



whatcom county
library system

2024 Budget

December 19, 2023

WHATCOM COUNTY LIBRARY SYSTEM WHATCOM COUNTY, WASHINGTON

FINAL OPERATING AND CAPITAL BUDGET FISCAL YEAR 2024

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Prepared By

Jackie Saul
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With Assistance From:

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Thom Barthelmess, *Youth Services Manager*

Ryan Cullup, *Facilities Services Manager*

Geoff Fitzpatrick, *Information Technology Manager*

Lisa Gresham, *Collection Services Manager*

Mary Vermillion, *Community Relations Manager*

WHATCOM COUNTY LIBRARY SYSTEM
WHATCOM COUNTY, WASHINGTON

OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2024

To obtain copies of this document, or for questions regarding its content, please contact:

Jackie Saul
Director of Finance and Administration
Whatcom County Library System
5205 Northwest Drive
Bellingham, WA 98226
Phone: (360) 305-3603
Email: jackie.saul@wcls.org

This document is also available online at www.wcls.org/library-board-of-trustees.

2024 Budget Introduction – Executive Director’s Message

This year’s budget includes the largest projected deficit in Whatcom County Library System’s history, something we do not take lightly and which gives staff and trustees tremendous pause. Years of frugal spending and favorable market conditions contributed a surplus to our bottom line and we are now in the position where we need to access these funds to offset our fiscal commitments. We have a brief window in the next year or two before it will be essential to go out to voters to seek an increase to our levy rate.

Over the year ahead, Whatcom County Library System’s focus will be on two things: preparing for a possible levy lid lift election in 2025 and addressing facilities maintenance projects systemwide. Although a levy lid lift effort is at least one year away, we will be maximizing our visibility in 2024 to remind all Whatcom County residents about the value of WCLS. We will be marching in parades, popping-up at community events and continuing our marketing campaigns. Staff will be scheduling as many public presentations as possible to prepare opinion leaders and community stakeholders for our levy lid lift “ask”. We will also convene a levy advisory committee towards the end of 2024.

In 2023, we created the new Facilities Services Manager position. Now that our Facilities Services Manager has had a chance to come up to speed, our Facilities team is ready to address critical facilities construction and maintenance projects. First up: the long-awaited Birch Bay Vogt Library Express. We will be working with an architectural firm to develop construction drawings and bid specifications before seeking a contractor. With a \$2 million Washington State Department of Commerce grant now under contract, private funding and ARPA funding provided by Whatcom County, we have raised the full amount budgeted for this project.

We plan to seek local grant support to build meeting spaces at the Deming and North Fork libraries. These small meeting rooms could support public access to telemed appointments, online job interviews, face-to-face tutoring sessions, group work on homework projects and more.

Our Facilities Services Manager also oversees our fleet of vehicles. With our eye on long-term environmental sustainability, we’re exploring some grant opportunities to install EV charging stations for the public at several locations, and at Administrative Services for two of our passenger vehicles which are due for replacement.

Speaking of Administrative Services, we’ve included funds in the Capital Budget for a Feasibility Study that will look at the long-term needs of our headquarters building and whether the current facility and/or site is sufficient to support these needs.

We’ve had a number of personnel changes in 2023 and into 2024, including our North Fork Branch Manager position which was filled internally by a long-time staff member who lives in the area. We restructured our Administrative Assistant position into a Records Management Specialist & Executive Assistant who will be responsible for coordinating our records retention process in addition to serving as our Board liaison. Significant staff turnover over the past few years has necessitated our adoption of an applicant tracking system, which our Human Resources Manager will roll out in January. This will allow us to have a more professional, streamlined hiring process. Once new staff start their position, they will be folded into our new learning management system, which will give our Learning Coordinator a better way to track onboarding and other training expectations.

This year will be the last year of our current union contract. During our 2023 wage and benefit re-opener, we negotiated a 3.2% COLA and 2% proficiency increases. This allowed us to stay on pace with increases to Washington State minimum wage and acknowledge staff members’ increased competency based on their experience. We have a strong interest in conducting a Compensation Study as soon as we pass a levy lid lift.

-- Christine Perkins
Executive Director

Whatcom County Library System Services Summary

Service Area

Whatcom County Library System (WCLS) provides library services in the unincorporated areas of Whatcom County, Washington and five annexed cities and towns.

WCLS served an estimated population of 139,840 in 2023. WCLS offers more than 364,000 books, audiobooks, DVDs, digital resources and other items. In 2023, WCLS patrons checked out over 2,050,000 items, made more than 505,000 visits to branch libraries and there were over 42,000 participants in online and in-person programming and events.

