Washington State Public Employees Benefits Board (PEBB), which offers multiple medical plan options including QHDHP (Qualified High Deductible Health Plan) combined with a Health Savings Account and PPO (Preferred Provider Organization) plans.

PEBB premiums will increase between 2% and 19% in 2024. Dental and long-term disability coverage is provided by a private carrier. Dental rates will increase by 4.5% while rates are flat for long-term disability.

Based on preliminary 2024 rate information, prior year data and WCLS' experience factor, an increase of 5% is budgeted for total workers' compensation rates. These rates are set by the State of Washington Department of Labor and Industries.

WCLS is on a reimbursable plan with the State of Washington for unemployment compensation. 0.06% of gross wages are budgeted for possible reimbursements, in addition to a fund reserve made up of 0.25% of wages.

Paid Family and Medical Leave is a state-mandated paid leave program that began in 2019. Leave is available to qualifying employees and premium costs are shared by the employer and employees. Rates are set by the Washington State Employment Services Division (ESD). In 2024 employers will contribute 0.2857% of 0.74% of gross wages.

Office and Operating Supplies: The supplies category includes office supplies, custodial and maintenance supplies, computer, copier and printer supplies, materials processing supplies, mailing and shipping supplies, vehicle supplies and replacement parts. Expenses in this category are expected to increase 17% over 2023 spending. The increase is for a planned replacement of the totes used to transport library materials.

Fuel: This is diesel and gasoline for WCLS' Bookmobile and other fleet vehicles. The amount budgeted for 2024 has increased by 9.3% from 2023 due to anticipated usage and rising fuel costs.

Collection Materials: The collection materials budget provides for the books, magazines, audiobooks, music CDs, DVDs and other items that comprise the heart of the library's traditional lending collection. WCLS provides its patrons a continuous supply of new materials in print, sound, video and digital format, and current

information to support school, work and recreational activities. WCLS has set a target of 13% of operating expenditures for collection spending; this is made up of collection materials as well as the cost of services needed to maintain the collection, such as the integrated library system (ILS) and various cataloging, interlibrary loan, data maintenance and processing costs.

Small Tools and Minor Equipment: This category includes small furnishings, computers, computer hardware, software, printers, shelving, book returns and book carts. The 2024 budget includes a 30.7% increase over 2023 in order to accommodate several planned facilities projects.

Professional Services: The amount budgeted in this category includes costs for legal services, payroll services, the collection services described above, advertising, consultant services and participation in an Employee Assistance Program (EAP) program. This category also includes costs for adult and youth programming at libraries or online. Professional services costs are expected to decrease by 9% in 2024, as a one-time expense in 2023 will not carry forward.

This category also includes payments to local fire districts for emergency and fire protection services at WCLS owned properties. According to Washington State statute, this payment to local fire districts is in lieu of property taxes because as a government entity, WCLS does not pay property taxes on the property it owns.

Communications: This category includes postage, UPS, FedEx and other courier services, local and long-distance voice service, fiber optic circuits which link Administrative Services to the integrated library system, the branches, the library network and the Internet, DSL circuits in the smaller branches to meet patron demand for additional Internet services and cable data circuits for Bookmobile sites. Although rate increases are anticipated for the services listed, WCLS will be reducing the number of paper notices mailed to patrons, reducing postage costs. This will result in an overall expense decrease of 3.6% in 2024.

Travel: This includes reimbursement to employees and Trustees for use of personal automobiles on WCLS business and travel expenses associated with attendance at continuing education events, conferences and seminars. The WCLS mileage reimbursement rate mirrors the national IRS reimbursement rate, currently set at \$0.655 per mile. Costs in 2024 are expected to increase by 51.1% so that staff can participate in various conference and learning opportunities as out of town training and conference opportunities resume after the pandemic, and in response to anticipated mileage reimbursement increases.

Taxes and Operating Assessments: This category includes the sales taxes paid on printing and duplication services provided to patrons. Budgeted amounts are consistent with prior years.

Rentals: This category includes costs for leasing a postage meter, copiers (located at Administrative Services and the Ferndale and Lynden Libraries) and post office box rentals. This category also includes rental costs associated with usage of the Sudden Valley Adult Center for the South Whatcom branch. Budgeted amounts will decrease by 24.9% in 2024 as a one-time expense in 2023 will not carry forward.

Insurance: This includes insurance for WCLS' real and personal property, flood insurance, vehicle insurance, errors and omissions coverage, employment practices and an umbrella liability plan. 2024 costs are budgeted to increase by 4.7% over 2023.

Utilities: This category includes costs for electricity, natural gas, water, sewer and refuse collection for all WCLS locations. A 5.8% increase is included to reflect anticipated rate increases.

