



whatcom county
library system

Date: November 17, 2020

To: Whatcom County Council
Whatcom County Assessor

From: Christine Perkins, Executive Director

Re: 2021 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 2021 as provided in the district's budget, which was adopted following a public hearing held on November 17, 2020:

Regular Levy: \$9,167,515.87

Excess Levy: \$0.00

Refund Levy: \$17,194.70

Signature

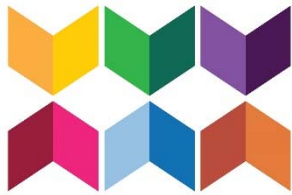
Christine Perkins, Executive Director,
Whatcom County Library System

Date

11/17/2020

The Power of Sharing

5205 Northwest Drive Bellingham, Washington 98226 | (360) 305-3600 | wcls.org



whatcom county
library system

2021 Preliminary Budget

November 17, 2020

**WHATCOM COUNTY LIBRARY SYSTEM
WHATCOM COUNTY, WASHINGTON**

**PRELIMINARY OPERATING AND CAPITAL EXPENDITURE BUDGET
FISCAL YEAR 2021**

BOARD OF TRUSTEES

Marvin Waschke
Chair

Claudia Disend
Board Member

Lori Jump
Board Member

Erika Lautenbach
Board Member

Rodney Lofdahl
Board Member

Prepared By:

Jackie Saul
Director of Finance and Administration

With Assistance From:

Christine Perkins, *Executive Director*

Michael Cox, *Deputy Director*

Thom Barthelmess, *Youth Services Manager*

Geoff Fitzpatrick, *Information Technology Manager*

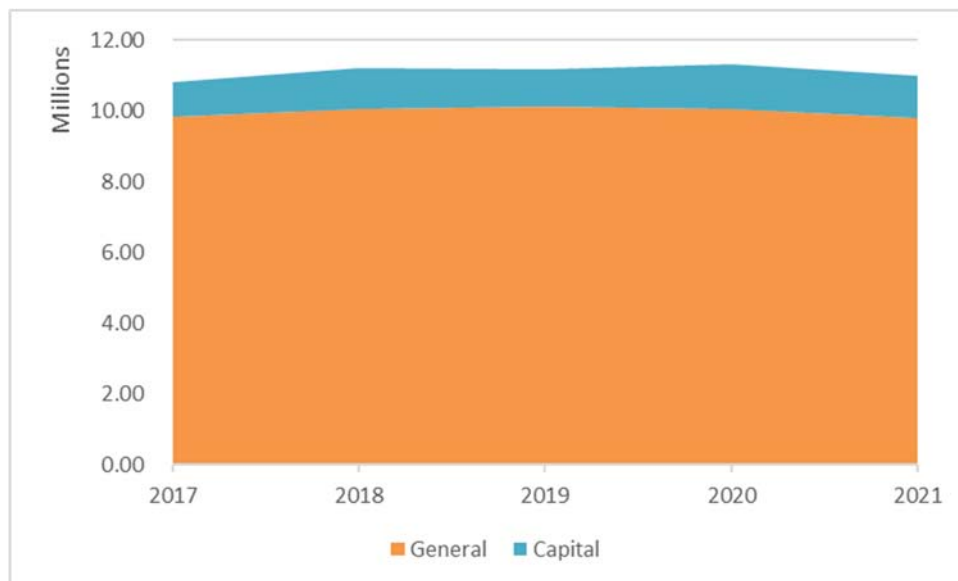
Lisa Gresham, *Collection Services Manager*

