2026 Preliminary Budget

November 18, 2025

WHATCOM COUNTY LIBRARY SYSTEM
WHATCOM COUNTY, WASHINGTON

PRELIMINARY BUDGET
FISCAL YEAR 2026

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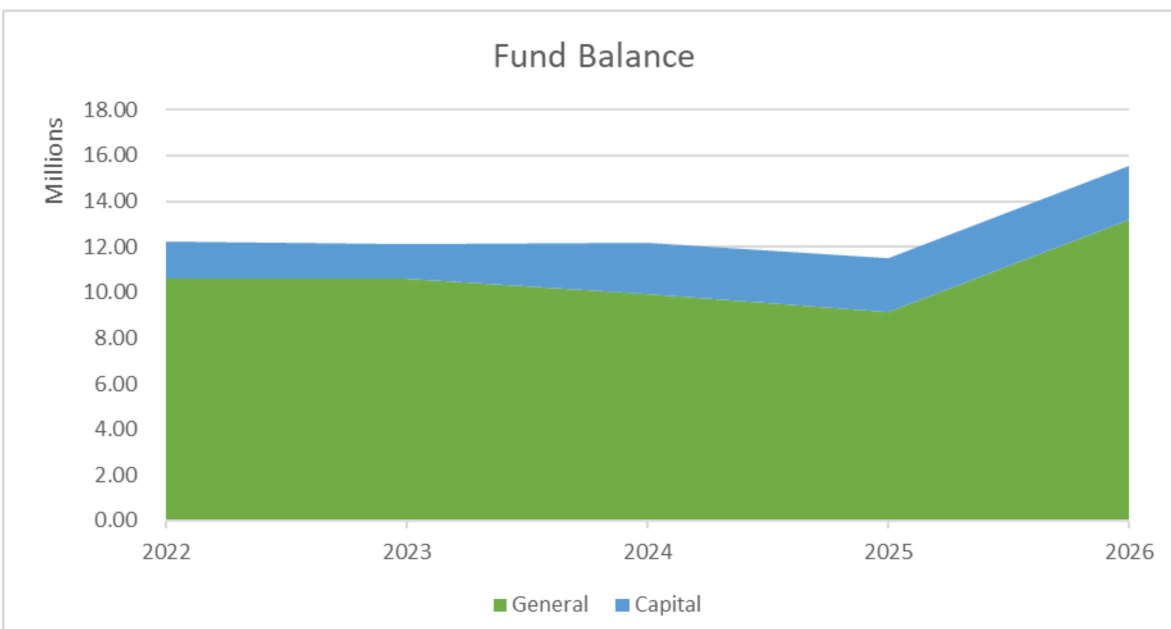
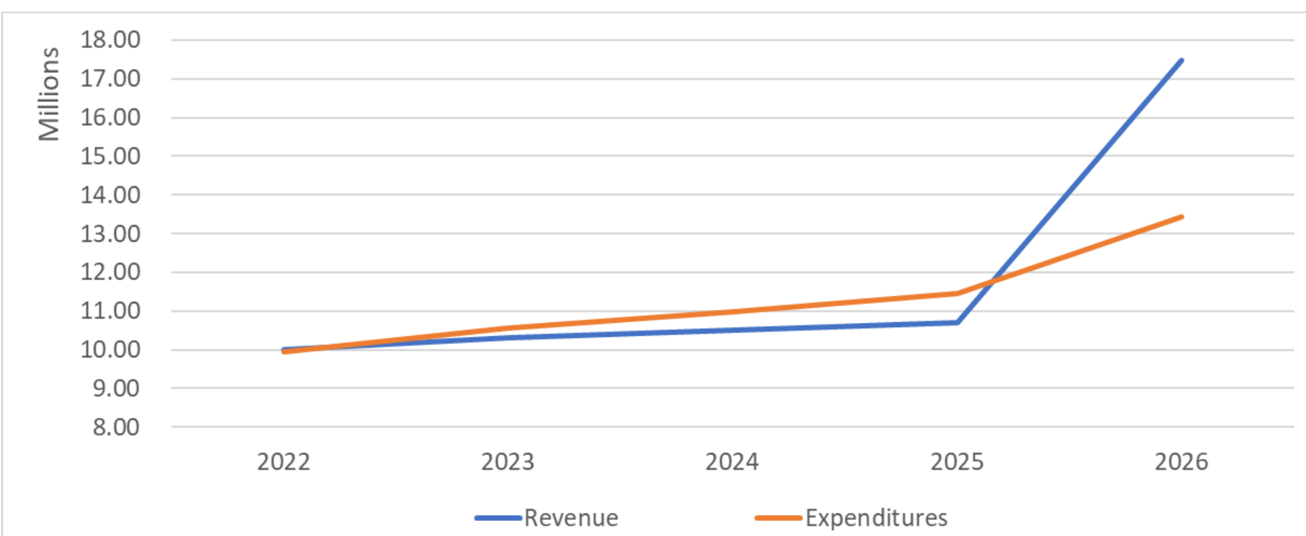
Major Fund Balance Summary

	General Fund	Capital Fund	Total Funds
Beginning Fund Balance	**$ 9,159,056**	**$ 2,318,871**	**$ 11,477,927**
Total Revenues	17,485,102	2,448,960	19,934,062
Total Expenditures	13,446,248	2,401,875	15,848,123
Total Revenues Net of Total Expenditures	***$ 4,038,854***	***$ 47,085***	***$ 4,085,939***
Ending Fund Balance			
Assigned Fund Balance - Capital	$ -	$ 2,134,055	$ 2,134,055
Designated Fund Balance - Cash Flow	4,107,262	-	4,107,262
Designated Fund Balance - Emergency	1,037,187	231,900	1,269,087
Designated Fund Balance - Capital Transfer	1,000,000	-	1,000,000
Designated Fund Balance - Unemployment Comp Fund	17,261	-	17,261
Designated Fund Balance - Birch Bay Operating Fund	505,000	-	505,000
Designated Fund Balance - Facility Ownership & Library Svcs Fund	2,967,315	-	2,967,315
Designated Fund Balance - Facility Maintenance Fund	550,000	-	550,000
Designated Fund Balance - Levy Stabilization Fund	1,000,000	-	1,000,000
Total Assigned & Designated Ending Fund Balance	11,184,025	2,365,955	13,549,980
Unassigned, Undesignated Ending Fund Balance	2,013,885	-	2,013,885
Total Estimated Ending Fund Balance	***$ 13,197,910***	***$ 2,365,955***	***$ 15,563,865***