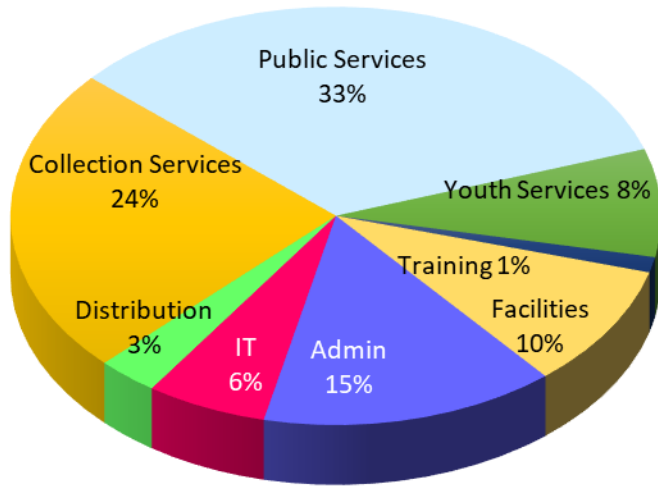
Repair & Maintenance: This category includes costs for office and telecommunications equipment maintenance, software maintenance and on-going facilities maintenance. It also includes a contingency for

unanticipated vehicle and facility repairs. Funds budgeted will decrease by 6.9% in 2024, however, any additional amounts needed will be added through mid-year budget amendments.

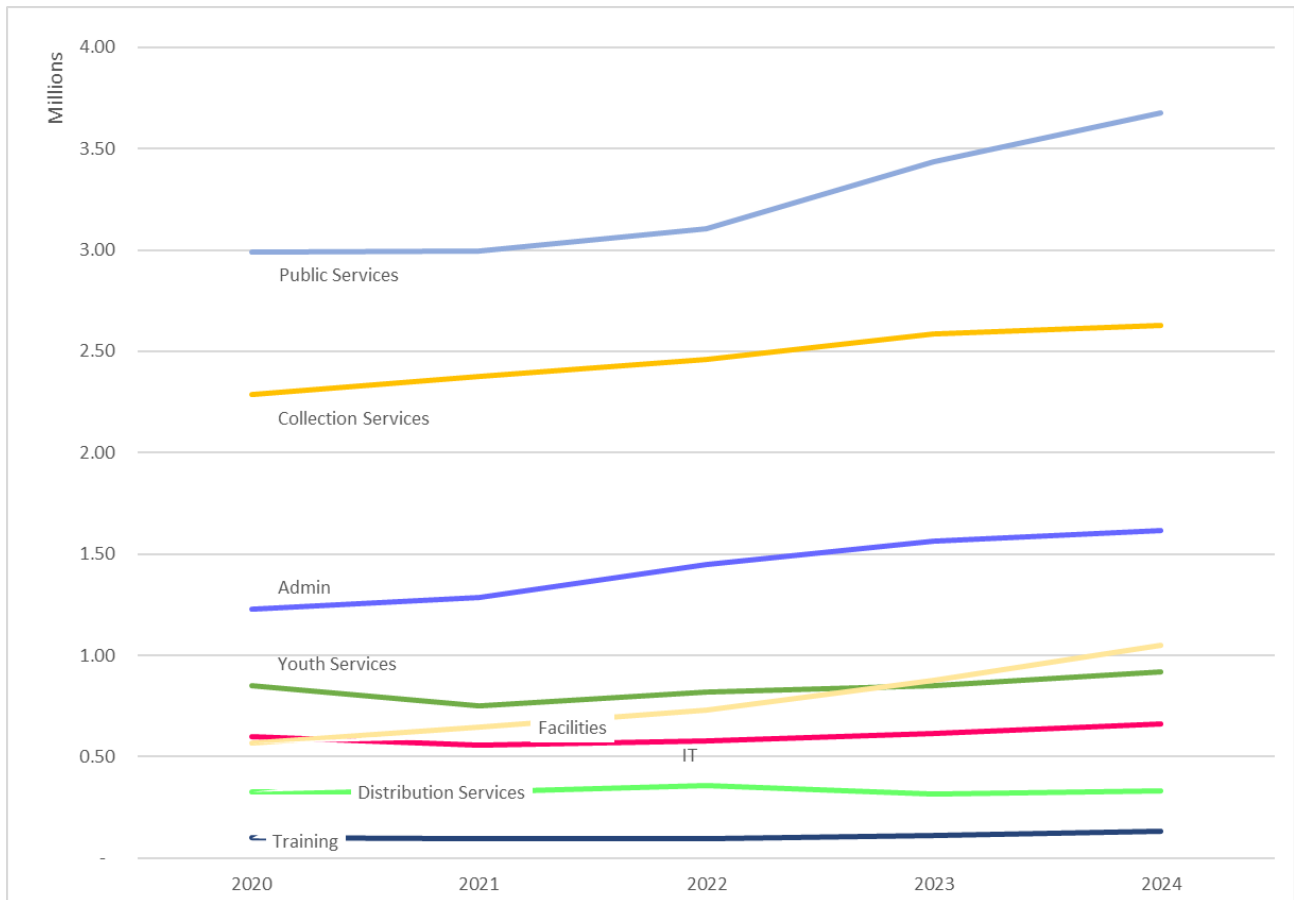
Miscellaneous: This expense category includes trustee and staff WCLS memberships in the Washington Library Association (WLA) and other professional organizations, refunds to patrons who have paid for lost items and later found and returned them, along with training registrations, printing services and other and miscellaneous fees. An increase of 6.8% is budgeted over 2023 spending.

