



RESOLUTION NO. 11/16/21-14

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 2022; 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 2022 levy in the amount of \$77,972.24 which is a percentage increase of eighty-five thousand fifty-three hundred-thousandths of one percent (.85053%) from the previous year.

Approved by the Whatcom County Rural Library District Board of Trustees this 16th day of November, 2021.

Marvin Waschke, Chair



RESOLUTION NO. 11/16/21-15

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
WHATCOM COUNTY RURAL LIBRARY DISTRICT
ADOPTING THE FISCAL YEAR 2022 PRELIMINARY BUDGET

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,

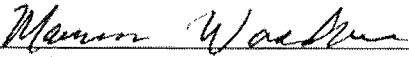
WHEREAS, the Library District Board of Trustees held Public Hearings regarding 2022 expenditures and property tax revenues, including increases in property tax revenue; and,

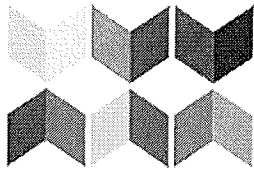
WHEREAS, the Board of Trustees has complied with the requirements of Referendum 47 and Initiative 747 in the previous resolution, Resolution 11/16/21-14; and,

NOW, THEREFORE, BE IT RESOLVED that the attached Preliminary Budget is adopted as the Library District's 2022 Preliminary Budget, and that the estimate of the amount to be raised through real and personal property tax is \$9,419,135.43; 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 estimate of the 2022 beginning and ending unrestricted net cash and investments is contained in the budget.

Approved by the Whatcom County Rural Library District Board of Trustees this 16th day of November, 2021.


Marvin Waschke, Chair



whatcom county
library system

Date: November 16, 2021

To: Whatcom County Council
Whatcom County Assessor

From: Christine Perkins, Executive Director

Re: 2022 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 2022 as provided in the district's budget, which was adopted following a public hearing held on November 16, 2021:

Regular Levies

Total certified levy request amount,
which includes amounts below \$9,419,135.43

Refund Levy \$18,244.46

Excess Levies \$0.00

Signature

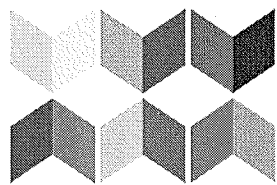
Christine Perkins, Executive Director,
Whatcom County Library System

Date

11/16/2021

The Power of Sharing

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



whatcom county
library system

2022 Preliminary Budget

November 16, 2021

WHATCOM COUNTY LIBRARY SYSTEM
WHATCOM COUNTY, WASHINGTON

PRELIMINARY OPERATING EXPENDITURE BUDGET
FISCAL YEAR 2022

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*

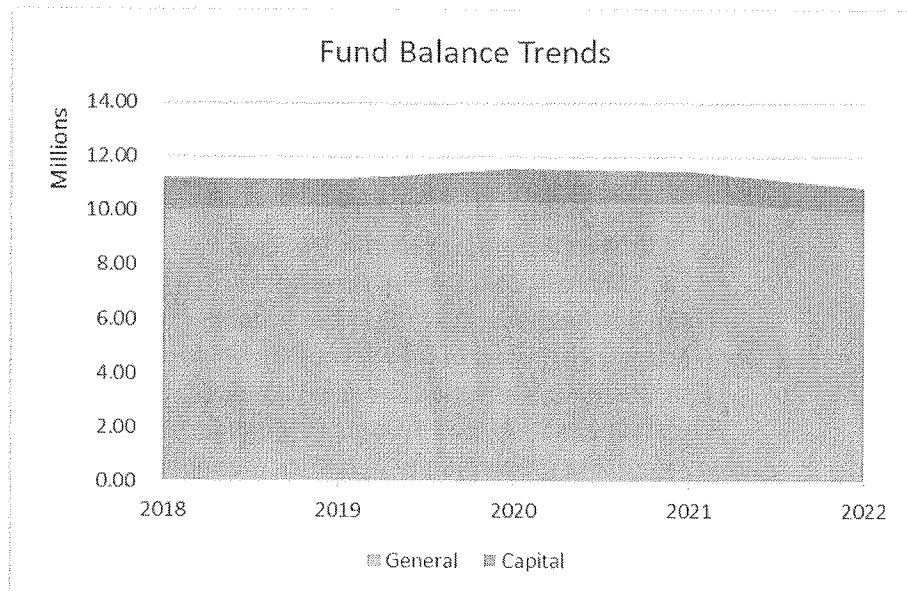
Lisa Gresham, *Collection Services Manager*