2026 General Fund Budget Summary

Budget Number	Description	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budgeted	% Change over 2025 Projected
308.0000	**Beginning Fund Balance**	**$ 10,583,985**	**$ 10,630,324**	**$ 10,612,545**	**$ 9,932,448**	**$ 9,159,056**	-7.79%
	Operating Revenue						
310.0000	Taxes	9,408,229	9,827,497	9,724,963	10,153,717	16,866,352	66.11%
330.0000	Intergovernmental Revenue	195,188	157,899	78,164	75,400	75,000	-0.53%
340.0000	Charges for Goods and Services	16,089	16,991	30,242	20,000	20,000	0.00%
360.0000	Miscellaneous Revenue	195,402	303,410	446,460	446,100	523,750	17.41%
	Total Operating Revenue	**9,814,908**	**10,305,797**	**10,279,829**	**10,695,217**	**17,485,102**	63.49%
390.0000	**Other Financing Sources**	**179,642**	**-**	**237,752**	**-**	**-**	
	Operating Expenditures						
572.1000	Salaries and Wages	5,131,974	5,573,808	5,931,178	6,253,762	6,904,289	10.40%
572.2000	Personnel Benefits	1,805,438	1,973,700	2,069,542	2,071,713	2,218,603	7.09%
572.3000	Supplies	1,583,026	1,546,070	1,554,499	1,587,326	1,828,075	15.17%
572.4000	Services	1,077,193	1,184,998	1,318,324	1,477,644	1,495,282	1.19%
	Total Operating Expenditures	**9,597,630**	**10,278,576**	**10,873,543**	**11,390,445**	**12,446,248**	9.27%
590.0000	**Other Financing Uses**	**350,581**	**275,000**	**94,135**	**78,165**	**1,000,000**	1179.35%
	Net Operating Income (Loss)	217,278	27,221	(593,714)	(695,228)	5,038,854	-824.78%
	Net Other Financing Sources (Uses)	(170,939)	(275,000)	143,617	(78,165)	(1,000,000)	1179.35%
	Net Income (Loss)	**46,339**	**(247,779)**	**(450,097)**	**(773,392)**	**4,038,854**	-622.23%
	Use of Fund Balance	-	230,000	(230,000)	-	-	
508.0000	**Ending Fund Balance**	**$ 10,630,324**	**$ 10,612,545**	**$ 9,932,448**	**$ 9,159,056**	**$ 13,197,910**	44.10%



2026 General Fund Revenues

Budget Number	Description	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budgeted	% Change over 2025 Projected
308.0000	***Beginning Fund Balance***	***$ 10,583,985***	***$ 10,630,324***	***$ 10,612,545***	***$ 9,932,448***	***$ 9,159,056***	
311.1000	General Property Taxes	9,408,229	9,827,497	9,724,963	10,153,717	16,866,352	66.11%
310.0000	Total Taxes	9,408,229	9,827,497	9,724,963	10,153,717	16,866,352	66.11%
333.4530	Federal Indirect Grant IMLS	13,634	19,546	-	400	-	-100.00%
333.9700	Federal Indirect Grant DHS	40,207	43,568	-	-	-	
334.0690	State Grant Other	-	650	-	-	-	0.00%
337.1000	Local Entitlements	115,572	69,660	54,589	45,000	45,000	0.00%
337.2000	Leasehold Excise Tax	25,775	24,475	23,575	30,000	30,000	0.00%
330.0000	Total Intergovernmental Revenues	195,188	157,899	78,164	75,400	75,000	-0.53%
347.2001	Printing and Duplication Services	3,709	4,659	5,802	7,000	7,000	0.00%
347.2002	Library Use Fees	12,380	12,332	24,440	13,000	13,000	0.00%
340.0000	Total Charges for Goods and Services	16,089	16,991	30,242	20,000	20,000	0.00%
361.1100	Investment Interest	104,090	230,261	351,048	352,000	404,800	15.00%
361.4000	Other Interest Earnings	0	-	-	-	-	0.00%
362.1000	Rents and Leases	2,225	3,720	950	4,000	4,000	0.00%
367.1000	Contributions and Donations	53,142	35,642	61,655	47,000	80,100	70.43%
369.1000	Sale of Discards	272	53	80	100	100	0.00%
369.4100	Judgements and Settlements	-	1,546	67	-	-	
369.8100	Overage/Underage	22	9	1	-	-	0.00%
369.9101	Other Miscellaneous	25,037	18,989	21,484	33,000	24,750	-25.00%
369.9102	Lost/Damaged Materials	10,088	11,385	10,624	10,000	10,000	0.00%
369.9103	NSF Fee Recoveries	-	-	-	-	-	0.00%
369.9106	COBRA Reimbursement	527	1,804	550	-	-	0.00%
360.0000	Total Miscellaneous Revenues	195,402	303,410	446,460	446,100	523,750	17.41%
	Total Operating Revenues	**9,814,908**	**10,305,797**	**10,279,829**	**10,695,217**	**17,485,102**	63.49%
395.1000	Proceeds from Sale of Cap. Assets	-	-	7,752	-	-	0.00%
395.2000	Insurance Recoveries	179,642	-	-	-	-	0.00%
397.3000	Transfer from Designated Fund Balance	-	-	230,000	-	-	0.00%
	Total Other Financing Sources	**179,642**	**-**	**237,752**	**-**	**-**	0.00%
	Total General Fund Revenues	**$ 9,994,550**	**$ 10,305,797**	**$ 10,517,581**	**$ 10,695,217**	**$ 17,485,102**	63.49%

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

In August 2025 Whatcom County voters approved Proposition 2025-02, restoring the WCLS levy rate to $0.42 per $1000 of assessed valuation. The 2026 levy amount presented in this budget is based on this new rate and preliminary district valuations provided by the Whatcom County Assessor. Assessed valuations are projected to increase by 3.2% to $39.9 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 into 2026 budgeted property tax collections.

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.

State or federal grants received in 2026 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 the prior year's amount.

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. 2026 revenues have been budgeted to be consistent with the prior year's amount.

Due the variability in the distribution of these revenues, WCLS will budget to reserve these and other similar shared revenues for transfer to the Capital Fund.

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

All WCLS branch libraries provide printers and copiers for public use. The amount budgeted for 2026 is consistent with amounts received in 2025. Printing revenue 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 people outside of the WCLS service area 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 books, movies, music, and other materials from any WCLS branch library 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 annually.

Miscellaneous Revenues: This source of revenue includes investment interest, rents and leases (meeting room use fees), donations, COBRA and other 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 and anticipated increase in account balances due to the

Levy Lid Lift mentioned above, the amount budgeted for 2026 is $408,800, a 15% increase over projected 2025 interest revenue.