WCLS services are available to anyone who lives, works, attends school or owns property in the WCLS service area, as well as individuals who live in Bellingham and any Washington resident with a public library card. Library materials are available to teachers in public and independent schools, homeschools, preschools and childcare centers in the service area.

WCLS holds formal reciprocal borrowing agreements with Bellingham Public Library, the Fraser Valley Library System, Upper Skagit Library District and La Conner Regional Library District.

Services

WCLS provides services through ten branch libraries, a bookmobile, three express libraries, homebound and jail services, outreach, its website and in partnership with public and independent school districts across the county.

WCLS service hours provide access to a branch seven days a week. Hours are designed so that as much as possible, there is access to library services mornings, afternoons and evenings to meet the needs of the diverse population. Express libraries offer extended holds pick-up hours seven days a week from 6:00 AM to 11:00 PM.

In addition to branch locations, the WCLS Mobile Services team provides services to those unable to visit a library. Mobile Services staff provided library materials to fourteen health care, retirement, residential treatment and assisted living facilities, the Whatcom County Jail and to those who are homebound. In 2022 WCLS introduced the Books-by-Mail program to reach even more patrons. The bookmobile serves four communities on a weekly basis.

Teen and Children's Services partner with Whatcom County school districts and independent schools to provide annual book talks and programming at elementary, middle and high schools throughout the county.

In Whatcom County Library System's branch libraries, people can access:

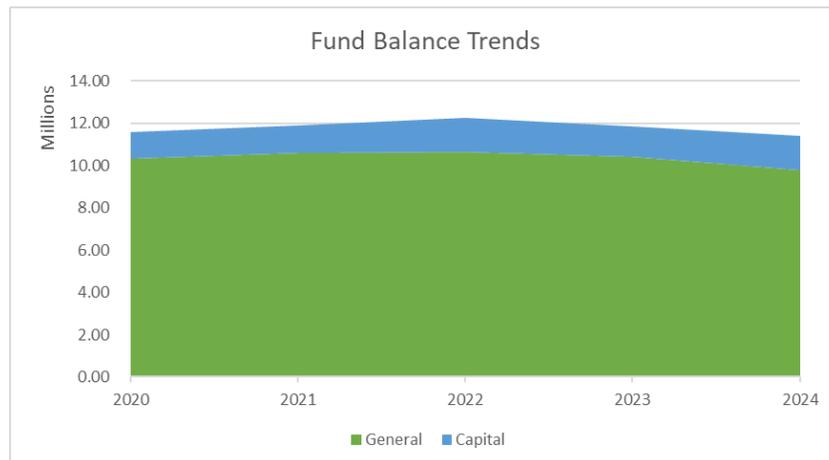
- Books, movies, music, games and more available for checkout
- No-contact curbside pickup of items, including curated "to-go" bags, and printing services
- Free internet access on public library computers, personal laptops and other devices on the Library's WiFi network
- Drive-up WiFi internet service and loaner laptops
- Early learning programs and support for children ages birth-to-5, along with programs for children, teens and adults
- Job and business development assistance
- Materials and programs in world languages including Punjabi, Russian and Spanish
- Public meeting rooms
- Private spaces and equipment for online meetings
- Local history collections
- Staff to provide expert support for information access and reading recommendations
- Staff members who speak ASL, Punjabi, Russian and Spanish and staff who are members of Lummi Nation and the Nooksack Tribe

Online, people can access:

- Digital audiobooks, eBooks and eMagazines
- Online streaming of music, movies and documentaries
- Online versions of adult and youth programs including prerecorded storytime videos and online book clubs for adults and teens
- Credible, reliable information from online resources including newspaper and magazine articles, consumer information, vehicle repair manuals, encyclopedias and more
- Online reference and homework help
- Help for writing resumes, career planning and finding jobs
- A robust website, podcast and social media accounts to learn more about library services
- Online language learning for over 70 world languages, including Spanish, French, Italian, German and Japanese, as well as English courses for speakers of 21 world languages