Other Financing Uses: Each year WCLS transfers from the General to the Capital fund an amount that is equal to the previous year's revenue received from certain intergovernmental sources such as those resulting from the sale of timber and other products from state forest lands. In 2024 the Capital fund transfer is expected to be \$130,000.

Departmental Budgets



- Administration
- Information Technology
- Distribution Services
- Collection Services
- Public Services
- Youth Services
- Training and Staff Development
- Facilities



General Fund Expenditures
Administration

ADMIN Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	724,161.92	768,505.96	841,325.72	906,111.48	978,867.25	8.03%
572.2010	Retirement	93,016.53	88,120.95	85,395.41	87,400.14	92,295.95	5.60%
572.2030	Social Security	53,303.38	56,918.89	63,173.69	69,317.53	74,483.10	7.45%
572.2045	Health Insurance	139,473.34	101,680.26	110,074.49	107,565.64	120,686.54	12.20%
572.2055	Disability Insurance	1,483.33	1,658.77	1,772.90	2,152.94	2,305.36	7.08%
572.2059	Industrial Insurance	3,742.01	4,437.62	3,968.24	4,689.08	4,587.66	-2.16%
572.2069	Paid Family Medical Leave	-	-	-	6,440.63	2,069.50	-67.87%
572.2079	Unemployment Compensation	167.41	814.62	-	-	611.79	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	291,186.00	253,631.11	264,384.73	277,565.96	297,039.90	7.02%
	Total Salaries, Wages, & Benefits	1,015,347.92	1,022,137.07	1,105,710.45	1,183,677.44	1,275,907.15	7.79%
572.3031	Office and Operating Supplies	16,893.41	12,696.32	16,499.88	22,850.00	24,550.00	7.44%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	4,647.44	7,891.04	3,719.50	750.00	5,500.00	633.33%
572.3000	Total Supplies	21,540.85	20,587.36	20,219.38	23,600.00	30,050.00	27.33%
572.4041	Professional Services	69,229.41	97,316.15	161,787.82	189,778.99	146,938.00	-22.57%
572.4042	Communication	19,882.45	28,140.55	33,038.08	29,200.00	31,000.00	6.16%
572.4043	Travel	454.27	37.18	5,529.48	4,000.00	6,600.00	65.00%
572.4044	Taxes and Operating Assessments	643.70	293.86	325.58	400.00	400.00	0.00%
572.4045	Operating Rentals and Leases	10,436.49	11,716.31	11,764.12	11,719.00	11,740.00	0.18%
572.4046	Insurance	25,051.26	25,063.13	27,658.13	22,812.00	24,267.60	6.38%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	5,160.26	4,642.38	4,811.60	19,000.00	5,000.00	-73.68%
572.4049	Miscellaneous	60,954.60	77,027.26	77,844.90	81,629.34	83,575.00	2.38%
572.4000	Total Services	191,812.44	244,236.82	322,759.71	358,539.33	309,520.60	-13.67%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	1,228,701.21	1,286,961.25	1,448,689.54	1,565,816.77	1,615,477.75	3.17%