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

WCLS receives contributions from the Whatcom County Library Foundation, Friends of the Library groups, and other private funding sources. Contributions and donations are expected to increase by 70% in 2026 as WCLS will be seeking grant funding for new projects and initiatives.

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 2026, 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. Payments received, if any, will be added as mid-year adjustments as needed.

2025 General Fund Expenditures

Budget Number	Description	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budgeted	% Change over 2025 Projected
572.1000	Total Salaries and Wages	$ 5,131,974	5,573,808	$ 5,931,178	$ 6,253,762	$ 6,904,289	10.40%
572.2010	Retirement	477,319	496,704	494,292	412,775	366,460	-11.22%
572.2030	Social Security	382,466	411,334	440,502	478,413	525,946	9.94%
572.2045	Health Insurance	890,723	972,653	1,082,069	1,111,039	1,233,102	10.99%
572.2055	Disability Insurance	9,752	10,637	11,505	13,092	14,441	10.30%
572.2059	Industrial Insurance	43,603	31,791	40,035	40,816	51,726	26.73%
572.2069	Paid Family Medical Leave	-	49,830	1,139	15,345	22,548	46.94%
572.2079	Unemployment Compensation	1,575	-	-	233	4,379	1777.49%
572.2099	Qualified Moving	-	750	-	-	-	0.00%
572.2000	Total Personnel Benefits	1,805,438	1,973,700	2,069,542	2,071,713	2,218,603	7.09%
	Total Salaries, Wages, & Benefits	***6,937,412***	***7,547,508***	***8,000,720***	***8,325,475***	***9,122,892***	**9.58%**
572.3031	Office and Operating Supplies	132,873	144,131	181,280	168,934	180,575	6.89%
572.3032	Fuel Consumed	27,471	24,787	19,525	24,050	25,250	4.99%
572.3034	Collection Materials	1,238,277	1,275,608	1,208,590	1,275,000	1,400,000	9.80%
572.3035	Small Tools and Minor Equipment	184,405	101,545	145,104	119,342	222,250	86.23%
572.3000	Total Supplies	***1,583,026***	***1,546,070***	***1,554,499***	***1,587,326***	***1,828,075***	**15.17%**
572.4041	Professional Services	436,967	528,286	573,916	828,318	741,010	-10.54%
572.4042	Communication	140,989	139,618	157,003	140,707	140,450	-0.18%
572.4043	Travel	29,965	37,304	44,529	21,808	53,025	143.14%
572.4044	Taxes and Operating Assessments	326	378	500	700	750	7.14%
572.4045	Operating Rentals and Leases	23,127	20,812	64,806	22,278	27,447	23.20%
572.4046	Insurance	63,232	75,718	112,500	105,654	109,563	3.70%
572.4047	Utility Services	144,325	156,255	160,964	185,782	186,066	0.15%
572.4048	Repairs and Maintenance	140,554	140,483	114,105	83,434	120,255	44.13%
572.4049	Miscellaneous	97,708	86,143	90,001	88,962	116,715	31.20%
572.4000	Total Services	***1,077,193***	***1,184,998***	***1,318,324***	***1,477,644***	***1,495,282***	**1.19%**
	Total Operating Expenditures	**9,597,630**	**10,278,576**	**10,873,543**	**11,390,445**	**12,446,248**	**9.27%**
597.1000	Transfer to Capital	350,581	45,000	94,135	78,165	1,000,000	1179.35%
597.2000	Transfer to Designated Fund Balance	-	230,000	-	-	-	0.00%
	Total Other Financing Uses	***350,581***	***275,000***	***94,135***	***78,165***	***1,000,000***	**1179.35%**
	Total General Fund Expenditures	**$ 9,948,211**	**10,553,576**	**$ 10,967,678**	**$ 11,468,609**	**$ 13,446,248**	**17.24%**

Salaries and Benefits: WCLS continually monitors staffing levels, allocating staff to maintain appropriate service needs while balancing current and future budgetary constraints.

A 3% Cost-of-Living Adjustment (COLA) and a 4% 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.

Personnel expenses also include anticipated costs for covering substitution needs in our branches. Starting in 2026, WCLS will offer paid discretionary leave to staff who are not members of the bargaining unit or management team. Additional sub coverage has been added to the 2026 budget in anticipation of use of this new leave type.

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, dental, and vision insurance premiums; Health Savings Account contributions; workers' compensation (Labor and Industries); Washinton State 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 employer contribution rate in 2026 will be 5.58% 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 2026.

Medical, dental, and vision insurance premium costs are covered at 100% for eligible employees. Costs for dependents are shared by the employer and employees. WCLS participates in the Washington State Public Employees Benefits Board (PEBB), which offers multiple plan options including QHDHP (Qualified High Deductible Health Plan) combined with a Health Savings Account and PPO (Preferred Provider Organization) plans. Rates for PEBB medical insurance plans will increase by 6.5-10.5% in 2026.

Dental, vision and long-term disability are provided by a private carrier. Dental rates will increase by 5% while vision and long-term disability rates will remain flat for 2026.

Based on preliminary 2026 rate information, prior year data and WCLS' experience factor, an increase of 5% is budgeted for total workers' compensation rates. These rates are set by the State of Washington Department of Labor and Industries.

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

Paid Family and Medical Leave is a state-mandated paid leave program that began in 2019. Leave is available to qualifying employees and premium costs are shared by the employer and employees. Rates are set by the Washington State Employment Services Division (ESD). In 2026 employers will contribute 0.2848% of 1.13% of gross wages.

Office and Operating Supplies: The supplies category includes office supplies; custodial and maintenance supplies; computer, copier, and printer supplies; materials processing supplies; mailing and shipping supplies; and vehicle supplies and replacement parts. The amount budgeted for 2026 reflects an inflationary increase as well as additional supplies for various programs and initiatives.

Fuel: This category is for diesel and gasoline for WCLS's Bookmobile and eight other fleet vehicles. The amount budgeted for 2026 has increased by 5% over 2025 due to anticipated usage and rising fuel costs. Ultimately, fuel costs are expected to decrease over the next few years as WCLS transitions some of its fleet vehicles to electric vehicles.

Collection Materials: The collection materials budget provides for the books, magazines, audiobooks, CDs, and DVDs, along with the Library of Things and other items that comprise the Library's lending collection. WCLS provides its patrons with 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. The 2026 budget includes a 10% increase in collection materials spending, after nominal increases over the past few years.

WCLS anticipates materials circulation may be negatively impacted by the Bellingham Public Library and Ferndale Civic Campus construction projects, which could decrease collection materials spending. Collection purchases may be further impacted by the closure of vendor Baker & Taylor, and the subsequent increased demand on our usual vendor Ingram Library Services. If collection materials spending is significantly reduced due to these outside factors, it will be addressed in a mid-year budget amendment.