Christina Read, *Human Resources Manager*

Mary Vermillion, *Community Relations Manager*

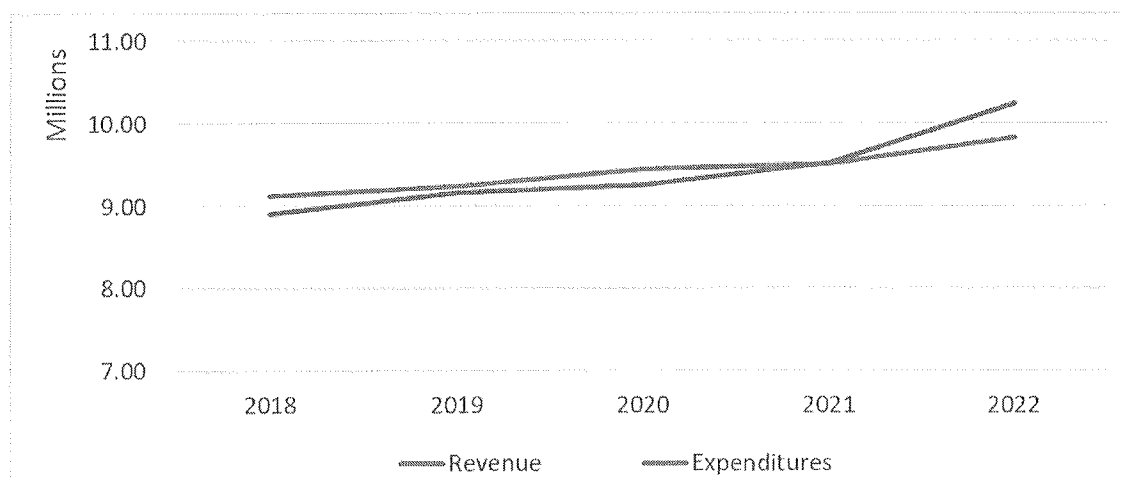
Major Fund Balance Summary

FUND BALANCE SUMMARY	
	General Fund
Beginning Fund Balance	\$ 10,322,904
Designated Beginning Fund Balance - Cash Flow	3,316,712
Designated Beginning Fund Balance - Emergency	837,554
Designated Beginning Fund Balance - Capital Transfer	172,000
Designated Beginning Fund Balance - Unemployment Comp Reserve	13,597
Designated Beginning Fund Balance - Birch Bay Operating Fund Reserve	600,000
Designated Beginning Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315
Designated Beginning Fund Balance - Facility Maintenance Fund	650,000
Designated Beginning Fund Balance - Operating Cost Stabilization Fund	250,000
Designated Beginning Fund Balance - Collection Project Fund	100,000
Total Designated Beginning Fund Balance	9,132,178
Undesignated Beginning Fund Balance	\$ 1,190,726
Total Estimated Beginning Fund Balance	10,322,904
Total Revenues	9,854,285
Total Expenditures	10,241,537
Total Revenues Net of Total Expenditures	(387,251)
Ending Fund Balance	\$ 9,935,653
Designated Beginning Fund Balance - Cash Flow	3,316,712
Designated Beginning Fund Balance - Emergency	837,554
Designated Beginning Fund Balance - Capital Transfer	172,000
Designated Beginning Fund Balance - Unemployment Comp Reserve	13,597
Designated Beginning Fund Balance - Birch Bay Operating Fund Reserve	600,000
Designated Beginning Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315
Designated Beginning Fund Balance - Facility Maintenance Fund	650,000
Designated Beginning Fund Balance - Operating Cost Stabilization Fund	250,000
Designated Beginning Fund Balance - Collection Project Fund	100,000
Total Designated Ending Fund Balance	9,032,178
Undesignated Ending Fund Balance	903,475
Total Estimated Ending Fund Balance	\$ 9,935,653



2022 General Fund Budget Summary

Budget Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted	% Change over 2020 Projected
308.0000	<i>Estimated Beginning Fund Balance</i>	\$ 9,830,299	\$ 10,043,370	\$ 10,141,772	\$ 10,338,086	\$ 10,322,904	-0.15%
310.0000	Taxes	8,536,221	8,632,692	8,953,253	9,167,516	9,419,135	2.74%
330.0000	Intergovernmental Revenues	294,689	265,611	284,562	180,809	272,000	50.43%
340.0000	Charges for Goods and Services	39,875	37,998	18,979	12,400	15,650	26.21%
350.0000	Fines and Forfeitures	60,802	50,060	3	-	-	0.00%
360.0000	Miscellaneous Revenues	186,840	253,705	185,195	144,587	147,500	2.01%
	Total Operating Revenues	\$ 9,118,427	\$ 9,240,067	\$ 9,441,992	\$ 9,505,312	\$ 9,854,285	3.67%
390.0000	Total Other Financing Sources	5,435	14,230	10,678	3,347	-	-100.00%
	Total General Fund Revenues	\$ 9,123,862	\$ 9,254,297	\$ 9,452,670	\$ 9,508,658	\$ 9,854,285	3.63%
572.1000	Salaries and Wages	4,435,705	4,673,721	4,786,615	4,945,770	5,411,710	9.42%
572.2000	Personnel Benefits	1,711,989	1,837,530	1,961,972	1,774,347	1,912,625	7.79%
	Total Salaries, Wages, & Benefits	\$ 6,147,694	\$ 6,511,251	\$ 6,748,587	\$ 6,720,117	\$ 7,324,334	8.99%
572.3000	Supplies	1,395,223	1,495,103	1,421,064	1,595,888	1,690,854	5.95%
572.4000	Services	737,739	860,997	778,269	935,211	1,035,454	10.72%
572.5000	Intergovernmental Services	161,744	3,542	-	-	-	0.00%
	Total Operating Expenditures	\$ 8,442,400	\$ 8,870,893	\$ 8,947,920	\$ 9,251,216	\$ 10,050,643	8.64%
590.0000	Total Other Financing Uses	468,391	285,001	308,436	272,624	190,894	-29.98%
	Total General Fund Expenditures	\$ 8,910,791	\$ 9,155,894	\$ 9,256,356	\$ 9,523,841	\$ 10,241,537	7.54%
508.0000	<i>Ending Fund Balance</i>	\$ 10,043,370	\$ 10,141,772	\$ 10,338,086	\$ 10,322,904	\$ 9,935,653	-3.75%



