



# 2026 Budget

December 16, 2025

## WHATCOM COUNTY LIBRARY SYSTEM WHATCOM COUNTY, WASHINGTON

### FINAL OPERATING AND CAPITAL BUDGET FISCAL YEAR 2026

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#### Prepared By

Jackie Saul  
*Director of Finance and Administration*

#### With Assistance From:

Christine Perkins, *Executive Director*

Michael Cox, *Deputy Director*

Beth Andrews, *Human Resources Manager*

Thom Barthelmess, *Youth Services Manager*

Ryan Cullup, *Facilities Services Manager*

Geoff Fitzpatrick, *Information Technology Manager*

Lisa Gresham, *Collection Services Manager*

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WHATCOM COUNTY LIBRARY SYSTEM  
WHATCOM COUNTY, WASHINGTON

OPERATING AND CAPITAL BUDGET  
FISCAL YEAR 2026

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](mailto:jackie.saul@wcls.org)

This document is also available online at [www.wcls.org/board](http://www.wcls.org/board).

## 2026 Budget Introduction – Executive Director’s Message

With sincere gratitude to the 56.7% of Whatcom County voters who approved the levy lid lift this past August, we head into our 2026 budget year knowing that our revenue prospects are strong and our fiscal sustainability is secure for the foreseeable future.

It was with profound relief that we entered our annual union negotiations this Fall knowing that not only would we avoid any reductions in force, but we could accommodate a 3% Cost of Living Adjustment (in line with the CPI-W August to August) that keeps up with increases to Washington State minimum wage. We were also able to implement a 4% proficiency increase for our staff, who had foregone meaningful proficiency adjustments for the past few years. We agreed to undertake a Classification & Compensation Study in the new year, which could have budgetary implications as we adjust pay rates to reflect market comparables.

The levy lid lift process was all-encompassing and required significant staff attention in 2025. Nevertheless, we launched two new programs, “The First 500” aimed at increasing early literacy skills amongst our youngest patrons, and “The Library Game” which encouraged patrons to visit all WCLS locations and experience various services to become Library Legends. To date, more than 50 people have collected 16 or more game cards to achieve Legendary status – with many more playing the game and traveling across the county collecting cards. The First 500 will expand to more branches in 2026 and we will continue The Library Game through October, with a grand finale at Open Book, which will return after a one-year hiatus.

On a more serious note, we did a thorough cybersecurity audit process last year under the guidance of Securance Consulting. They assured us that overall, our systems are in good shape. They compiled a detailed list of recommendations which we have dutifully addressed.

Facilities projects will be a major focus for 2026. With the successful levy lid lift, we can tackle some deferred maintenance projects. The first order of business is filling our Facilities Planning Coordinator position so that we have staff capacity to plan for and oversee all the work. The team will be completing the meeting room wall at the North Fork Library, staff area renovations at the Blaine Library, and going out to bid for the Birch Bay Vogt Library Express. We expect to open the Birch Bay location at long last in 2026. Other projects include the final electrical work to complete the connection of our EV Charging Stations at Administrative Services. Two electric vehicles have been ordered and are expected to arrive in March 2026.

Two facilities projects outside of our system may have a significant impact on the use of WCLS facilities in 2026. First, the Ferndale Civic Campus project will affect the library parking lot for the next 20+ months. A temporary dirt lot has been provided during the construction process but this is not ideal and may reduce the number of visits to the Ferndale Library, particularly during the winter months. The second project is interior renovations at the Bellingham Central Library. BPL expects to close the Central Library some time in the summer of 2026 once full funding has been secured. They are leasing additional space at Bellis Fair Mall and plan to keep the Fairhaven and Barkley Branches open additional hours. However, we may see increased use of Ferndale, Deming and South Whatcom Libraries while construction is underway.

Much of our attention in 2026 will be on Strategic Planning. Trustees will work with leadership to determine our process, which will likely include a survey of county residents and multiple opportunities to gather community input. The strategic plan will help us map out our direction for the next 10 years and beyond – until our next levy lid lift.

This past Spring we welcomed Jessica Burson as our new part-time Foundation Development Director. Jessica arrived in time to participate in Whatcom County Library Foundation's annual Branch Out fundraiser and is coordinating an end-of-year giving campaign including a Giving Tuesday element. WCLF will undertake a strategic planning process that follows WCLS's efforts for maximum synergy.

