



**BOARD OF TRUSTEES MEETING**  
**Whatcom County Library System**  
**June 20, 2023**

Via Teams and Administrative Services  
5205 Northwest Drive  
Bellingham, WA 98226

**WCLS Vision:** *An engaged community where curiosity is cultivated, literacy flourishes and democratic ideals thrive.*

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1. 9:00 a.m. **Call to Order.** Quorum determined. Land Acknowledgement.

*We are on the ancestral homeland of the Nooksack and Lummi people. They have been its stewards since time immemorial, respecting the land, river and ocean with the understanding that everything is connected, related and alive. We acknowledge the elders and their collective and individual plights and achievements. We consider the legacies of violence, displacement, migration, and settlement that bring us together today. And we pursue ongoing action, to build lasting relationships and grow together so that all may prosper.*

2. 9:05 a.m. **Open Public Comment Opportunity**

*This period is set aside for persons wishing to address the Board. Each person may have up to three minutes for this purpose. Written comments may be submitted to [Em.Olpinski@wcls.org](mailto:Em.Olpinski@wcls.org) prior to the meeting.*

3. 9:10 a.m. **Consent Agenda**

- a. Meeting Minutes
- b. Expenditures

4. 9:15 a.m. **Financial Report and Resolutions**

- a. Finance Committee Report
- b. 2022 Annual Report to the State Auditor's Office
- c. Resolution 06/20/23-06 Amending the 2023 General Fund Budget

5. 9:30 a.m. **Policy Update**

- a. 12.20 Management Benefits and Leave Policy

6. 9:35 a.m. **Staff Reports**

- a. Executive Director
- b. Deputy Director
- c. Youth Services Manager
- d. Community Relations Manager

7. 10:00 a.m. **BREAK**

8. 10:10 a.m. **Performance Measures and Committee Reports**

- a. Performance Measures
- b. Personnel Committee – Trustee Recruitment
- c. Whatcom County Library Foundation

9. 10:25 a.m. **Open Book Introduction**

*Board of Trustees Meetings are open to the public in accordance with RCW 42.30. The Board is currently holding meetings with options for in-person or remote participation. Persons wishing to be provided with an internet link or telephone number to access the meeting are asked to please email [Em.Olpinski@wcls.org](mailto:Em.Olpinski@wcls.org) before 4:00 p.m. Friday, June 16, 2023. Written comments may be submitted to [Em.Olpinski@wcls.org](mailto:Em.Olpinski@wcls.org) prior to the meeting.*

10. 10:35 a.m. **Trustee Education: Tour of Mobile Services and Bookmobile**
11. 11:15 a.m. **Announcements and Adjourn**

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## Board Meeting Agenda Item Cover Sheet

Meeting Date:	6/20/2023
Committee or Department:	Administration Department
Subject:	Consent Agenda – Board Meeting Minutes, Monthly Expenditures
Prepared By:	Jackie Saul
Impact upon Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Recommendation or Request:** Approval of consent agenda items

**Suggested Motion for Consideration:** Move approval of consent agenda items as presented

**Summary:**

Meeting Minutes:

- May 16, 2023 Regular Board Meeting

Expenditures:

General Fund:

- May 1-15, 2023 payroll: check nos. 1034299814-1034299818 and voucher nos. 555069-555221 totaling \$232,628.32 and May 16-31, 2023 payroll: check nos. 1034496047-1034496050 and voucher nos. 555228-555380 totaling \$224,418.67.
- ACH transactions for employee benefits, telecommunication services and monthly sales/use tax filings totaling \$92,942.96; \$30,909.76 of this is for employee funded contributions to dental insurance premiums, PERS and deferred compensation plans (made via payroll deduction).
- Claim 2023-17G: warrant nos. 1167523-1167537 totaling \$89,719.35
- Claim 2023-18G: warrant nos. 1168353-1168374 totaling \$41,209.19
- Claim 2023-19G: warrant nos. 1168640-1168658 totaling \$112,894.22
- Claim 2023-20G: warrant nos. 1169129-1169149 totaling \$84,737.66
- Claim 2023-21G: warrant nos. 1169129-1169149 totaling \$48,942.62

Capital Fund:

- Claim 2023-07C: warrant no. 1167604 totaling \$20,198.92
- Claim 2023-08C: warrant no. 1168375 totaling \$1,304.40
- Claim 2023-09C: warrant no. 1169150 totaling \$810.00
- Claim 2023-19C: warrant nos. 1169635-1169636 totaling \$4,332.88

**Alternatives:** N/A

**Fiscal Impact:** Expenditures for approval paid from available 2023 budgeted funds.

**Comments:** The Finance Committee has reviewed the General and Capital Fund claims listed above. They reviewed that there were no General Journal entries in May.

## Library Board of Trustees Regular Meeting

May 16, 2023

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### Location

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This meeting was held in a hybrid manner, with remote attendance via Microsoft Teams and in-person attendance at Administrative Services, 5205 Northwest Drive, Bellingham, WA 98226.

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### In Attendance

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**Trustees:** Rodney Lofdahl, Chair; Lori Jump, Vice Chair; Matthew Santos and Holly Robinson. Absent: Erika Lautenbach, Secretary.

**Staff:** Christine Perkins, Executive Director; Michael Cox, Deputy Director; Jackie Saul, Director of Finance and Administration; Thom Barthelmess, Youth Services Manager; Mary Vermillion, Community Relations Manager; Lisa Gresham, Collection Services Manager; Geoff Fitzpatrick, IT Services Manager; Beth Andrews, Human Resources Manager; Dianne Marrs-Smith, Lynden Library Manager and Friends of the Birch Bay Library (FOBBL) President; Jennifer Rick, Foundation Development Director; Maggie Mae Nase, Learning Coordinator; Em Olpinski, Administrative Assistant; Christopher Phillips, System Engineer; Mike Earle, Desktop Support Technician; Jonathan Jakobitz; Blaine Library Branch Manager.

**Guests:** Paul Schissler, Madrona Community Development; Michael Boanta, Moss Adams; Grace McCarthy, the Northern Light; Alex Wenger, City of Blaine; Connie Taylor, Sharman Burnam, Ruth Higgins, Brian Bell, Keith Alesse, Doralee Booth; Friends of the Birch Bay Library.

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### Call to Order

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Rodney determined quorum and called the meeting to order at 9:00 a.m., followed by a reading of the WCLS Land Acknowledgement by Michael.

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### Open Public Comment

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No public comment.

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### Consent Agenda

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The Consent Agenda included minutes of the April 18, 2023 Board of Trustees Regular Meeting as well as the following:

Expenditures:

General Fund:

- April 1-15, 2023 payroll: check nos. 1033944374 - 1033944378 and voucher nos. 554759-554908 totaling \$216,604.16 and April 16-30, 2023 payroll: check nos. 1034127540- 1034127543 and voucher nos. 554915-555062 totaling \$209,941.27.
- ACH transactions for employee benefits, telecommunication services and monthly sales/use tax filings totaling \$93,687.04; \$31,305.87 of this is for employee funded contributions to dental insurance premiums, PERS and deferred compensation plans (made via payroll deduction).

- Claim 2023-14G: warrant nos. 1166315-1166335 totaling \$28,868.35
- Claim 2023-15G: warrant nos. 1166571-1166590 totaling \$113,928.76
- Claim 2023-16G: warrant nos. 1167038-1167065 totaling \$94,178.88

Capital Fund:

- Claim 2023-05C: warrant no. 1166336 totaling \$271.50
- Claim 2023-06C: warrant nos. 1166769-1166770 totaling \$15,408.72

Jackie said that on page three of the April meeting minutes, Ruth Nail, WCLS Accountant, found a mistake in the Finance Report section; Jackie has been working on the 2022 State Annual Report, not the 2023 Annual Report. Em commented that they will make this change.

***Holly moved to accept the Consent Agenda with the edit to the meeting minutes, as discussed. Seconded. Approved unanimously.***

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## Financial Report and Resolutions: Finance Committee Report

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Jackie reviewed her report, including the April Notes and Highlights section. She shared that the payment due date for property taxes this year was on May 1. At end of April, we had received \$4,435,095 in property tax revenue. In the first week of May we received another \$453,049. We have now received about 50% of our property tax revenue for the year. The Cash Flow reserve fund has been replenished following its utilization in February and March.

In 2022 revenue from investment interest lagged because of the national economy. Because of this, we have budgeted conservatively in this area this year. We are currently on track with expenses for salaries and benefits for 2023 thus far. Utility rates have been increasing in recent months, which Jackie is monitoring. Currently, only 15% of the 2023 fuel budget has been spent. This is because the County has only billed us for two months of our fuel use this year. Overall, our current expenses come to around one third of the 2023 budget, meaning we are currently on track for this point in the year.

Jackie shared some additional updates with the group from April, including that new roofs are currently being installed on the Deming and Sumas library buildings. Jackie will be attending the Government Finance Officers Association Conference in Portland later this month, and the 2022 State Annual Report will be ready to submit once it is reviewed by Christine.

Jackie then presented Resolution 05/16/23-05 amending the 2023 General Fund Budget to the trustees. This amendment reallocates expenses and does not impact the ending fund balance. Changes to the General Fund Budget in the resolution include moving funds originally budgeted for professional services for hosting speakers at All Staff Learning Day (ASLD) to operating rentals and leases to cover the cost of renting charter busses for ASLD. The resolution also updates the General Fund to retain \$15,000 originally budgeted to be transferred to the Capital Fund for the Sumas Library renovation; it will be paid to the City of Sumas in support of the Community Center roof replacement project.

***Holly moved to approve Resolution 05/16/23-05 amending the 2023 General Fund Budget, as presented. Seconded. Approved unanimously.***

Jackie informed the trustees that she will be presenting another budget amendment at the June board meeting. This amendment will help account for the costs of an upcoming fourth quarter event and will have minimal impact on the 2023 General Fund bottom line.

Following the Financial Report and Resolutions portion of the agenda, the meeting was running about 20 minutes ahead of schedule. To avoid beginning the scheduled executive session early, Christine suggested amending the agenda to move item 11, Management Benefits and Leave Policy Update before item 5, the Executive Session to Discuss WCLS' Cybersecurity Audit Report.

***Holly moved to re-order the meeting agenda, as described by Christine. Seconded. Approved unanimously.***

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## Policy Updates

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Christine presented the update to Management Benefits and Leave Policy 12.20, which will now include the new Facilities Services Manager position as part of the management team. Lori asked when the new Facilities Services Manager will start. Christine responded that the new manager, Ryan Cullup, will begin on June 5.

***Rod moved to approve the updated Management Benefits and Leave Policy 12.20, as presented by Christine. Seconded. Approved unanimously.***

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## Executive Session to Discuss Cybersecurity Audit Report per RCW 42.30.110 (1)(aii)

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At 9:17 a.m., Board Chair Rodney Lofdahl moved the meeting to an Executive Session, as per RCW 42.30.110(1)(aii), to discuss WCLS' cybersecurity audit report prepared by Moss Adams with the IT Committee and Michael Boanta of Moss Adams. It was announced that the Executive Session would end at 10:00 a.m. Rodney reconvened Open Session at 10:00 a.m.

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## Trustee Education – ConnectED

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Tamar Clarke, Teen Services Coordinator, gave a presentation to the trustees about ConnectED, a partnership between WCLS and public and private school districts in Whatcom County.

Tamar began her presentation with an anecdote about visiting an English Language Learners (ELL) class at Blaine High School. The class has a variety of students with different first languages. Many of the students need support with English, and the school library has a limited collection of materials in languages other than English. Tamar was invited to the class to introduce the ConnectED program and materials available at WCLS. This was many of the students' first experience with a U.S. public library.

As Tamar was presenting to the class, some of the students had Google Translate open to read what Tamar was saying. Tamar came to the class with a selection of books from WCLS' collection for the students to check out, which included titles in Russian, Spanish, and English.

Melissa Menti, a school librarian for the Mount Baker School District, was one of the original champions of the ConnectED program. Before the creation of ConnectED, the process of getting WCLS materials to Whatcom County students was significantly more complicated. ConnectED now allows students to use their school ID number and a standardized PIN to check out WCLS materials. Library books are delivered directly to several schools in the county to make these materials more accessible to students. ConnectED participants are not penalized for losing WCLS materials and begin each school year with a clean record.

Lori asked Tamar how many books students usually lose in a school year. Tamar responded that Carmi Parker, ILS Administrator, knows the exact number, but the amount is minimal. Holly asked Tamar if students with ConnectED accounts have the same access to WCLS materials as a regular patron. Tamar replied that the students can check out up to four WCLS items at a time, excluding DVDs or other special formats. Students also have 24/7 access to digital content with their modified accounts. Parents or guardians can choose to opt their child out of the program but must allow their child to participate. The ConnectED program includes every school district in Whatcom County, including the Lummi Nation School and Lynden Christian School.

Lori asked if home school students can have ConnectED accounts. Tamar replied that they cannot, but can instead get a standard library card. YS provides resources for homeschool students and educators via WCLS.org, though.

Tamar shared that circulation of materials has been high for ConnectED accounts this year. Circulation increases when YS staff go to classrooms to talk about the program. The schools with the highest circulation have WCLS materials delivered onsite. Sam Wallin, Mobile Services and Distribution Manager, is currently working to find sustainable ways to offer holds delivery to more schools. Several schools also have book returns onsite, and there are plans to install these facilities at additional schools.

Holly asked if there are other library systems offering programs like ConnectED. Tamar responded that some systems offer student access to digital materials, but she is not aware of a program as comprehensive as ConnectED. Lori asked if students get a full access card when they graduate from high school. Tamar responded that WCLS wants to encourage people ages 18 to 24 get a library card, but YS is only working to serve patrons 18 and under.