Christina Read, *Human Resources Manager*

Mary Vermillion, *Community Relations Manager*

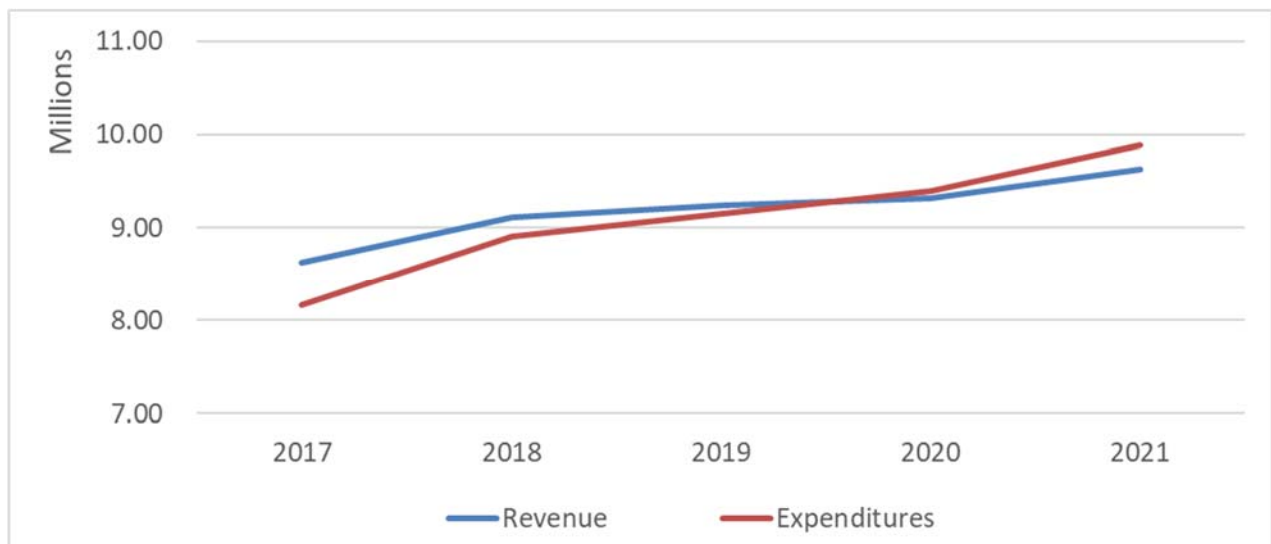
Major Fund Balance Summary

FUND BALANCE SUMMARY			
	General Fund	Capital Fund	Total Funds
Beginning Fund Balance	\$ 10,067,639	\$ 1,235,983	\$ 11,303,622
Assigned Beginning Fund Balance - Capital	-	799,983	799,983
Assigned Beginning Fund Balance - Cash Flow	3,195,615	-	3,195,615
Assigned Beginning Fund Balance - Emergency	806,974	436,000	1,242,974
Assigned Beginning Fund Balance - Capital Transfer	202,150	-	202,150
Assigned Beginning Fund Balance - Unemployment Comp Reserve	12,965	-	12,965
Assigned Beginning Fund Balance - Birch Bay Operating Fund Reserve	600,000	-	600,000
Assigned Beginning Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315	-	3,192,315
Assigned Beginning Fund Balance - Facility Maintenance Fund	650,000	-	650,000
Assigned Beginning Fund Balance - Operating Cost Stabilization Fund	250,000	-	250,000
Total Assigned Beginning Fund Balance	8,910,019	1,235,983	10,146,002
Unassigned Beginning Fund Balance	\$ 1,157,620	\$ -	\$ 1,157,620
Total Estimated Beginning Fund Balance	10,067,639	1,235,983	11,303,622
Total Revenues	9,628,729	365,150	9,993,879
Total Expenditures	9,885,832	421,132	10,306,964
Total Revenues Net of Total Expenditures	(257,103)	(55,982)	(313,085)
Ending Fund Balance	\$ 9,810,536	\$ 1,180,001	\$ 10,990,537
Assigned Beginning Fund Balance - Capital	-	799,983	799,983
Assigned Beginning Fund Balance - Cash Flow	3,195,615	-	3,195,615
Assigned Beginning Fund Balance - Emergency	806,974	436,000	1,242,974
Assigned Beginning Fund Balance - Capital Transfer	202,150	-	202,150
Assigned Beginning Fund Balance - Unemployment Comp Reserve	12,965	-	12,965
Assigned Beginning Fund Balance - Birch Bay Operating Fund Reserve	600,000	-	600,000
Assigned Beginning Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315	-	3,192,315
Assigned Beginning Fund Balance - Facility Maintenance Fund	650,000	-	650,000
Assigned Beginning Fund Balance - Operating Cost Stabilization Fund	250,000	-	250,000
Total Assigned Beginning Fund Balance	8,910,019	1,235,983	10,146,002
Unassigned Beginning Fund Balance	900,517	(55,982)	844,535
Total Estimated Ending Fund Balance	\$ 9,810,536	\$ 1,180,001	\$ 10,990,537



2021 General Fund Budget Summary

Budget Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	% Change over 2020 Projected	% Change over 2019 Actual
308.0000	Balance	\$ 9,367,831	\$ 9,830,299	\$ 10,043,370	\$ 10,141,772	\$ 10,067,639	-0.73%	0.24%
310.0000	Taxes	8,185,344	8,536,221	8,632,692	8,878,030	9,167,516	3.26%	6.20%
330.0000	Intergovernmental Revenues	160,353	294,689	265,611	214,088	202,150	-5.58%	-23.89%
340.0000	Charges for Goods and Services	35,655	39,875	37,998	19,172	21,760	13.50%	-42.73%
350.0000	Fines and Forfeitures	70,732	60,802	50,060	3	-	-100.00%	-100.00%
360.0000	Miscellaneous Revenues	171,432	186,840	253,705	203,758	237,302	16.46%	-6.47%
	Total Operating Revenues	\$ 8,623,515	\$ 9,118,427	\$ 9,240,067	\$ 9,315,050	\$ 9,628,729	3.37%	4.21%
390.0000	Total Other Financing Sources	-	5,435	14,230	10,678	-	-100.00%	-100.00%
	Total General Fund Revenues	\$ 8,623,515	\$ 9,123,862	\$ 9,254,297	\$ 9,325,728	\$ 9,628,729	3.25%	4.05%
572.1000	Salaries and Wages	4,210,381	4,435,705	4,673,721	4,840,336	5,159,932	6.60%	10.40%
572.2000	Personnel Benefits	1,598,739	1,711,989	1,837,530	1,950,495	1,875,371	-3.85%	2.06%
	Total Salaries, Wages, & Benefits	\$ 5,809,119	\$ 6,147,694	\$ 6,511,251	\$ 6,790,831	\$ 7,035,303	3.60%	8.05%
572.3000	Supplies	1,358,390	1,395,223	1,495,103	1,498,527	1,599,851	6.76%	7.01%
572.4000	Services	840,557	737,739	860,997	799,476	1,048,529	31.15%	21.78%
572.5000	Intergovernmental Services	1,551	161,744	3,542	2,590	-	-100.00%	-100.00%
	Total Operating Expenditures	\$ 8,009,617	\$ 8,442,400	\$ 8,870,893	\$ 9,091,425	\$ 9,683,682	6.51%	9.16%
590.0000	Total Other Financing Uses	151,430	468,391	285,001	308,436	202,150	-34.46%	-29.07%
	Total General Fund Expenditures	\$ 8,161,047	\$ 8,910,791	\$ 9,155,894	\$ 9,399,861	\$ 9,885,832	5.17%	7.97%
508.0000	Ending Fund Balance	\$ 9,830,299	\$ 10,043,370	\$ 10,141,772	\$ 10,067,639	\$ 9,810,536	-2.55%	-3.27%