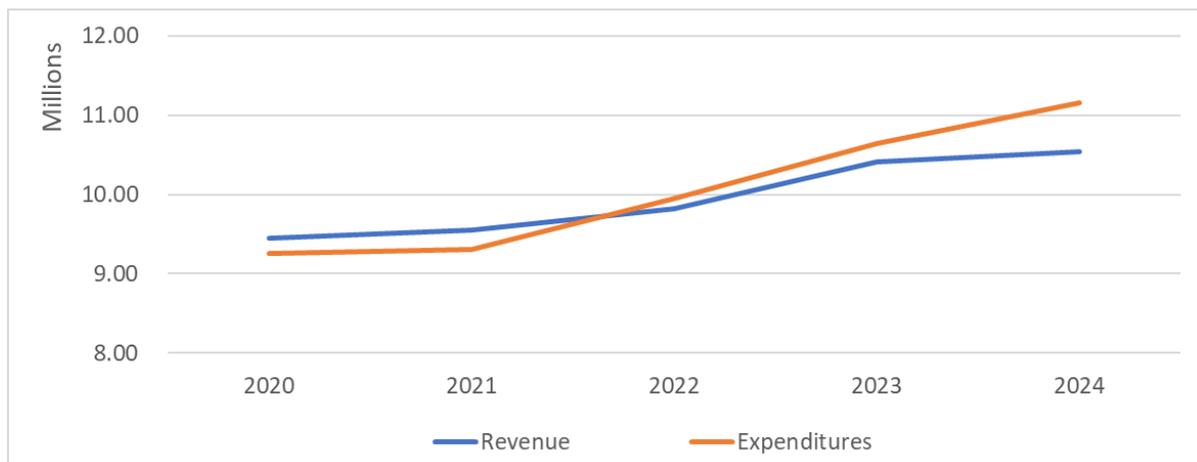
2024 Major Fund Balance Summary

	General Fund	Capital Fund	Total Funds
Beginning Fund Balance	\$ 10,405,396	\$ 1,428,215	\$ 11,833,611
Assigned Beginning Fund Balance - Capital	-	1,196,315	1,196,315
Designated Beginning Fund Balance - Cash Flow	3,502,655	-	3,502,655
Designated Beginning Fund Balance - Emergency	892,009	231,900	1,123,909
Designated Beginning Fund Balance - Capital Transfer	45,000	-	45,000
Designated Beginning Fund Balance - Unemployment Comp Reserve	14,403	-	14,403
Designated Beginning Fund Balance - Birch Bay Operating Fund Reserve	600,000	-	600,000
Designated Beginning Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315	-	3,192,315
Designated Beginning Fund Balance - Facility Maintenance Fund	650,000	-	650,000
Designated Beginning Fund Balance - Operating Cost Stabilization Fund	250,000	-	250,000
Designated Beginning Fund Balance - Collection Project Fund	172,000	-	172,000
Designated Beginning Fund Balance - Abeyance Fund	230,000	-	230,000
Total Assigned & Designated Beginning Fund Balance	9,548,382	1,428,215	10,976,597
Unassigned, Undesignated Beginning Fund Balance	857,014	-	857,014
Total Estimated Beginning Fund Balance	\$ 10,405,396	\$ 1,428,215	\$ 11,833,611
Total Revenues	\$ 10,533,597	\$ 3,027,280	\$ 13,560,877
Total Expenditures	11,159,050	2,714,193	13,873,243
Total Revenues Net of Total Expenditures	\$ (625,453)	\$ 313,087	\$ (312,366)
Ending Fund Balance	\$ 9,779,943	\$ 1,741,302	\$ 11,521,245
Assigned Beginning Fund Balance - Capital	-	1,509,402	1,509,402
Designated Beginning Fund Balance - Cash Flow	3,639,587	-	3,639,587
Designated Beginning Fund Balance - Emergency	926,588	231,900	1,158,488
Designated Beginning Fund Balance - Capital Transfer	130,000	-	130,000
Designated Beginning Fund Balance - Unemployment Comp Reserve	14,662	-	14,662
Designated Beginning Fund Balance - Birch Bay Operating Fund Reserve	600,000	-	600,000
Designated Beginning Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315	-	3,192,315
Designated Beginning Fund Balance - Facility Maintenance Fund	650,000	-	650,000
Designated Beginning Fund Balance - Operating Cost Stabilization Fund	250,000	-	250,000
Designated Beginning Fund Balance - Collection Project Fund	172,000	-	172,000
Designated Beginning Fund Balance - Abeyance Fund	-	-	-
Total Assigned & Designated Ending Fund Balance	9,575,151	1,741,302	11,316,453
Unassigned, Undesignated Ending Fund Balance	204,792	-	204,792
Total Estimated Ending Fund Balance	\$ 9,779,943	\$ 1,741,302	\$ 11,521,245