2022 General Fund Revenues

Budget Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted	% Change over 2021 Projected
311.1000	General Property Taxes	\$ 8,536,221	\$ 8,632,691	\$ 8,953,253	\$ 9,167,516	\$ 9,419,135	2.74%
311.3000	Sale of Tax Title Property	-	1	-	-	-	0.00%
310.0000	Total Taxes	8,536,221	8,632,692	8,953,253	9,167,516	9,419,135	2.74%
333.0000	State Library Grants	13,139	6,777	1,000	1,000	30,000	2900.00%
333.9700	Fed Indirect Grant from DHS	-	-	7,938	7,809	45,000	476.25%
335.0232	DNR Other Trust Revenue	478	664	3,000	-	-	0.00%
335.0233	DNR Timber Trust Revenue	-	-	-	-	-	0.00%
337.0100	Local Grants & Entitlements	259,215	235,643	250,532	150,000	175,000	16.67%
337.0200	Leasehold Excise Tax	21,856	22,527	22,093	22,000	22,000	0.00%
330.0000	Total Intergovernmental Revenues	294,689	265,611	284,562	180,809	272,000	50.43%
341.8000	Printing and Duplication Services	30,073	29,536	6,807	3,400	3,400	0.00%
347.2000	Library Use Fees	9,802	8,462	12,172	9,000	12,250	36.11%
340.0000	Total Charges for Goods and Services	39,875	37,998	18,979	12,400	15,650	26.21%
359.7000	Library Fines	60,802	50,060	3	-	-	0.00%
350.0000	Total Fines and Forfeitures	60,802	50,060	3	-	-	0.00%
361.1100	Investment Interest	139,955	187,810	148,618	90,481	100,000	10.52%
361.1900	Other Interest Earnings	2,219	2,987	-	3	-	-100.00%
362.0000	Rents and Leases	1,231	680	150	700	400	-42.86%
367.0000	Contributions and Donations	6,061	23,183	10,747	22,000	15,000	-31.82%
369.1000	Sale of Discards	74	110	80	350	100	-71.43%
369.8100	Overage/Underage	(211)	46	7	-	-	0.00%
369.9101	Other Miscellaneous	14,333	19,531	17,393	20,000	20,000	0.00%
369.9102	Lost/Damaged Materials	20,373	19,021	8,231	11,000	12,000	9.09%
369.9103	NSF Fee Recoveries	(44)	-	(30)	-	-	0.00%
369.9112	COBRA Reimbursement	2,849	337	-	53	-	-100.00%
360.0000	Total Miscellaneous Revenues	186,840	253,705	185,195	144,587	147,500	2.01%
	Total Operating Revenues	9,118,427	9,240,067	9,441,992	9,505,312	9,854,285	3.67%
395.1000	Proceeds from Sale of Cap. Assets	5,435	14,230	-	-	-	0.00%
395.2000	Insurance Recoveries on Cap. Assets	-	-	10,678	3,347	-	-
	Total Other Financing Sources	5,435	14,230	10,678	3,347	-	-100.00%
	Total General Fund Revenues	\$ 9,123,862	\$ 9,254,297	\$ 9,452,670	\$ 9,508,658	\$ 9,854,285	3.63%

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 to the Library District by the Whatcom County Assessor. Assessed valuations are projected to increase by 13% to \$26.5 billion, based on valuations of existing properties within the District. The impact of this, along with the value of new construction and state assessed properties, has been factored in to 2022 budgeted property tax collections. Given this scenario, the District's levy rate is expected to be \$.35497 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.

Starting in 2021, the District has received reimbursement from the Federal Emergency Management Agency (FEMA) for certain costs associated with the COVID-19 pandemic. This reimbursement will continue into 2022. Additionally, the District has been approved to receive funding through American Rescue Plan Act (ARPA) that will be paid out as reimbursement for certain General and Capital Fund costs for projects aimed at mitigating the spread of COVID-19 or improving access to Library services.

Additional state or federal grants received in 2022 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 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. 2022 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 2022 reflects changes to how WCLS charges for printing, including waiving up to \$7.00 per patron per week.

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 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, the amount budgeted for 2022 is \$100,000, an 10.5% increase over projected 2021 interest revenue.

No significant changes are anticipated for revenue from rents and leases, contributions and donations, sales of discards, or payments for lost or damaged library materials.

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 2022, but the budget will be amended throughout the 2022 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 2022.