A last note on the financial front: we will participate in a state financial audit starting this month and wrapping up in early 2026. The biennial audit covers fiscal years 2023 and 2024.

-- 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 142,160 in 2025. WCLS offers close to 704,000 books, audiobooks, DVDs, digital resources and other items. In 2025, WCLS patrons checked out over 2,130,000 items, made close to 560,000 visits to branch libraries and there were over 53,500 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, homeschooled, 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 through the Books-by-Mail program.

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:

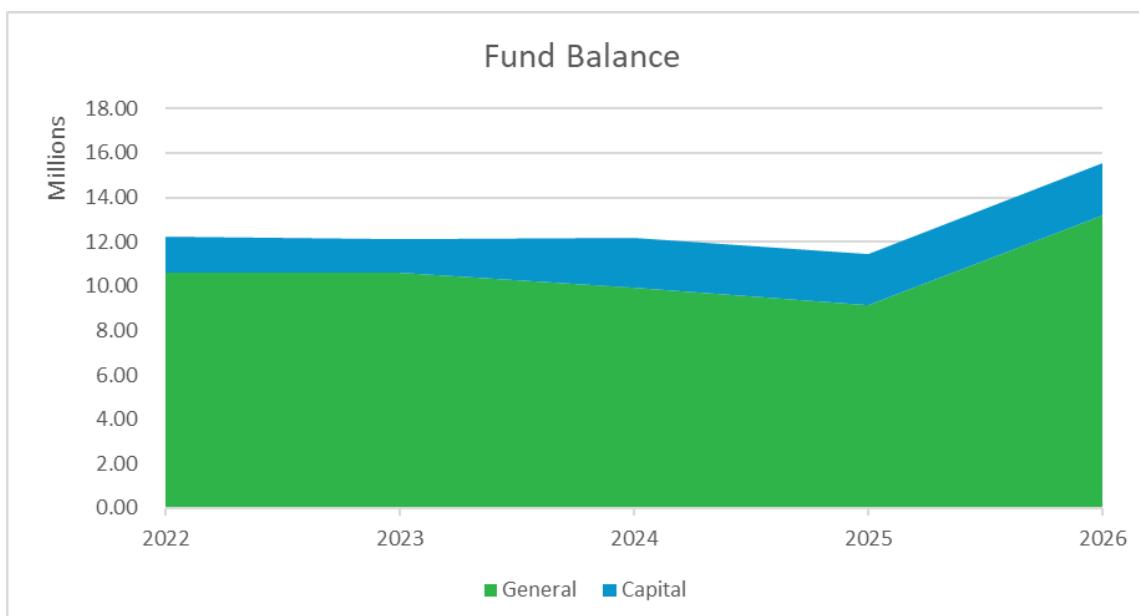
- Books, movies, music, games and more available for checkout
- No-contact curbside pickup of items, including curated “to-go” bags and printing services
- Free internet access on public library computers, personal or loaner laptops and other devices on the Library’s WiFi network
- Drive-up WiFi internet service
- 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 Punjabi, Russian, Spanish and Ukrainian 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 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