2024 General Fund Budget Summary

Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
308.0000	Beginning Fund Balance	\$ 10,141,772	\$ 10,338,086	\$ 10,583,985	\$ 10,630,324	\$ 10,405,396	-2.12%
	Operating Revenue						
310.0000	Taxes	\$ 8,953,253	\$ 9,206,508	\$ 9,408,229	\$ 9,924,654	\$ 9,837,697	-0.88%
330.0000	Intergovernmental Revenue	284,562	193,695	195,188	193,764	132,500	-31.62%
340.0000	Charges for Goods and Services	18,979	12,409	16,089	16,300	16,300	0.00%
360.0000	Fines and Forfeitures	3	-	-	-	-	0.00%
360.0000	Miscellaneous Revenue	185,195	137,837	195,402	278,720	317,100	13.77%
	Total Operating Revenue	9,441,992	9,550,448	9,814,908	10,413,438	10,303,597	-1.05%
	Operating Expenditures						
572.1000	Salaries and Wages	\$ 4,786,615	\$ 4,897,366	\$ 5,131,974	\$ 5,616,093	\$ 6,028,193	7.34%
572.2000	Personnel Benefits	1,961,972	1,715,921	1,805,438	1,979,990	2,141,573	8.16%
	Total Salaries, Wages, & Benefits	6,748,587	6,613,287	6,937,412	7,596,083	8,169,766	7.55%
572.3000	Supplies	1,421,064	1,570,726	1,583,026	1,598,656	1,683,537	5.31%
572.4000	Services	775,679	851,259	1,077,193	1,168,626	1,175,747	0.61%
572.5000	Intergovernmental Services	2,590	-	-	-	-	0.00%
	Total Operating Expenditures	8,947,920	9,035,271	9,597,630	10,363,365	11,029,050	6.42%
	Net Operating Income (Loss)	494,072	515,176	217,278	50,073	(725,453)	-1548.79%
390.0000	Total Other Financing Sources	10,678	3,347	179,642	-	230,000	
590.0000	Total Other Financing Uses	308,436	272,624	350,581	275,000	130,000	-52.73%
	Net Other Financing Sources (Uses)	(297,758)	(269,277)	(170,939)	(275,000)	100,000	-136.36%
	Net Income (Loss)	\$ 196,314	\$ 245,899	\$ 46,339	\$ (224,927)	\$ (625,453)	178.07%
508.0000	Ending Fund Balance	\$ 10,338,086	\$ 10,583,985	\$ 10,630,324	\$ 10,405,396	\$ 9,779,943	-6.01%



2024 General Fund Revenues

Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
308.0000	<i>Estimated Beginning Fund Balance</i>	\$ 10,141,772	\$ 10,338,086	\$ 10,583,985	\$ 10,630,324	\$ 10,405,396	-2.12%
311.1000	General Property Taxes	\$ 8,953,253	\$ 9,206,508	\$ 9,408,229	\$ 9,924,654	\$ 9,837,697	-0.88%
311.3000	Sale of Tax Title Property	-	-	-	-	-	0.00%
310.0000	Total Taxes	8,953,253	9,206,508	9,408,229	9,924,654	9,837,697	-0.88%
333.4530	Federal Indirect Grant IMLS	4,000	-	13,634	19,546	2,500	-87.21%
333.9700	Federal Indirect Grant DHS	7,938	7,809	40,207	43,568	-	
334.0690	State Grant Other	-	-	-	650	-	-100.00%
337.1000	Local Entitlements	250,532	163,899	115,572	100,000	100,000	0.00%
337.2000	Leasehold Excise Tax	22,093	21,987	25,775	30,000	30,000	0.00%
330.0000	Total Intergovernmental Revenues	284,562	193,695	195,188	193,764	132,500	-31.62%
341.8000	Printing and Duplication Services	6,807	3,409	3,709	4,000	4,000	0.00%
347.2000	Library Use Fees	12,172	9,000	12,380	12,300	12,300	0.00%
340.0000	Total Charges for Goods and Services	18,979	12,409	16,089	16,300	16,300	0.00%
359.7000	Library Fines	3	-	-	-	-	0.00%
350.0000	Total Fines and Forfeitures	3	-	-	-	-	0.00%
361.1100	Investment Interest	148,618	81,417	104,090	205,000	215,000	4.88%
361.4000	Other Interest Earnings	-	3	0	-	-	0.00%
362.0000	Rents and Leases	150	803	2,225	3,500	3,500	0.00%
367.0000	Contributions and Donations	10,747	21,246	53,142	36,000	67,500	87.50%
369.1000	Sale of Discards	80	314	272	50	100	100.00%
369.4100	Judgements and Settlements	-	-	-	1,546	-	
369.8100	Overage/Underage	7	(2)	22	-	-	0.00%
369.9101	Other Miscellaneous	17,393	22,686	25,037	20,000	20,000	0.00%
369.9102	Lost/Damaged Materials	8,231	11,317	10,088	11,000	11,000	0.00%
369.9103	NSF Fee Recoveries	(30)	-	-	-	-	0.00%
369.9106	COBRA Reimbursement	-	53	527	1,624	-	-100.00%
360.0000	Total Miscellaneous Revenues	185,195	137,837	195,402	278,720	317,100	13.77%
	Total Operating Revenues	9,441,992	9,550,448	9,814,908	10,413,438	10,303,597	-1.05%
395.1000	Proceeds from Sale of Cap. Assets	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
395.2000	Insurance Recoveries	10,678	3,347	179,642	-	-	0.00%
397.3000	Transfer from Designated Fund Balance	-	-	-	-	230,000	0.00%
	Total Other Financing Sources	10,678	3,347	179,642	-	230,000	0.00%
	Total General Fund Revenues	\$ 9,452,670	\$ 9,553,794	\$ 9,994,550	\$ 10,413,438	10,533,597	1.15%