Matthew asked if reductions in school district funding could impact ConnectED. Tamar replied that for the holds delivery program to function, we need to have an advocate at each school willing to help distribute books. Therefore, reductions in school district resources could impact ConnectED. To be able to maintain this program, it is important to show people the value that the library is bringing to students in the County.

Christine commented that the Bellingham School District recently laid off several media specialists. This could happen at other schools in the county. In the past, there has been some concern that the ConnectED program could disincentivize schools from providing library services onsite. However, it is now clear that ConnectED is a necessary response to diminishing library services in schools.

Tamar concluded by saying that school libraries are essential and that ConnectED cannot fully serve as a replacement. The trustees thanked Tamar for her presentation.

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### ConnectED Contracts

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Thom presented the updated ConnectED Memorandum of Understanding (MOU) template to the trustees. In the new template, the initial term of the agreement with schools has been increased from three to five years. All schools will now be on the same schedule. An option for auto-renewal has also been added to the agreement template, in addition to a section that covers how holds delivery, if implemented, would operate. A minor change to the template is that Carmi Parker is no longer collecting the middle names or emails of students. Thom noted that our legal counsel has signed off on these updates.

Holly asked if the template should refer to “parents or guardians” at the mentioning of parent email addresses. Thom commented that he is happy to make this change to the template but will need to have this wording legally reviewed first.

***Lori moved to approve the updated ConnectED MOU Template and to authorize the Executive Director to execute MOUs with school districts based on the template, as presented by Thom. Seconded. Approved unanimously.***

Holly commented that ConnectED is an excellent program.

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### Break

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Rodney adjourned for a break from 10:29-10:40 a.m.

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### Birch Bay Library Update

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Michael gave the group an update on recent progress that has been made towards the Birch Bay Library project. Michael gave a summary of the history of this project, beginning in 2016 with a library feasibility study and the acquisition of a property in Birch Bay. A community design process followed, and we were awarded a \$2 million Library Capital Improvement Program (LCIP) grant for the project in 2019. Phase two of the project followed, with work being done to inform the project’s cost estimates. Fundraising efforts also began, and we became aware that a LEED certification is required for this project.

Two ballot measures to establish a Library Capital Facility Area in Birch Bay narrowly failed passage in 2021 and 2022, meaning we could not move forward with our original vision for the library. In response to these failed elections, we modified the project scope from a full-service library to a smaller express location. We submitted a project Scope Change Request in August 2022, requesting use of the grant towards the modified project scope. This was denied in December 2022 but later approved in April 2023.

The next step for this library will be to complete a contract with the Washington State Department of Commerce. Requirements for a contract include a LEED declaration certification, EO21-02 findings from the Department of Archaeology and Historical Preservation (DAHP), and committed funding for the completion of the project.

Michael shared a \$2.6 million budget for the project that was drafted in June 2022. Michael commented that the estimated budget for the new library has changed since then, as some expenses for the project are ineligible for grant reimbursement, such as sales tax. Once we get under contract, we will be able to officially update the project budget. Until then, everything we submit to the Department of Commerce will reflect the project budget from when our Scope Change Request was submitted in August 2022.

Michael then presented a comparison of funding requests for the project from both 2019 and 2022. Our Scope Change Request originally said WCLS would contribute \$381,396 towards the project. Based on updated estimates and considerations, we are now asking the board to approve WCLS contributing up to \$438,000 towards the project. Michael commented that he would explain this amount later in his presentation.

Lori asked Michael if there are any stipulations associated with our \$2 million grant. Lori also asked if we can we modify the project scope again, if necessary. Michael replied that we have to remain consistent with the initial goals of this project; we cannot modify the project to offer fewer services at this location without submitting an additional scope change request.

Rod asked Michael if there is a reason why cost escalation was not accounted for in the 2022 project budget. Michael replied that this choice was made because we have healthy contingencies on this project and are actively trying to complete this project now, not in the future. Not including cost escalation in the project budget shows our commitment to moving forward with this project immediately.

Michael then discussed financial risks that could impact the project moving forward. When we were awarded our LCIP grant in 2019, this grant was in its first cycle and did not require that we contribute a 50% match towards the project. However, every grant cycle since 2019 has required a 50% match. Though we are not positive if it will be required in the future, we need to consider how we would respond if a 50% match becomes required for our grant.

Michael then presented a “worst-case” scenario budget where the Birch Bay project receives no funds from community fundraising and a 50% match is required for our grant. In this scenario WCLS would need to contribute \$438,000 towards the new library, and we would not necessarily expect to have these funds reimbursed. Based on this projection, today we are asking the board to make a formal motion identifying \$438,000 within the Facility Ownership and Library Services Fund Reserve to commit to the Birch Bay Library project.

Christine said that we will not be able to get under contract with the State until we can show that we have funding for this project secured. Once we are under contract, we will know if we have to contribute a 50% match towards our grant. Overall, we have strong community support for the Birch Bay Library, but the larger community might not understand the nuances of this project and why the library isn’t farther along yet. To sustain the community’s support, we need to take the step of securing funding for the project.

Lori commented that she is curious if a Library Express will be able to adequately serve Birch Bay. Christine said that she recently visited the former Vogt home, which will house the new Library Express, and came to the realization that this library will be only slightly smaller than Island Library or the Point Roberts Library. The location also has a large outdoor space, which will be great for library programming. Our dream was to provide Birch Bay with a full-service library, but based on the circumstances, this is the next best option.

Holly commented that the library will also have a small indoor meeting space. Christine explained that we are calling this location a Library Express because it will not be staffed during all open hours, and patrons will be able to scan their cards to enter the building. Dianne commented that this location will be a hybrid between our full-service libraries and other Library Express locations.

Lori asked the other trustees what their feeling are on committing nearly \$500,000 towards a Library Express.



Holly believes that this library will meet a tremendous need in the Birch Bay community. Even though the browsing collection at this library will be small, 30% of WCLS' circulation comes from holds, and this location will meet that need. Rod is of the same thought and believes that given our constraints, this library will serve the community well. Our current expectation is that we will not have to contribute a 50% match of the \$2 million grant towards the project, which makes what we're committing to less daunting.

Holly mentioned that the small community of Point Roberts was able to raise more than \$500,000 to construct the Point Roberts Library. There are people out there to advise the Friends on fundraising, and it is likely that a significant amount of WCLS' contribution to the project can be recouped.

Rod said that in an environment where people are using more online services, it might not be necessary for all library facilities to be as large as they traditionally have been. Matthew said that he appreciates Lori's questions about this project. For him, the advocacy it took to get the Scope Change Request approved by legislators makes the potential risks worth it. He also appreciates that this library will have opportunities for programming and feels that this space will be important to the youth of Birch Bay. Holly commented that the majority of students in the Blaine School District actually live in Birch Bay.

Lori asked the Friends of Birch Bay Library in attendance if they will continue their fundraising efforts once the library has opened. Connie Taylor replied that the Friends want to fully reimburse WCLS and plan to continue fundraising after the library has opened. Dianne Marrs-Smith commented that the Birch Bay community is ready to help fund the library, but they need to know with certainty that the project is moving forward.

Doralee Booth said that the Friends had to turn away a \$25,000 donation because the project was in flux, but they are still in communication with this donor. The Friends have plans to begin asking each household in Birch Bay to commit \$38 a year towards the Library. Doralee also shared that the median age of a Birch Bay resident is 53.7. The Library will offer a great resource to the seniors of this community.

Matthew asked if libraries WCLS has opened in the past have had a good return on investment for both WCLS and the communities they're serving. Christine responded that we have had success working with local community groups in the past.

***Rod moved to approve earmarking \$438,000 within the Facility Ownership and Library Services Fund Reserve for the Birch Bay Library project. Seconded. Unanimous board approval.***

Christine thanked the Friends of Birch Bay Library for attending the meeting and advocating for this project.

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## Blaine Library Update

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The Kulshan Community Land Trust (KulshanCLT) has voiced interest in partnering on the construction of a mixed-use facility in Blaine that would house a new library on the ground floor of the building and affordable housing units on the floors above. Christine shared that the KulshanCLT has access to funds to conduct a feasibility study for the project, but they need to know that WCLS is interested in this project before they can move forward with the study. Today we are asking the board to voice our interest in this project and the outcome of the feasibility study with a formal motion.

WCLS already had an MOU with the City of Blaine and the Friends of Blaine Library for the design process of a new library. The Friends helped fundraise for these efforts, and the design process for a 10,000 square foot library was conducted in 2019. This work should be considered while exploring the new mixed-use vision.

Christine commented that the KulshanCLT has a lot of experience and expertise, and the City of Blaine has shown interest in this project. There are many factors that need to be considered for the mixed-use library model, such as having adequate parking onsite and soundproofing between the library and housing units. Christine has included other items for consideration in the May agenda packet.

Holly commented that the success of this mixed-use library model has already been observed across the country. Lori and Rod believe this model is a great idea, and Matthew commented that as a Blaine resident, he thinks this is an exciting opportunity.

Over Microsoft Teams, Alex Wenger with the City of Blaine said that he is excited about this project, and it would be great to have support for the feasibility study from WCLS. He also commented that the new mixed-use library project will be discussed at the May 22 Blaine City Council meeting. Also over Teams, Paul Schissler of Madrona Community Development said that he will be assisting KulshanCLT with this project. This mixed-use library model is not common in Washington, and he believes the project will attract funding.

***Matthew moved to approve the KulshanCLT moving forward with a feasibility study and/or the initial design work for a proposed mixed-use library facility in Blaine. Seconded. Approved unanimously.***

Christine said that she will be attending the May 22 Blaine City Council meeting and suggested that the trustees attend if they are able. Matthew commented that he will attend in-person, and Holly said that she will attend the meeting virtually.

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#### Staff Reports: Executive Director

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In addition to her written report, Christine highlighted “Third Thursdays Trustee Conversations For and About Libraries” now being offered virtually for library trustees and directors by the Washington State Library. These events can be attended live, or recordings of the conversations can be viewed asynchronously.

Holly asked Christine if she knows why the State Library has begun facilitating these conversations. Christine is not certain, but she knows that Secretary of State Steve Hobbs is passionate about libraries. There have also been multiple challenges to library materials across the state in the past year, and the State Library may want to make certain that library trustees know how to support libraries in these situations.

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#### Staff Reports: Deputy Director

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In his May report, Michael discussed printing services and fees at WCLS. In response to the COVID-19 pandemic, we developed a process where patrons could email us print requests. This printing system allows staff to focus their time on assisting patrons with information needs, not on collecting funds. Michael concluded his report by sharing some data about the types of documents being printed at the library. Holly commented that she loves the story that this data shows about how the library is helping patrons.

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#### Staff Reports: Youth Services Manager

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Thom shared his written report, highlighting the 2023 Summer Reading program. This year the program is structured around a community goal with the Whatcom Million Trees Project (WMTP). If Summer Reading participants complete a total of 5000 activities, the WMTP will plant 200 trees in Whatcom County forests this fall. There will be an abundance of tree-themed programming this summer and visual displays in branch libraries to track our progress towards the community goal. Thom thanked the Whatcom County Library Foundation (WCLF) and the Whatcom Educational Credit Union (WECU) for supporting WCLS’ 2023 Summer Reading program. He also thanked Sarah Lavender for her work as chair of the Summer Reading Committee.

Christine thanked Mary for applying for funding from WECU and working to steward a relationship with this organization. Mary commented that WECU believes in libraries and the Summer Reading program.

Thom announced that the 2023 edition of the county-wide teen poetry anthology [A Forest of Words](#) just arrived. This year’s anthology is 112 pages long and features 97 teen poets. It was designed by Cynthia French. An event to celebrate the poetry collection and those who contributed to it is being hosted at the Ferndale Library on Thursday, May 18.

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#### Staff Reports: Community Relations Manager

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In the interest of time, Mary asked everyone to read her report, which discusses retention of borrowers at public libraries. Holly thanked Mary for bringing this topic to the trustees’ attention.

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## Performance Measures & Committee Reports: Performance Measures

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Michael shared that circulation of electronic materials continued to increase in April, but total circulation of materials was down year-to-date from April 2022, which is the first time this has occurred since the emergency closures of branch libraries at the beginning of the pandemic. Holly asked Michael if increases in electronic circulation did not counteract decreases in physical circulation in April. Michael said that this is correct.

Michael shared that the South Whatcom door counter has logged lower than average door counts the past two months. There are plans to check this door counter to make certain it is operating correctly, and we are still working to set up daily door count reports in the new Microsoft 365 environment.

Holly commented that there is a disconnect for her between the decrease in circulation and the increase in new borrowers observed in April. Michael responded that circulation and new borrowers are not always directly related. Library programming is also continuing to expand, which could account for people getting library cards but not necessarily checking out materials.

Lisa said that with the recent iteration of the Power of Sharing campaign, which focuses on free audiobooks available on the Libby app, she expected there would be a jump in new Overdrive users. This trend has not been observed, but March and April had record highs in eAudio checkouts, showing that the campaign may have re-energized pre-existing users.

Christine said that she has seen the Power of Sharing advertisements on busses across the county, including while on a drive with Washington State Librarian Sara Jones.

There was a small increase in Kanopy use in April, and aggregate database use has remained steady. Lisa concluded by announcing that the Power of Sharing will switch to highlighting the database Creativebug in June.

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## Performance Measures & Committee Reports: Personnel Committee

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No report.

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## Performance Measures & Committee Reports: Whatcom County Library Foundation

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Lori gave a summary of the WCLF report, and commented that she has enjoyed her role as WCLF liaison thus far. Library Giving Day donations have come to over \$18,500, and the Foundation recently received a \$3,000 grant from the Whatcom Community Foundation for the upcoming Summer Jazz Series. The Airolodi Innovation Fund has received \$9,500 in donations since it was founded late last year. Lori also shared that Branch Out will be held on September 8, and there are currently two vacancies on the WCLF board.

Jennifer commented that Mary's report has inspired her to think more about retention. WCLF averages a 46% retention rate for yearly donors, which is above the national average. This is something she feels good about.