Small Tools and Minor Equipment: This category includes furnishings, computers, computer hardware, software, printers, shelving, book carts, and other fixtures and equipment. The 2026 budget includes an 86% increase over 2025 spending, due to reduced spending in 2025 and anticipated replacements and other projects in 2026. WCLS aims to refurbish and reuse furnishings and equipment when possible, however, in 2026 several necessary replacements and upgrades are planned.

Professional Services: The amount budgeted in this category includes costs for legal services, payroll services, the collection services described above, advertising, IT-related subscription services, 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. In 2025 this category included a follow-up cyber security audit and the cost of the Levy Lid Lift election. In 2026 WCLS will conduct a Classification and Compensation study, as agreed upon during union negotiations. Such a study has not taken place since 2017. Overall, professional services costs are budgeted to decrease by 11% in 2026.

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 branch libraries, the library network and the Internet; DSL circuits in the smaller libraries 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 anticipates reduced internet service costs resulting from e-Rate discounts. This will costs remaining flat in 2026.

Travel: This includes reimbursement to employees and Trustees for use of personal automobiles on WCLS business such driving to another branch location to provide substitute coverage, 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 $0.70 per mile and expected to increase in 2026. Employee travel has been limited over the past few years; in 2026 we plan to increase conference and professional development opportunities for staff, that when combined with mileage reimbursement will result in an increase of 143% over 2025 costs.

Taxes and Operating Assessments: This category includes the sales taxes paid on printing and duplication services provided to patrons. The amount budgeted will increase by 7% over 2025 as WCLS continues to see increased use of printing services.

Rentals: This category includes costs for leasing a postage meter, copiers, and post office box rentals. This category also includes rental costs associated with usage of the Sudden Valley Adult Center for the South Whatcom branch library. Budgeted amounts are expected to increase by 23% due to scheduled rent increases and new leased copier equipment.

Insurance: This includes insurance for WCLS's real and personal property, flood insurance, vehicle insurance, errors and omissions coverage, employment practices, and an umbrella liability plan. 2026 costs are budgeted to increase by 3% over 2025 based on renewal quotes already received and 5-10% estimates for other plans that will renew in December.

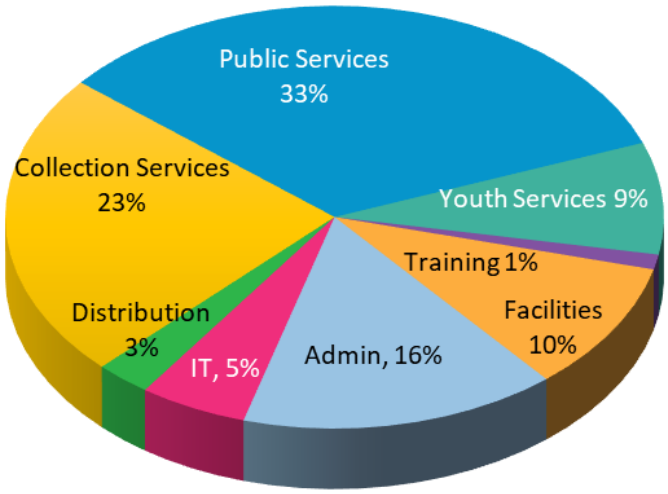
Utilities: This category includes costs for electricity, natural gas, water, sewer, and refuse collection for all WCLS locations. Electricity costs are expected to decrease due to an LED lighting upgrade at Administrative Services and installation of solar panels at the Deming Library. 3% rate increases are expected for other utilities, resulting in overall costs remaining flat in 2026.

Repair and Maintenance: This category includes costs for office and telecommunications equipment maintenance and on-going fleet and facilities maintenance. While several projects are planned for 2026, the amount budgeted also includes a contingency for unanticipated vehicle and facility repairs. The repair and maintenance budget will increase by 44% in 2026 due to reduced costs in 2025. Additional amounts needed for unanticipated costs beyond the contingency amount will be added through mid-year budget amendments.

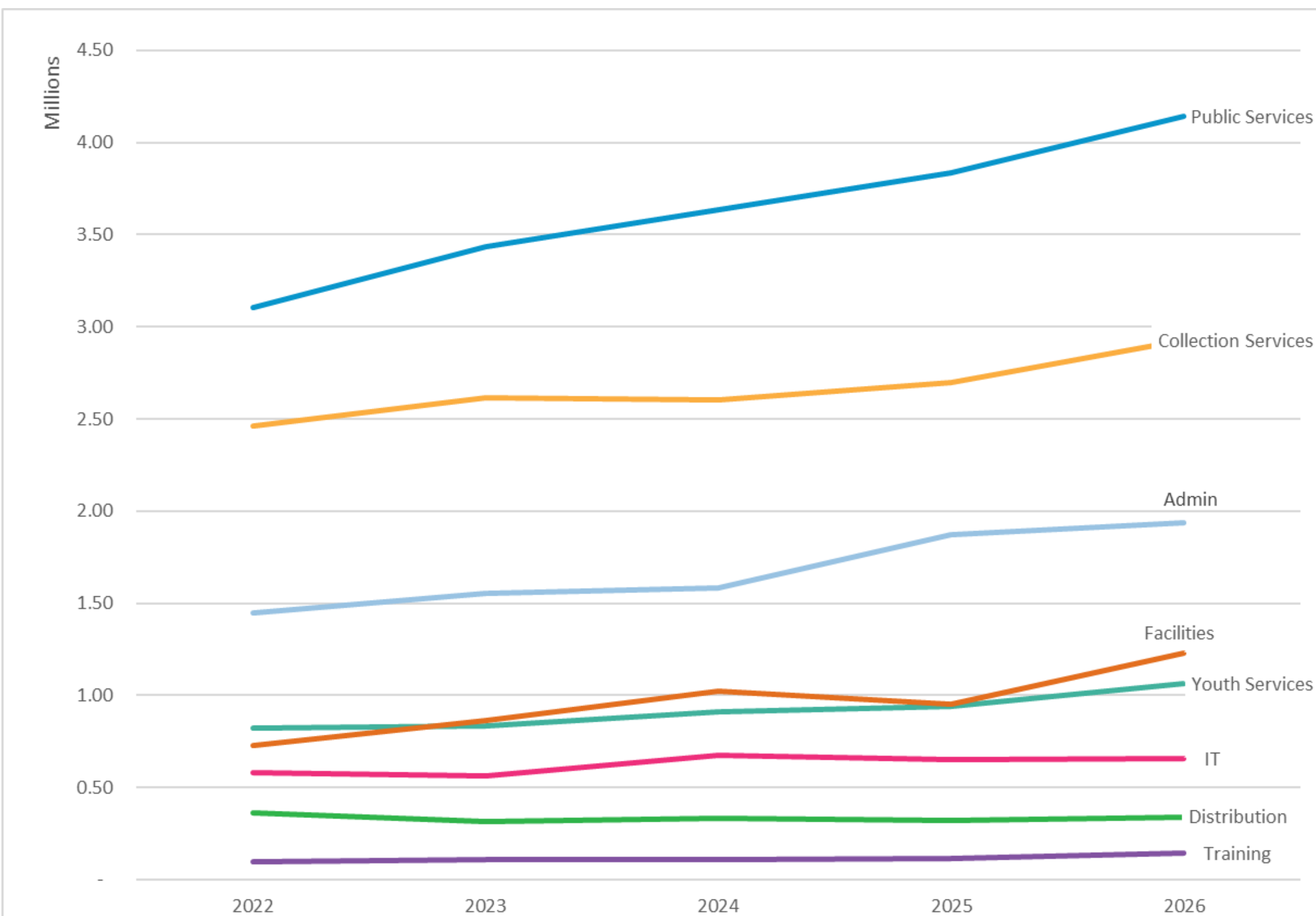
Miscellaneous: This expense category includes trustee and staff WCLS memberships in the Washington Library Association (WLA) and other professional organizations, refunds to patrons who have paid for lost items and later found and returned them, along with training registrations, printing services and other, and miscellaneous fees. A 31% increase is budget for 2016, to support additional project and training needs.