2021 General Fund Revenues

Budget Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	% Change over 2020 Projected	% Change over 2019 Actual
311.1000	General Property Taxes	\$ 8,185,342	\$ 8,536,221	\$ 8,632,691	\$ 8,878,030	\$ 9,167,516	3.26%	6.20%
311.3000	Sale of Tax Title Property	1	-	1	-	-	0.00%	-100.00%
310.0000	Total Taxes	8,185,344	8,536,221	8,632,692	8,878,030	9,167,516	3.26%	6.20%
332.9210	COVID-19 Non-Grant Assistance	-	-	-	7,938	-		
333.0000	State Library Grants	6,886	13,139	6,777	4,000	-	-100.00%	-100.00%
335.0232	DNR Other Trust Revenue	663	478	664	-	-	0.00%	-100.00%
335.0233	DNR Timber Trust Revenue	1,274	-	-	-	-	0.00%	0.00%
337.0100	Local Grants & Entitlements	151,530	281,071	258,170	202,150	202,150	0.00%	-21.70%
330.0000	Total Intergovernmental Revenues	160,353	294,689	265,611	214,088	202,150	-5.58%	-23.89%
341.6000	Printing and Duplication Services	26,400	30,073	29,536	7,000	17,500	150.00%	-40.75%
347.2000	Library Use Fees	9,255	9,802	8,462	12,172	4,260	-65.00%	-49.66%
340.0000	Services	35,655	39,875	37,998	19,172	21,760	13.50%	-42.73%
359.7000	Library Fines	70,732	60,802	50,060	3	-	-100.00%	-100.00%
350.0000	Total Fines and Forfeitures	70,732	60,802	50,060	3	-	-100.00%	-100.00%
361.1100	Investment Interest	98,771	139,955	187,810	168,300	181,764	8.00%	-3.22%
361.1900	Other Interest Earnings	1,192	2,219	2,987	-	-	0.00%	-100.00%
362.0000	Rents and Leases	2,147	1,231	680	150	350	133.33%	-48.50%
367.0000	Contributions and Donations	29,226	6,061	23,183	10,000	17,700	77.00%	-23.65%
369.1000	Sale of Discards	191	74	110	80	80	0.00%	-27.27%
369.8100	Overage/Underage	(82)	(211)	46	-	-	0.00%	-100.00%
369.9101	Other Miscellaneous	16,688	14,333	19,531	16,508	18,158	10.00%	-7.03%
369.9102	Lost/Damaged Materials	19,931	20,373	19,021	8,750	19,250	120.00%	1.21%
369.9103	NSF Fee Recoveries	(153)	(44)	-	(30)	-	-100.00%	0.00%
369.9112	COBRA Reimbursement	3,520	2,849	337	-	-	0.00%	-100.00%
360.0000	Total Miscellaneous Revenues	171,432	186,840	253,705	203,758	237,302	16.46%	-6.47%
	Total Operating Revenues	\$ 8,623,515	\$ 9,118,427	\$ 9,240,067	\$ 9,315,050	\$ 9,628,729	3.37%	4.21%
395.1000	Proceeds from Sale of Cap. Assets	-	5,435	14,230	-	-	0.00%	-100.00%
395.2000	Insurance Recoveries on Cap. Assets	-	-	-	10,678	-		
	Total Other Financing Sources	-	5,435	14,230	10,678	-	-100.00%	-100.00%
	Total General Fund Revenues	\$ 8,623,515	\$ 9,123,862	\$ 9,254,297	\$ 9,325,728	\$ 9,628,729	3.25%	4.05%

Taxes: Taxes on real and personal property are the primary revenue source for the library system, making up 95% of operating revenues received.

Amounts presented in this budget are based on valuations provided to the Library District by the Whatcom County Assessor. Assessed valuations are projected to increase by 8% to \$23.6 billion, based on valuations of existing properties within the District. The impact of this, along with the value of new construction, has been factored in to 2021 budgeted property tax collections. Given this scenario, the District's levy rate will be \$.38927 per \$1,000 of assessed valuation.

Revenue from the sale of tax title property is not budgeted but recorded in mid-year budget adjustments. The same holds true for the debiting of property tax refund interest.

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.

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 budgeted 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. 2021 revenues have been budgeted to be consistent with prior years. Due to 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.

WCLS does not have any pending state or federal grants for 2021; they will be added as mid-year adjustments as needed.

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 2021 is increased over 2020 expected revenues but decreased from 2019, in anticipation of continued limited library services due to COVID-19.

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. 2021 revenues will be impacted by COVID-19 related service interruptions in 2020.

Library Fines: The WCLS Board of Trustees approved discontinuation of late fines on library materials effective January 1, 2020. This revenue source has therefore been removed from the budget.

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 amounts 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 and national recession, the amount budgeted for 2021 is \$181,764, an 8% increase over projected 2020 interest revenue, significantly lower than previous years' returns.

Revenue from rents and leases, contributions and donations, sale of discards, and payments for lost or damaged library materials were reduced in 2020 due to COVID-19. 2021 revenues are expected to return to pre-COVID levels.

Other miscellaneous revenues come from reimbursements from Bellingham Public Library for distributing patron notices, and other miscellaneous reimbursements or 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 2021, but the budget will be amended throughout the 2021 fiscal year to reflect actual collections.

Other Financing Sources: This source of revenue includes proceeds from the sale of capital assets and insurance recoveries. No funds are budgeted in this category for 2021.

2021 General Fund Expenditures

Budget Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	% Change over 2020 Projected	% Change over 2019 Actual
572.1000	Total Salaries and Wages	\$ 4,210,381	\$ 4,435,705	\$ 4,673,721	\$ 4,840,336	\$ 5,159,932	6.60%	10.40%
572.2010	Retirement	437,319	514,401	533,773	557,650	541,316	-2.93%	1.41%
572.2030	Social Security	308,500	325,401	345,641	370,286	391,723	5.79%	13.33%
572.2045	Health Insurance	812,441	819,227	908,606	947,735	855,795	-9.70%	-5.81%
572.2055	Disability Insurance	7,239	7,746	8,185	9,930	10,893	9.70%	33.09%
572.2059	Industrial Insurance	33,240	45,214	40,825	46,787	55,004	17.56%	34.73%
572.2069	Paid Family Medical Leave	-	-	-	14,269	7,675	-46.21%	0.00%
572.2079	Unemployment Compensation	-	-	-	3,839	12,965	237.69%	0.00%
572.2099	Qualified Moving	-	-	500	-	-	0.00%	-100.00%
572.2000	Total Personnel Benefits	1,598,739	1,711,989	1,837,530	1,950,495	1,875,371	-3.85%	2.06%
	Total Salaries, Wages, & Benefits	5,809,119	6,147,694	6,511,251	6,790,831	7,035,303	3.60%	8.05%
572.3031	Office and Operating Supplies	124,434	105,455	125,670	92,158	118,400	28.47%	-5.78%
572.3032	Fuel Consumed	11,857	15,647	14,820	10,460	16,900	61.57%	14.03%
572.3034	Collection Materials	1,065,515	1,154,758	1,181,662	1,193,000	1,240,000	3.94%	4.94%
572.3035	Small Tools and Minor Equipment	156,583	119,363	172,951	202,909	224,551	10.67%	29.83%
572.3000	Total Supplies	1,358,390	1,395,223	1,495,103	1,498,527	1,599,851	6.76%	7.01%
572.4041	Professional Services	421,794	327,685	372,647	349,961	422,104	20.61%	13.27%
572.4042	Communication	109,506	103,135	102,838	117,881	147,217	24.89%	43.15%
572.4043	Travel	36,804	28,671	38,940	13,338	35,100	163.17%	-9.86%
572.4044	Taxes and Operating Assessments	2,220	2,372	2,498	1,000	2,500	150.00%	0.07%
572.4045	Operating Rentals and Leases	22,610	21,907	21,252	18,650	22,124	18.62%	4.10%
572.4046	Insurance	48,939	51,157	51,914	58,436	60,387	3.34%	16.32%
572.4047	Utility Services	116,386	127,615	118,706	117,621	141,962	20.69%	19.59%
572.4048	Repairs and Maintenance	50,719	40,995	79,258	62,418	121,340	94.40%	53.10%
572.4049	Miscellaneous	31,579	34,204	72,942	60,172	95,795	59.20%	31.33%
572.4000	Total Services	840,557	737,739	860,997	799,476	1,048,529	31.15%	21.78%
572.5051	Intergovernmental Professional Services	1,551	161,744	3,542	2,590	-	-100.00%	-100.00%
572.5000	Total Intergovernmental Services	1,551	161,744	3,542	2,590	-	-100.00%	-100.00%
	Total Operating Expenditures	8,009,617	8,442,400	8,870,893	9,091,425	9,683,682	6.51%	9.16%
588.1000	Adjustments	54	-	-	-	-	-34.46%	0.00%
596.7100	Transfers-Out to Capital	151,376	468,391	285,001	308,436	202,150		
580-590.000	Total Other Financing Uses	151,430	468,391	285,001	308,436	202,150	-34.46%	-29.07%
	Total General Fund Expenditures	8,161,047	8,910,791	9,155,894	9,399,861	9,885,832	5.17%	7.97%
	Revenues in Excess (Deficit) of Expenditures	462,468	213,071	98,402	(74,133)	(257,103)		
508.0000	Ending Fund Balance	\$ 9,830,299	\$ 10,043,370	\$ 10,141,772	\$ 10,067,639	\$ 9,810,536	-2.55%	-3.27%