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## Announcements and Adjourn

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Lori informed the group that she will be absent from the June and July board meetings.

Rodney adjourned the meeting at 12:01 p.m.

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## Next Meeting

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Next meeting will be June 20, 2023 at 9:00 a.m. online via Microsoft Teams and at Administrative Services.  
Address: 5205 Northwest Drive, Bellingham.

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06/20/2023

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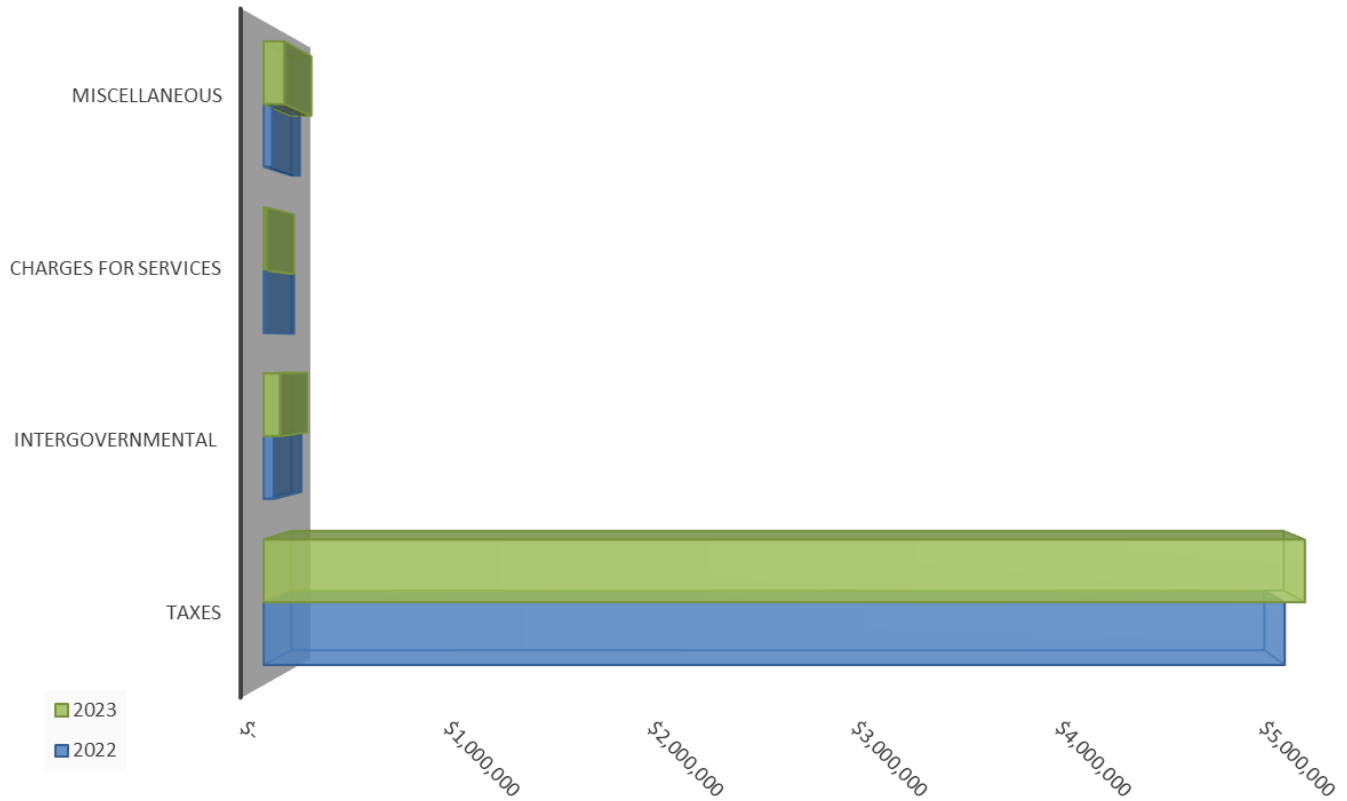
Rodney Lofdahl, Chair

Em Olpinski, Admin. Assistant

## May Revenue

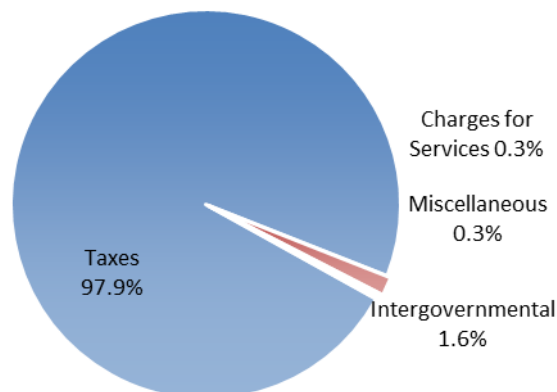
2023 Budget Revenues - Year-To-Date						
May 2023 (42% of FY)						
Acct No	Description	Budgeted Revenues*	Actual Revenues YTD	% of Actual Revenues YTD	% of Budgeted Revenues Received YTD	Budget Variance
310	<b>TAXES</b>					
311.10	General Property Taxes	\$ 9,660,921	\$ 5,304,569	96.26%	54.91%	\$ (4,356,352)
	<b>TOTAL TAXES</b>	<b>\$ 9,660,921</b>	<b>\$ 5,304,569</b>	<b>96.26%</b>	<b>54.91%</b>	<b>\$ (4,356,352)</b>
330	<b>INTERGOVERNMENTAL REVENUE</b>					
333.4530	Fed Indirect Grant - IMLS	\$ 15,964	\$ 15,114	0.27%	94.68%	\$ (850)
333.9700	Fed Indirect Grant - DHS	45,542	38,751	0.70%	85.09%	(6,792)
334.0690	State Grant from Other Agencies	-	650	0.01%	0.00%	650
337.10	Local Grants, Entitlements & Other	175,000	15,797	0.29%	9.03%	(159,203)
337.20	Leasehold Excise Tax	25,000	14,586	0.26%	58.34%	(10,414)
	<b>TOTAL INTERGOV. REVENUE</b>	<b>\$ 261,506</b>	<b>\$ 84,897</b>	<b>1.54%</b>	<b>32.46%</b>	<b>\$ (176,610)</b>
340	<b>CHARGES FOR GOODS &amp; SERVICES</b>					
347.2001	Printing & Duplication Services	\$ 4,000	\$ 1,828	0.03%	45.70%	\$ (2,172)
347.2002	Library Use Fees	12,100	12,152	0.22%	100.43%	52
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 16,100</b>	<b>\$ 13,980</b>	<b>0.25%</b>	<b>86.83%</b>	<b>\$ (2,120)</b>
360	<b>MISCELLANEOUS REVENUES</b>					
361.11	Investment Interest	\$ 105,000	\$ 70,509	1.28%	67.15%	\$ (34,491)
362.10	Rents & Leases	2,000	1,335	0.02%	66.75%	(665)
367.10	Contributions & Donations	34,000	10,239	0.19%	30.12%	(23,761)
369.10	Sale of Surplus	100	20	0.00%	20.00%	(80)
369.41	Judgements & Settlements	-	1,546	0.03%	0.00%	1,546
369.81	Cashier's Overages or Shortages	-	(4)	0.00%	0.00%	(4)
369.9101	Other Misc. Revenue	20,000	17,286	0.31%	86.43%	(2,714)
369.9102	Reimburse Lost/Damaged Books	10,000	4,900	0.09%	49.00%	(5,100)
369.9106	COBRA Reimbursement	541	1,151	0.02%	212.69%	610
	<b>TOTAL MISC. REVENUES</b>	<b>\$ 171,641</b>	<b>\$ 106,982</b>	<b>1.94%</b>	<b>62.33%</b>	<b>\$ (64,660)</b>
	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 10,110,168</b>	<b>\$ 5,510,427</b>	<b>100.00%</b>	<b>54.50%</b>	<b>\$ (4,599,741)</b>
390	<b>OTHER FINANCING SOURCES</b>					
395.10	Proceeds from Sales	\$ -	\$ -	0.00%	0.00%	\$ -
395.20	Insurance Recoveries	-	-	0.00%	0.00%	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$ -</b>
	<b>TOTAL REVENUE</b>	<b>\$ 10,110,168</b>	<b>\$ 5,510,427</b>	<b>100.00%</b>	<b>54.50%</b>	<b>\$ (4,599,741)</b>
	*As amended 5/16/23					

## General Fund Operating Revenue to Date-Compared to Prior Year



Actual General Fund Revenue Year to Date Comparison			
	2022	2023	% Change
Taxes	\$ 5,201,959	\$ 5,304,569	1.97%
Intergovernmental	53,661	84,897	58.21%
Charges for Services	13,818	13,980	1.17%
Miscellaneous	45,187	106,982	136.75%
Total Operating Revenue	\$ 5,314,626	5,510,427	3.68%
Other Financing Sources	\$ 178,100	-	-100.00%
Total Revenue	\$ 5,492,726	\$ 5,510,427	0.32%

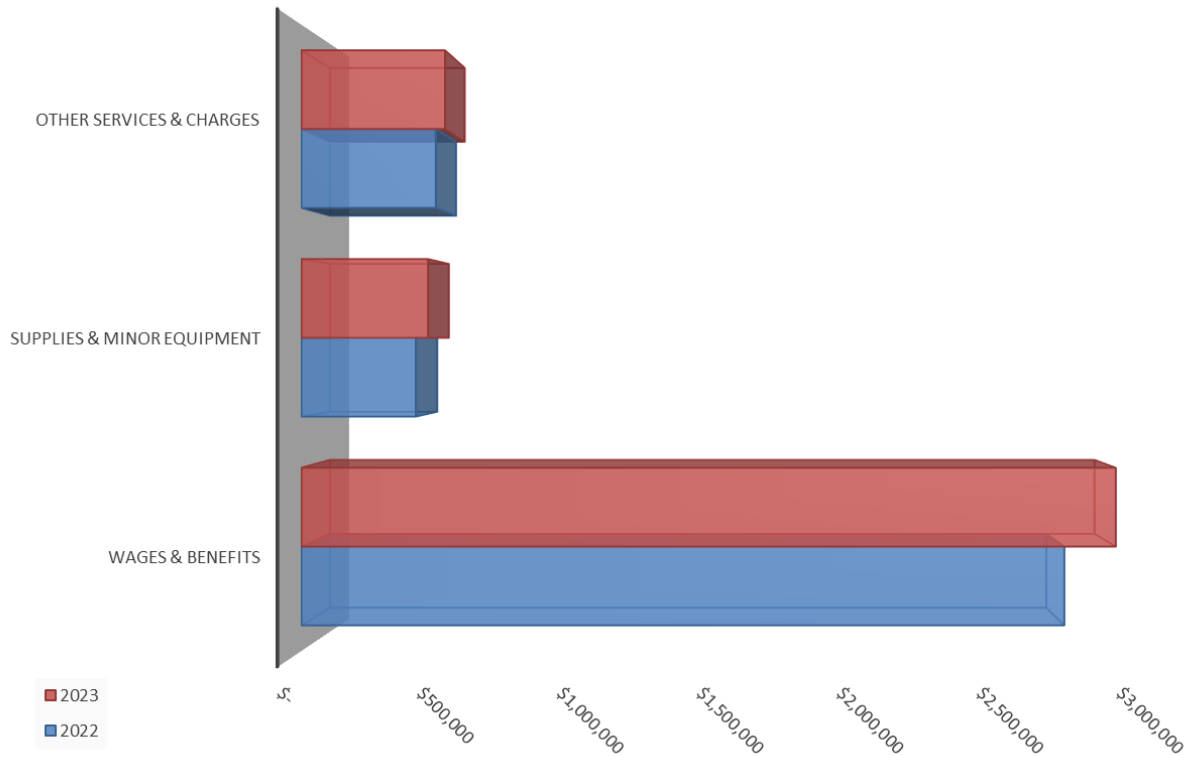
## YTD Operating Revenue by Category



## May Expenditures

2023 Budget Expenditures - Year-To-Date						
May 2023 (42% of FY)						
Acct No	Description	Budgeted Expenditures*	Actual Expenditures YTD	% of Actual Expenditures YTD	% of Budgeted Expenditures Spent YTD	Budget Variance
572	<b>SALARIES, WAGES, &amp; BENEFITS</b>					
572.10	Salaries and Wages	\$ 5,730,222	\$ 2,271,127	55.76%	39.63%	\$ (3,459,096)
572.20	Benefits	2,078,993	786,981	19.32%	37.85%	(1,292,011)
	<b>TOTAL SALARIES, WAGES, &amp; BENEFITS</b>	<b>\$ 7,809,215</b>	<b>\$ 3,058,108</b>	<b>75.08%</b>	<b>39.16%</b>	<b>\$ (4,751,107)</b>
572.30	<b>SUPPLIES &amp; MINOR EQUIPMENT</b>					
572.3031	Office & Operating Supplies	\$ 134,800	\$ 50,151	1.23%	37.20%	\$ (84,649)
572.3032	Fuel	28,900	4,571	0.11%	15.82%	(24,329)
572.3034	Collection Materials	1,250,000	360,347	8.85%	28.83%	(889,653)
572.3035	Small Tools & Minor Equipment	220,610	60,702	1.49%	27.52%	(159,908)
	<b>TOTAL SUPPLIES &amp; MINOR EQUIPMENT</b>	<b>\$ 1,634,310</b>	<b>475,771</b>	<b>11.68%</b>	<b>29.11%</b>	<b>\$ (1,158,539)</b>
572.40	<b>OTHER SERVICES &amp; CHARGES</b>					
572.4041	Professional Services	\$ 565,127	\$ 257,581	6.32%	45.58%	\$ (307,546)
572.4042	Communication	133,118	50,523	1.24%	37.95%	(82,595)
572.4043	Travel	32,600	16,049	0.39%	49.23%	(16,551)
572.4044	Taxes & Operating Assessments	500	124	0.00%	24.77%	(376)
572.4045	Operating Rentals & Leases	24,318	7,563	0.19%	31.10%	(16,755)
572.4046	Insurance	96,982	73,066	1.79%	75.34%	(23,916)
572.4047	Utilities	153,176	62,440	1.53%	40.76%	(90,736)
572.4048	Repair & Maintenance	164,780	38,125	0.94%	23.14%	(126,655)
572.4049	Miscellaneous	102,055	34,020	0.84%	33.33%	(68,035)
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>\$ 1,272,656</b>	<b>539,491</b>	<b>13.24%</b>	<b>42.39%</b>	<b>\$ (733,165)</b>
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 10,716,181</b>	<b>4,073,370</b>	<b>100.00%</b>	<b>38.01%</b>	<b>\$ (6,642,811)</b>
590	<b>OTHER FINANCING USES</b>					
597.10	Transfers-Out to Capital	\$ 45,000	\$ -	0.00%	0.00%	\$ -
	<b>TOTAL OTHER FINANCING USES</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$ -</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 10,761,181</b>	<b>\$ 4,073,370</b>	<b>100.00%</b>	<b>37.85%</b>	<b>\$ (6,687,811)</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ (651,013)</b>	<b>1,437,057</b>			<b>\$ 2,088,070</b>
	<b>FUND BALANCE SUMMARY</b>					
	Beginning Fund Balance	\$ 10,630,324	\$ 10,630,324			
	Net Income	(651,013)	1,437,057			<b>2,088,070</b>
	Ending Fund Balance	\$ 9,979,311	\$ 12,067,380			<b>\$ 2,088,070</b>
	*As amended 5/16/23					