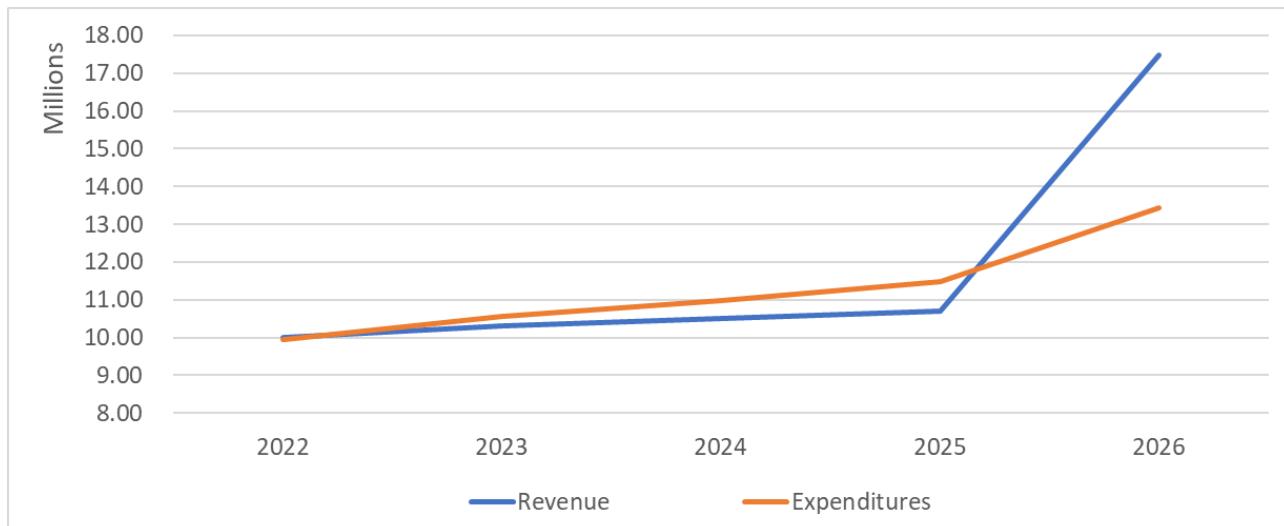
## 2026 Major Fund Balance Summary

|  | General Fund         | Capital Fund        | Total Funds          |
|--|----------------------|---------------------|----------------------|
| <b>Beginning Fund Balance</b>                                    | <b>\$ 9,138,159</b>  | <b>\$ 2,333,871</b> | <b>\$ 11,472,029</b> |
| Total Revenues   | 17,488,002           | 2,448,960           | 19,936,962           |
| Total Expenditures   | 13,448,463           | 2,406,875           | 15,855,339           |
| <b>Total Revenues Net of Total Expenditures</b>                  | <b>\$ 4,039,539</b>  | <b>\$ 42,085</b>    | <b>\$ 4,081,623</b>  |
| <b>Ending Fund Balance</b>                                       |                      |                     |                      |
| Assigned Fund Balance - Capital                                  | \$ -                 | \$ 2,144,055        | \$ 2,144,055         |
| Designated Fund Balance - Cash Flow                              | 4,107,993            | -                   | 4,107,993            |
| Designated Fund Balance - Emergency                              | 1,037,372            | 231,900             | 1,269,272            |
| Designated Fund Balance - Capital Transfer                       | 1,000,000            | -                   | 1,000,000            |
| Designated Fund Balance - Unemployment Comp Fund                 | 17,254               | -                   | 17,254               |
| 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            |
| <b>Total Assigned &amp; Designated Ending Fund Balance</b>       | <b>11,184,933</b>    | <b>2,375,955</b>    | <b>13,560,889</b>    |
| Unassigned, Undesignated Ending Fund Balance                     | 1,992,764            | -                   | 1,992,764            |
| <b>Total Estimated Ending Fund Balance</b>                       | <b>\$ 13,177,697</b> | <b>\$ 2,375,955</b> | <b>\$ 15,553,653</b> |



## 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        | \$ 9,138,159         | -8.00%                       |
| <b>Operating Revenue</b>      |                                     |                      |                      |                     |                     |                      |                              |
| 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             | 526,650              | 18.06%                       |
|                               | <b>Total Operating Revenue</b>      | <b>9,814,908</b>     | <b>10,305,797</b>    | <b>10,279,829</b>   | <b>10,695,217</b>   | <b>17,488,002</b>    | <b>63.51%</b>                |
| 390.0000                      | <b>Other Financing Sources</b>      | <b>179,642</b>       | -                    | <b>237,752</b>      | -                   | -                    |                              |
| <b>Operating Expenditures</b> |                                     |                      |                      |                     |                     |                      |                              |
| 572.1000                      | Salaries and Wages                  | 5,131,974            | 5,573,808            | 5,931,178           | 6,253,762           | 6,901,446            | 10.36%                       |
| 572.2000                      | Personnel Benefits                  | 1,805,438            | 1,973,700            | 2,069,542           | 2,071,713           | 2,216,050            | 6.97%                        |
| 572.3000                      | Supplies                            | 1,583,026            | 1,546,070            | 1,554,499           | 1,607,326           | 1,828,125            | 13.74%                       |
| 572.4000                      | Services                            | 1,077,193            | 1,184,998            | 1,318,324           | 1,478,541           | 1,502,843            | 1.64%                        |
|                               | <b>Total Operating Expenditures</b> | <b>9,597,630</b>     | <b>10,278,576</b>    | <b>10,873,543</b>   | <b>11,411,342</b>   | <b>12,448,463</b>    | <b>9.09%</b>                 |
| 590.0000                      | <b>Other Financing Uses</b>         | <b>350,581</b>       | <b>275,000</b>       | <b>94,135</b>       | <b>78,165</b>       | <b>1,000,000</b>     | <b>1179.35%</b>              |
|                               | Net Operating Income (Loss)         | 217,278              | 27,221               | (593,714)           | (716,125)           | 5,039,539            | -803.72%                     |
|                               | Net Other Financing Sources (Uses)  | (170,939)            | (275,000)            | 143,617             | (78,165)            | (1,000,000)          | 1179.35%                     |
|                               | <b>Net Income (Loss)</b>            | <b>46,339</b>        | <b>(247,779)</b>     | <b>(450,097)</b>    | <b>(794,290)</b>    | <b>4,039,539</b>     | <b>-608.57%</b>              |
|                               | Use of Fund Balance                 | -                    | 230,000              | (230,000)           | -                   | -                    |                              |
| <b>508.0000</b>               | <b>Ending Fund Balance</b>          | <b>\$ 10,630,324</b> | <b>\$ 10,612,545</b> | <b>\$ 9,932,448</b> | <b>\$ 9,138,159</b> | <b>\$ 13,177,697</b> | <b>44.21%</b>                |