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

Amounts presented in this budget are based on preliminary valuations provided by the Whatcom County Assessor. Assessed valuations are projected to increase by 17.8% to \$38.1 billion, based on valuations of existing properties within the WCLS taxing district. The impact of this, along with the value of new construction and state assessed properties, has been factored in to 2024 budgeted property tax collections. Given this scenario, the 2024 levy rate is expected to be \$.26408 per \$1,000 of assessed valuation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2024 General Fund Expenditures

Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	\$ 4,786,615	\$ 4,897,366	5,131,974	\$ 5,616,093	\$ 6,028,193	7.34%
572.2010	Retirement	550,095	519,306	477,319	497,142	527,196	6.05%
572.2030	Social Security	354,701	366,738	382,466	429,631	458,530	6.73%
572.2045	Health Insurance	1,006,812	765,699	890,723	949,491	1,080,446	13.79%
572.2055	Disability Insurance	8,510	9,190	9,752	11,688	12,444	6.47%
572.2059	Industrial Insurance	39,086	53,729	43,603	49,468	46,214	-6.58%
572.2069	Paid Family Medical Leave	-	-	1,575	41,819	12,923	-69.10%
572.2079	Unemployment Compensation	2,769	1,259	-	-	3,820	0.00%
572.2099	Qualified Moving	-	-	-	750	-	-100.00%
572.2000	Total Personnel Benefits	1,961,972	1,715,921	1,805,438	1,979,990	2,141,573	8.16%
	Total Salaries, Wages, & Benefits	6,748,587	6,613,287	6,937,412	7,596,083	8,169,766	7.55%
572.3031	Office and Operating Supplies	86,973	108,244	132,873	125,170	146,450	17.00%
572.3032	Fuel Consumed	6,787	15,930	27,471	23,826	26,050	9.34%
572.3034	Collection Materials	1,107,168	1,227,586	1,238,277	1,250,000	1,250,000	0.00%
572.3035	Small Tools and Minor Equipment	220,135	218,966	184,405	199,660	261,037	30.74%
572.3000	Total Supplies	1,421,064	1,570,726	1,583,026	1,598,656	1,683,537	5.31%
572.4041	Professional Services	306,620	339,887	436,967	499,197	486,753	-2.49%
572.4042	Communication	121,614	131,781	140,989	138,776	134,780	-2.88%
572.4043	Travel	13,712	6,387	29,965	29,024	43,850	51.08%
572.4044	Taxes and Operating Assessments	644	294	326	400	400	0.00%
572.4045	Operating Rentals and Leases	17,854	21,751	23,127	24,957	18,737	-24.92%
572.4046	Insurance	58,436	64,194	63,232	77,723	86,435	11.21%
572.4047	Utility Services	107,878	130,801	144,325	161,730	171,176	5.84%
572.4048	Repairs and Maintenance	78,838	69,872	140,554	141,190	131,440	-6.91%
572.4049	Miscellaneous	70,083	86,291	97,708	95,629	102,175	6.84%
572.4000	Total Services	775,679	851,259	1,077,193	1,168,626	1,175,747	0.61%
572.5051	Intergovernmental Professional Services	2,590	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	2,590	-	-	-	-	0.00%
	Total Operating Expenditures	8,947,920	9,035,271	9,597,630	10,363,365	11,029,050	6.42%
597.1000	Transfer to Capital	308,436	272,624	350,581	45,000	130,000	
597.2000	Transfer to Designated Fund Balance	-	-	-	230,000	-	
	Total Other Financing Uses	308,436	272,624	350,581	275,000	130,000	-52.73%
	Total General Fund Expenditures	\$ 9,256,356	\$ 9,307,895	\$ 9,948,211	\$ 10,638,365	\$ 11,159,050	4.89%