General Fund Expenditures
Information Technology

IT Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	234,128.31	247,334.13	260,467.77	281,000.00	302,074.21	7.50%
572.2010	Retirement	29,897.79	28,606.08	26,636.89	27,944.51	28,258.01	1.12%
572.2030	Social Security	17,904.03	18,751.84	19,572.92	21,496.50	22,700.92	5.60%
572.2045	Health Insurance	36,114.52	33,552.68	43,915.06	45,659.60	49,717.50	8.89%
572.2055	Disability Insurance	535.03	595.63	627.45	715.26	750.02	4.86%
572.2059	Industrial Insurance	980.23	1,222.07	1,059.94	1,330.90	1,461.11	9.78%
572.2069	Paid Family Medical Leave	-	-	-	2,082.60	638.64	-69.33%
572.2079	Unemployment Compensation	-	-	-	-	188.80	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	85,431.60	82,728.30	91,812.26	99,229.37	103,715.00	4.52%
	Total Salaries, Wages, & Benefits	319,559.91	330,062.43	352,280.03	380,229.37	405,789.21	6.72%
572.3031	Office and Operating Supplies	7,142.83	21,975.73	39,598.60	12,000.00	5,000.00	-58.33%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	191,432.61	126,902.53	98,389.96	138,764.00	157,863.00	13.76%
572.3000	Total Supplies	198,575.44	148,878.26	137,988.56	150,764.00	162,863.00	8.03%
572.4041	Professional Services	2,963.02	2,426.16	7,382.54	9,698.00	9,235.00	-4.77%
572.4042	Communication	72,694.03	73,821.64	77,040.87	72,076.00	72,280.00	0.28%
572.4043	Travel	783.97	-	-	50.00	3,250.00	6400.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	3,219.31	2,462.36	2,457.36	1,488.00	1,610.00	8.20%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	2,661.21	262.95	578.39	1,640.00	890.00	-45.73%
572.4049	Miscellaneous	566.69	141.44	424.29	500.00	5,000.00	900.00%
572.4000	Total Services	82,888.23	79,114.55	87,883.45	85,452.00	92,265.00	7.97%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	601,023.58	558,055.24	578,152.04	616,445.37	660,917.21	7.21%

General Fund Expenditures
Distribution Services

DIST Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	195,202.01	198,959.85	208,306.49	193,191.00	188,339.68	-2.51%
572.2010	Retirement	23,402.64	21,481.69	19,462.62	20,963.85	16,089.09	-23.25%
572.2030	Social Security	14,395.70	15,212.44	15,916.22	14,779.11	13,882.67	-6.07%
572.2045	Health Insurance	43,980.54	35,744.73	36,792.35	52,822.02	64,914.77	22.89%
572.2055	Disability Insurance	358.30	378.25	318.47	448.99	347.49	-22.61%
572.2059	Industrial Insurance	4,335.17	6,469.86	4,623.70	5,581.75	4,834.79	-13.38%
572.2069	Paid Family Medical Leave	-	-	-	1,685.11	398.18	-76.37%
572.2079	Unemployment Compensation	421.79	5.14	-	-	117.71	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	86,894.14	79,292.11	77,113.36	96,280.83	100,584.70	4.47%
	Total Salaries, Wages, & Benefits	282,096.15	278,251.96	285,419.85	289,471.83	288,924.38	-0.19%
572.3031	Office and Operating Supplies	2,110.11	1,623.27	1,085.67	1,000.00	15,000.00	1400.00%
572.3032	Fuel Consumed	6,787.15	15,930.18	27,470.80	23,775.74	26,000.00	9.36%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	472.08	1,258.70	106.34	50.00	500.00	900.00%
572.3000	Total Supplies	9,369.34	18,812.15	28,662.81	24,825.74	41,500.00	67.17%
572.4041	Professional Services	161.12	-	862.88	-	500.00	0.00%
572.4042	Communication	5,903.75	364.50	-	-	-	0.00%
572.4043	Travel	43.70	121.33	250.00	403.50	700.00	73.48%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	451.46	-	-	0.00%
572.4046	Insurance	10,022.00	10,521.00	11,210.00	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	20,032.38	19,729.13	32,398.35	550.00	550.00	0.00%
572.4049	Miscellaneous	335.85	227.85	228.06	500.00	600.00	20.00%
572.4000	Total Services	36,498.80	30,963.81	45,400.75	1,453.50	2,350.00	61.68%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	327,964.29	328,027.92	359,483.41	315,751.07	332,774.38	5.39%