Salaries and Benefits: WCLS continues to carefully monitor and evaluate staffing levels, and allocates staff to best maintain appropriate service levels while balancing current and future budgetary constraints. This budget includes additional hours for substitution needs and paid sick leave for all employees regardless of status.

A Cost of Living Adjustment (COLA) of 1.4% has been included in staff salaries and wages based on the results of Interest-Based Bargaining union negotiations. Proficiency increases for 2021 are budgeted at 3% or 1% depending where an employee's salary falls on the 2021 salary scale.

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 12.97% of gross wages. Rates are scheduled to decrease to 10.25% effective July 1, 2021.

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 2021.

Medical and dental insurance premium costs are covered at 100% for eligible employees. After reviewing various public sector consortium and private broker options, WCLS has elected to move to the Public Employees Benefit Board (PEBB) for medical insurance. This change is expected to mitigate rising costs while continuing to provide competitive and stable health insurance benefits to employees. Dental and long-term disability insurance will continue to be provided through a private broker. Multiple medical plan options are available including QHDHP (Qualified High Deductible Health Plan) combined with a Health Savings Account and PPO (Preferred Provider Organization) plans.

Based on preliminary 2021 rate information, prior year data, and WCLS' experience factor, no increase 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. 0.25% of gross wages is budgeted for possible reimbursements.

Paid Family and Medical Leave is a state-mandated paid leave program. Leave is available to qualifying employees with costs shared by the employer and employees. Rates are set by the Washington State Employment Services Division.

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 increased in 2021 due to anticipated COVID-19 related needs, such as bags for curbside pickup, personal protective equipment (face coverings and disposable gloves), and disinfecting supplies.

Fuel: This is diesel and gasoline for WCLS' Bookmobile and other fleet vehicles. The amount budgeted for 2021 is an increase of 62% over 2020 but just 14% over pre-COVID spending.

Collection Materials: The collection materials budget provides for the books, magazines, audiobooks, music CDs, DVDs, and other materials 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 for collection materials of 13% of total 2021 operating expenditures. This is consistent with 2020 budgeted amounts. To ensure alignment with WCLS' Strategic Plan, an effort is being made to maintain the amount allocated for the Collection Materials and Collection Databases to levels comparable with state and national averages as compared to total operating expenditures.

Small Tools and Minor Equipment: This category includes furnishings, computers, computer hardware, software, printers, delivery totes, shelving, book returns, and book carts. The 2021 budget includes an 11% increase over 2020.

Professional Services: The amount budgeted in this category includes costs for legal services, payroll services, computer programming, the services of OCLC (for cataloging and interlibrary loan), delivery services, consultant services, and participation in Employee Assistance Program (EAP) services. Costs for these services are expected to be consistent with prior years. The 2021 budget includes an estimate for the cost to hold an election to approve a Library Capital Facilities Area to support the costs of a new library in Birch Bay. The budget also includes increased costs for Equity, Diversity and Inclusion training.

This category also includes payments to certain local fire districts for emergency and fire protection services at WCLS owned facilities. According to Washington State statute, this payment to the local fire district is in lieu of property taxes. WCLS does not pay property taxes on the property it owns because it is a governmental entity. Not all fire districts charge WCLS a fee for fire protection. These costs were previously recorded under Intergovernmental Professional Services, but have been moved to this category per an update to the Washington State Budgeting, Accounting and Reporting System (BARS).

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. Expenses in this category are budgeted to increase by 25% to allow for increased bandwidth costs and postage for community mailers.

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. WCLS' mileage reimbursement rate mirrors the national IRS reimbursement rate, currently set at \$.575 per mile. Costs for 2021 are expected to be less than prior years as out of town travel continues to be limited due to COVID-19.

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

Rentals: This category includes costs for leasing a postage meter, copiers, 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 are consistent with prior years.

Insurance: This includes insurance for WCLS' real and personal property, flood insurance, vehicle insurance, errors and omissions coverage, employment practices, cyber security, and an umbrella liability plan. 2021 premiums are budgeted to increase by 3%.

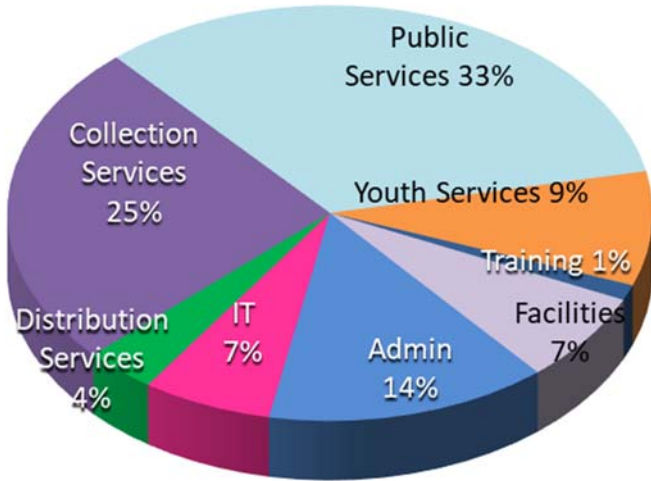
Utilities: This category includes costs for electricity, natural gas, water, sewer, and refuse collection for all WCLS locations. A 20% increase is included to reflect rate changes and increased energy costs due to increased air flow in response to COVID-19.