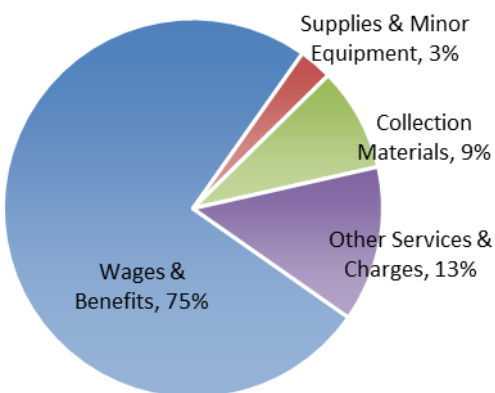
### General Fund Operating Expenditures to Date-Compared to Prior Year



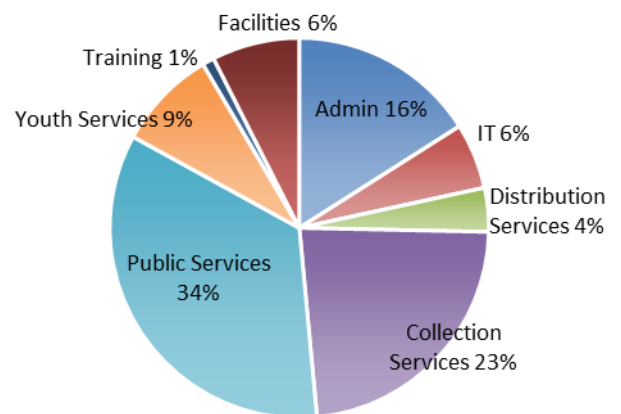
### Actual General Fund Revenue Year to Date Comparison

	2022	2023	% Change
Wages & Benefits	\$ 2,864,859	\$ 3,058,108	6.75%
Supplies & Minor Equipment	429,617	475,771	10.74%
Other Services & Charges	504,958	539,491	6.84%
Total Operating Expenditures	3,799,433	4,073,370	7.21%
Other Financing Uses	\$ -	-	0.00%
Total Expenditures	\$ 3,799,433	\$ 4,073,370	7.21%

### YTD Expense by Category



### YTD Expense by Department



		2023	
<b>Fund Balance Summary</b>	<b>2022 Actual</b>	<b>2023 Budgeted</b>	<b>Actual to Date</b>
Beginning Fund Balance	\$ 10,583,985	10,630,324	\$ 10,630,324
Revenue	9,994,550	10,110,168	5,510,427
Expenditures	(9,948,211)	(10,761,181)	(4,073,370)
<b>Ending Fund Balance</b>	<b>\$ 10,630,324</b>	<b>\$ 9,979,311</b>	<b>\$ 12,067,380</b>
		2023	
<b>Ending Fund Balance Designation Detail</b>	<b>2022 Actual</b>	<b>2023 Budgeted</b>	<b>Actual to Date</b>
Designated Ending Fund Balance - Cash Flow	\$ 3,369,707	\$ 3,502,655	\$ 3,502,655
Designated Ending Fund Balance - Emergency	850,936	884,509	884,509
Designated Ending Fund Balance - Capital Transfer	172,000	60,000	60,000
Designated Ending Fund Balance - Unemployment Comp Reserve	13,599	14,403	14,403
Designated Ending Fund Balance - Birch Bay Operating Fund Reserve	600,000	600,000	600,000
Designated Ending Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315	3,192,315	3,192,315
Designated Ending Fund Balance - Facility Maintenance Fund	650,000	650,000	650,000
Designated Ending Fund Balance - Operating Cost Stabilization Fund	250,000	250,000	250,000
Designated Ending Fund Balance - Collection Project Fund	112,000	172,000	172,000
Total Designated Ending Fund Balance	9,210,557	9,325,882	9,325,882
Beginning Fund Balance less designated funds	1,373,428	1,304,442	1,304,442
Net Income	46,339	(651,013)	1,437,057
Ending Unassigned Funds with no designation	1,419,767	653,429	2,741,498
Ending Designated Funds	9,210,557	9,325,882	9,325,882
<b>Total Ending Fund Balance</b>	<b>\$ 10,630,324</b>	<b>9,979,311</b>	<b>\$ 12,067,380</b>

## May Summary

- Additional property tax revenue was received in May, bringing our total for the first half of the year to just over \$5.3 million, or 55% of the amount budgeted for the year.
- Our (hopefully) final FEMA funding request has been closed out. This final request is for management costs associated with our COVID-19 funding requests, and is for around \$3,500.
- We have a couple new revenue sources this year. Staff across multiple departments and locations were awarded professional development grants to attend the Washington Library Association conference earlier this year; these funds will be used for additional training and conference opportunities later this year. Additionally, we received \$1,500 for participating in a class action lawsuit.
- We recently received updated Public Employee Retirement System (PERS) employer contribution rates for the new biennium, starting July 1, 2023. We budgeted for a minor rate reduction based on preliminary information provided by the Department of Retirement Services, however, the final rate is lower than initially thought. This will result in a savings of around \$22,000 in contributions for the second half of the year.
- Our last special Board meeting to discuss WCLS financials was in September 2020, and our last budget retreat was held in 2016. We'd like to schedule a budget retreat for September or October to bring our new trustees up to speed on the process and to discuss the fiscal outlook and priorities for 2024.



## WCLS Account Summary

WCLS follows the Washington State Budgeting, Accounting and Reporting System (BARS). Below is a brief description of revenue and expense accounts.

### Revenue Accounts:

**Taxes:** This section includes taxes on real and personal property, which are the primary revenue source for the library system, making up 95% of operating revenues received. The bulk of property tax revenue is received in April and October of each year.

**Intergovernmental Revenue:** Sources of intergovernmental revenue include grant revenues received from state and federal sources and revenues resulting from the leasing of, or sale of, timber and other products from state forest lands managed by the Department of Natural Resources. It also includes taxes from private harvest timber sales.

**Charges for Goods and Services:** This category includes fees received from library printing and copying services. It also includes use fees from the sale of library cards to non-residents and from contracted services with other entities, such as the Whatcom County Jail.

**Miscellaneous Revenues:** This source of revenue includes investment interest earned through participation in the Whatcom County Investment Fund. It also includes fees received for library meeting room use, private grants and donations, charges for lost or damaged library materials, and other miscellaneous revenue such as rebates and reimbursements.

**Other Financing Sources:** This category includes non-revenue items such as proceeds from the sale of capital assets and insurance recoveries.

### Expense Accounts:

**Salaries, Wages, and Benefits:** This expense category includes wages and fringe benefits for WCLS employees, including medical and dental insurance; contributions for employees enrolled in the State of Washington Public Employee Retirement System (PERS); contributions into the Social Security and Medicare systems; workers' compensation (Labor and Industries); state Paid Family and Medical Leave; long-term disability insurance; and unemployment compensation.

**Supplies and Minor Equipment:** This section includes office, program, maintenance, and custodial supplies, as well as fuel. It includes small tools and equipment items such as computer hardware, furnishing and fixtures, shelving, book returns and carts, etc. It also includes the collection materials budget that comprise WCLS's lending collection.

**Other Services and Charges:** This category includes costs for professional services, such as legal, payroll, programming, cataloging, and Interlibrary Loan services. It includes communication costs, such as postage, courier services, and phone and internet charges. Travel; use and excise taxes; auto, liability and property insurance; utilities; repairs and maintenance; and other miscellaneous expenses are also reported here.

**Other Financing Uses:** This category includes transfers to the WCLS Capital fund. This transfer is equal to the prior year's revenue received from certain intergovernmental sources, such as those resulting from the sale of timber and other products from state forest lands.

**ANNUAL REPORT CERTIFICATION**

Whatcom County Rural Library District  
(Official Name of Government)

1646  
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor’s Office  
For the Fiscal Year Ended 12/31/2022

GOVERNMENT INFORMATION:

Official Mailing Address	<u>5205 Northwest Dr</u>
	<u>Bellingham, WA 98226</u>
Official Website Address	<u>www.wcls.org</u>
Official E-mail Address	<u>jackie.saul@wcls.org</u>
Official Phone Number	<u>360-305-3603</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Jackie Saul Director of Finance and Administration</u>
Contact Phone Number	<u>360-305-3603</u>
Contact E-mail Address	<u>jackie.saul@wcls.org</u>

I certify 19th day of May, 2023, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures  
Jackie Saul (jackie.saul@wcls.org)

**Whatcom County Rural Library District**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2022**

		Total for All Funds (Memo Only)	001 General	300 Capital
<b>Beginning Cash and Investments</b>				
308	Beginning Cash and Investments	11,903,971	10,583,985	1,319,986
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	9,408,229	9,408,229	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	195,188	195,188	-
340	Charges for Goods and Services	16,089	16,089	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	269,957	195,403	74,554
Total Revenues:		9,889,463	9,814,909	74,554
<b>Expenditures</b>				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	9,585,428	9,585,428	-
Total Expenditures:		9,585,428	9,585,428	-
Excess (Deficiency) Revenues over Expenditures:		304,035	229,481	74,554
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	350,581	-	350,581
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	179,642	179,642	-
Total Other Increases in Fund Resources:		530,223	179,642	350,581
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	115,544	-	115,544
591-593, 599	Debt Service	12,203	12,203	-
597	Transfers-Out	350,581	350,581	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		478,328	362,784	115,544
<b>Increase (Decrease) in Cash and Investments:</b>		<b>355,930</b>	<b>46,339</b>	<b>309,591</b>
<b>Ending Cash and Investments</b>				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	1,629,577	-	1,629,577
50891	Unassigned	10,630,324	10,630,324	-
<b>Total Ending Cash and Investments</b>		<b>12,259,901</b>	<b>10,630,324</b>	<b>1,629,577</b>

*The accompanying notes are an integral part of this statement.*

**WHATCOM COUNTY RURAL LIBRARY DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Fiscal Year Ended December 31, 2022**

**Note 1 - Summary of Significant Accounting Policies**

Whatcom County Rural Library District was incorporated in 1944 and operates under the laws of the state of Washington applicable to a rural library district. The District is a special purpose local government providing public library services.

The District reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements. (see Note 4 – Component Unit(s), Joint Ventures, and Related Parties.)
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The Schedule of Liabilities is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

**A. Fund Accounting**

Financial transactions of the District are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprise its cash and investments, revenues, and expenditures. The District's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

**GOVERNMENTAL FUND TYPES:**

**General Fund**

This fund is the primary operating fund of the District. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Capital Projects Funds

These funds account for financial resources which are assigned for the acquisition or construction of capital facilities or other capital assets.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

In accordance with state law the District also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 3 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 or a group of identical assets purchased together whose total cost is more than \$5,000, and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to a maximum of 240 hours at year-end, and is payable up to 240 hours upon separation or retirement. Sick leave may be accumulated up to a maximum of 960 hours. Upon separation or retirement employees do not receive payment for unused sick leave, however, employees whose accrued sick leave exceeds 960 hours may cash out up to eight hours annually. Payments are recognized as expenditures when paid.

F. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when they are subject to restrictions on use imposed by external parties or due to internal commitments established by Resolution of the District's Board of Trustees. When expenditures that meet restrictions are incurred, the District intends to use the most restricted resources first.

The District's primary source of revenue, property tax collections, is received primarily in the second and fourth quarters. Given the variability in the timing of the receipts of these and other operating revenues, the District designates a portion of its unassigned funds, minimum of thirty-three and one-third percent (33.33%) of budgeted operating expenditures, as unassigned but designated Beginning and Ending Cash Investments to ensure adequate cash flows and to avoid short-term borrowing to fund operating activities. Additionally, the District has designated eight and one-third percent (8.33%) as unassigned but designated Beginning and Ending Cash Investments for emergency use. The District's Board of Trustees

has designated additional unassigned funds for future projects, unanticipated operating expenditures, and facilities maintenance needs. As of December 31, 2022, the unassigned but designated Ending Cash and Investments in the General Fund was \$9,210,557. The remaining unassigned balance was \$1,419,767 for a total of \$10,630,324 in unassigned funds. The restricted and committed balance is \$0.