General Fund Expenditures
Collection Services

COLL SVCS Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	649,187.11	663,704.41	702,737.08	760,129.13	788,186.68	3.69%
572.2010	Retirement	72,093.10	69,127.38	66,511.53	70,432.81	74,774.47	6.16%
572.2030	Social Security	47,010.45	49,098.11	51,610.57	58,149.88	58,459.15	0.53%
572.2045	Health Insurance	194,656.54	149,103.98	162,331.43	172,571.39	221,550.63	28.38%
572.2055	Disability Insurance	1,476.00	1,513.57	1,627.96	1,898.31	1,945.82	2.50%
572.2059	Industrial Insurance	3,943.14	5,025.85	4,413.12	5,011.68	5,314.30	6.04%
572.2069	Paid Family Medical Leave	-	-	-	5,612.91	1,666.37	-70.31%
572.2079	Unemployment Compensation	-	-	-	-	492.62	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	319,179.23	273,868.89	286,494.61	313,676.98	364,203.36	16.11%
	Total Salaries, Wages, & Benefits	968,366.34	937,573.30	989,231.69	1,073,806.11	1,152,390.04	7.32%
572.3031	Office and Operating Supplies	16,547.36	23,684.77	22,764.74	18,000.00	18,000.00	0.00%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	1,107,168.34	1,227,585.66	1,238,276.80	1,250,000.00	1,250,000.00	0.00%
572.3035	Small Tools and Minor Equipment	3,127.41	780.59	1,858.27	5,000.00	5,000.00	0.00%
572.3000	Total Supplies	1,126,843.11	1,252,051.02	1,262,899.81	1,273,000.00	1,273,000.00	0.00%
572.4041	Professional Services	163,276.72	156,936.86	167,951.81	201,212.50	165,832.37	-17.58%
572.4042	Communication	23,134.02	26,919.59	30,816.15	36,500.00	29,000.00	-20.55%
572.4043	Travel	2,758.75	287.67	6,290.19	2,500.00	7,000.00	180.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	-	-	-	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	1,449.20	1,012.01	5,102.54	1,500.00	2,000.00	33.33%
572.4000	Total Services	190,618.69	185,156.13	210,160.69	241,712.50	203,832.37	-15.67%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	2,285,828.14	2,374,780.45	2,462,292.19	2,588,518.61	2,629,222.41	1.57%

General Fund Expenditures
Public Services

PUB SVCS Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	2,122,505.78	2,186,684.91	2,255,120.70	2,498,182.02	2,667,375.35	6.77%
572.2010	Retirement	229,294.69	222,752.33	198,441.46	204,481.94	221,657.43	8.40%
572.2030	Social Security	159,072.97	164,779.18	168,199.73	191,110.92	205,574.99	7.57%
572.2045	Health Insurance	387,469.16	308,628.03	380,523.04	393,391.60	435,243.82	10.64%
572.2055	Disability Insurance	2,984.43	3,337.63	3,566.32	4,222.43	4,627.72	9.60%
572.2059	Industrial Insurance	17,340.15	24,383.99	19,985.80	22,189.81	24,614.19	10.93%
572.2069	Paid Family Medical Leave	-	-	63.34	18,664.57	5,817.66	-68.83%
572.2079	Unemployment Compensation	2,179.83	112.98	-	-	1,719.82	0.00%
572.2099	Qualified Moving	-	-	-	750.00	-	-100.00%
572.2000	Total Personnel Benefits	798,341.23	723,994.14	770,779.69	834,811.27	899,255.63	7.72%
	Total Salaries, Wages, & Benefits	2,920,847.01	2,910,679.05	3,025,900.39	3,332,993.30	3,566,630.98	7.01%
572.3031	Office and Operating Supplies	36,946.12	29,365.73	28,319.41	46,320.00	56,150.00	21.22%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	13,983.58	32,013.09	10,761.43	14,096.00	9,174.00	-34.92%
572.3000	Total Supplies	50,929.70	61,378.82	39,080.84	60,416.00	65,324.00	8.12%
572.4041	Professional Services	5,963.79	11,262.50	14,063.20	12,700.00	14,500.00	14.17%
572.4042	Communication	-	2,534.67	93.68	1,000.00	1,500.00	50.00%
572.4043	Travel	6,551.19	3,769.10	14,001.03	17,400.00	17,500.00	0.57%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	826.00	1,040.00	1,751.80	3,600.00	1,275.00	-64.58%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	4,700.76	3,954.24	10,714.74	9,500.00	7,500.00	-21.05%
572.4000	Total Services	18,041.74	22,560.51	40,624.45	44,200.00	42,275.00	-4.36%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	2,989,818.45	2,994,618.38	3,105,605.68	3,437,609.30	3,674,229.98	6.88%