Other Financing Uses: Traditionally, WCLS has transferred 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. As this funding source has dwindled in the past few years, it is no longer sufficient to fully support the Capital fund. In 2026 WCLS will be transferring $1 million from the General to the Capital fund in order to fully fund the projects described in the Capital Plan that follows.

Departmental Budgets



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



General Fund Expenditures
Administration

ADMIN Budget Number	Description	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budgeted	% Change over 2025 Projected
572.1000	Total Salaries and Wages	$ 841,326	$ 893,822	$ 966,028	$ 1,003,393	$ 1,115,474	11.17%
572.2010	Retirement	85,395	86,835	89,355	72,127	61,613	-14.58%
572.2030	Social Security	63,174	66,937	72,634	76,760	84,545	10.14%
572.2045	Health Insurance	110,074	108,700	122,306	125,115	159,110	27.17%
572.2055	Disability Insurance	1,773	1,886	2,055	2,463	2,728	10.74%
572.2059	Industrial Insurance	3,968	3,072	3,461	3,712	4,781	28.80%
572.2069	Paid Family Medical Leave	-	17,394	(9,261)	2,430	3,590	47.70%
572.2079	Unemployment Compensation	-	-	-	-	697	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	264,385	284,824	280,550	282,608	317,064	12.19%
	Total Salaries, Wages, & Benefits	***1,105,710***	***1,178,646***	***1,246,577***	***1,286,001***	***1,432,538***	**11.39%**
572.3031	Office and Operating Supplies	16,500	24,834	27,493	24,310	32,931	35.46%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	3,720	587	2,812	1,392	6,250	349.01%
572.3000	Total Supplies	***20,219***	***25,422***	***30,306***	***25,702***	***39,181***	**52.44%**
572.4041	Professional Services	161,788	187,082	147,749	382,566	265,997	-30.47%
572.4042	Communication	33,038	28,318	30,328	39,851	41,850	5.02%
572.4043	Travel	5,529	4,060	4,832	2,100	10,550	402.38%
572.4044	Taxes and Operating Assessments	326	378	500	700	750	7.14%
572.4045	Operating Rentals and Leases	11,764	11,579	12,567	11,740	11,740	0.00%
572.4046	Insurance	27,658	22,965	34,941	32,701	32,151	-1.68%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	4,812	20,294	682	7,327	7,400	1.00%
572.4049	Miscellaneous	77,845	74,625	75,387	82,354	95,465	15.92%
572.4000	Total Services	***322,760***	***349,300***	***306,985***	***559,339***	***465,903***	**-16.70%**
	Total Departmental Expenditures	**$ 1,448,690**	**$ 1,553,368**	**$ 1,583,868**	**$ 1,871,042**	**1,937,622**	**3.56%**

General Fund Expenditures
Information Technology

IT Budget Number	Description	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budgeted	% Change over 2025 Projected
572.1000	Total Salaries and Wages	$ 260,468	$ 278,730	$ 295,068	$ 307,362	$ 326,204	6.13%
572.2010	Retirement	26,637	28,077	27,293	22,024	18,088	-17.87%
572.2030	Social Security	19,573	21,261	22,345	23,513	24,107	2.52%
572.2045	Health Insurance	43,915	46,624	43,353	46,545	50,494	8.48%
572.2055	Disability Insurance	627	677	695	788	853	8.20%
572.2059	Industrial Insurance	1,060	751	904	1,073	1,380	28.57%
572.2069	Paid Family Medical Leave	-	1,918	619	743	1,050	41.28%
572.2079	Unemployment Compensation	-	-	-	-	204	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	91,812	99,308	95,208	94,687	96,174	1.57%
	Total Salaries, Wages, & Benefits	***352,280***	***378,038***	***390,277***	***402,048***	***422,378***	**5.06%**
572.3031	Office and Operating Supplies	39,599	11,210	6,890	3,000	3,500	16.67%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	98,390	47,983	98,061	55,000	70,000	27.27%
572.3000	Total Supplies	***137,989***	***59,193***	***104,952***	***58,000***	***73,500***	**26.72%**
572.4041	Professional Services	7,383	52,163	101,858	131,820	88,696	-32.71%
572.4042	Communication	77,041	70,571	76,834	58,906	58,145	-1.29%
572.4043	Travel	-	-	-	-	3,750	0.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	2,457	1,241	1,740	1,583	5,472	245.59%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	578	1,609	276	240	1,940	708.33%
572.4049	Miscellaneous	424	325	-	1,000	6,000	500.00%
572.4000	Total Services	***87,883***	***125,909***	***180,708***	***193,550***	***164,003***	**-15.27%**
	Total Departmental Expenditures	**$ 578,152**	**$ 563,140**	**$ 675,936**	**$ 653,598**	**$ 659,881**	**0.96%**