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. The 2021 budget includes an increase of 94% over 2020 spending, to reflect an increased contingency.

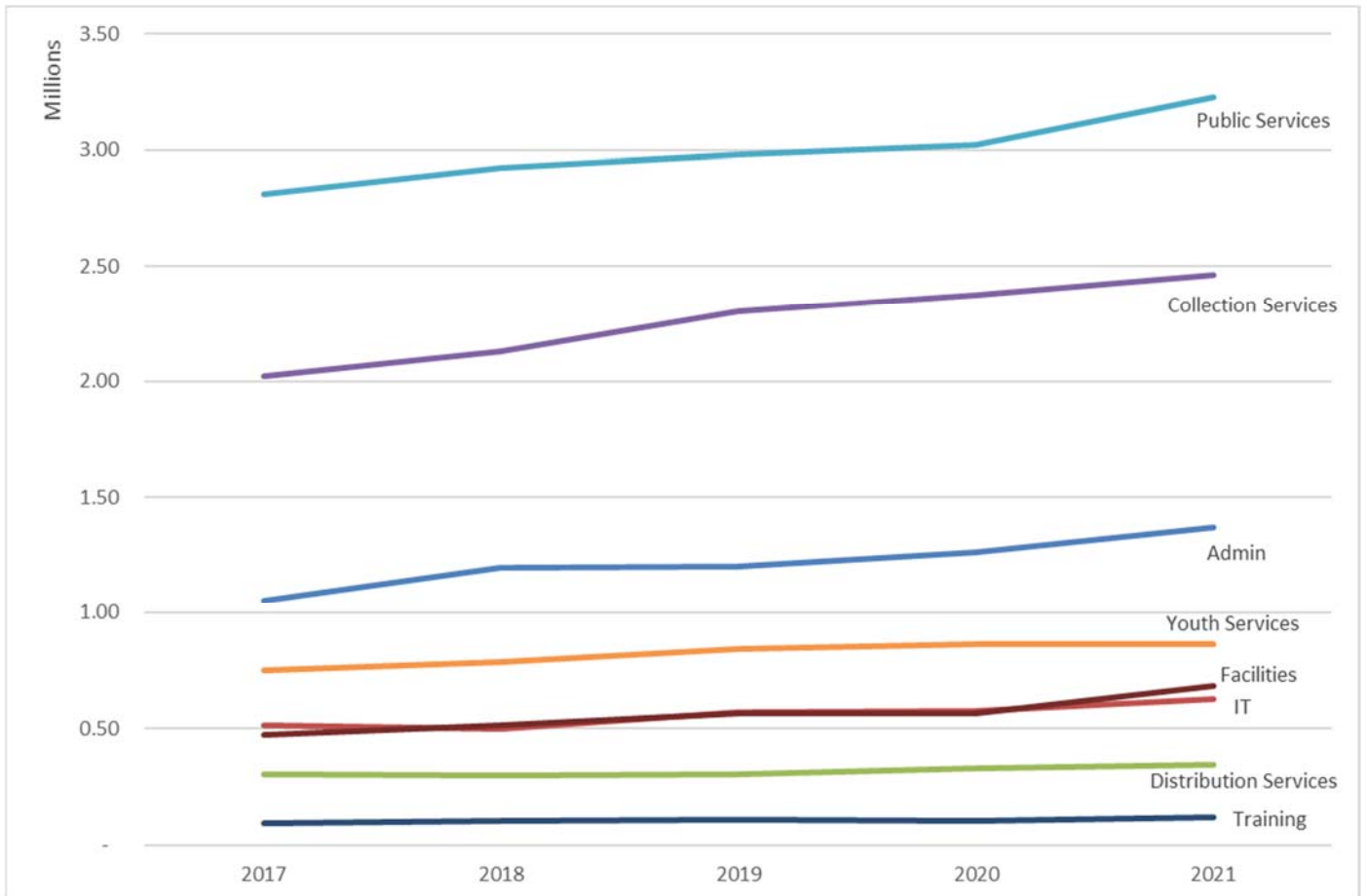
Miscellaneous: This includes trustee and staff WCLS memberships in the Washington Library Association (WLA) and other professional organizations; refunds to patrons who have paid for lost items and later found and returned them; training registration, printing services, and other and miscellaneous fees. An increase of 59% is budgeted over 2020 actual spending, and includes planned increases in printing services for WCLS publications and community mailers.

Other Financing Uses: Consistent with previous years, WCLS will make a transfer to the Capital Fund that is equal to 2020 revenue received from certain intergovernmental sources such as those resulting from the sale of timber and other products from state forest lands.

Departmental Budgets



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



2021 General Fund Expenditures
Administration

ADMIN Budget Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 541,161	\$ 583,878	\$ 667,143	\$ 731,526	\$ 774,997	5.94%
572.2010	Retirement	63,676	74,862	82,004	93,702	89,205	-4.80%
572.2030	Social Security	38,475	42,321	48,774	55,962	58,694	4.88%
572.2045	Health Insurance	132,013	104,297	133,045	131,471	113,228	-13.88%
572.2055	Disability Insurance	2,090	1,163	1,350	1,720	1,918	11.50%
572.2059	Industrial Insurance	2,131	3,029	3,114	3,977	4,424	11.25%
572.2069	Paid Family Medical Leave	-	-	-	2,059	1,147	-44.29%
572.2079	Unemployment Compensation	-	-	0.01	167	1,937	1057.33%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	238,386	225,673	268,287	289,058	270,554	-6.40%
	Total Salaries, Wages, & Benefits	779,547	809,552	935,430	1,020,584	1,045,551	2.45%
572.3031	Office and Operating Supplies	15,988	15,434	29,853	20,627	18,500	-10.31%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	3,832	6,135	4,954	5,761	6,150	6.75%
572.3000	Total Supplies	19,820	21,569	34,807	26,388	24,650	-6.59%
572.4041	Professional Services	191,913	137,888	125,900	101,835	138,250	35.76%
572.4042	Communication	5,729	10,579	8,663	19,600	28,500	45.41%
572.4043	Travel	8,887	5,781	6,988	500	6,500	1200.00%
572.4044	Taxes and Operating Assessments	2,219	2,372	2,498	1,000	2,500	150.00%
572.4045	Operating Rentals and Leases	2,028	2,076	2,570	10,600	11,860	11.89%
572.4046	Insurance	19,554	24,239	23,164	25,051	26,000	3.79%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	193	142	696	5,500	10,000	81.82%
572.4049	Miscellaneous	20,396	21,844	59,603	48,772	75,495	54.79%
572.4000	Total Services	250,918	204,922	230,083	212,858	299,105	40.52%
572.5051	Intergovernmental Professional Services	-	159,271	919	-	-	0.00%
572.5000	Total Intergovernmental Services	-	159,271	919	-	-	0.00%
	Total Departmental Expenditures	\$ 1,050,285	\$ 1,195,314	\$ 1,201,238	\$ 1,259,831	\$ 1,369,306	8.69%