General Fund Expenditures
Youth Services

YOUTH SVCS Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	561,220.96	526,670.26	549,793.05	583,172.48	623,715.83	6.95%
572.2010	Retirement	71,775.50	61,499.58	56,404.77	55,034.36	58,976.01	7.16%
572.2030	Social Security	40,888.71	38,730.67	40,329.24	44,612.69	45,901.05	2.89%
572.2045	Health Insurance	160,431.75	101,697.77	126,954.63	135,424.99	152,768.95	12.81%
572.2055	Disability Insurance	1,254.71	1,246.33	1,351.22	1,544.72	1,605.49	3.93%
572.2059	Industrial Insurance	3,065.30	3,627.36	3,209.93	3,704.01	3,919.07	5.81%
572.2069	Paid Family Medical Leave	-	-	-	4,612.71	1,318.65	-71.41%
572.2079	Unemployment Compensation	-	-	-	-	389.82	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	277,415.97	206,801.71	228,249.79	244,933.48	264,879.04	8.14%
	Total Salaries, Wages, & Benefits	838,636.93	733,471.97	778,042.84	828,105.96	888,594.87	7.30%
572.3031	Office and Operating Supplies	3,692.69	12,249.17	16,190.74	16,500.00	16,500.00	0.00%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	125.18	2,525.69	19,176.25	1,000.00	3,000.00	200.00%
572.3000	Total Supplies	3,817.87	14,774.86	35,366.99	17,500.00	19,500.00	11.43%
572.4041	Professional Services	2,575.00	450.00	1,155.00	2,500.00	4,000.00	60.00%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	2,722.62	310.74	2,735.83	3,200.00	5,900.00	84.38%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	-	-	-	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	1,406.00	1,954.17	2,995.98	1,000.00	1,500.00	50.00%
572.4000	Total Services	6,703.62	2,714.91	6,886.81	6,700.00	11,400.00	70.15%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	849,158.42	750,961.74	820,296.64	852,305.96	919,494.87	7.88%

General Fund Expenditures
Training/Staff Development

TRAINING Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	65,898.11	63,156.89	59,613.81	68,666.65	71,574.40	4.23%
572.2010	Retirement	8,020.10	7,354.24	6,131.04	6,773.36	6,821.04	0.70%
572.2030	Social Security	4,871.28	4,680.79	4,558.18	5,253.00	5,494.51	4.60%
572.2045	Health Insurance	14,267.92	11,749.40	9,652.10	11,917.70	12,834.12	7.69%
572.2055	Disability Insurance	133.08	143.18	156.56	178.53	186.09	4.23%
572.2059	Industrial Insurance	280.78	390.50	311.26	391.66	411.25	5.00%
572.2069	Paid Family Medical Leave	-	-	1,512.00	531.82	151.32	-71.55%
572.2079	Unemployment Compensation	-	-	-	-	44.73	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	27,573.16	24,318.11	22,321.14	25,046.07	25,943.07	3.58%
	Total Salaries, Wages, & Benefits	93,471.27	87,475.00	81,934.95	93,712.72	97,517.47	4.06%
572.3031	Office and Operating Supplies	-	2,691.57	4,668.88	3,500.00	4,750.00	35.71%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	-	-	-	-	-	0.00%
572.3000	Total Supplies	-	2,691.57	4,668.88	3,500.00	4,750.00	35.71%
572.4041	Professional Services	5,400.00	4,375.00	5,349.00	6,460.00	26,400.00	308.67%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	-	61.82	546.93	1,370.00	1,400.00	2.19%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	1,711.29	4,050.00	500.00	-87.65%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	422.00	1,506.10	205.00	500.00	500.00	0.00%
572.4000	Total Services	5,822.00	5,942.92	7,812.22	12,380.00	28,800.00	132.63%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	99,293.27	96,109.49	94,416.05	109,592.72	131,067.47	19.60%

General Fund Expenditures
Facilities

FACILITIES Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	234,311.04	242,349.26	254,609.52	325,639.94	401,928.35	23.43%
572.2010	Retirement	22,594.16	20,364.07	18,335.18	24,111.21	28,125.29	16.65%
572.2030	Social Security	17,254.37	18,566.52	19,105.05	24,911.46	29,947.91	20.22%
572.2045	Health Insurance	30,417.99	23,542.04	20,479.58	30,138.27	46,637.59	54.75%
572.2055	Disability Insurance	284.84	316.37	331.42	526.84	672.96	27.74%
572.2059	Industrial Insurance	5,398.90	8,171.93	6,030.90	6,569.43	6,843.62	4.17%
572.2069	Paid Family Medical Leave	-	-	-	2,188.80	849.75	-61.18%
572.2079	Unemployment Compensation	-	326.04	-	-	251.21	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	75,950.26	71,286.97	64,282.13	88,446.01	113,328.33	28.13%
	Total Salaries, Wages, & Benefits	310,261.30	313,636.23	318,891.65	414,085.94	515,256.68	24.43%
572.3031	Office and Operating Supplies	3,640.90	3,957.15	3,745.48	5,000.00	6,500.00	30.00%
572.3032	Fuel Consumed	-	-	-	50.00	50.00	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	6,347.14	47,594.60	50,393.11	40,000.00	80,000.00	100.00%
572.3000	Total Supplies	9,988.04	51,551.75	54,138.59	45,050.00	86,550.00	92.12%
572.4041	Professional Services	57,050.44	67,120.66	78,414.99	76,848.00	86,648.00	12.75%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	397.36	1,799.56	611.37	100.00	1,500.00	1400.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	3,372.00	6,532.36	4,991.20	4,100.00	3,612.00	-11.90%
572.4046	Insurance	23,363.00	28,610.00	24,364.00	54,911.00	57,072.00	3.94%
572.4047	Utility Services	107,878.30	130,800.93	144,325.11	161,730.00	171,176.00	5.84%
572.4048	Repairs and Maintenance	50,984.58	45,237.59	102,765.85	120,000.00	125,000.00	4.17%
572.4049	Miscellaneous	247.83	467.77	192.03	500.00	1,500.00	200.00%
572.4000	Total Services	243,293.51	280,568.87	355,664.55	418,189.00	446,508.00	6.77%
572.5051	Intergovernmental Professional Services	2,590.01	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	2,590.01	-	-	-	-	0.00%