## 2026 General Fund Revenues

| Budget Number                        | Description                           | 2022 Actual          | 2023 Actual          | 2024 Actual          | 2025 Projected       | 2026 Budgeted        | % Change over 2025 Projected |
|--------------------------------------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|
| <b>308.0000</b>                      | <b>Beginning Fund Balance</b>         | <b>\$ 10,583,985</b> | <b>\$ 10,630,324</b> | <b>\$ 10,612,545</b> | <b>\$ 9,932,448</b>  | <b>\$ 9,138,159</b>  |                              |
| 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               | 83,000               | 76.60%                       |
| 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              | 526,650              | 18.06%                       |
| <b>Total Operating Revenues</b>      |                                       | <b>9,814,908</b>     | <b>10,305,797</b>    | <b>10,279,829</b>    | <b>10,695,217</b>    | <b>17,488,002</b>    | 63.51%                       |
| 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%                        |
| <b>Total Other Financing Sources</b> |                                       | <b>179,642</b>       | <b>-</b>             | <b>237,752</b>       | <b>-</b>             | <b>-</b>             | 0.00%                        |
| <b>Total General Fund Revenues</b>   |                                       | <b>\$ 9,994,550</b>  | <b>\$ 10,305,797</b> | <b>\$ 10,517,581</b> | <b>\$ 10,695,217</b> | <b>\$ 17,488,002</b> | 63.51%                       |

**Taxes:** Taxes on real and personal property are the primary revenue source for the 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.

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 as needed.