2021 General Fund Expenditures
Information Technology

IT Budget Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 177,073	\$ 215,201	\$ 225,051	\$ 236,157	\$ 255,255	8.09%
572.2010	Retirement	21,935	28,366	28,905	30,230	29,346	-2.92%
572.2030	Social Security	12,954	15,168	17,018	18,066	19,527	8.09%
572.2045	Health Insurance	33,598	36,583	35,611	33,235	31,337	-5.71%
572.2055	Disability Insurance	308	495	510	599	671	12.02%
572.2059	Industrial Insurance	630	951	895	1,102	1,508	36.84%
572.2069	Paid Family Medical Leave	-	-	-	695	378	-45.66%
572.2079	Unemployment Compensation	-	-	-	-	638	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	69,425	81,563	82,939	83,928	83,405	-0.62%
	Total Salaries, Wages, & Benefits	246,498	296,764	307,990	320,085	338,660	5.80%
572.3031	Office and Operating Supplies	30,181	20,169	16,203	8,400	18,500	120.24%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	121,581	80,699	145,838	165,477	165,420	-0.03%
572.3000	Total Supplies	151,762	100,868	162,041	173,877	183,920	5.78%
572.4041	Professional Services	10,915	2,263	3,320	3,121	3,250	4.15%
572.4042	Communication	73,172	70,578	69,594	72,621	89,467	23.20%
572.4043	Travel	1,436	273	1,238	884	3,500	295.94%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	14,758	13,682	12,877	3,828	3,542	-7.49%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	11,859	9,873	10,606	918	1,340	45.96%
572.4049	Miscellaneous	1,672	1,536	3,190	1,000	5,000	400.00%
572.4000	Total Services	113,811	98,205	100,824	82,372	106,099	28.80%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	\$ 512,070	\$ 495,836	\$ 570,855	\$ 576,334	\$ 628,679	9.08%

2021 General Fund Expenditures
Distribution Services

DIST Budget Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 189,701	\$ 184,570	\$ 187,204	\$ 198,189	\$ 209,641	5.78%
572.2010	Retirement	22,008	21,675	21,129	23,696	22,888	-3.41%
572.2030	Social Security	13,921	13,630	13,802	15,161	15,851	4.55%
572.2045	Health Insurance	34,184	33,975	37,577	40,881	39,041	-4.50%
572.2055	Disability Insurance	269	332	342	409	452	10.66%
572.2059	Industrial Insurance	4,705	5,774	4,850	9,617	6,434	-33.10%
572.2069	Paid Family Medical Leave	-	-	-	579	310	-46.39%
572.2079	Unemployment Compensation	-	-	-	422	524	24.20%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	75,086	75,386	77,700	90,765	85,501	-5.80%
	Total Salaries, Wages, & Benefits	264,787	259,956	264,904	288,954	295,143	2.14%
572.3031	Office and Operating Supplies	3,337	3,696	1,405	1,800	2,500	38.89%
572.3032	Fuel Consumed	11,857	15,647	14,820	10,460	16,800	60.61%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	439	93	173	750	2,000	166.67%
572.3000	Total Supplies	15,634	19,435	16,398	13,010	21,300	63.72%
572.4041	Professional Services	140	346	-	500	500	0.00%
572.4042	Communication	27	-	-	-	-	0.00%
572.4043	Travel	10	14	-	50	300	500.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	-	-	-	0.00%
572.4046	Insurance	9,428	9,250	9,899	10,022	10,323	3.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	11,419	8,010	10,225	15,000	15,000	0.00%
572.4049	Miscellaneous	-	97	210	500	500	0.00%
572.4000	Total Services	21,024	17,718	20,334	26,072	26,623	2.11%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	\$ 301,446	\$ 297,110	\$ 301,637	\$ 328,036	\$ 343,066	4.58%

2021 General Fund Expenditures
Collection Services

COLL SVCS Budget Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 510,327	\$ 543,055	\$ 615,352	\$ 649,232	\$ 682,057	5.06%
572.2010	Retirement	60,349	65,988	67,752	73,112	77,459	5.95%
572.2030	Social Security	37,017	38,806	44,005	49,666	51,321	3.33%
572.2045	Health Insurance	139,098	151,981	168,755	182,949	162,365	-11.25%
572.2055	Disability Insurance	960	1,223	1,349	1,605	1,790	11.50%
572.2059	Industrial Insurance	2,859	3,774	3,734	4,448	5,341	20.07%
572.2069	Paid Family Medical Leave	-	-	-	1,865	1,009	-45.87%
572.2079	Unemployment Compensation	-	-	-	-	1,705	0.00%
572.2099	Qualified Moving	-	-	500	-	-	0.00%
572.2000	Total Personnel Benefits	240,283	261,772	286,094	313,646	300,992	-4.03%
	Total Salaries, Wages, & Benefits	750,610	804,828	901,446	962,878	983,049	2.09%
572.3031	Office and Operating Supplies	21,583	19,975	16,882	17,831	18,600	4.31%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	1,065,515	1,154,758	1,181,662	1,193,000	1,240,000	3.94%
572.3035	Small Tools and Minor Equipment	1,706	1,134	8,024	5,000	5,000	0.00%
572.3000	Total Supplies	1,088,804	1,175,867	1,206,567	1,215,831	1,263,600	3.93%
572.4041	Professional Services	146,654	124,880	159,052	163,583	178,130	8.89%
572.4042	Communication	30,569	21,968	28,112	25,660	29,250	13.99%
572.4043	Travel	1,826	369	3,754	2,700	4,500	66.67%
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	-	301	-	-	-	0.00%
572.4049	Miscellaneous	947	511	2,261	1,600	2,000	25.00%
572.4000	Total Services	179,996	148,029	193,178	193,543	213,880	10.51%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	\$ 2,019,410	\$ 2,128,724	\$ 2,301,192	\$ 2,372,252	\$ 2,460,529	3.72%