The District's Beginning and Ending Cash and Investments in its Capital Fund are assigned to be used for the acquisition or improvement of the real personal property of the District. As of December 31, 2022, the Capital Fund assigned balance was \$1,629,577. The restricted and committed balance is \$0.

## Note 2 - Budget Compliance

The District adopts annual appropriated budgets for its General and Capital funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund	Final Appropriated	Actual Expenditures	Variance
General Fund	\$10,748,920	\$ 9,948,211	\$ 800,709
Capital Fund	\$ 501,174	\$ 115,544	\$ 385,630

Budgeted amounts are authorized to be transferred between departments within any fund, however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the District's Board of Trustees.

## Note 3 – Deposits and Investments

Investments are reported at fair value. Deposits and investments at December 31, 2022 are as follows:

Type of deposit or investment	District's deposits and investments		
	General Fund	Capital Fund	Total
Bank Deposits	\$ 174,265	\$ 139,962	314,227
Local Government Investment Pool	10,540,460	1,489,615	12,030,075
Cash on Hand (branch change funds, undeposited funds)	1,243	0	1,243
Total	\$10,715,968	\$1,629,577	\$12,345,545

It is the District's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the General and Capital Funds.

### Investments in Whatcom County Investment Pool

The District is a voluntary participant in the Whatcom County Investment Pool, an external investment pool operated by the Whatcom County Treasurer. The pool is not rated or registered with the SEC. Rather, oversight is provided by the County Finance Committee in accordance with RCW 36.48.070. The District reports its investment in the pool at fair value, which is the same as the value of the pool per share. The Whatcom County Investment Pool does not impose liquidity fees or redemption gates on participant withdrawals.

### **Note 4 – Joint Ventures, Component Unit(s) and Related Parties**

Whatcom County Library Foundation (WCLF) is a 501(c)(3) non-profit organization formed in 2005 and governed by a volunteer Board of Directors. WCLF supports library system programs, projects, and services that augment tax-based support through private giving. The District and its patrons are the primary beneficiaries of WCLF.

WCLF supports programs such as providing books for all babies born in Whatcom County and to annual Summer Reading program participants, purchasing books for a program that promotes literacy to at-risk teens, and providing Innovation Grants that support a variety of District initiatives. WCLF often covers the cost of expenses that the District may not incur due to the prohibition of gifting of public dollars, such as refreshments at events or books to give to community members. WCLF is also a sponsor of Whatcom READS, an annual county-wide group reading event.

WCLF payments are made directly to vendors on behalf of the District, or as a reimbursement to the District for purchases made related to the above programs. In 2022, WCLF paid a total of \$14,986 to the District for the reimbursement of purchases as described above, or to support various District programs. WCLF's total program and giving related expenses in 2022 were \$66,889. No amount is due to or from WCLF and the District as of December 31, 2022.

### **Note 5 – Leases**

During the year ended December 31, 2022, the District adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

The District leases a postage meter from Pitney Bowes for \$164 per month under a five-year lease agreement, running from March 2018 to March 2023. There are no options to renew the lease or purchase the equipment at the conclusion of the lease term. The amount paid toward this lease in 2022 was \$1,971.

The District leases three copier/printers from Ricoh; these are housed at the District's Administrative Services location, the Ferndale Library, and the Lynden Library. Each machine is under a five-year lease agreement running from February 2020 through February 2025. Each lease includes the option to renew for another five-years or purchase the machines at the conclusion of the lease period; these options are

unlikely to be exercised as historically the District has leased new machines at the conclusion of lease periods. The Administrative Services lease payment is \$739 per month. The lease payments for the units at the Ferndale and Lynden Libraries are \$57 per month each. The total amount paid toward these leases in 2022 was \$10,232.

The total amount paid for leases in 2022 was \$12,203. As of December 31, 2022, the future lease payments are as follows:

Year ended December 31	Total
2023	\$10,725
2024	\$10,232
2025	\$1,705
2026	\$0
2027	\$0
2028-2032	\$0
Total	\$22,663

#### **Note 6 – Other Disclosures**

##### **A. Self-Insurance**

The Whatcom County Rural Library District reimburses Washington State Employment Security Department for all unemployment benefits paid to former employees. This assumed self-insurance risk resulted in \$1,575 in liability for unemployment compensation for the 2022 fiscal year, and a total of \$5,603 for the five-year period from 2018 through 2022.

##### **B. Cyber Event**

On June 26, 2022, the District identified unusual activity on its computer network. Follow up investigation pointed to a cyber event in which certain files were downloaded by an unknown actor. The district worked with legal and cyber consultants, along with its cyber insurance carrier to respond to the event. Total costs to the District were \$25,000, the deductible for our cyber insurance policy. Certain public functions, such as the ability to call or email library branches and public printing services, were unavailable for a few days; otherwise there was minimal disruption to patron services.

#### **Note 7 – OPEB Plans**

The District is a participating employer in the state's Public Employees Benefits Board (PEBB) program, a defined benefit plan administered by the Washington State Health Care Authority. The plan provides medical, dental, and life insurance benefits for public employees and retirees on a pay-as-you-go basis. The plan provides OPEB benefits through both explicit and implicit subsidies. The explicit subsidy is a set dollar amount that lowers the monthly premium paid by members over the age of 65 enrolled in Medicare Parts A and B. PEBB determines the amount of the explicit subsidy annually. The implicit subsidy results from the inclusion of active and non-Medicare eligible retirees in the same pool when



determining premiums. There is an implicit subsidy from active employees since the premiums paid by retirees are lower than they would have been if the retirees were insured separately.

The District had 69 active plan members and three retired plan members as of December 31, 2022. As of December 31, 2022, the District's total OPEB liability was \$2,094,548 as calculated using the alternative measurement method. The District contributed \$17,521 to the plan for the year ended December 31, 2022.

## **Note 8 – Pension Plans**

### State Sponsored Pension Plans

Substantially all the District's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information for each plan.

The DRS ACFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

At June 30, 2022 (the measurement date of the plans), the District's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	\$ 171,405	.027968%	\$ 778,732
PERS 2/3	\$ 293,032	.036475%	\$ (1,352,778)

## **Note 9 - Property Tax**

The Whatcom County Treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed daily.

Property tax revenues are recognized when cash is received by the District. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The District's regular levy for the year 2022 was \$.35634 per \$1,000 on an assessed valuation of \$26,433,185,072 for a total regular levy of \$9,419,135.

**Note 10 – Risk Management**

The District uses a combination of self-insurance, individually purchased commercial insurance policies, and participation in insurance pools in order to manage risk.

The District maintains individually purchased commercial insurance policies through American Bankers Insurance Company of Florida, Neptune Commercial Flood, Philadelphia Insurance Companies, and Selective Insurance Company of America, to insure property and liability risks. This coverage primarily extends to commercial property, general liability, automobile, cyber, directors' and officers' liability, and employment practices liability.

Health and welfare insurance benefits are provided to eligible employees through membership in the state's Public Employees Benefits Board (PEBB) program and premiums paid to Delta Dental and Lincoln National Life Insurance Co. Benefits provided include medical, dental, vision, prescription drug, and long-term disability insurance.

The District self-insures its unemployment compensation obligations through a reimbursable account administered by the Washington State Employment Security Department, and pays the full cost of all unemployment benefits drawn by former employees. For the five-year period from 2018 through 2022, the District incurred total expenses of \$5,603 for unemployment compensation.

Workers' compensation obligations are insured through participation in the Washington State Fund insurance pool administered by the Washington State Department of Labor and Industries. Premiums are paid by a combination of employer and employee contributions, and benefits include medical treatment for workers who are injured in the course of their employment or develop an occupational disease as a result of their work activities.

**Whatcom County Rural Library District**

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1646	001	General	3083100	Restricted Cash and Investments - Beginning	\$0
1646	001	General	3084100	Committed Cash and Investments - Beginning	\$0
1646	001	General	3085100	Assigned Cash and Investments - Beginning	\$0
1646	001	General	3089100	Unassigned Cash and Investments - Beginning	\$10,583,985
1646	001	General	3111000	Property Tax	\$9,408,229
1646	001	General	3334530	Federal Indirect Grant from Institute of Museum and Library Services	\$13,634
1646	001	General	3339700	Federal Indirect Grant from Department of Homeland Security	\$38,561
1646	001	General	3340180	State Grant from Military Department	\$1,646
1646	001	General	3370000	Local Grants, Entitlements and Other Payments	\$141,347
1646	001	General	3472000	Library Services	\$16,089
1646	001	General	3611000	Investment Earnings	\$104,090
1646	001	General	3620000	Rents and Leases	\$2,225
1646	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$53,142
1646	001	General	3691000	Sale of Surplus	\$272
1646	001	General	3698000	Cash Adjustments	\$22
1646	001	General	3699100	Miscellaneous Other Operating	\$35,652
1646	300	Capital	3083100	Restricted Cash and Investments - Beginning	\$0
1646	300	Capital	3084100	Committed Cash and Investments - Beginning	\$0
1646	300	Capital	3085100	Assigned Cash and Investments - Beginning	\$1,319,986
1646	300	Capital	3089100	Unassigned Cash and Investments - Beginning	\$0
1646	300	Capital	3611000	Investment Earnings	\$13,921
1646	300	Capital	3670000	Contributions and Donations from Nongovernmental Sources	\$60,633
1646	001	General	5721010	Administration	\$841,326
1646	001	General	5721020	Administration	\$264,385
1646	001	General	5721030	Administration	\$20,219
1646	001	General	5721040	Administration	\$311,927
1646	001	General	5722010	Library Services	\$3,976,425
1646	001	General	5722020	Library Services	\$1,454,450
1646	001	General	5722030	Library Services	\$1,503,999

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1646	001	General	5722040	Library Services	\$389,585
1646	001	General	5724010	Training	\$59,614
1646	001	General	5724020	Training	\$22,321
1646	001	General	5724030	Training	\$4,669
1646	001	General	5724040	Training	\$7,812
1646	001	General	5725010	Facilities	\$254,610
1646	001	General	5725020	Facilities	\$64,282
1646	001	General	5725030	Facilities	\$54,139
1646	001	General	5725040	Facilities	\$355,665
1646	001	General	5083100	Restricted Cash and Investments - Ending	\$0
1646	001	General	5084100	Committed Cash and Investments - Ending	\$0
1646	001	General	5085100	Assigned Cash and Investments - Ending	\$0
1646	001	General	5089100	Unassigned Cash and Investments - Ending	\$10,630,324
1646	300	Capital	5083100	Restricted Cash and Investments - Ending	\$0
1646	300	Capital	5084100	Committed Cash and Investments - Ending	\$0
1646	300	Capital	5085100	Assigned Cash and Investments - Ending	\$1,629,577
1646	300	Capital	5089100	Unassigned Cash and Investments - Ending	\$0
1646	001	General	3981000	Insurance Recoveries (Cash Basis)	\$179,642
1646	300	Capital	3970000	Transfers-In	\$350,581
1646	001	General	5917270	Debt Repayment - Libraries	\$12,203
1646	001	General	5970000	Transfers-Out	\$350,581
1646	300	Capital	5947260	Capital Expenditures/Expenses - Libraries	\$115,544

Whatcom County Rural Library District
Schedule of Liabilities
For the Year Ended December 31, 2022

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		286,625	441,853	450,741	277,737
264.30	Net Pension Liability		345,218	433,514	-	778,732
264.40	Other Post Employment Benefits		2,621,299	-	526,751	2,094,548
263.57	Lease -- Postage Meter		2,464	-	1,971	493
263.57	Lease -- Copier/Printer		32,402	-	10,232	22,170
Total Revenue and Other (non G.O.) Debt/Liabilities:			3,288,008	875,367	989,695	3,173,680
Total Liabilities:			3,288,008	875,367	989,695	3,173,680

Whatcom County Library System  
Schedule of Expenditures of State Financial Assistance  
For the Year Ended December 31, 2022

State Agency Name	Program Title	Identification Number	Total
State Grant from Military Department	Public Assistance Program	D22-131	616
State Grant from Military Department	Public Assistance Program	D22-131	1,030
Sub-Total:			1,646
Total State Grants Expended:			1,646

**Whatcom County Rural Library District  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES, THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES (via Office of the Secretary of State - Washington State Library)	Grants to States	45.310	GN103-02	150	-	150	-	23
THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES, THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES (via Office of the Secretary of State - Washington State Library)	COVID 19 - Grants to States	45.310	G-7303	13,055	-	13,055	-	23
THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES, THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES (via Office of the Secretary of State - Washington State Library)	Grants to States	45.310	G-7628	14,964	-	14,964	-	23
<b>Total ALN 45.310:</b>				<b>28,169</b>	<b>-</b>	<b>28,169</b>	<b>-</b>	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Military Department - Emergency Management Division)	COVID 19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D20-688	21,175	-	21,175	-	234
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Military Department - Emergency Management Division)	COVID 19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D20-688	7,477	-	7,477	-	234

*The accompanying notes are an integral part of this schedule.*

**Whatcom County Rural Library District  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Military Department - Emergency Management Division)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D22-131	11,089	-	11,089	-	23
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Military Department - Emergency Management Division)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D22-131	18,539	-	18,539	-	23
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Military Department - Emergency Management Division)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D22-131	1,646	-	1,646	-	23
<b>Total ALN 97.036:</b>				<b>59,926</b>	<b>-</b>	<b>59,926</b>	<b>-</b>	
<b>Total Federal Awards Expended:</b>				<b>88,095</b>	<b>-</b>	<b>88,095</b>	<b>-</b>	

*The accompanying notes are an integral part of this schedule.*



Whatcom County Rural Library District  
Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the District's financial statements. The District reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the Cash Basis Budgeting, Accounting, and Reporting System (BARS) manual.

Note 2 – Federal De Minimis Indirect Cost Rate

The District has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The amount expended includes \$0 claimed as indirect cost recovery.