2022 General Fund Expenditures

Budget Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 4,435,705	\$ 4,673,721	\$ 4,786,615	\$ 4,945,770	\$ 5,411,710	9.42%
572.2010	Retirement	514,401	533,773	550,095	533,912	510,227	-4.44%
572.2030	Social Security	325,401	345,641	354,701	378,351	410,168	8.41%
572.2045	Health Insurance	819,227	908,606	1,006,812	763,368	896,153	17.39%
572.2055	Disability Insurance	7,746	8,185	8,510	10,893	11,734	7.72%
572.2059	Industrial Insurance	45,214	40,825	39,086	65,055	62,695	-3.63%
572.2069	Paid Family Medical Leave	-	-	-	21,118	8,050	-61.88%
572.2079	Unemployment Compensation	-	-	2,769	1,650	13,597	724.07%
572.2099	Qualified Moving	-	500	-	-	-	0.00%
572.2000	Total Personnel Benefits	1,711,989	1,837,530	1,961,972	1,774,347	1,912,625	7.79%
	Total Salaries, Wages, & Benefits	6,147,694	6,511,251	6,748,587	6,720,117	7,324,334	8.99%
572.3031	Office and Operating Supplies	105,455	125,670	86,973	112,552	123,800	9.99%
572.3032	Fuel Consumed	15,647	14,820	6,787	16,900	17,100	1.18%
572.3034	Collection Materials	1,154,758	1,181,662	1,107,168	1,240,000	1,295,000	4.44%
572.3035	Small Tools and Minor Equipment	119,363	172,951	220,135	226,436	254,954	12.59%
572.3000	Total Supplies	1,395,223	1,495,103	1,421,064	1,595,888	1,690,854	5.95%
572.4041	Professional Services	327,685	372,647	309,210	422,426	442,600	4.78%
572.4042	Communication	103,135	102,838	121,614	130,138	138,204	6.20%
572.4043	Travel	28,671	38,940	13,712	9,050	30,400	235.91%
572.4044	Taxes and Operating Assessments	2,372	2,498	644	500	600	20.00%
572.4045	Operating Rentals and Leases	21,907	21,252	17,854	19,414	22,199	14.34%
572.4046	Insurance	51,157	51,914	58,436	60,645	63,265	4.32%
572.4047	Utility Services	127,615	118,706	107,878	133,049	136,542	2.62%
572.4048	Repairs and Maintenance	40,995	79,258	78,838	70,940	101,840	43.56%
572.4049	Miscellaneous	34,204	72,942	70,083	89,049	99,805	12.08%
572.4000	Total Services	737,739	860,997	778,269	935,211	1,035,454	10.72%
572.5051	Intergovernmental Professional Services	161,744	3,542	-	-	-	0.00%
572.5000	Total Intergovernmental Services	161,744	3,542	-	-	-	0.00%
	Total Operating Expenditures	8,442,400	8,870,893	8,947,920	9,251,216	10,050,643	8.64%
596.7100	Transfers-Out to Capital	468,391	285,001	308,436	272,624	190,894	
580-590.000	Total Other Financing Uses	468,391	285,001	308,436	272,624	190,894	-29.98%
	Total General Fund Expenditures	8,910,791	9,155,894	9,256,356	9,523,841	10,241,537	7.54%
	Revenues in Excess (Deficit) of Expenditures	213,071	98,402	196,314	(15,182)	(387,251)	
508.0000	Ending Fund Balance	\$ 10,043,370	\$ 10,141,772	\$ 10,338,086	\$ 10,322,904	\$ 9,935,653	-3.75%

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 4.5% has been included in staff salaries and wages based on the results of Interest-Based Bargaining union negotiations.

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 10.25% of gross wages. Rates are not scheduled to change again until July 2023.

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 2022.

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 rate increases were modest in 2022, however, the 2022 budget reflects an increase of 17% over 2021 costs. This is due to a reduction in costs in 2021 as a portion of 2021 premiums were paid in FY 2020.

Based on preliminary 2022 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 that began in 2019. Leave is available to qualifying employees with costs shared by the employer and employees. Rates are set by the Washington State Employment Services Division (ESD). Due to an ESD payment processing issue, WCLS has yet to pay premiums for this program; the 2021 amount reflects premium payments that have been held since 2019.

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 10% over 2021.

Fuel: This is diesel and gasoline for WCLS' Bookmobile and other fleet vehicles. The amount budgeted for 2022 has increased by 1.8% from 2021 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 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 2022 operating expenditures, which represents an increase of \$55,000 over 2021 spending. 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 2022 budget includes a 12.6% increase over 2021.

Professional Services: The amount budgeted in this category includes costs for legal services, payroll services, 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 with an increase of 4.8% anticipated in 2022.

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 6.2% to allow for increased bandwidth and postage costs.

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 \$.56 per mile. Costs for 2022 will increase significantly as out of town travel is expected to resume.

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, storage containers 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. 2022 premiums are budgeted to increase by 4.3%.