General Fund Expenditures
Distribution

DIST Budget Number	Description	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budgeted	% Change over 2025 Projected
572.1000	Total Salaries and Wages	$ 208,306	$ 189,543	$ 183,960	$ 199,233	$ 210,487	5.65%
572.2010	Retirement	19,463	20,842	20,060	17,308	14,271	-17.55%
572.2030	Social Security	15,916	17,257	16,647	15,241	19,120	25.45%
572.2045	Health Insurance	36,792	52,757	68,697	56,769	56,423	-0.61%
572.2055	Disability Insurance	318	412	440	483	524	8.54%
572.2059	Industrial Insurance	4,624	3,361	4,118	4,069	5,113	25.66%
572.2069	Paid Family Medical Leave	-	1,563	470	572	826	44.44%
572.2079	Unemployment Compensation	-	-	-	-	160	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	77,113	96,192	110,432	94,441	96,437	2.11%
	Total Salaries, Wages, & Benefits	***285,420***	***285,735***	***294,393***	***293,674***	***306,924***	**4.51%**
572.3031	Office and Operating Supplies	1,086	912	15,906	250	500	100.00%
572.3032	Fuel Consumed	27,471	24,717	19,512	24,000	25,200	5.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	106	41	-	-	500	0.00%
572.3000	Total Supplies	***28,663***	***25,670***	***35,418***	***24,250***	***26,200***	**8.04%**
572.4041	Professional Services	863	228	-	-	250	0.00%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	250	364	869	2,283	3,350	46.74%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	451	-	-	-	-	0.00%
572.4046	Insurance	11,210	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	32,398	360	-	-	-	0.00%
572.4049	Miscellaneous	228	205	-	-	2,000	0.00%
572.4000	Total Services	***45,401***	***1,157***	***869***	***2,283***	***5,600***	**145.29%**
	Total Departmental Expenditures	**$ 359,483**	**$ 312,562**	**$ 330,680**	**$ 320,207**	**$ 338,724**	**5.78%**

General Fund Expenditures
Collection Services

COLL SVCS Budget Number	Description	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budgeted	% Change over 2025 Projected
572.1000	Total Salaries and Wages	$ 702,737	$ 755,662	$ 780,716	$ 818,418	$ 888,860	8.61%
572.2010	Retirement	66,512	70,237	67,760	56,061	49,380	-11.92%
572.2030	Social Security	51,611	55,503	56,311	62,609	65,722	4.97%
572.2045	Health Insurance	162,331	179,502	221,119	235,695	246,153	4.44%
572.2055	Disability Insurance	1,628	1,727	1,876	2,096	2,278	8.68%
572.2059	Industrial Insurance	4,413	3,118	4,026	4,311	5,323	23.47%
572.2069	Paid Family Medical Leave	-	5,193	1,620	1,972	2,861	45.08%
572.2079	Unemployment Compensation	-	-	-	-	556	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	286,495	315,279	352,713	362,744	372,272	2.63%
	Total Salaries, Wages, & Benefits	***989,232***	***1,070,940***	***1,133,429***	***1,181,162***	***1,261,133***	**6.77%**
572.3031	Office and Operating Supplies	22,765	21,929	20,969	14,239	14,844	4.25%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	1,238,277	1,275,608	1,208,590	1,275,000	1,400,000	9.80%
572.3035	Small Tools and Minor Equipment	1,858	1,070	275	300	-	-100.00%
572.3000	Total Supplies	***1,262,900***	***1,298,606***	***1,229,834***	***1,289,539***	***1,414,844***	**9.72%**
572.4041	Professional Services	167,952	197,758	179,066	185,588	202,301	9.01%
572.4042	Communication	30,816	39,734	48,835	41,000	38,955	-4.99%
572.4043	Travel	6,290	2,417	6,663	1,350	6,200	359.26%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	-	-	-	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	5,103	2,523	4,277	1,000	2,500	150.00%
572.4000	Total Services	***210,161***	***242,432***	***238,841***	***228,938***	***249,956***	**9.18%**
	Total Departmental Expenditures	**$ 2,462,292**	**$ 2,611,978**	**$ 2,602,103**	**$ 2,699,639**	**$ 2,925,932**	**8.38%**

General Fund Expenditures
Public Services

PUB SVCS Budget Number	Description	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budgeted	% Change over 2025 Projected
572.1000	Total Salaries and Wages	$ 2,255,121	$ 2,500,241	$ 2,644,134	$ 2,833,216	$ 3,067,603	8.27%
572.2010	Retirement	198,441	207,134	206,817	178,418	157,273	-11.85%
572.2030	Social Security	168,200	179,878	194,760	216,741	236,408	9.07%
572.2045	Health Insurance	380,523	403,185	424,129	443,364	479,187	8.08%
572.2055	Disability Insurance	3,566	3,874	4,135	4,779	5,224	9.29%
572.2059	Industrial Insurance	19,986	14,878	19,118	19,173	23,734	23.79%
572.2069	Paid Family Medical Leave	63	17,076	5,458	6,911	10,053	45.46%
572.2079	Unemployment Compensation	-	-	-	233	1,952	737.03%
572.2099	Qualified Moving	-	750	-	-	-	0.00%
572.2000	Total Personnel Benefits	770,780	826,774	854,417	869,620	913,830	5.08%
	Total Salaries, Wages, & Benefits	***3,025,900***	***3,327,015***	***3,498,551***	***3,702,836***	***3,981,433***	**7.52%**
572.3031	Office and Operating Supplies	28,319	54,046	76,052	87,750	83,350	-5.01%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	10,761	5,492	3,349	2,500	5,000	100.00%
572.3000	Total Supplies	***39,081***	***59,538***	***79,401***	***90,250***	***88,350***	**-2.11%**
572.4041	Professional Services	14,063	17,050	23,113	22,552	44,557	97.58%
572.4042	Communication	94	996	1,006	800	1,500	87.50%
572.4043	Travel	14,001	19,863	23,039	12,600	22,600	79.37%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	1,752	3,896	4,945	1,605	1,685	5.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	845	867	915	5.49%
572.4049	Miscellaneous	10,715	5,270	4,849	2,800	3,000	7.14%
572.4000	Total Services	***40,624***	***47,075***	***57,797***	***41,224***	***74,258***	**80.13%**
	Total Departmental Expenditures	**$ 3,105,606**	**$ 3,433,628**	**$ 3,635,749**	**$ 3,834,310**	**$ 4,144,041**	**8.08%**