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

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

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

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

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

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

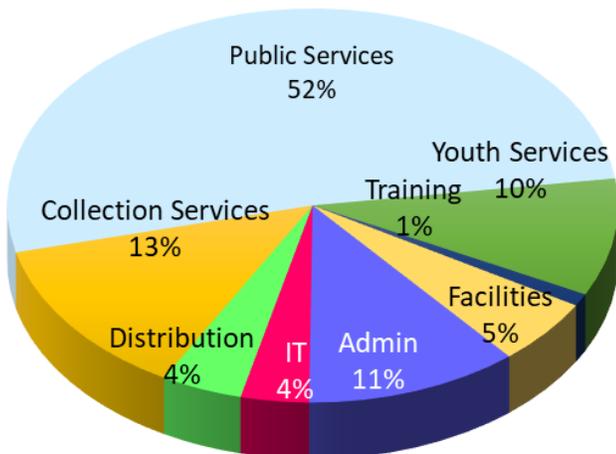
PEBB premiums will increase between 2% and 19% in 2024. Dental and long-term disability coverage is provided by a private carrier. Dental rates will increase by 4.5% while rates are flat for long-term disability.

Based on 2024 rate information provided by the State of Washington Department of Labor and Industries, costs for industrial insurance (workers compensation) will decrease by 6.6%.

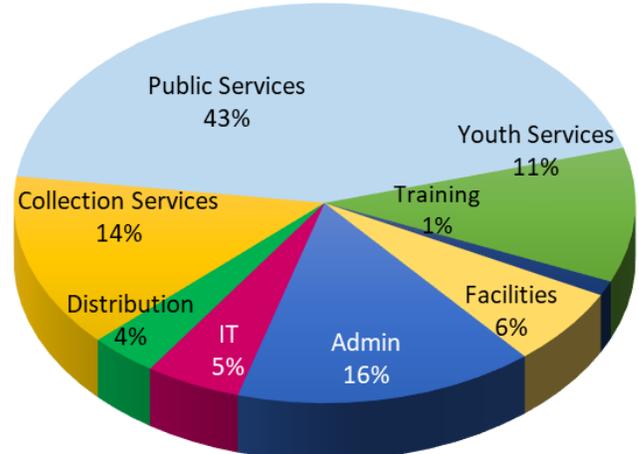
WCLS is on a reimbursable plan with the State of Washington for unemployment compensation. 0.06% of gross wages are budgeted for possible reimbursements, in addition to a fund reserve made up of 0.25% of wages.

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

FTE By Department



Personnel Budget By Department



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

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

Collection Materials: The collection materials budget provides for the books, magazines, audiobooks, music CDs, DVDs and other items that comprise the heart of the library's traditional lending collection. WCLS provides its patrons a continuous supply of new materials in print, sound, video and digital format, and current information to support school, work and recreational activities. WCLS has set a target of 13% of operating expenditures for collection spending; this is made up of collection materials as well as the cost of services needed to maintain the collection, such as the integrated library system (ILS) and various cataloging, interlibrary loan, data maintenance and processing costs.

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

Professional Services: The amount budgeted in this category includes costs for legal services, payroll services, the collection services described above, advertising, consultant services and participation in an Employee Assistance Program (EAP) program. This category also includes costs for adult and youth programming at libraries or online. Professional services costs are expected to decrease by 2.5% in 2024, as a one-time expense in 2023 will not carry forward.

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

Communications: This category includes postage, UPS, FedEx and other courier services, local and long-distance voice service, fiber optic circuits which link Administrative Services to the integrated library system, the branches, the library network and the Internet, DSL circuits in the smaller branches to meet patron demand for additional Internet services and cable data circuits for Bookmobile sites. Although rate increases are anticipated for the services listed, WCLS will be reducing the number of paper notices mailed to patrons, reducing postage costs. This will result in an overall expense decrease of 2.9% in 2024.

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

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

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

Insurance: This includes insurance for WCLS’ real and personal property, flood insurance, vehicle insurance, errors and omissions coverage, employment practices and an umbrella liability plan. 2024 costs are budgeted to increase by 11.2% over 2023.

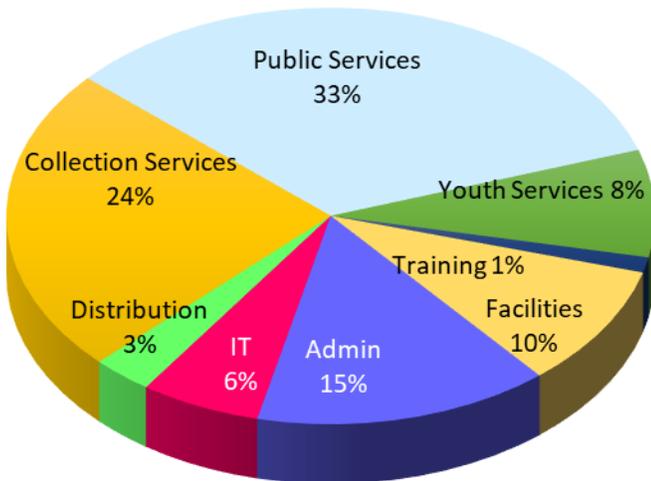
Utilities: This category includes costs for electricity, natural gas, water, sewer and refuse collection for all WCLS locations. A 5.8% increase is included to reflect anticipated rate increases.