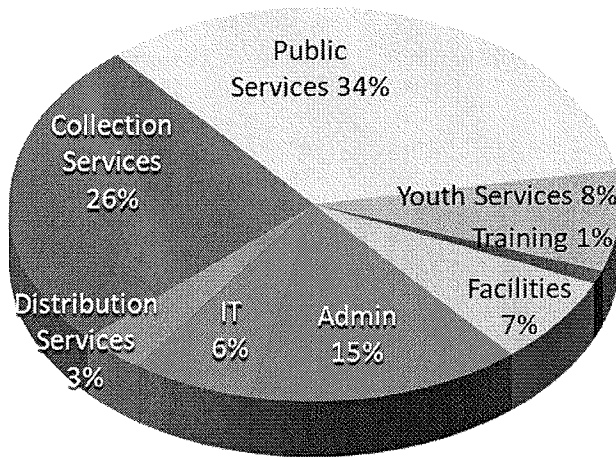
Utilities: This category includes costs for electricity, natural gas, water, sewer, and refuse collection for all WCLS locations. A 2.6% increase is included to reflect inflation and other cost increases.

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. The 2022 budget includes an increase of 43.6% over 2021 spending.

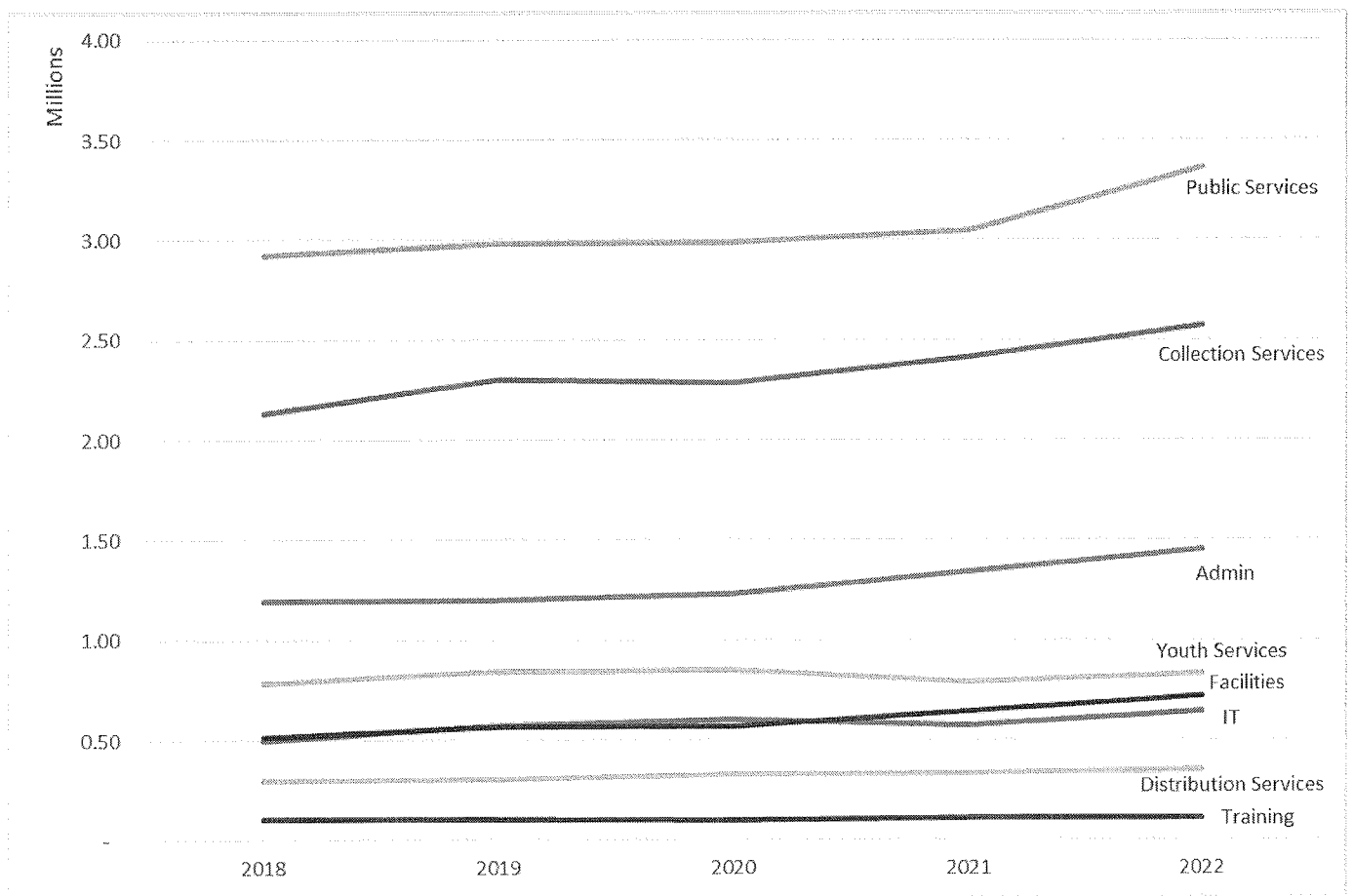
Miscellaneous: This includes trustee and staff WCLS memberships in the Washington Library Association (WLA) and other professional organizations; refunds to patrons who have paid for lost items and later found and returned them; training registrations, printing services, and other and miscellaneous fees. An increase of 12% is budgeted over 2021 spending.

Other Financing Uses: Consistent with previous years, WCLS will make a transfer to the Capital Fund that is equal to 2021 revenue received from certain intergovernmental sources such as those resulting from the sale of timber and other products from state forest lands. ARPA funding for Capital projects is also included in the amount budgeted for the 2022 transfer.