General Fund Expenditures
Youth Services

YOUTH SVCS Budget Number	Description	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budgeted	% Change over 2025 Projected
572.1000	Total Salaries and Wages	$ 549,793	$ 566,138	$ 620,095	$ 655,576	$ 743,679	13.44%
572.2010	Retirement	56,405	52,413	51,642	42,570	41,231	-3.15%
572.2030	Social Security	40,329	41,191	44,958	50,152	54,552	8.77%
572.2045	Health Insurance	126,955	138,594	151,495	157,704	178,834	13.40%
572.2055	Disability Insurance	1,351	1,387	1,554	1,779	1,889	6.20%
572.2059	Industrial Insurance	3,210	2,216	2,809	3,273	4,040	23.43%
572.2069	Paid Family Medical Leave	-	4,257	1,271	1,650	2,393	45.08%
572.2079	Unemployment Compensation	-	-	-	-	465	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	228,250	240,058	253,729	257,126	283,404	10.22%
	Total Salaries, Wages, & Benefits	***778,043***	***806,196***	***873,823***	***912,703***	***1,027,083***	**12.53%**
572.3031	Office and Operating Supplies	16,191	20,676	21,478	22,885	26,350	15.14%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	19,176	531	678	150	2,000	1233.33%
572.3000	Total Supplies	***35,367***	***21,207***	***22,157***	***23,035***	***28,350***	**23.07%**
572.4041	Professional Services	1,155	346	1,389	2,000	5,000	150.00%
572.4042	Communication	-	-	-	150	-	-100.00%
572.4043	Travel	2,736	5,384	7,510	2,800	4,800	71.43%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	365	-	-	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	2,996	2,110	3,803	500	750	50.00%
572.4000	Total Services	***6,887***	***7,840***	***13,066***	***5,450***	***10,550***	**93.58%**
	Total Departmental Expenditures	**$ 820,297**	**$ 835,244**	**$ 909,046**	**$ 941,188**	**$ 1,065,983**	**13.26%**

General Fund Expenditures
Training

TRAINING Budget Number	Description	2023 Actual	2024 Actual	2024 Actual	2025 Projected	2026 Budgeted	% Change over 2025 Projected
572.1000	Total Salaries and Wages	$ 59,614	$ 67,935	$ 67,658	$ 74,555	$ 78,470	5.25%
572.2010	Retirement	6,131	6,771	6,317	5,406	4,379	-19.01%
572.2030	Social Security	4,558	5,190	5,176	5,703	6,003	5.25%
572.2045	Health Insurance	9,652	12,090	12,834	12,364	13,319	7.73%
572.2055	Disability Insurance	157	171	179	196	206	5.25%
572.2059	Industrial Insurance	311	249	291	317	406	28.22%
572.2069	Paid Family Medical Leave	1,512	493	139	182	253	39.10%
572.2079	Unemployment Compensation	-	-	-	-	49	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	22,321	24,963	24,935	24,168	24,615	1.85%
	Total Salaries, Wages, & Benefits	***81,935***	***92,898***	***92,594***	***98,723***	***103,085***	**4.42%**
572.3031	Office and Operating Supplies	4,669	3,211	3,491	5,000	5,250	5.00%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	-	6	-	-	-	0.00%
572.3000	Total Supplies	***4,669***	***3,216***	***3,491***	***5,000***	***5,250***	**5.00%**
572.4041	Professional Services	5,349	4,659	14,609	10,600	31,780	199.81%
572.4042	Communication	-	-	-	425	675	58.82%
572.4043	Travel	547	5,024	205	-	-	0.00%
572.4044	Taxes and Operating Assessments	-	-	-	750	750	0.00%
572.4045	Operating Rentals and Leases	1,711	-	400	-	-	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	130	-	-	0.00%
572.4049	Miscellaneous	205	206	188	500	500	0.00%
572.4000	Total Services	***7,812***	***9,889***	***15,532***	***12,275***	***33,705***	**174.58%**
	Total Departmental Expenditures	**$ 94,416**	**$ 106,003**	**$ 111,616**	**$ 115,998**	**$ 142,040**	**22.45%**

General Fund Expenditures
Facilities

FACILITIES Budget Number	Description	2022 Actual	2023 Actual	2024 Actual	2025 Projected	2026 Budgeted	% Change over 2025 Projected
572.1000	Total Salaries and Wages	$ 254,610	$ 321,737	$ 373,519	$ 362,009	$ 473,512	30.80%
572.2010	Retirement	18,335	24,397	25,048	18,860	20,226	7.25%
572.2030	Social Security	19,105	24,118	27,672	27,694	35,489	28.15%
572.2045	Health Insurance	20,480	31,200	38,136	33,484	49,582	48.08%
572.2055	Disability Insurance	331	504	570	508	740	45.66%
572.2059	Industrial Insurance	6,031	4,146	5,308	4,888	6,949	42.16%
572.2069	Paid Family Medical Leave	-	1,937	824	886	1,524	72.01%
572.2079	Unemployment Compensation	-	-	-	-	296	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	64,282	86,303	97,557	86,320	114,806	33.00%
	Total Salaries, Wages, & Benefits	***318,892***	***408,040***	***471,076***	***448,328***	***588,319***	**31.22%**
572.3031	Office and Operating Supplies	3,745	7,313	9,001	11,500	13,850	20.43%
572.3032	Fuel Consumed	-	70	13	50	50	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	50,393	44,234	39,928	60,000	138,500	130.83%
572.3000	Total Supplies	***54,139***	***51,617***	***48,942***	***71,550***	***152,400***	**113.00%**
572.4041	Professional Services	78,415	70,600	106,132	93,192	102,428	9.91%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	611	192	1,412	250	1,100	340.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	4,991	4,096	44,789	6,600	7,800	18.18%
572.4046	Insurance	24,364	52,754	77,559	72,952	77,412	6.11%
572.4047	Utility Services	144,325	156,255	160,964	185,782	186,066	0.15%
572.4048	Repairs and Maintenance	102,766	118,220	112,171	75,000	110,000	46.67%
572.4049	Miscellaneous	192	880	1,498	808	6,500	704.46%
572.4000	Total Services	***355,665***	***402,997***	***504,526***	***434,585***	***491,307***	**13.05%**
	Total Departmental Expenditures	**$ 728,695**	**$ 862,653**	**$ 1,024,544**	**$ 954,463**	**$ 1,232,025**	**29.08%**

Whatcom County Library System
Preliminary Five-Year Capital Improvement Plan
2026-2030

Whatcom County Library System's Financial Planning and 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.

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. When possible, WCLS may seek outside public and private grant funding for certain capital projects.

Although not specifically mentioned below, capital purchases in 2026 may also include items or projects identified and approved for 2025 but carried forward into 2026. When this is the case, the 2026 budget will be amended to reflect the revised spending amounts.

In 2026 WCLS will be developing a five-year strategic plan, to be implemented in 2027. Additional Capital projects will be identified during this process and the plan will be updated accordingly.

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.

2026

- Complete Birch Bay Vogt Library Express project.
- Update teen area furnishings at Deming Library.
- Update patron lounge and task furnishings at the Lynden Library.
- Purchase furnishings for updated meeting space at the North Fork Library.
- Review use, size and capacity of existing youth spaces at WCLS libraries for possible updates and expansion where possible.