Note 3 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the District's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 4 – FEMA Public Assistance Program Costs

Certain program costs related to COVID-19 were incurred in fiscal years 2020-2022, but are reported in the current year, 2022, when they were approved by the Federal Emergency Management Agency (FEMA). The total amount approved and reported in 2022, but expended in 2020-2022, is \$28,652.

The District also received funds from FEMA for costs related to a flooding event in November 2021. Costs for this event were incurred in 2021 and 2022 but reported in 2022 when approved by FEMA. The total amount of costs incurred in 2021 and 2022 but reported in 2022 is \$31,273.

**Local Government Risk Assumption  
For the Year Ended December 31, 2022**

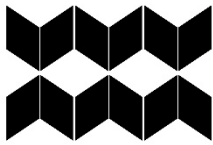
1. Self-Insurance Program Manager: \_\_ Washington State Department of Employment Services \_\_\_\_\_
2. Manager Phone: \_\_\_\_ 360-902-9650 \_\_\_\_\_
3. Manager Email: \_employeraccountstaxsd@esd.wa.gov\_\_\_\_\_
4. How do you insure property and liability risks, if at all?
  - a. Formal self-insurance program for some or all perils/risks
  - b. Belong to a public entity risk pool
  - c. **X Purchase private insurance**
  - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
  - a. Self-insure some or all benefits
  - b. Belong to a public entity risk pool
  - c. **X All benefits provided by health insurance company or HMO**
  - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
  - a. **X Self-insured (“Reimbursable”)**
  - b. Belong to a public entity risk pool
  - c. Pay taxes to the Department of Employment Security (“Taxable”)
  - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
  - a. Self-insured (“Reimbursable”)
  - b. Belong to a public entity risk pool
  - c. **X Pay premiums to the Department of Labor and Industries**
  - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
  - a. Self-insured (“Voluntary Plan”) for one or both program benefits
  - b. **X Pay premiums to the State’s program for both benefits**
  - c. Not Applicable – No Employees

**If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.**

**If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government’s self-insured risks and copy the table below as needed.**

	<b><u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u></b>				
	<i>Unemployment</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	<b><u>No</u></b>				
If yes, do other governments participate?					
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<b><u>Yes</u></b>				
Does a Third-Party Administer manage claims?	<b><u>Yes</u></b>				
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)					
Has program had a claims audit in last three years?	<b><u>No</u></b>				
Are program resources sufficient to cover expenses?	<b><u>Yes</u></b>				
Does an actuary estimate program liability?	<b><u>No</u></b>				
Number of claims paid during the period?	<b><u>2</u></b>				
Total amount of paid claims during the period?	<b><u>1575.34</u></b>				
Total amount of recoveries during the period?	<b><u>0</u></b>				

Provide any other information necessary to explain answers to the Schedule 21 questions above.



whatcom county  
**library system**

## Board Meeting Agenda Item Cover Sheet

Meeting Date:	6/20/2023
Committee or Department:	Administration
Subject:	Resolution 06/20/23-06 Amending the 2023 General Fund Budget
Prepared By:	Jackie Saul
Impact upon Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Recommendation or Request:** Approval of Resolution 06/20/23-06 amending the 2023 General Fund Budget.

**Suggested Motion for Consideration:** Move approval of Resolution 06/20/23-06 amending the 2023 General Fund Budget as presented.

### Summary:

This resolution adjusts the General Fund Budget as follows:

- Revenue from intergovernmental sources is updated to include additional revenues resulting from staff professional development grants awarded by the Washington State Library and the University of Washington and a reduction in revenue from Federal indirect sources (FEMA).
- Revenue is updated to include additional anticipated investment interest and year-to-date COBRA reimbursements received by former staff members.
- A new revenue account code is added, judgements and settlements, to reflect revenue received from participation in a class action lawsuit.
- Personnel expenditures are updated to reflect a reduction in anticipated contributions to the Public Employee Retirement System (PERS) and to reflect year-to-date COBRA expenditures.
- Expenses budgeted in office and operating supplies are reallocated to small tools and minor equipment, professional services, travel, and operating rentals and leases.
- Travel expenses are further increased as a result of the above professional development grants.
- Insurance expenses are reduced to reflect total anticipated costs for the year; these funds will instead be earmarked for the Emergency Fund.

**Alternatives:** N/A

**Fiscal Impact:** An increase of \$19,792 to General Fund revenue and a decrease of \$21,018 in expenditures, resulting in a net increase of \$40,810 to the ending fund balance.

**Comments:** N/A

**WHATCOM COUNTY LIBRARY SYSTEM**  
**2023 General Fund Budget Amendment**  
**June 20, 2023**

**Revenue**

<b>Acct No.</b>	<b>Description</b>	<b>2023 Budget Adopted*</b>	<b>Amended Amount</b>	<b>Adjustment Amount</b>	<b>Notes</b>
<b>308</b>	<b>ESTIMATED BEGINNING FUND BAL</b>	<b>\$ 10,630,324</b>	<b>\$ 10,630,324</b>	<b>\$ -</b>	
<b>310</b>	<b>TAXES</b>				
311.10	General Property Taxes	\$ 9,660,921	\$ 9,660,921	\$ -	
	<b>TOTAL TAXES</b>	<b>\$ 9,660,921</b>	<b>\$ 9,660,921</b>	<b>\$ -</b>	
<b>330</b>	<b>INTERGOVERNMENTAL REVENUE</b>				
333.00	State Library Grants	\$ 15,964	\$ 19,546	\$ 3,582	Prof Dev travel grants
333.97	Fed Indirect Grant from DHS	45,542	43,947	(1,596)	Update per final award amts
334.0690	State Grants from Other Agencies	\$ -	\$ 650	\$ 650	Prof Dev travel grants
337.01	Local Grants & Entitlements	175,000	175,000	-	
337.02	Leasehold Excise Tax	25,000	25,000	-	
	<b>TOTAL INTERGOVERNMENTAL REV</b>	<b>\$ 261,506</b>	<b>\$ 264,142</b>	<b>\$ 2,636</b>	
<b>340</b>	<b>CHARGES FOR GOODS &amp; SERVICES</b>				
341.81	Printing & Duplication Services	\$ 4,000	\$ 4,000	\$ -	
347.20	Library Use Fees	12,100	12,100	-	
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 16,100</b>	<b>\$ 16,100</b>	<b>\$ -</b>	
<b>360</b>	<b>MISCELLANEOUS REVENUES</b>				
361.11	Investment Interest	\$ 105,000	\$ 120,000	\$ 15,000	Increase per YTD actual
362.10	Rents & Leases	2,000	2,000	-	
367.10	Contributions & Donations	34,000	34,000	-	
369.10	Sale of Surplus	100	100	-	
369.41	Judgments and Settlements	-	1,546	1,546	New item
369.81	Cashier's Overages or Shortages	-	-	-	
369.9101	Other Misc. Revenue	20,000	20,000	-	
369.9102	Reimburse Lost/Damaged Books	10,000	10,000	-	
369.9106	COBRA Reimbursement	541	1,151	610	Update per YTD actual
	<b>TOTAL MISC. REVENUES</b>	<b>\$ 171,641</b>	<b>\$ 188,797</b>	<b>\$ 17,156</b>	
	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 10,110,168</b>	<b>\$ 10,129,960</b>	<b>\$ 19,792</b>	
<b>390</b>	<b>OTHER FINANCING SOURCES</b>				
398.10	Insurance Recoveries	\$ -	\$ -	\$ -	
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUE</b>	<b>\$ 10,110,168</b>	<b>\$ 10,129,960</b>	<b>\$ 19,792</b>	

\*As Amended May 16, 2023

**WHATCOM COUNTY LIBRARY SYSTEM**  
**2023 General Fund Budget Amendment**  
**June 20, 2023**

**Expenditures**

<b>Acct No.</b>	<b>Description</b>	<b>2023 Budget Adopted*</b>	<b>Amended Amount</b>	<b>Adjustment Amount</b>	<b>Notes</b>
572	<b>SALARIES, WAGES, &amp; BENEFITS</b>				
572.10	Salaries and Wages	\$ 5,730,222	\$ 5,730,222	\$ -	
572.20	Benefits	2,078,993	2,056,993	(22,000)	PERS rate update, COBRA
	<b>TOTAL SALARIES, WAGES, &amp; BENE</b>	<b>\$ 7,809,215</b>	<b>\$ 7,787,215</b>	<b>\$ (22,000)</b>	
572.30	<b>SUPPLIES &amp; MINOR EQUIPMENT</b>				
572.3031	Office & Operating Supplies	\$ 134,800	\$ 125,800	\$ (9,000)	Reallocate UW project costs and
572.3032	Fuel	28,900	28,900	-	Open Book event costs
572.3034	Collection Materials	1,250,000	1,250,000	-	
572.3035	Small Tools & Minor Equipment	220,610	222,610	2,000	Open Book event costs
	<b>TOTAL SUPPLIES &amp; MINOR EQUIP</b>	<b>\$ 1,634,310</b>	<b>\$ 1,627,310</b>	<b>\$ (7,000)</b>	
572.40	<b>OTHER SERVICES &amp; CHARGES</b>				
572.4041	Professional Services	\$ 565,127	\$ 569,327	\$ 4,200	UW project costs, Open Book costs
572.4042	Communication	133,118	133,118	-	
572.4043	Travel	32,600	40,182	7,582	Adjustments for grants & stipends
572.4044	Taxes & Operating Assessments	500	500	-	
572.4045	Operating Rentals & Leases	24,318	28,018	3,700	Open Book event costs
572.4046	Insurance	96,982	89,482	(7,500)	Move to Emergency Fund
572.4047	Utilities	153,176	153,176	-	
572.4048	Repair & Maintenance	164,780	164,780	-	
572.4049	Miscellaneous	102,055	102,055	-	
	<b>TOTAL OTHER SVCES &amp; CHARGES</b>	<b>\$ 1,272,656</b>	<b>\$ 1,280,638</b>	<b>\$ 7,982</b>	
	<b>TOTAL OPERATING EXPENDITURE:</b>	<b>\$ 10,716,181</b>	<b>\$ 10,695,163</b>	<b>\$ (21,018)</b>	
590	<b>OTHER FINANCING USES</b>				
597.1	Transfers-Out to Capital	\$ 45,000	\$ 45,000	\$ -	
	<b>TOTAL OTHER FINANCING USES</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ -</b>	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 10,761,181</b>	<b>\$ 10,740,163</b>	<b>\$ (21,018)</b>	
	<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ (651,013)</b>	<b>\$ (610,203)</b>	<b>\$ 40,810</b>	
508	<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 9,979,311</b>	<b>\$ 10,020,121</b>	<b>\$ 40,810</b>	

\*As Amended May 16, 2023

**WHATCOM COUNTY LIBRARY SYSTEM**  
**2023 General Fund Budget Amendment**  
**June 20, 2023**

**Fund Balance Summary**

	<b>2023 Budget Adopted*</b>	<b>Amended Amount</b>	<b>Adjustment Amount</b>
Beginning Fund Balance	\$ 10,630,324	\$ 10,630,324	\$ -
Revenue	10,110,168	10,129,960	19,792
Expenditures	(10,761,181)	(10,740,163)	21,018
Ending Fund Balance	<u>\$ 9,979,311</u>	<u>\$ 10,020,121</u>	<u>\$ 40,810</u>

**Fund Balance Designation Summary**

Assigned Ending Fund Balance - Cash Flow	\$ 3,502,655	\$ 3,502,655	\$ -
<b>Assigned Ending Fund Balance - Emergency</b>	<b>884,509</b>	<b>892,009</b>	<b>\$ 7,500</b>
Committed Ending Fund Balance - Capital Transfer	60,000	60,000	\$ -
Committed Ending Fund Balance - Unemployment Comp Reserve	14,403	14,403	-
Committed Ending Fund Balance - Birch Bay Operating Fund Reserve	600,000	600,000	-
Committed Ending Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315	3,192,315	-
Committed Ending Fund Balance - Facility Maintenance Fund	650,000	650,000	-
Committed Ending Fund Balance - Operating Cost Stabilization Fund Reserve	250,000	250,000	-
Committed Ending Fund Balance - Collection Project Fund	112,000	112,000	-
Total Committed and Assigned Ending Fund Balance	<u>9,265,882</u>	<u>9,273,382</u>	<u>7,500</u>
Unassigned Ending Fund Balance	<u>713,429</u>	<u>746,739</u>	<u>33,310</u>
Total Ending Fund Balance	<u>\$ 9,979,310</u>	<u>\$ 10,020,121</u>	<u>\$ 40,810</u>

\*As Amended May 16, 2023



**RESOLUTION NO. 06/20/23-06**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
WHATCOM COUNTY RURAL LIBRARY DISTRICT AMENDING  
THE 2023 GENERAL FUND BUDGET**

**WHEREAS**, at the December 20, 2022 Board of Trustees meeting the Board approved the Final 2023 General Fund budget; and,

**WHEREAS**, at the February 21, 2023 and May 16, 2023 Board of Trustees meetings the Board approved the amendment of the 2023 General Fund budget; and,

**WHEREAS**, General Fund revenues need to be adjusted to include additional grants from State sources, reduced Federal FEMA funding, and additional revenue from investment interest and other sources; and,

**WHEREAS**, General Fund expenditures need to be adjusted to reflect reduced employee benefit and insurance costs; and,

**WHEREAS**, General Fund expenditures need to be adjusted to include additional funds for travel and to shift funds from office and operating supplies to small tools and minor equipment, professional services, travel, and operating leases and rentals; and,

**WHEREAS**, \$7,500 is earmarked from the General Fund balance for the Emergency Fund; and,

**WHEREAS**, an amendment to the 2023 General Fund budget is needed to reflect these transfers, adjustments, and estimated fund balances;

**NOW, THEREFORE, BE IT RESOLVED** that budget amendment Resolution No. 06/20/23-06 be adopted, amending the 2023 General Fund budget to \$20,760,284 as follows:

<b>General Operating Fund - Budgetary Accounts</b>		
308 Beginning Fund Balance	\$10,630,324	
310-360 Operating Revenue	10,129,960	
572 Operating Expenditures		\$10,695,163
590 Other Financing Uses		45,000
508 Ending Fund Balance		10,020,121
Total	<b>\$20,760,284</b>	<b>\$20,760,284</b>

Approved by the Whatcom County Rural Library District Board of Trustees this 20th day of June, 2023

\_\_\_\_\_  
Board Chair





## Board Meeting Agenda Item Cover Sheet

Meeting Date:	6/20/2023
Committee or Department:	Human Resources
Subject:	Management Benefits and Leave Policy 12.20
Prepared By:	Beth Andrews
Impact upon Budget?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Recommendation or Request:** Approval of changes to Management Benefits and Leave Policy 12.20.