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	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 583,878	\$ 667,143	\$ 724,162	\$ 763,262	\$ 859,643	12.63%
572.2010	Retirement	74,862	82,004	93,017	87,637	86,695	-1.07%
572.2030	Social Security	42,321	48,774	53,303	58,390	65,207	11.67%
572.2045	Health Insurance	104,297	133,045	139,473	100,634	116,219	15.49%
572.2055	Disability Insurance	1,163	1,350	1,483	1,918	2,136	11.38%
572.2059	Industrial Insurance	3,029	3,114	3,742	5,200	5,281	1.55%
572.2069	Paid Family Medical Leave	-	-	-	3,129	1,272	-59.34%
572.2079	Unemployment Compensation	-	0.01	167.41	1,000	2,149	114.91%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	225,673	268,287	291,186	257,908	278,960	8.16%
	Total Salaries, Wages, & Benefits	809,552	935,430	1,015,348	1,021,171	1,138,602	11.50%
572.3031	Office and Operating Supplies	15,434	29,853	16,893	15,552	22,500	44.68%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	6,135	4,954	4,647	10,471	5,600	-46.52%
572.3000	Total Supplies	21,569	34,807	21,541	26,023	28,100	7.98%
572.4041	Professional Services	137,888	125,900	69,229	146,023	126,750	-13.20%
572.4042	Communication	10,579	8,663	19,882	27,800	34,300	23.38%
572.4043	Travel	5,781	6,988	454	500	5,000	900.00%
572.4044	Taxes and Operating Assessments	2,372	2,498	644	500	600	20.00%
572.4045	Operating Rentals and Leases	2,076	2,570	10,436	11,860	11,860	0.00%
572.4046	Insurance	24,239	23,164	25,051	25,110	26,000	3.54%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	142	696	5,160	5,100	5,500	7.84%
572.4049	Miscellaneous	21,844	59,603	60,955	76,349	77,305	1.25%
572.4000	Total Services	204,922	230,083	191,812	293,243	287,315	-2.02%
572.5051	Intergovernmental Professional Services	159,271	919	-	-	-	0.00%
572.5000	Total Intergovernmental Services	159,271	919	-	-	-	0.00%
	Total Departmental Expenditures	\$ 1,195,314	\$ 1,201,238	\$ 1,228,701	\$ 1,340,436	\$ 1,454,017	8.47%

General Fund Expenditures
Information Technology

IT Budget Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 215,201	\$ 225,051	\$ 234,128	\$ 248,940	\$ 269,614	8.31%
572.2010	Retirement	28,366	28,905	29,898	28,834	27,278	-5.39%
572.2030	Social Security	15,168	17,018	17,904	19,044	20,459	7.43%
572.2045	Health Insurance	36,583	35,611	36,115	33,553	37,618	12.12%
572.2055	Disability Insurance	495	510	535	671	712	6.01%
572.2059	Industrial Insurance	951	895	980	1,773	1,735	-2.17%
572.2069	Paid Family Medical Leave	-	-	-	1,043	399	-61.76%
572.2079	Unemployment Compensation	-	-	-	-	674	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	81,563	82,939	85,432	84,918	88,874	4.66%
	Total Salaries, Wages, & Benefits	296,764	307,990	319,560	333,858	358,489	7.38%
572.3031	Office and Operating Supplies	20,169	16,203	7,143	19,800	20,500	3.54%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	80,699	145,838	191,433	134,576	172,779	28.39%
572.3000	Total Supplies	100,868	162,041	198,575	154,376	193,279	25.20%
572.4041	Professional Services	2,263	3,320	2,963	3,121	3,250	4.15%
572.4042	Communication	70,578	69,594	72,694	76,974	78,904	2.51%
572.4043	Travel	273	1,238	784	-	2,750	0.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	13,682	12,877	3,219	2,532	2,792	10.26%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	9,873	10,606	2,661	840	1,340	59.52%
572.4049	Miscellaneous	1,536	3,190	567	700	5,000	614.29%
572.4000	Total Services	98,205	100,824	82,888	84,166	94,036	11.73%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	\$ 495,836	\$ 570,855	\$ 601,024	\$ 572,400	\$ 645,804	12.82%

General Fund Expenditures
Distribution Services

DIST Budget Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 184,570	\$ 187,204	\$ 195,202	\$ 201,875	\$ 212,780	5.40%
572.2010	Retirement	21,675	21,129	23,403	22,464	20,567	-8.44%
572.2030	Social Security	13,630	13,802	14,396	15,443	16,261	5.29%
572.2045	Health Insurance	33,975	37,577	43,981	35,720	40,772	14.14%
572.2055	Disability Insurance	332	342	358	452	461	1.99%
572.2059	Industrial Insurance	5,774	4,850	4,335	7,693	7,096	-7.76%
572.2069	Paid Family Medical Leave	-	-	-	857	315	-63.27%
572.2079	Unemployment Compensation	-	-	422	50	532	963.90%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	75,386	77,700	86,894	82,680	86,005	4.02%
	Total Salaries, Wages, & Benefits	259,956	264,904	282,096	284,555	298,785	5.00%
572.3031	Office and Operating Supplies	3,696	1,405	2,110	2,000	2,500	25.00%
572.3032	Fuel Consumed	15,647	14,820	6,787	16,800	17,000	1.19%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	93	173	472	1,500	2,000	33.33%
572.3000	Total Supplies	19,435	16,398	9,369	20,300	21,500	5.91%
572.4041	Professional Services	346	-	161	500	500	0.00%
572.4042	Communication	-	-	5,904	365	-	-100.00%
572.4043	Travel	14	-	44	100	300	200.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	-	-	-	0.00%
572.4046	Insurance	9,250	9,899	10,022	10,521	11,000	4.55%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	8,010	10,225	20,032	15,000	15,000	0.00%
572.4049	Miscellaneous	97	210	336	500	500	0.00%
572.4000	Total Services	17,718	20,334	36,499	26,986	27,300	1.17%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	\$ 297,110	\$ 301,637	\$ 327,964	\$ 331,841	\$ 347,585	4.74%