2027

- Make updates to circulation and staff work area at Deming Library (pending grant or other funding).
- Update circulation area at South Whatcom Library.

2028

- Install outdoor play area at North Fork Library (pending grant or other funding).
- Funds are earmarked for projects not yet identified.

2029-2030

- Funds are earmarked 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.

2026

- Update reception area and flooring in common areas at Administrative Services.
- Reseal and restripe parking lots at Administrative Services and North Fork Library.
- Update manager workspace and complete staff area updates at the Blaine Library.
- Complete North Fork Library meeting room project.
- Enlist designer to develop plans for a playground/outdoor activity area at the North Fork Library.
- Continue monument and wayfinding signage updates, focusing on Sumas Library in 2026.
- Continue to address items identified in Facilities Assessment including ADA needs.

2027

- Partner with Deming Friends to update exterior areas at Deming Library.
- Create additional private meeting space at Deming Library (pending grant or other funding).
- Updates at Everson Library including carpeting, exterior, storage, water fountain/bottle refill station (pending grant or other funding).
- Partner with the City of Ferndale to improve lighting at the Ferndale Library
- Investigate solar panels for North Fork Library (pending grant or other funding).
- Build playground at North Fork Library (pending grant or other funding).
- Partner with Sudden Valley Community Association for LED lighting updates at South Whatcom Library.
- Continue to address items identified in Facilities Assessment.
- Continue efforts to update monument and wayfinding signage.

2028

- Update staff and manager areas at Lynden Library (pending grant or other funding).
- Partner with City of Lynden to make restroom updates at Lynden Library.
- Continue to address items identified in Facilities Assessment.

2029

- Install acoustical noise reduction system at Ferndale Library (pending grant or other funding).
- Partner with City of Ferndale to replace carpet at the Ferndale Library
- Continue to address items identified in Facilities Assessment.

2030

- Funds are earmarked for 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:

2026

- Install AV equipment in Blaine Library meeting room.
- Replace mid-sized passenger vehicle and mini-vans with electric vehicles (planned for 2025 but vehicles will be delivered and paid for in March 2026).
- Replace Nissan NV or similar style work van.
- Update vehicle wraps, decals and branding on existing fleet vehicles.

2027

- Replace second mini-van with an electric vehicle.

2028:

- Replace Toyota Prius passenger vehicle with electric vehicle or hybrid.

2029-2030:

- No replacements planned.

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.

2026

- Complete Birch Bay Vogt Library Express project.
- Purchase and install meeting pod at Everson Library.

2027-2029:

- Additional projects to be identified as part of Strategic Planning process.

Preliminary Capital Budget

Project	2025 Projected	2026	2027	2028	2029	2030	Est. plan Total
Building and Furnishings Enhancement and Replacement program							
Birch Bay New Branch Furnishings	$ 150,000	$ -	$ -	$ -	$ -	$ -	$ -
Branch Renovations/Upgrades	4,083	151,560	100,000	100,000	100,000	100,000	551,560
Sub-Total Building and Furnishings Enhancement and Replacement Program	**154,083**	**151,560**	**100,000**	**100,000**	**100,000**	**100,000**	**551,560**
Building Repair and Maintenance Program							
Admin Services Maintenance & Improvements	48,000	60,000	50,000	50,000	50,000	50,000	260,000
Branch Lighting Retrofit Upgrades	-	-	75,000	-	-	-	75,000
Branch Building Updates	58,606	194,806	143,000	67,000	90,000	50,000	544,806
Exterior Signage Updates	-	30,000	30,000	30,000	30,000	30,000	150,000
Parking Updates	-	100,000	-	-	-	-	100,000
Solar Panels	-	-	75,000	-	-	-	75,000
Sub-Total Building Repair and Maintenance Program	**106,606**	**384,806**	**373,000**	**147,000**	**170,000**	**130,000**	**1,204,806**
Equipment Replacement Program							
Vehicle Replacements & Upgrades	13,473	245,000	60,000	60,000	-	-	365,000
Book Return	5,838	-	-	-	-	-	-
AV Equipment	15,000	15,000					15,000
Sub-Total Equipment Replacement Program	**34,311**	**260,000**	**60,000**	**60,000**	**-**	**-**	**380,000**
Land Purchase/New Branch Libraries/Building Upgrades							
Birch Bay Library Design and Construction	192,711	1,525,509	-	-	-	-	1,525,509
AS Feasibility Study	1,741	-	-	-	-	-	-
Electric Vehicle Charging Initiative	220,161	-	-	-	-	-	-
Meeting Pod	-	40,000	-	-	-	-	40,000
Sub-total Land Purchase/New Branch Libraries/Building Upgrades	**414,613**	**1,565,509**	**-**	**-**	**-**	**-**	**1,565,509**
Total Expenditures	**$ 709,613**	**$ 2,401,875**	**$ 533,000**	**$ 307,000**	**$ 270,000**	**$ 230,000**	**$ 3,741,875**

Funding Summary:	2025 Projected	2026	2027	2028	2029	2030	Est. Plan Total
Investment Interest	$ 66,500	$ 75,000	$ 80,000	$ 85,000	$ 90,000	$ 95,000	$ 425,000
Grants/Donations/Reimbursements	628,109	1,373,960	226,934	67,000	45,000	-	1,712,894
Transfer From General Fund	78,164	1,000,000	250,000	250,000	250,000	250,000	2,000,000
Prior Period Ending Fund Balance	2,255,711	2,318,871	2,365,955	2,389,889	2,484,889	2,599,889	
Total Funding	**$ 3,028,484**	**$ 4,767,831**	**$ 2,922,889**	**$ 2,791,889**	**$ 2,869,889**	**$ 2,944,889**	

Fund Balance:	2025 Projected	2026	2027	2028	2029	2030	
Assigned Beginning Fund Balance	$ 2,023,811	2,086,971	$ 2,134,055	$ 2,157,989	$ 2,252,989	$ 2,367,989	
Designated Beginning Fund Balance - Emergency	231,900	231,900	231,900	231,900	231,900	231,900	
Total Beginning Fund Balance	**2,255,711**	**2,318,871**	**2,365,955**	**2,389,889**	**2,484,889**	**2,599,889**	
Revenues	694,609	1,448,960	306,934	152,000	135,000	95,000	
Transfer From General Fund	78,164	1,000,000	250,000	250,000	250,000	250,000	
Expenditures	709,613	2,401,875	533,000	307,000	270,000	230,000	
Net Income	63,160	47,085	23,934	95,000	115,000	115,000	
Ending Fund Balance	**$ 2,318,871**	**$ 2,365,955**	**$ 2,389,889**	**$ 2,484,889**	**$ 2,599,889**	**$ 2,714,889**	