2021 General Fund Expenditures
Public Services

PUB SVCS Budget Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 2,037,499	\$ 2,099,886	\$ 2,130,509	\$ 2,152,380	\$ 2,331,673	8.33%
572.2010	Retirement	188,626	225,338	234,315	233,519	226,019	-3.21%
572.2030	Social Security	150,879	156,268	159,650	164,657	178,511	8.41%
572.2045	Health Insurance	329,258	338,219	361,303	365,145	346,228	-5.18%
572.2055	Disability Insurance	2,333	2,948	2,978	3,640	4,009	10.16%
572.2059	Industrial Insurance	15,428	20,682	18,443	18,284	24,819	35.74%
572.2069	Paid Family Medical Leave	-	-	-	6,478	3,490	-46.13%
572.2079	Unemployment Compensation	-	-	-	3,000	5,895	96.49%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	686,525	743,456	776,690	794,722	788,971	-0.72%
	Total Salaries, Wages, & Benefits	2,724,024	2,843,342	2,907,198	2,947,102	3,120,644	5.89%
572.3031	Office and Operating Supplies	28,457	24,648	26,098	35,000	34,600	-1.14%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	25,637	22,561	7,354	15,921	27,981	75.75%
572.3000	Total Supplies	54,093	47,209	33,452	50,921	62,581	22.90%
572.4041	Professional Services	13,451	14,340	18,395	12,000	17,000	41.67%
572.4042	Communication	-	9	11	-	-	0.00%
572.4043	Travel	14,123	15,868	17,005	5,954	14,000	135.15%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	846	1,104	792	850	850	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	166	-	-	-	0.00%
572.4049	Miscellaneous	4,212	3,166	3,610	5,500	8,800	60.00%
572.4000	Total Services	32,632	34,654	39,813	24,304	40,650	67.26%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	\$ 2,810,750	\$ 2,925,204	\$ 2,980,463	\$ 3,022,326	\$ 3,223,874	6.67%

2021 General Fund Expenditures
Youth Services

YOUTH SVCS Budget	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 504,004	\$ 524,024	\$ 549,260	\$ 569,842	\$ 587,082	3.03%
572.2010	Retirement	58,122	68,874	70,042	72,666	67,329	-7.34%
572.2030	Social Security	36,282	38,200	40,158	43,593	43,745	0.35%
572.2045	Health Insurance	113,607	122,428	135,787	152,160	120,968	-20.50%
572.2055	Disability Insurance	936	1,156	1,214	1,437	1,519	5.72%
572.2059	Industrial Insurance	2,426	3,325	3,090	3,405	4,189	23.01%
572.2069	Paid Family Medical Leave	-	-	-	1,679	869	-48.26%
572.2079	Unemployment Compensation	-	-	-	-	1,468	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	211,373	233,983	250,290	274,941	240,087	-12.68%
	Total Salaries, Wages, & Benefits	715,377	758,007	799,551	844,783	827,169	-2.09%
572.3031	Office and Operating Supplies	16,747	15,980	27,951	5,000	17,500	250.00%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	1,408	461	327	3,000	3,000	0.00%
572.3000	Total Supplies	18,155	16,441	28,278	8,000	20,500	156.25%
572.4041	Professional Services	1,888	1,500	3,045	6,000	6,000	0.00%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	9,173	5,371	8,587	3,000	5,000	66.67%
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	3,583	4,244	3,357	1,800	2,500	38.89%
572.4000	Total Services	14,643	11,115	14,989	10,800	13,500	25.00%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	\$ 748,176	\$ 785,563	\$ 842,818	\$ 863,583	\$ 861,169	-0.28%

2021 General Fund Expenditures
Training/Staff Development

TRAINING Budget Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 64,662	\$ 69,038	\$ 73,302	\$ 66,034	\$ 61,314	-7.15%
572.2010	Retirement	7,578	9,162	9,424	8,045	7,119	-11.52%
572.2030	Social Security	4,809	5,115	5,359	5,052	4,460	-11.72%
572.2045	Health Insurance	8,164	8,412	9,695	12,870	17,881	38.94%
572.2055	Disability Insurance	132	165	170	196	171	-12.75%
572.2059	Industrial Insurance	195	330	281	299	414	38.22%
572.2069	Paid Family Medical Leave	-	-	-	218	91	-58.43%
572.2079	Unemployment Compensation	-	-	-	-	153	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	20,877	23,184	24,929	26,679	30,287	13.52%
	Total Salaries, Wages, & Benefits	85,539	92,223	98,231	92,714	91,601	-1.20%
572.3031	Office and Operating Supplies	2,861	3,176	3,564	500	4,200	740.00%
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	2,861	3,176	3,564	500	4,200	740.00%
572.4041	Professional Services	5,355	6,245	3,943	10,200	16,750	64.22%
572.4042	Communication	9	-	-	-	-	0.00%
572.4043	Travel	145	370	482	50	550	1000.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	500	750	700	-	2,500	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	520	-	267	500	1,000	100.00%
572.4000	Total Services	6,529	7,365	5,392	10,750	20,800	93.49%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	\$ 94,930	\$ 102,763	\$ 107,187	\$ 103,964	\$ 116,601	12.16%

2021 General Fund Expenditures
Facilities

FACILITIES Budget Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 185,954	\$ 216,052	\$ 225,900	\$ 236,976	\$ 257,912	8.83%
572.2010	Retirement	15,025	20,136	20,204	22,679	21,950	-3.21%
572.2030	Social Security	14,163	15,893	16,875	18,129	19,614	8.19%
572.2045	Health Insurance	22,519	23,330	26,833	29,023	24,746	-14.74%
572.2055	Disability Insurance	212	262	271	324	362	11.74%
572.2059	Industrial Insurance	4,866	7,349	6,417	5,654	7,876	39.28%
572.2069	Paid Family Medical Leave	-	-	-	696	382	-45.16%
572.2079	Unemployment Compensation	-	-	-	250	645	157.91%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	56,784	66,971	70,601	76,755	75,574	-1.54%
	Total Salaries, Wages, & Benefits	242,738	283,023	296,501	313,731	333,486	6.30%
572.3031	Office and Operating Supplies	5,279	2,379	3,714	3,000	4,000	33.33%
572.3032	Fuel Consumed	-	-	-	-	100	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	1,980	8,280	6,282	7,000	15,000	114.29%
572.3000	Total Supplies	7,259	10,658	9,996	10,000	19,100	91.00%
572.4041	Professional Services	51,479	40,224	55,451	52,722	62,224	18.02%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	1,205	624	887	200	750	275.00%
572.4044	Taxes and Operating Assessments	1	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	4,479	4,294	4,313	3,372	3,372	0.00%
572.4046	Insurance	19,957	17,668	18,851	23,363	24,064	3.00%
572.4047	Utility Services	116,386	127,615	118,706	117,621	141,962	20.69%
572.4048	Repairs and Maintenance	27,248	22,502	57,731	41,000	95,000	131.71%
572.4049	Miscellaneous	249	2,805	446	500	500	0.00%
572.4000	Total Services	221,003	215,732	256,384	238,778	327,872	37.31%
572.5051	Intergovernmental Professional Services	1,551	2,472	2,623	2,590	-	-100.00%
572.5000	Total Intergovernmental Services	1,551	2,472	2,623	2,590	-	-100.00%
	Total Departmental Expenditures	\$ 472,552	\$ 511,887	\$ 565,504	\$ 565,099	\$ 680,458	20.41%