General Fund Expenditures
Collection Services

COLL SVCS Budget Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 543,055	\$ 615,352	\$ 649,187	\$ 666,750	\$ 719,987	7.98%
572.2010	Retirement	65,988	67,752	72,093	71,729	72,199	0.66%
572.2030	Social Security	38,806	44,005	47,010	51,006	53,946	5.76%
572.2045	Health Insurance	151,981	168,755	194,657	146,669	171,663	17.04%
572.2055	Disability Insurance	1,223	1,349	1,476	1,790	1,903	6.30%
572.2059	Industrial Insurance	3,774	3,734	3,943	6,278	6,142	-2.17%
572.2069	Paid Family Medical Leave	-	-	-	2,834	1,066	-62.39%
572.2079	Unemployment Compensation	-	-	-	-	1,800	0.00%
572.2099	Qualified Moving	-	500	-	-	-	0.00%
572.2000	Total Personnel Benefits	261,772	286,094	319,179	280,307	308,718	10.14%
	Total Salaries, Wages, & Benefits	804,828	901,446	968,366	947,057	1,028,705	8.62%
572.3031	Office and Operating Supplies	19,975	16,882	16,547	19,000	19,000	0.00%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	1,154,758	1,181,662	1,107,168	1,240,000	1,295,000	4.44%
572.3035	Small Tools and Minor Equipment	1,134	8,024	3,127	1,500	5,000	233.33%
572.3000	Total Supplies	1,175,867	1,206,567	1,126,843	1,260,500	1,319,000	4.64%
572.4041	Professional Services	124,880	159,052	163,277	178,421	193,321	8.35%
572.4042	Communication	21,968	28,112	23,134	25,000	25,000	0.00%
572.4043	Travel	369	3,754	2,759	350	4,000	1042.86%
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	511	2,261	1,449	2,000	2,000	0.00%
572.4000	Total Services	148,029	193,178	190,619	205,771	224,321	9.01%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	\$ 2,128,724	\$ 2,301,192	\$ 2,285,828	\$ 2,413,327	\$ 2,572,026	6.58%

General Fund Expenditures
Public Services

PUB SVCS Budget Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 2,099,886	\$ 2,130,509	\$ 2,122,506	\$ 2,212,342	\$ 2,447,666	10.64%
572.2010	Retirement	225,338	234,315	229,295	229,081	218,475	-4.63%
572.2030	Social Security	156,268	159,650	159,073	169,244	186,717	10.32%
572.2045	Health Insurance	338,219	361,303	387,469	304,218	370,988	21.95%
572.2055	Disability Insurance	2,948	2,978	2,984	4,009	4,421	10.27%
572.2059	Industrial Insurance	20,682	18,443	17,340	29,280	28,662	-2.11%
572.2069	Paid Family Medical Leave	-	-	-	9,497	3,663	-61.43%
572.2079	Unemployment Compensation	-	-	2,180	250	6,187	2374.83%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	743,456	776,690	798,341	745,580	819,113	9.86%
	Total Salaries, Wages, & Benefits	2,843,342	2,907,198	2,920,847	2,957,922	3,266,779	10.44%
572.3031	Office and Operating Supplies	24,648	26,098	36,946	33,000	34,600	4.85%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	22,561	7,354	13,984	32,389	20,525	-36.63%
572.3000	Total Supplies	47,209	33,452	50,930	65,389	55,125	-15.70%
572.4041	Professional Services	14,340	18,395	5,964	12,000	18,000	50.00%
572.4042	Communication	9	11	-	-	-	0.00%
572.4043	Travel	15,868	17,005	6,551	4,500	13,000	188.89%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	1,104	792	826	900	925	2.78%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	166	-	-	-	-	0.00%
572.4049	Miscellaneous	3,166	3,610	4,701	5,500	11,000	100.00%
572.4000	Total Services	34,654	39,813	18,042	22,900	42,925	87.45%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	\$ 2,925,204	\$ 2,980,463	\$ 2,989,818	\$ 3,046,211	\$ 3,364,829	10.46%