whatcom county
library system

Whatcom County Library System Preliminary Five-Year Capital Improvement Plan 2024-2028

Whatcom County Library System's Capital Budgeting Policy requires that the Five-Year Capital Improvement Plan be updated annually. The purpose of this plan is to forecast and facilitate adequate capital spending levels, and to help ensure WCLS's future financial health and the continued delivery of services as WCLS continues to grow and change.

The Capital Improvement Plan outlines revenues and expenditures for current and new capital projects necessary to support WCLS operations and meet the service demands of the residents of Whatcom County. As most library buildings that WCLS operates are owned by the cities and communities that WCLS serves, WCLS works with building owners to maintain, improve and expand facilities to meet community needs.

In 2021 WCLS conducted a system-wide Facilities Assessment that focused on structural and mechanical integrity, current conditions and future needs of the buildings housing WCLS libraries and its Administrative Services center. Recommendations from that assessment are included in the Capital Plan and the assessment will be referred to each year for planning purposes.

The Capital Fund is funded through interest earnings on its fund balance and transfers from the WCLS General Fund. WCLS transfers shared revenues distributed by the Washington State Department of Natural Resources and others to the WCLS Capital Fund on an annual basis to fund capital expenditures. In 2023 these funds were retained in the General Fund to offset an expected operating deficit; the annual Capital Fund Transfer is expected to resume in 2024.

Although not specifically mentioned below, capital purchases in 2024 may also include items or projects identified and approved for 2023 but carried forward into 2024. When this is the case, the 2024 budget will be amended to reflect the revised spending amounts.

Project Descriptions

Building and Furnishings Enhancement and Replacement Program

Projects in this category are intended to further WCLS's efforts to replace aging furnishings and make improvements in its branch libraries. With these projects WCLS hopes to create welcoming public areas that improve patrons' experiences while also increasing staff efficiency and safety through the creation of well-designed, ergonomic workspaces.

2024

- Purchase fixtures, furnishings and equipment (FFE) for the new Birch Bay Library
- Complete updates in teen areas at the Blaine, Deming, North Fork and South Whatcom Libraries

2025

- Miscellaneous catalog station and shelving updates at Blaine

- Reconfigure the circulation, Local History, teen and staff work areas at Deming, including partnering with the Friends of the Deming Library to replace carpeting.

2026-2028

- Funds are set aside for projects not yet identified.

Building Repair and Maintenance Program

This category includes major improvement, repair and maintenance projects at WCLS facilities, including those recommended in the 2021 Facilities Assessment. Funds are budgeted to update aging or outdated exterior signage at branch libraries and to address infrastructure needs at Administrative Services. Additional projects may be added.

2024

- Install a backup generator at Administrative Services to strengthen IT resilience.
- Repair, reseal and update ADA elements of the parking lot at Administrative Services.
- Evaluate sanitary and stormwater systems at Administrative Services.
- Partner with the City of Lynden to replace carpeting at the Lynden Library.
- Update monument and wayfinding signage at various libraries.
- Install electric vehicle charging stations at various locations, including making necessary power infrastructure updates. Costs for this project will be offset by various public and private grants, including the State Department of Commerce and Puget Sound Energy.

2025

- Reseal and restripe parking lot at North Fork.
- Continue efforts to update monument and wayfinding signage.
- Replace roof at Administrative Services.

2026

- Continue efforts to update monument and wayfinding signage.
- Funds are set aside for additional projects not yet identified.

2027

- Funds are set aside for projects not yet identified.

2028

- Repair exterior steel canopies at Administrative Services.
- Replace exterior wooden fencing and make repairs to patio at Administrative Services.
- Funds are set aside for additional projects not yet identified.