**Suggested Motion for Consideration:** Move approval of changes to Management Benefits and Leave Policy 12.20 as presented.

**Summary:** Add the following sentence to the end of “Administrative Leave (Compensatory Time)” Section D per WAC 357-28-285; “The accumulation of unused compensatory time of any amount that exceeds two hundred forty hours will be paid through the normal payroll process.” As advised by Employment Attorney Karen Funston.

**Alternatives:** None

**Fiscal Impact:** None

**Comments:** Our policies do not allow Exempt employees to carry more than 40 hours of compensatory time over from year to year. Employee can only cash out hours over 40 with express approval from the Executive Director as outlined in the policy. We cannot foresee a circumstance when anyone would accumulate 240 or more hours of compensatory time to necessitate this law coming into play. However, if someone did, we would be required to pay it out, and Funston advised making sure employees know we would comply with WAC 357-28-285 if this scenario were to occur.



## MANAGEMENT BENEFITS AND LEAVE POLICY

### **POLICY NUMBER: 12.20**

**SCOPE:** These policies apply to Management employees of WCLS, currently nine positions: Executive Director, Deputy Director, Director of Finance and Administration, Collection Services Manager, Community Relations Manager, Facilities Services Manager, Human Resources Manager, Information Technology Services Manager, and Youth Services Manager. These policies do not apply to Exempt Bargaining Unit employees, who are covered by the current Bargaining Agreement.

The Whatcom County Library System provides employee benefits to Management employees in accordance with this policy and all applicable Federal, State and local laws. Except as noted in this policy, all benefits will be identical to the health, paid leave, retirement, workers compensation insurance, and unemployment insurance benefits paid for bargaining unit employees as detailed in the current bargaining agreement.

### **Vacation Leave**

- a) Purpose: The express purpose of vacation leave is to allow Management employees to take time away from work.
- b) Accruals: Unless stated otherwise in an employment contract, full-time Management employees will accrue vacation leave at the rate of 16 hours per month. Accrual will be prorated for part-time employment.
- c) Carry Over: No more than 240 hours (prorated for part-time employment) may be carried over from one year to the next unless, under extraordinary circumstances, prior approval from the Board of Trustees is obtained.
- d) Forfeiture: Unused vacation accruals in excess of the maximum carry over on December 31 shall be forfeited.
- e) Cash Out: A Management employee who resigns in good standing or retires following one (1) or more year's continuous employment shall be paid accrued but unused vacation time.

### **Administrative Leave (Compensatory Time)**

- a) Purpose: Many Management employees experience variations in work schedule due to work load demands, as well as requirements to attend meetings and events outside the normal work day and beyond a normal 40-hour work week. When these variations occur (including those resulting from non-work hours such as Holiday pay), an equal amount of time away from work is permitted without the use of sick or vacation leave, as long as established principles of public accountability are maintained.
- b) Timesheets: Management employees will record actual time worked on timesheets to ensure that established principles of public accountability are maintained.

c) Carry over: If a full-time salaried Management employee is unable to take time away from work as described above during the current year, up to 40 hours of Administrative Leave may be carried over to the following year.

d) Cash Out: Under exceptional circumstances, and with the prior approval of the Executive Director, a payout at the employee's regular pay rate (not overtime), may be authorized according to FLSA regulations. This exception is only for time over and above the 40-hour allowable Administrative Leave carryover when taking Administrative Leave is clearly not possible. The accumulation of unused compensatory time of any amount that exceeds two hundred forty hours will be paid through the normal payroll process.

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#### **Holiday Pay**

a) WCLS grants time off with pay to Management employees for the holidays listed in Holidays procedure. WCLS will also grant time off with pay for one floating (personal) holiday annually, of the employee's choice. Holiday pay will be pro-rated for part-time Management employees.

b) If a Management employee's duties require that they work on a Holiday, they are encouraged to take the Holiday at another time within the calendar month. If this is not possible, or if the Holiday results in a Management employee's hours exceeding 40 hours in a work week, the excess hours will be considered as Administrative Leave.

c) Management employees are not eligible to cash out holidays.

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**RELATED POLICIES:** Employee Benefits Policy 12.07.

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ADOPTED by the Whatcom County Library System Board of Trustees November 20, 2001.

**REVISED:** June, 20, 2023; May 16, 2023; November 16, 2021; March 19, 2019; February 19, 2008; March 15, 2005; October 19, 2004; December 16, 2003.

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**COMMUNITY**

Summer Reading is bringing our whole community together to read books and plant trees!  
Have you signed up yet?

**RESOURCES**

A new bill signed into law by Illinois Governor J. B. Pritzger is intended to “outlaw book bans” in that state. Any public library in Illinois that restricts or bans materials based on partisan or doctrinal disapproval will not be eligible to receive state funding. An article about the new law is attached.

**STEWARDSHIP**

Last year we received notification that we could be party to a class action lawsuit against Zoom. We sent in documentation that we were Zoom customers and recently received a settlement check for \$1,546.02! Now that we have transitioned to Microsoft Teams for our internal online video communications, we are reducing the number of Zoom accounts we use. We still have a few Zoom accounts, to use for online or hybrid events when we're not sure if the public may be trying to access the online event using a cellphone and may not be able or may be unwilling to download the Teams app, which is required when using a cellphone to join a Teams meeting.

**Christine Perkins**

Executive Director

## **‘First of its kind’ Illinois law will penalize libraries that ban books**

BY CLAIRE SAVAGE ASSOCIATED PRESS/REPORT FOR AMERICA

UPDATED JUNE 13, 2023 9:59 AM

CHICAGO Illinois Gov. J.B. Pritzker on Monday signed into law a bill that he says will make Illinois the first state in the nation to outlaw book bans. Illinois public libraries that restrict or ban materials because of “partisan or doctrinal” disapproval will be ineligible for state funding as of Jan. 1, 2024, when the new law goes into effect. “We are not saying that every book should be in every single library,” said Illinois Secretary of State Alexi Giannoulias, who is also the state librarian and was the driving force behind the legislation. “What this law does is it says, let’s trust our experience and education of our librarians to decide what books should be in circulation.”

The new law comes into play as states across the U.S. push to remove certain books in schools and libraries, especially those about LGBTQ+ themes and by people of color. The American Library Association in March announced that attempts to censor books in schools and public libraries reached a 20-year high in 2022 — twice as many as 2021, the previous record. “Illinois legislation responds to disturbing circumstances of censorship and an environment of suspicion,” said Deborah Caldwell-Stone, director of the American Library Association’s Office for Intellectual Freedom and executive director of the Freedom to Read Foundation. To be eligible for state funds, Illinois public libraries must adopt the American Library Association’s Library Bill of Rights, which holds that “materials should not be excluded because of the origin, background, or views of those contributing to their creation,” or subscribe to a similar pledge.

Downers Grove Democrat Rep. Anne Stava-Murray sponsored the legislation in the Illinois House of Representatives after a school board in her district was subject to pressure to ban certain content from school libraries. “While it’s true that kids need guidance, and that some ideas can be objectionable, trying to weaponize local government to force one-size-fits-all standards onto the entire community for reasons of bigotry, or as a substitute for active and involved parenting, is wrong,” Stava-Murray said Monday at the bill’s signing, which took place at a children’s library in downtown Chicago. Despite Giannoulias’ assertion that “this should not be a Democrat or Republican issue,” lawmakers’ approval of the bill splintered across party lines, with Republicans in opposition. “I support local control,” said House Minority Leader Tony McCombie, a Republican who voted against the measure, in an emailed statement. “Our caucus does not believe in banning books, but we do believe that the content of books should be considered in their placement on the shelves.”

Savage is a corps member for the Associated Press/Report for America Statehouse News Initiative. Report for America is a nonprofit national service program that places journalists in local newsrooms to report on undercovered issues.

This story was originally published June 12, 2023, 2:14 PM.

Read more at:

<https://www.bellinghamherald.com/entertainment/celebrities/article276337526.html#storylink=cpy>

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**COMMUNITY**

This month I'd like to highlight some staffing changes and focused efforts at the Ferndale Library. Alix Prior, Ferndale Library Branch Manager, has been with WCLS for nine months. Alix is a Ferndale resident with a master's degree in social work. She came to WCLS with experience working as a Housing Programs Coordinator for the Opportunity Council and as Director of a domestic violence program located in Vancouver, WA, among other things. Alix's experience leading teams, overseeing facilities, managing projects, and providing direct services through a trauma informed lens aligns nicely with needs at the Ferndale Library. Over the past nine months, all of Alix's direct reports (Assistant Branch Manager, Public Services Assistants (4), and Public Services Clerk) have been hired after retirements or staff moving to new careers. New team members were selected, in part, for their experience, knowledge, and skills working with people of all ages and backgrounds to build relationships and influence behaviors.

The Ferndale community is experiencing an upward trend of troubling incidents of vandalism and disruptive behaviors. As a result, the Ferndale Library has seen an increase in incident reports. In response, Alix is working with a number of community resources to support a wholistic response. Through the Ferndale Youth Coalition, Alix has connected with city officials, Community Services, the Ferndale School District, Communities in Schools, and Futures NW. Ferndale Library and WCLS Youth Services staff, alongside these community organizations, have been developing activities on school early release days and have developed summer plans to engage with students who show up in large numbers. It is an amazing experience to be working side by side with teachers and other community support providers in our libraries.

WCLS staff follow training provided by Ryan Dowd, an expert informed by brain development research and trauma-informed practices working nationally in this field. WCLS staff and trustees have access to a library of inspiring and informative video training materials.

**RESOURCES**

WCLS had added eleven T-Mobile Wi-Fi Hotspots to the Library of Things collection, using the same circulation parameters as the Bellingham Public Library. Staff at Deming and North Fork libraries will oversee daily management of these devices, including turning off service if a device is kept after its due date. Kudos to Katrina Buckman, North Fork Library Manager, for taking on this project, and to the Bellingham Public Library for developing the model we are following.

**Michael Cox**

Deputy Director



## EQUITY, DIVERSITY, AND INCLUSION

### Whatcom Youth Pride

The Whatcom County Library System joined forces with the Bellingham Public Library to support LGBTQIA+ young people participating in the Whatcom Youth Pride parade and affirm their fundamental value in society and at the library. A large WCLS cheering section joined colleagues from BPL to hoot and holler as the parade passed by. Tamar Clarke, Teen Services Coordinator, Ollie Holm, Youth Services Assistant at Blaine, and I set up and ran a pop-up library as part of the resource fair at the end of the parade route. We chatted with attendees, checked out books, provided pronoun pins, distributed bookmarks with recommended reading, and heard from a wide range of people about their experiences with their library. The crowd we saw was large, diverse, and from places near and far. We talked with elected officials who saw our commitment. We talked with parents who communicated to us the ways the library was a lifeline for their children. We talked with teachers, social workers, and other adults who were happy to know the library asserts itself as a safe place of belonging. And we talked to young people, so many young people, who told us their stories, critiqued our books, promised to come to summer reading kickoffs, and generally glowed.



## RESOURCES

### Staff Shelf

The Youth Services Staff have been busy building out our Staff Shelf, an online portal for book recommendations. Each staff person has picked 60 “hidden gem” titles that we have added to a searchable database. Young patrons can click on an individual’s staff shelf to see their personal choices, or look at nonfiction or picture books from everyone’s lists. There is also a searchable database of dozens of BiblioCommons lists built around topics young people have identified as

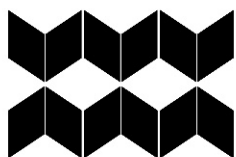
interesting and valuable. These lists range from “Silly Stories for Early Years” to “Speculative Fiction for Teens.” We spend a good amount of energy creating lists, but before now we didn’t have a good way of making them readily findable. By creating a database of lists with age-range filters and searchable titles and descriptions, we significantly improve access.

It is too soon to know how the booklist table will be received, but we know already that the staff shelves themselves are interesting and useful to kids and teens. We promote them at school visits, booktalks, and summer reading promotions and have already seen books from these shelves coming through on holds for school pickup. And the YS Team recently added a QR code to the back of our business cards linking to our individual staff shelf. It’s a great way to connect people to the resource and reinforce our expertise with literature and our interest in sharing it.

I offer my thanks to everyone who chose and annotated sixty titles for their staff shelf, with special thanks to Theresa Morrison, Children’s Services Coordinator, who leads the YS Book Discovery Team responsible for the Staff Shelf initiative; to Rhiannon Le Fay, Youth Services Assistant in Administration, for all of the back-end data entry; and Neil McKay, Online Experience Coordinator, for the web configuration.