General Fund Expenditures
Youth Services

YOUTH SVCS Budget Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 524,024	\$ 549,260	\$ 561,221	\$ 543,792	\$ 569,605	4.75%
572.2010	Retirement	68,874	70,042	71,776	64,743	58,020	-10.38%
572.2030	Social Security	38,200	40,158	40,889	41,600	42,286	1.65%
572.2045	Health Insurance	122,428	135,787	160,432	107,982	123,275	14.16%
572.2055	Disability Insurance	1,156	1,214	1,255	1,519	1,542	1.46%
572.2059	Industrial Insurance	3,325	3,090	3,065	4,924	4,556	-7.48%
572.2069	Paid Family Medical Leave	-	-	-	2,426	843	-65.25%
572.2079	Unemployment Compensation	-	-	-	100	1,424	1324.01%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	233,983	250,290	277,416	223,295	231,946	3.87%
	Total Salaries, Wages, & Benefits	758,007	799,551	838,637	767,087	801,550	4.49%
572.3031	Office and Operating Supplies	15,980	27,951	3,693	15,000	15,000	0.00%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	461	327	125	3,000	3,000	0.00%
572.3000	Total Supplies	16,441	28,278	3,818	18,000	18,000	0.00%
572.4041	Professional Services	1,500	3,045	2,575	2,500	6,000	140.00%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	5,371	8,587	2,723	1,750	3,500	100.00%
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	4,244	3,357	1,406	2,500	2,500	0.00%
572.4000	Total Services	11,115	14,989	6,704	6,750	12,000	77.78%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	\$ 785,563	\$ 842,818	\$ 849,158	\$ 791,837	\$ 831,550	5.02%

General Fund Expenditures
Training/Staff Development

TRAINING Budget Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 69,038	\$ 73,302	\$ 65,898	\$ 63,177	\$ 63,438	0.41%
572.2010	Retirement	9,162	9,424	8,020	7,112	6,502	-8.57%
572.2030	Social Security	5,115	5,359	4,871	4,833	4,853	0.41%
572.2045	Health Insurance	8,412	9,695	14,268	11,749	9,858	-16.10%
572.2055	Disability Insurance	165	170	133	171	178	4.14%
572.2059	Industrial Insurance	330	281	281	486	476	-2.17%
572.2069	Paid Family Medical Leave	-	-	-	297	94	-68.37%
572.2079	Unemployment Compensation	-	-	-	-	159	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	23,184	24,929	27,573	24,648	22,119	-10.26%
	Total Salaries, Wages, & Benefits	92,223	98,231	93,471	87,825	85,558	-2.58%
572.3031	Office and Operating Supplies	3,176	3,564	-	4,200	4,200	0.00%
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	3,176	3,564	-	4,200	4,200	0.00%
572.4041	Professional Services	6,245	3,943	5,400	16,750	18,600	11.04%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	370	482	-	550	550	0.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	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	-	267	422	1,000	1,000	0.00%
572.4000	Total Services	7,365	5,392	5,822	18,300	22,650	23.77%
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	0.00%
	Total Departmental Expenditures	\$ 102,763	\$ 107,187	\$ 99,293	\$ 110,325	\$ 112,408	1.89%

General Fund Expenditures
Facilities

FACILITIES Budget Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budgeted	% Change over 2020 Projected
572.1000	Total Salaries and Wages	\$ 216,052	\$ 225,900	\$ 234,311	\$ 245,632	\$ 268,977	9.50%
572.2010	Retirement	20,136	20,204	22,594	22,312	20,490	-8.17%
572.2030	Social Security	15,893	16,875	17,254	18,791	20,440	8.78%
572.2045	Health Insurance	23,330	26,833	30,418	22,842	25,760	12.77%
572.2055	Disability Insurance	262	271	285	362	381	5.45%
572.2059	Industrial Insurance	7,349	6,417	5,399	9,419	8,748	-7.13%
572.2069	Paid Family Medical Leave	-	-	-	1,035	398	-61.53%
572.2079	Unemployment Compensation	-	-	-	250	672	168.98%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	66,971	70,601	75,950	75,011	76,890	2.50%
	Total Salaries, Wages, & Benefits	283,023	296,501	310,261	320,643	345,867	7.87%
572.3031	Office and Operating Supplies	2,379	3,714	3,641	4,000	5,500	37.50%
572.3032	Fuel Consumed	-	-	-	100	100	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	8,280	6,282	6,347	43,000	46,050	7.09%
572.3000	Total Supplies	10,658	9,996	9,988	47,100	51,650	9.66%
572.4041	Professional Services	40,224	55,451	57,050	63,111	76,179	20.71%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	624	887	397	1,300	1,300	0.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	4,294	4,313	3,372	4,122	4,122	0.00%
572.4046	Insurance	17,668	18,851	23,363	25,014	26,265	5.00%
572.4047	Utility Services	127,615	118,706	107,878	133,049	136,542	2.62%
572.4048	Repairs and Maintenance	22,502	57,731	50,985	50,000	80,000	60.00%
572.4049	Miscellaneous	2,805	446	248	500	500	0.00%
572.4000	Total Services	215,732	256,384	243,294	277,096	324,907	17.25%
572.5051	Intergovernmental Professional Services	2,472	2,623	2,590	-	-	0.00%
572.5000	Total Intergovernmental Services	2,472	2,623	2,590	-	-	0.00%
	Total Departmental Expenditures	\$ 511,887	\$ 565,504	\$ 566,133	\$ 644,839	\$ 722,424	12.03%