2021 Capital Projects

Building and Furnishings Enhancement and Replacement Program- \$248,132

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. Several projects planned for 2020 were delayed due to COVID-19 and are therefore carried forward to 2021. A remodel is planned at the Everson Library, and will partially be reimbursed by the Friends of the Everson Library thanks to a bequest received in 2017. Additional smaller scale projects and updates are also planned at other locations.

Administrative Services Maintenance and Improvements - \$30,000

Only one project is on the docket for Administrative Services in 2021: procuring a generator to ensure continued services during a power outage.

Branch Lighting Retrofit Upgrades - \$45,000

WCLS is working toward installing LED lighting in each of its libraries over the next few years. These upgrades provide improved lighting aesthetics as well as cost savings through reduced energy bills. WCLS will reduce project costs with rebates from electricity providers and cost sharing with building owners when possible.

System-wide Facilities Assessment - \$50,000

This project is carried forward from 2020. WCLS will conduct an assessment of each of its library facilities and the Administrative Services building. This study will help to plan and budget for maintenance needs at WCLS owned facilities as well as to better understand the needs of the buildings in which it operates. Results of this study will be incorporated into future Capital Plans.

Exterior Signage Updates - \$25,000

WCLS plans to update aging or outdated exterior signage at many of its branch libraries.

Book Returns - \$23,000

In 2017 WCLS began installation of book returns on local school campuses to make it easier for young people to return WCLS materials, and, by extension, make it easier for them to use WCLS services. The book returns will also serve as community reminders of WCLS services. This project will continue into 2021 as WCLS develops additional partnerships with local schools.

Additional Capital Projects are currently under review by the WCLS Leadership Team and Board of Trustees, and may be updated in the final 2021 Budget.

2021-2025 Capital Plan and Budget Summary

	Project	2020 Projected	2021	2022	2023	2024	2025	Est. Plan Total
Building and Furnishings Enhancement and Replacement Program								
Facilities	Staff Ergonomic Furnishings	\$ 9,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities	Everson Renovation	25,000	175,000	-	-	-	-	175,000
Facilities	Birch Bay New Branch Furnishings	-	-	228,000	-	-	-	228,000
Facilities	Branch Renovations/Upgrades	21,813	73,132	75,000	75,000	75,000	75,000	373,132
Admin	Branch Interior Signage	5,285	-	-	-	-	-	-
	Sub-Total Building and Furnishings Enhancement and Replacement Program	\$ 61,498	\$ 248,132	\$ 303,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 776,132
Building Repair and Maintenance Program								
Facilities	Admin Services Maintenance & Improvements	\$ 36,347	\$ 30,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 70,000
Facilities	Branch Lighting Retrofit Upgrades	-	45,000	-	-	-	-	45,000
Facilities	System-wide Facilities Assessment	-	50,000	-	-	-	-	50,000
Facilities	North Fork Maintenance & Improvements	14,159	-	10,000	10,000	10,000	10,000	40,000
Admin	Exterior Signage updates	-	25,000	-	-	-	-	25,000
	Sub-Total Building Repair and Maintenance Program	\$ 50,506	\$ 150,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 230,000
Equipment Replacement Program								
Admin	Vehicle Replacement	\$ -	\$ -	\$ 30,000	\$ 45,000	\$ -	\$ -	\$ 75,000
Public Svcs	Bookmobile Replacement	3,282	-	-	-	-	-	-
	Sub-Total Equipment Replacement Program	\$ 3,282	\$ -	\$ 30,000	\$ 45,000	\$ -	\$ -	\$ 75,000
Access Improvement Program								
Youth Svcs	School Book Returns	\$ -	\$ 23,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 51,000
	Subtotal Access Improvement Programs	\$ -	\$ 23,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 51,000
Library Design Study								
Public Svcs	Birch Bay Library Design	\$ 30,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Svcs	Blaine Library Design	18,291	-	-	-	-	-	-
	Subtotal Library Design Study	\$ 49,226	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ 164,512	\$ 421,132	\$ 360,000	\$ 147,000	\$ 102,000	\$ 102,000	\$ 1,132,132

Funding Summary:		2020	2021	2022	2023	2024	2025	Est. Plan Total
	Investment Interest	\$ 16,500	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 55,000
	Grants/Reimbursements	34,713	148,000	-	-	-	-	148,000
	Transfers-In From General Fund and Reserves	308,436	202,150	202,150	202,150	202,150	202,150	1,010,750
	Prior Period Ending Fund Balance	1,040,846	1,235,983					1,235,983
	Total Funding	\$ 1,400,495	\$ 1,601,133	\$ 212,150	\$ 212,150	\$ 212,150	\$ 212,150	2,449,733
Fund Balance:		2020	2020	2021	2022	2023		
	Assigned Beginning Fund Balance	\$ 604,846	\$ 799,983	\$ 744,001	\$ 596,151	\$ 661,301	\$ 771,451	
	Committed Beginning Fund Balance - Emergency	436,000	436,000	436,000	436,000	436,000	436,000	
	Total Beginning Fund Balance	\$ 1,040,846	\$ 1,235,983	\$ 1,180,001	\$ 1,032,151	\$ 1,097,301	\$ 1,207,451	
	Revenues	51,213	163,000	10,000	10,000	10,000	10,000	
	Transfers-In	308,436	202,150	202,150	202,150	202,150	202,150	
	Expenditures	164,512	421,132	360,000	147,000	102,000	102,000	
	Transfers-Out	-	-	-	-	-	-	
	Net Income	195,137	(55,982)	(147,850)	65,150	110,150	110,150	
	Ending Fund Balance	\$ 1,235,983	\$ 1,180,001	\$ 1,032,151	\$ 1,097,301	\$ 1,207,451	\$ 1,317,601	