**Thom Barthelmess**

Youth Services Manager

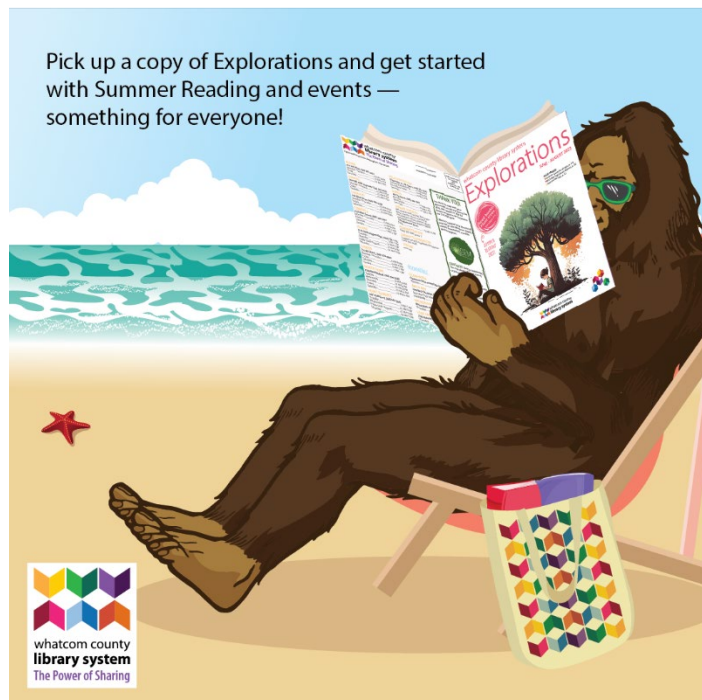


whatcom county  
library system

## Community Relations Report

June 2023

### COMMUNITY, ACCESS, RESOURCES



The summer issue of **Explorations** has been delivered to all county mailboxes, libraries and community newsstands. It is also available [online](#). Patrons have been sharing their enthusiasm for the design and for the incredible programs featured inside. Bookmobile staff reported: “We just had a patron come in the Bookmobile and she was so excited about receiving her *Explorations* in the mail. She wanted to let us know that she thought it was very thoughtfully done and beautiful. She read it cover to cover and was ‘ooing’ and ‘ahhing.’ She was very impressed with the selection of programs for the summer.”

Celebrate summer, jazz and libraries at **Whatcom Grooves**, a free concert series hosted by Friends of South Whatcom (July 15), Ferndale (Aug. 5) and Blaine (Aug. 19) libraries in support of WCLS. At each event, neighbors will gather for a joyous hour of live music and to discover what’s new at local libraries. To complement the jazz concerts, WCLS will host **Junior Groove: Jazz for Kids** at South Whatcom Library (June 30), Ferndale Library (Aug. 4) and Blaine Library (Aug. 5) with jazz drummer Jerry Steinhilber and free tambourines (purchased by the Friends) for all the aspiring young musicians. Find all the details and make free reservations at [wcls.org/jazz](http://wcls.org/jazz). Or read the [media release](#) posted to the news section of our website.



Library staff will host information tables at each event, and guests will have the opportunity to make gifts to the Whatcom County Library Foundation.

The concert series and youth programs continue a musical legacy that began in 2011 when Sudden Valley resident and jazz aficionado K.C. Sulkin created the popular Sudden Valley Jazz Series as a

fundraiser for the South Whatcom Library. The Friends of South Whatcom Library wanted to expand the joy of music at libraries to other communities. Volunteers with the Friends of Blaine and Ferndale libraries jumped in to make that dream happen. It's been a pleasure to work with this dynamic group of volunteers who are creating a special summer event for all fans of libraries and music. I'll share more about Friends of the Library activities and impact at the July Board of Trustees meeting.



**WHATCOM GROOVES PLAYLIST:** We hope to see you at one or more of the concerts! Get in the mood with this groovy Freegal playlist created by WCLS Online Experience Coordinator Neil McKay. Freegal is the library system's free music streaming service. Learn more at [wcls.org/freegal](https://wcls.org/freegal). Scan the QR code to hear the playlist. Or follow this link: <https://bit.ly/WhatcomGrooves>. You'll need your library card number and PIN.

**BONUS MUSIC:** Friends of the Deming Library are hosting a Backyard Concert Series with live music July 1, Aug. 6 and Sept. 2. Learn more at [wcls.org/events](https://wcls.org/events).

#### Board support:

- Attend one or more of the concerts, [wcls.org/jazz](https://wcls.org/jazz).
- Tell your friends and family about these amazing free summer concerts!



This quarter, our **Power of Sharing** campaign features [Creativebug](https://wcls.org/creativebug). Have you tried the free online art and craft classes available with your library card? Choose from thousands of video lessons. New classes for all skill levels arrive daily. It's easy to get started at [wcls.org/power](https://wcls.org/power) or ask at the library. We'll monitor and share the results of this marketing campaign.

#### News Releases

- [Friends of the Blaine, Ferndale and South Whatcom libraries present free jazz series](#)
- [Summer Reading program begins June 1](#)
- [WCLS staff win WLA award for their service to migrant farmworker community](#)

**Podcast:** [wcls.org/podcast](https://wcls.org/podcast) or subscribe on your favorite podcast platform

- Episode 35: Summer Reading, Whatcom Million Trees Project



## Book Reviews

- *Cascadia Daily News*, May 22, 2023, [A Fever in the Heartland](#) by Timothy Egan
- *Cascadia Daily News*, May 25, 2023, [Finding Elevation](#) by Lisa Thompson
- *Cascadia Daily News*, June 5, 2023, [Monsters: A Fan's Dilemma](#) by Claire Dederer
- *Bellingham Alive*, May 2023, See clip below



## Media Coverage

- *The Front*, May 5, 2023, [An 'award-winning' chance to connect with community](#) (WCLS book clubs)
- *Lynden Tribune*, May 11, 2023, [Community calendar for May 10, 2023](#) (mentions Lynden Library history series)
- *Whatcom Talk*, May 13, 2023, [Read Books, Plant Trees With Whatcom County Library System's Summer Reading Program](#)
- *Visit Bellingham*, May 16, 2023, [bellingham.org/pressreleases/read-books-plant-trees-with-whatcom-county-library-system's-summer-reading-program-](#)

- *Lynden Tribune*, May 18, 2023, [New student chess club takes on Lynden Fire Department](#) (mentions playing chess at Lynden Library)
- *Lynden Tribune*, May 24, 2023, [Whatcom County News Briefs: May 24, 2023](#) (mentions Summer Reading, Lynden Library events and WCLS staff win statewide library award)
- *All Point Bulletin*, May 25, 2023, [Library quick picks – June](#)
- *Whatcom Talk*, May 30, 2023, [Friends of Birch Bay Library and WCLS to Open Birch Bay Vogt Library Express](#)
- *Northern Light*, May 31, 2023, [Proposed project envisions combining new Blaine library with affordable housing](#)

*The Tome of Lummi Island, May 2023*

## Island Library – It Belongs To You

*By Joan Keiper*

**Hours: Tuesday 1:00-7:00 PM, Thursday, & Saturday 10am– 5pm**

**Congratulation Brooke !-** Our wonderful and very talented library manager, Brooke, has been selected as an “Artist in Residency” at the Wrangell Mountains Center based in McCarthy,

Alaska. Her residency will be Jun 12 through Jun 26th. She will conduct a couple of workshops in paper cutting as well as working on her own projects.

### Upcoming Programs/Events

**FOIL's Used Book Sale:** FOIL is requesting books for their annual used book sale. Please drop your books off during the days and hours that the library is open. We need clean, gently used books. FOIL is asking that you please find another home for your old magazines, text books, travel books older than 3 yrs, VHS tapes and old encyclopedias. These have all exceeded their “use by” date, even at a used book sale.

The sale will open **Saturday, Jun 24<sup>th</sup>, 10:00 AM-7:00 PM.**

We use the funds raised at the book sale to maintain the building and grounds and to sponsor events and programs at Island Library.

**Free root beer floats 10:00 AM – 12:00.**

**Summer Reading Kickoff:** Join us for this exclusive, all-day kick-off celebration! We will be distributing Summer Reading books to all youth, offering fun crafts for the whole family, and promoting our exciting slate of in-person programs happening this Summer. Can't make it to your branch's kickoff day? No sweat. Check out the other kickoff events happening across the county throughout the whole week. Drop in for a quick hello or stay awhile, we can't wait to see you there. **Tuesday, Jun 27<sup>th</sup>, 1:00 PM- 7:00PM.**

**Island Teddy Bear Picnic:** Bring your favorite stuffed animal friend along as we read stories and sing songs outside on a blanket (weather permitting). We will follow up with some activities and snacks to share. Our Island Teddy Bear Picnic is on **Saturday, July 1, Ages 2-6, 10:30 – 11:00 AM.**

**FOIL's Generator Project:** FOIL would like to install an on-demand Generac generator at the library. The estimated cost is about \$15,000. A generator will enable the library to remain open during our frequent power outages. If you are interested in financially supporting this project, you can mail checks to our P.O. Box 204.

**The Friends of Island Library( FOIL)** is a local non-profit that supports the Island Library through fundraising and promoting the purposes and activities of the Island Library and its community. The FOIL Board meets bi-monthly on the second Monday of the month. The next board meeting will be on **June 12<sup>th</sup> at 4:00 PM at the library.** All library patrons are welcome.

If you'd like to support FOIL's work, contributions can be sent to PO Box 204, or made through Paypal.

*All Point Bulletin, May 2023*

**Stars Above and Stars Below: Wednesday, May 31, 3:15–4:15 p.m., PR Library.** Come to the library for crafts and activities that explore the universe and all of our places within it.

**Mary Vermillion**

Community Relations Manager

Collection Size	May				Total
	Physical		Electronic		
	312,947		275,782		588,729

Circulation<	May		Year to Date		% Chg
	2022	2023	2022	2023	
Physical Circulation					
Blaine	14,066	12,022	70,777	60,712	-14.2%
Bookmobile & Outreach	5,183	3,319	22,536	21,395	-5.1%
Deming	10,150	8,035	49,599	39,605	-20.1%
Everson	10,134	8,257	49,787	46,330	-6.9%
Ferndale	34,074	30,285	168,279	157,882	-6.2%
Island	2,222	1,754	10,672	9,491	-11.1%
Lynden	39,711	36,430	199,117	190,116	-4.5%
North Fork	5,056	4,434	23,519	21,921	-6.8%
NWIC	12	12	63	62	-1.6%
Point Roberts + PRX	2,123	2,339	10,250	11,117	8.5%
Sumas + SLX	202	2,294	1,408	8,167	480.0%
South Whatcom	7,437	7,397	36,529	37,946	3.9%
NDX	3,878	1,665	18,402	14,737	-19.9%
Total	134,248	118,243	660,938	619,481	-6.27%
Electronic Circulation					
eBooks/eAudiobooks	27,918	31,283	137,431	157,978	15.0%
eMusic	9,671	13,998	49,214	56,632	15.1%
Streaming Video	917	761	4,693	4,043	-13.9%
eMagazines	1,701	1,594	8,068	8,241	2.1%
Total	40,207	47,636	199,406	226,894	13.78%
Total Circulation	174,455	165,879	860,344	846,375	-1.62%

< Sumas Library closed 11/20/21 to 2/11/23.

< Sumas Library Express opened 2/11/23.

Visitors (Door Counts)	May			Year to Date		% Chg Frm 2022
	2019	2022	2023	2022	2023	
Blaine	8,941	6,278	6,175	30,273	30,875	2.0%
Deming	4,188	2,557	1,955	11,829	10,896	-7.9%
Everson	4,741	2,077	2,902	11,120	14,204	27.7%
Ferndale	17,267	9,882	10,211	49,306	52,259	6.0%
Island	1,778	1,197	702	5,721	3,570	-37.6%
Lynden	14,866	10,737	10,044	53,746	48,273	-10.2%
Northwest Drive Express		350	291	1,524	1,437	-5.7%
North Fork	3,115	1,691	1,108	7,531	6,133	-18.6%
Point Roberts + PRX	1,539	1,072	1,136	5,402	5,451	0.9%
Sumas	1,800	0	1,467	0	3,503	
South Whatcom	2,511	2,237	1,025	11,358	7,423	-34.6%
<b>Total</b>	<b>60,746</b>	<b>38,078</b>	<b>37,016</b>	<b>187,810</b>	<b>184,024</b>	<b>-2.02%</b>

\* Sumas door counter installed on March 1, 2023.

New Borrowers	May		Year to Date		% Chg
	2022	2023	2022	2023	
Registered	453	532	1,869	2,877	53.93%

Patron Service	May		Year to Date		% Chg
	2022	2023	2022	2023	
Interlibrary Loan					
Borrowed from BPL	11,657	11,430	61,470	58,330	-5.1%
Lent to BPL	21,613	21,958	118,033	109,890	-6.9%
Borrowed from other libraries	561	556	3,389	2,672	-21.2%
Lent to other libraries	518	485	2,542	2,641	3.9%

Electronic Resources	May		Year to Date		% Chg
	2022	2023	2022	2023	
WCLS.org Entrances	35,428	36,009	188,182	184,613	-1.9%
Bibliocommons Entrances	51,433	51,120	262,085	261,996	0.0%
Internet Sessions	2,604	2,947	13,201	14,997	13.6%
Wifi Clients / Sessions	6,629	5,914	29,401	31,224	6.2%

Volunteers	MAY		Year to Date		% Chg
	2022	2023	2022	2023	
Volunteer Hours	793.25	647.75	3,601.50	3,599.50	-0.1%

Activities	May		Year to Date		% Chg
	2022	2023	2022	2023	
Programs					
Adults	24	51	95	245	157.9%
Teens	31	30	117	114	-2.6%
Children	32	77	168	442	163.1%
Total	87	158	380	801	110.8%

<b>Attendance</b>					
Adults	149	242	1,631	3,074	88.5%
Teens	462	2,162	1,843	3,937	113.6%
Children	929	3,226	4,300	12,738	196.2%
<b>Total</b>	<b>1,540</b>	<b>5,630</b>	<b>7,774</b>	<b>19,749</b>	<b>154.0%</b>

Corrections:

\*Note - May Database and Digital Use Performance Measures will be presented in the July agenda packet.