Equipment Replacement Program

WCLS budgets to replace aging equipment, particularly vehicles, on a regular basis. In accordance with the Strategic Plan focus of Stewardship, both fiscal and environmental, WCLS will aim to purchase electric vehicles when possible. The vehicle replacement schedule is as follows:

2024

- Toyota Prius or similar mid-sized passenger car.
- Dodge Grand Caravan or similar style mini-van.
- Storage container (to be housed at Administrative Services) for items currently stored in the outbuildings on Birch Bay property.

2025

- Nissan NV or similar style work van.

2026

- Dodge Grand Caravan or similar style mini-van.

2027-2028:

- Isuzu NPR box truck or similar.

Land Purchases, New Branches, Branch Upgrades

This category includes costs related to new or updated library facilities, including real estate purchases, architectural design and construction costs. The 2024 budget includes architectural and construction for the new Birch Bay library. It also includes a feasibility study to further investigate options for the Administrative Services location, including possibly updating the existing facility or relocating.

Preliminary Capital Budget

2024-2028 CAPITAL IMPROVEMENT PLAN AND BUDGET							
Project	2023 Projected Actual	2024	2025	2026	2027	2028	Est. plan Total
Building and Furnishings Enhancement and Replacement program							
Everson Renovation	\$ 2,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sumas Renovation	121,749	-	-	-	-	-	-
Birch Bay New Branch Furnishings	-	150,000	-	-	-	-	150,000
Branch Renovations/Upgrades	59,748	24,500	75,000	75,000	75,000	75,000	324,500
Sub-Total Building and Furnishings Enhancement and Replacement Program	183,756	174,500	75,000	75,000	75,000	75,000	474,500
Building Repair and Maintenance Program							
Admin Services Maintenance & Improvements	-	130,000	300,000	125,000	125,000	125,000	805,000
Branch Lighting Retrofit Upgrades	95,620	-	-	-	-	-	-
Branch Building Updates	2,400	40,000	45,000	50,000	50,000	50,000	235,000
Exterior Signage Updates	-	25,000	25,000	25,000	-	-	75,000
Electric Vehicle Charging Initiative	-	325,000	-	-	-	-	325,000
Sub-Total Building Repair and Maintenance Program	98,020	520,000	370,000	200,000	175,000	175,000	1,440,000
Equipment Replacement Program							
Vehicle Replacement	-	128,000	100,000	80,000	100,000	-	408,000
Storage Container	-	10,000	-	-	-	-	10,000
Sub-Total Equipment Replacement Program	-	138,000	100,000	80,000	100,000	-	408,000
Land Purchase/New Branch/Branch Upgrades							
Birch Bay Library Design and Construction	-	1,949,477	-	-	-	-	1,949,477
AS Feasibility Study	-	50,000	-	-	-	-	50,000
Sub-total Land Purchase/New Branch/Branch Upgrades	-	1,999,477	-	-	-	-	1,949,477
Total Expenditures	\$ 281,777	\$ 2,831,977	\$ 545,000	\$ 355,000	\$ 350,000	\$ 250,000	\$ 4,271,977
Funding Summary:							
	2023 Projected Actual	2024	2025	2026	2027	2028	Est. Plan Total
Investment Interest	\$ 32,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Grants/Reimbursements	5,640	2,422,280	-	-	-	-	2,422,280
Transfer From General Fund	45,000	130,000	150,000	150,000	150,000	150,000	730,000
Prior Period Ending Fund Balance	1,629,577	1,430,440	1,185,743	825,743	655,743	490,743	
Total Funding	\$ 1,712,217	\$ 4,017,720	\$ 1,370,743	\$ 1,010,743	\$ 840,743	\$ 675,743	
Fund Balance:							
	2023 Projected Actual	2024	2025	2026	2027	2028	
Assigned Beginning Fund Balance	\$ 1,397,677	\$ 1,198,540	\$ 953,843	\$ 593,843	\$ 423,843	\$ 258,843	
Committed Beginning Fund Balance - Emergency	231,900	231,900	231,900	231,900	231,900	231,900	
Total Beginning Fund Balance	1,629,577	1,430,440	1,185,743	825,743	655,743	490,743	
Revenues	37,640	2,457,280	35,000	35,000	35,000	35,000	
Transfer From General Fund	45,000	130,000	150,000	150,000	150,000	150,000	
Expenditures	281,777	2,831,977	545,000	355,000	350,000	250,000	
Net Income	(199,137)	(244,697)	(360,000)	(170,000)	(165,000)	(65,000)	
Ending Fund Balance	\$ 1,430,440	\$ 1,185,743	\$ 825,743	\$ 655,743	\$ 490,743	\$ 425,743	