**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 entity 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         | \$ 6,901,446         | 10.36%                       |
| 572.2010      | Retirement                                   | 477,319             | 496,704           | 494,292              | 412,775              | 366,117              | -11.30%                      |
| 572.2030      | Social Security                              | 382,466             | 411,334           | 440,502              | 478,413              | 526,148              | 9.98%                        |
| 572.2045      | Health Insurance                             | 890,723             | 972,653           | 1,082,069            | 1,111,039            | 1,219,092            | 9.73%                        |
| 572.2055      | Disability Insurance                         | 9,752               | 10,637            | 11,505               | 13,092               | 14,435               | 10.26%                       |
| 572.2059      | Industrial Insurance                         | 43,603              | 31,791            | 40,035               | 40,816               | 63,342               | 55.19%                       |
| 572.2069      | Paid Family Medical Leave                    | -                   | 49,830            | 1,139                | 15,345               | 22,539               | 46.88%                       |
| 572.2079      | Unemployment Compensation                    | 1,575               | -                 | -                    | 233                  | 4,377                | 1776.73%                     |
| 572.2099      | Qualified Moving                             | -                   | 750               | -                    | -                    | -                    | 0.00%                        |
| 572.2000      | Total Personnel Benefits                     | 1,805,438           | 1,973,700         | 2,069,542            | 2,071,713            | 2,216,050            | 6.97%                        |
|               | <b>Total Salaries, Wages, &amp; Benefits</b> | <b>6,937,412</b>    | <b>7,547,508</b>  | <b>8,000,720</b>     | <b>8,325,475</b>     | <b>9,117,496</b>     | <b>9.51%</b>                 |
| 572.3031      | Office and Operating Supplies                | 132,873             | 144,131           | 181,280              | 168,934              | 178,225              | 5.50%                        |
| 572.3032      | Fuel Consumed                                | 27,471              | 24,787            | 19,525               | 24,050               | 27,650               | 14.97%                       |
| 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              | 139,342              | 222,250              | 59.50%                       |
| 572.3000      | Total Supplies                               | <b>1,583,026</b>    | <b>1,546,070</b>  | <b>1,554,499</b>     | <b>1,607,326</b>     | <b>1,828,125</b>     | <b>13.74%</b>                |
| 572.4041      | Professional Services                        | 436,967             | 528,286           | 573,916              | 828,318              | 746,010              | -9.94%                       |
| 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              | 106,551              | 112,124              | 5.23%                        |
| 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                               | <b>1,077,193</b>    | <b>1,184,998</b>  | <b>1,318,324</b>     | <b>1,478,541</b>     | <b>1,502,843</b>     | <b>1.64%</b>                 |
|               | <b>Total Operating Expenditures</b>          | <b>9,597,630</b>    | <b>10,278,576</b> | <b>10,873,543</b>    | <b>11,411,342</b>    | <b>12,448,463</b>    | <b>9.09%</b>                 |
| 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%                        |
|               | <b>Total Other Financing Uses</b>            | <b>350,581</b>      | <b>275,000</b>    | <b>94,135</b>        | <b>78,165</b>        | <b>1,000,000</b>     | <b>1179.35%</b>              |
|               | <b>Total General Fund Expenditures</b>       | <b>\$ 9,948,211</b> | <b>10,553,576</b> | <b>\$ 10,967,678</b> | <b>\$ 11,489,507</b> | <b>\$ 13,448,463</b> | <b>17.05%</b>                |

**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); Washington 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.

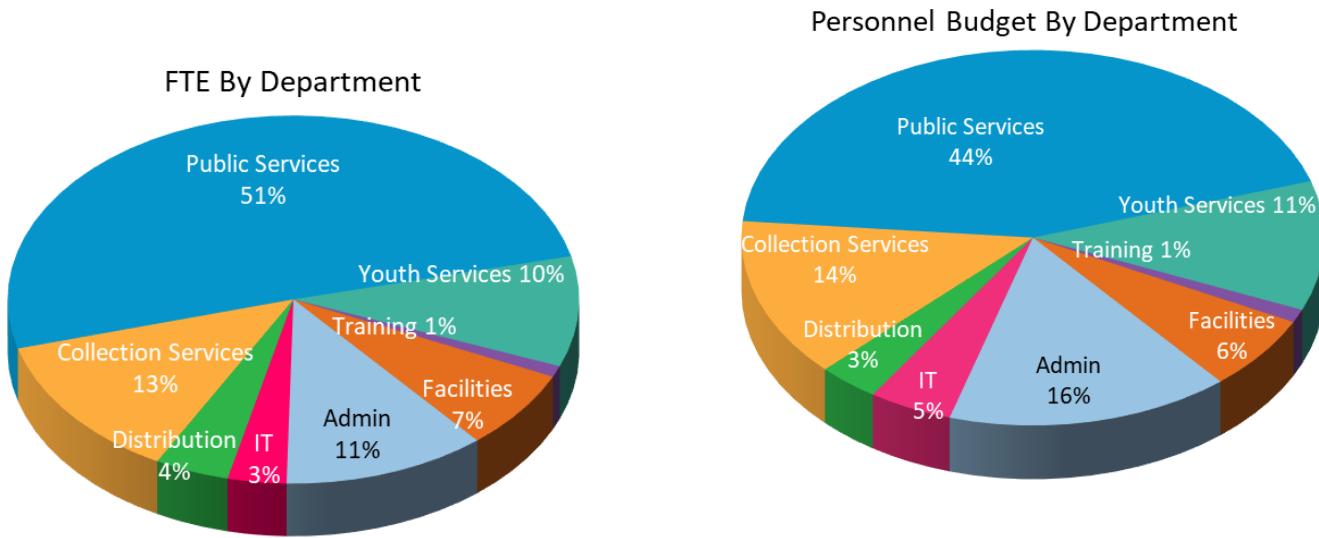
Medical, dental and vision insurance premium costs are covered at 100% for eligible employees. Costs for dependents are shared by the employer and employees. WCLS participates in the Washington State Public Employees Benefits Board (PEBB), which offers multiple plan options including QHDHP (Qualified 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.