Repair & Maintenance: This category includes costs for office and telecommunications equipment maintenance, software maintenance and on-going facilities maintenance. It also includes a contingency for unanticipated vehicle and facility repairs. Funds budgeted will decrease by 6.9% in 2024, however, any additional amounts needed will be added through mid-year budget amendments.

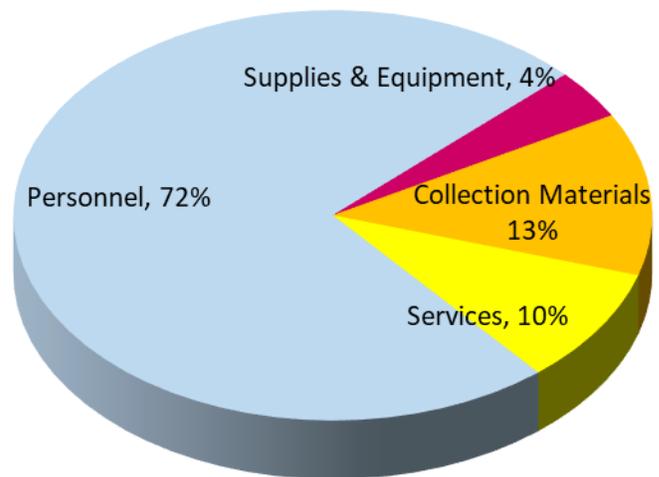
Miscellaneous: This expense category includes trustee and staff WCLS memberships in the Washington Library Association (WLA) and other professional organizations, refunds to patrons who have paid for lost items and later found and returned them, along with training registrations, printing services and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

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

Budget By Department



Budget By Category



Schedules of Fines and Fees

Administrative Procedure 4.01.04 Schedule of Fines and Fees

Policy Authority: 4.01 Borrower's Policy

1. Nonresident card fees:	
a. Family Fee	\$52.00 (up to 8 cards)
b. Adult Fee (18-65)	\$40.00
c. Child Fee (under 18)	\$20.00
d. Senior (65 and older)/Disabled Fee	\$20.00
2. If library materials are returned late:	
No overdue fines; items that are more than 28 days overdue will be considered lost. Damaged and lost fees may apply.	
3. If the account is submitted to collection agency:	\$10.00
4. Lost items or missing parts:	
Lost items will be charged to the patron's account based on their replacement value.	

Adopted by the Whatcom County Library System Board of Trustees May 18, 2010.

Revised: August 17, 2021, January 21, 2020, September 17, 2019; August 15, 2017; December 20, 2016; March 15, 2016; November 27, 2012; December 13, 2011; December 17, 2010.

7.03 Meeting Room and Facilities Use Policy Attachment A Schedule of Fees

Base Rental Fees (Rate covers 2 hours of use)			
Meeting Room	Capacity	Schedule A	Schedule B
Blaine Library Multi-Use Space	45	No Fee	\$30
Deming Library Meeting Room	58	No Fee	\$30
Ferndale Library Meeting Room	80	No Fee	\$30
Ferndale Library Conference Room	10	No Fee	\$25
Ferndale Library Study Room	3	No Fee	\$15
Lynden Library Meeting Room	80	No Fee	\$30
Lynden Library Conference Room	10	No Fee	\$25
Lynden Library Study Room	3	No Fee	\$15
North Fork Library Outdoor Side Lot	40' x 40'	No Fee	\$15
Point Roberts Library Meeting Room	30	No Fee	\$30
Additional Fees			
<p>The following is charged in addition to the base rental fee:</p> <ol style="list-style-type: none"> 1. Additional time incurs additional fees charged in two hour blocks. 2. Before/Afterhours use fee will be assessed by WCLS, the building owner, or Friends of the Library group on a case-by-case basis. Staff time is assessed at \$20 per hour and subject to availability. 3. If special cleaning or repair is required as a result of use by a person or group, WCLS may charge the contact person an amount equal to the cost incurred by WCLS to return the meeting room to its previous condition. 			

Adopted by the Whatcom County Library System Board of Trustees May 17, 2016

Revised: July 20, 2021, August 17, 2018, March 28, 2017



whatcom county
library system

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

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

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

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

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

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

Project Descriptions

Building and Furnishings Enhancement and Replacement Program

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

2024

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

2025

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

2026-2028

- Funds are set aside for projects not yet identified.