Workers' compensation rates are set by the State of Washington Department of Labor and Industries and are based on statewide trends and WCLS' experience factor. Rates will increase by 29% in 2026.

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 15% 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 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 a 60% 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 10% 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 result in 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.

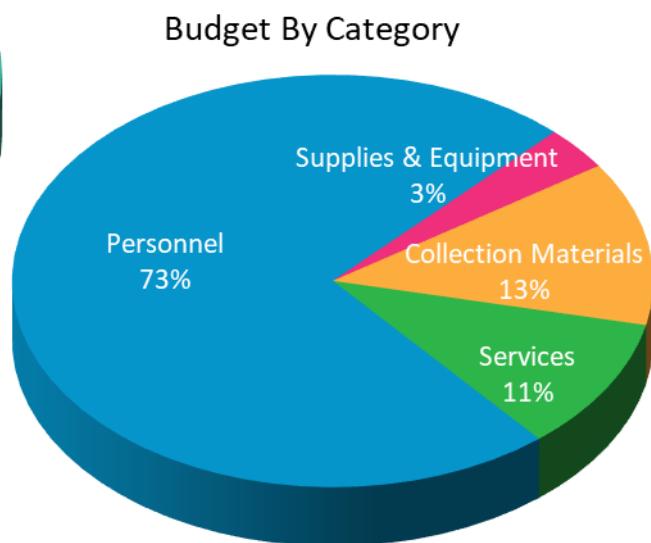
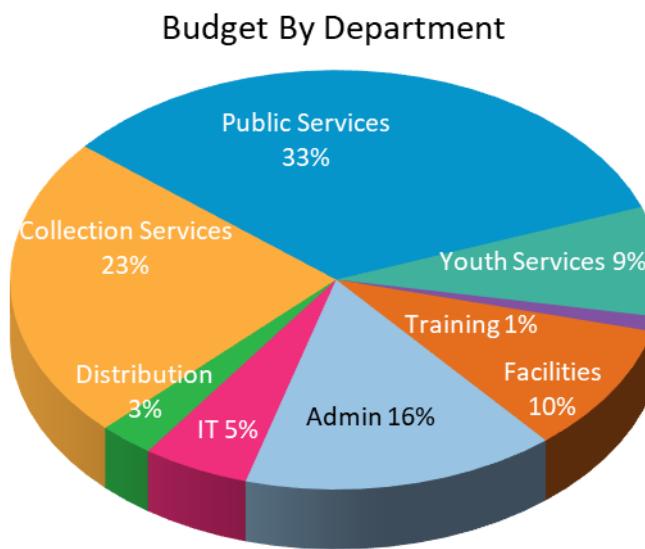
**Insurance:** This includes insurance for WCLS's real and personal property, flood insurance, vehicle insurance, errors and omissions coverage, employment practices and an umbrella liability plan. 2026 costs are budgeted to increase by 5% over 2025 based on renewal quotes.

**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 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.



## 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   |           |            |            |
| The following is charged in addition to the base rental fee:  |           |            |            |
| 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 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.

2027-2030:

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

## 2026 Capital Budget

| Project   | 2025 Projected    | 2026                | 2027              | 2028              | 2029              | 2030              | Est. plan Total     |
|---|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Building and Furnishings Enhancement and Replacement program</b>           |                   |                     |                   |                   |                   |                   |                     |
| Birch Bay New Branch Furnishings  | \$ 150,000        | \$ -                | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Branch Renovations/Upgrades   | 4,083             | 151,560             | 100,000           | 100,000           | 100,000           | 100,000           | 551,560             |
| <b>Sub-Total Building and Furnishings Enhancement and Replacement Program</b> | <b>154,083</b>    | <b>151,560</b>      | <b>100,000</b>    | <b>100,000</b>    | <b>100,000</b>    | <b>100,000</b>    | <b>551,560</b>      |
| <b>Building Repair and Maintenance Program</b>                                |                   |                     |                   |                   |                   |                   |                     |
| 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            | 199,806             | 143,000           | 67,000            | 90,000            | 50,000            | 549,806             |
| 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              |
| <b>Sub-Total Building Repair and Maintenance Program</b>                      | <b>106,606</b>    | <b>389,806</b>      | <b>373,000</b>    | <b>147,000</b>    | <b>170,000</b>    | <b>130,000</b>    | <b>1,209,806</b>    |
| <b>Equipment Replacement Program</b>  |                   |                     |                   |                   |                   |                   |                     |
| Vehicle Replacements & Upgrades   | 13,473            | 245,000             | 60,000            | 60,000            | -                 | -                 | 365,000             |
| Book Return   | 5,838             | -                   | -                 | -                 | -                 | -                 | -                   |
| AV Equipment  | -                 | 15,000              | -                 | -                 | -                 | -                 | 15,000              |
| <b>Sub-Total Equipment Replacement Program</b>                                | <b>19,311</b>     | <b>260,000</b>      | <b>60,000</b>     | <b>60,000</b>     | <b>-</b>          | <b>-</b>          | <b>380,000</b>      |
| <b>Land Purchase/New Branch Libraries/Building Upgrades</b>                   |                   |                     |                   |                   |                   |                   |                     |
| 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              |
| <b>Sub-total Land Purchase/New Branch Libraries/Building Upgrades</b>         | <b>414,613</b>    | <b>1,565,509</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>1,565,509</b>    |
| <b>Total Expenditures</b>   | <b>\$ 694,613</b> | <b>\$ 2,406,875</b> | <b>\$ 533,000</b> | <b>\$ 307,000</b> | <b>\$ 270,000</b> | <b>\$ 230,000</b> | <b>\$ 3,746,875</b> |

| <b>Funding Summary:</b>          | <b>2025 Projected</b> | <b>2026</b>         |                     | <b>2027</b>         |                     | <b>2028</b>         |  | <b>2029</b> |  | <b>2030</b> |  | <b>Est. Plan Total</b> |
|----------------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|-------------|--|-------------|--|------------------------|
|                                  |                       | <b>2026</b>         | <b>2027</b>         | <b>2028</b>         | <b>2029</b>         | <b>2030</b>         |  |             |  |             |  |                        |
| 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             | 2,333,871           | 2,375,955           | 2,399,889           | 2,494,889           | 2,609,889           |  |             |  |             |  |                        |
| <b>Total Funding</b>             | <b>\$ 3,028,484</b>   | <b>\$ 4,782,831</b> | <b>\$ 2,932,889</b> | <b>\$ 2,801,889</b> | <b>\$ 2,879,889</b> | <b>\$ 2,954,889</b> |  |             |  |             |  |                        |

| <b>Fund Balance:</b>                          | <b>2025 Projected</b> | <b>2026</b>         |                     | <b>2027</b>         |                     | <b>2028</b>         |  | <b>2029</b> |  | <b>2030</b> |  |  |
|---|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|-------------|--|-------------|--|--|
|   |                       | <b>2026</b>         | <b>2027</b>         | <b>2028</b>         | <b>2029</b>         | <b>2030</b>         |  |             |  |             |  |  |
| Assigned Beginning Fund Balance               | \$ 2,023,811          | 2,101,971           | \$ 2,144,055        | \$ 2,167,989        | \$ 2,262,989        | \$ 2,377,989        |  |             |  |             |  |  |
| Designated Beginning Fund Balance - Emergency | 231,900               | 231,900             | 231,900             | 231,900             | 231,900             | 231,900             |  |             |  |             |  |  |
| <b>Total Beginning Fund Balance</b>           | <b>2,255,711</b>      | <b>2,333,871</b>    | <b>2,375,955</b>    | <b>2,399,889</b>    | <b>2,494,889</b>    | <b>2,609,889</b>    |  |             |  |             |  |  |
| 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                                  | 694,613               | 2,406,875           | 533,000             | 307,000             | 270,000             | 230,000             |  |             |  |             |  |  |
| Net Income                                    | 78,160                | 42,085              | 23,934              | 95,000              | 115,000             | 115,000             |  |             |  |             |  |  |
| <b>Ending Fund Balance</b>                    | <b>\$ 2,333,871</b>   | <b>\$ 2,375,955</b> | <b>\$ 2,399,889</b> | <b>\$ 2,494,889</b> | <b>\$ 2,609,889</b> | <b>\$ 2,724,889</b> |  |             |  |             |  |  |

**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.