Building Repair and Maintenance Program

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

2024

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

2025

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

2026

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

2027

- Funds are set aside for projects not yet identified.

2028

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

Equipment Replacement Program

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

2024

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

2025

- Nissan NV or similar style work van.

2026

- Dodge Grand Caravan or similar style mini-van.

2027-2028:

- Isuzu NPR box truck or similar.

Land Purchases, New Branches, Branch Upgrades

This category includes costs related to new or updated library facilities, including real estate purchases, architectural design and construction costs. In 2024 we have budgeted for architectural design and construction of the new Birch Bay Vogt Library Express. We have also budgeted for a feasibility study to further investigate options for our Administrative Services location, including possibly updating the existing facility or relocating.

2024 Capital Budget

	Project	2023 Projected Actual	2024	2025	2026	2027	2028	Est. plan Total
Building and Furnishings Enhancement and Replacement program								
	Everson Renovation	\$ 2,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sumas Renovation	121,749	-	-	-	-	-	-
	Birch Bay New Branch Furnishings	-	150,000	-	-	-	-	150,000
	Branch Renovations/Upgrades	61,973	24,500	75,000	75,000	75,000	75,000	324,500
Sub-Total Building and Furnishings Enhancement and Replacement Program		185,981	174,500	75,000	75,000	75,000	75,000	474,500
Building Repair and Maintenance Program								
	Admin Services Maintenance & Improvements	-	130,000	300,000	125,000	125,000	125,000	805,000
	Branch Lighting Retrofit Upgrades	95,620	-	-	-	-	-	-
	Branch Building Updates	2,400	41,500	45,000	50,000	50,000	50,000	236,500
	Exterior Signage Updates	-	25,000	25,000	25,000	-	-	75,000
	Electric Vehicle Charging Initiative	-	375,000	-	-	-	-	375,000
Sub-Total Building Repair and Maintenance Program		98,020	571,500	370,000	200,000	175,000	175,000	1,491,500
Equipment Replacement Program								
	Vehicle Replacement	-	120,000	100,000	80,000	100,000	-	400,000
	Storage Container	-	10,000	-	-	-	-	10,000
Sub-Total Equipment Replacement Program		-	130,000	100,000	80,000	100,000	-	400,000
Land Purchase/New Branch/Branch Upgrades								
	Birch Bay Library Design and Construction	-	1,788,193	-	-	-	-	1,788,193
	AS Feasibility Study	-	50,000	-	-	-	-	50,000
Sub-total Land Purchase/New Branch/Branch Upgrades		-	1,838,193	-	-	-	-	1,788,193
Total Expenditures		\$ 284,002	\$ 2,714,193	\$ 545,000	\$ 355,000	\$ 350,000	\$ 250,000	\$ 4,154,193

Funding Summary:		2023 Projected Actual	2024	2025	2026	2027	2028	Est. Plan Total
	Investment Interest	\$ 32,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
	Grants/Reimbursements	5,640	2,862,280	-	-	-	-	2,862,280
	Transfer From General Fund	45,000	130,000	150,000	150,000	150,000	150,000	730,000
	Prior Period Ending Fund Balance	1,629,577	1,428,215	1,741,302	1,381,302	1,211,302	1,046,302	
	Total Funding	\$ 1,712,217	\$ 4,455,495	\$ 1,926,302	\$ 1,566,302	\$ 1,396,302	\$ 1,231,302	
Fund Balance:		2023 Projected Actual	2024	2025	2026	2027	2028	
	Assigned Beginning Fund Balance	\$ 1,397,677	\$ 1,196,315	\$ 1,509,402	\$ 1,149,402	\$ 979,402	\$ 814,402	
	Designated Beginning Fund Balance - Emergency	231,900	231,900	231,900	231,900	231,900	231,900	
	Total Beginning Fund Balance	1,629,577	1,428,215	1,741,302	1,381,302	1,211,302	1,046,302	
	Revenues	37,640	2,897,280	35,000	35,000	35,000	35,000	
	Transfer From General Fund	45,000	130,000	150,000	150,000	150,000	150,000	
	Expenditures	284,002	2,714,193	545,000	355,000	350,000	250,000	
	Net Income	(201,362)	313,087	(360,000)	(170,000)	(165,000)	(65,000)	
	Ending Fund Balance	\$ 1,428,215	\$ 1,741,302	\$ 1,381,302	\$ 1,211,302	\$ 1,046,302	\$ 981,302	

Note: Projected revenues and expenditures represent current estimates. The priority, timing and available funding for budgeted projects are subject to change based on the changing needs of WCLS, its staff and the patrons and communities that it serves.