



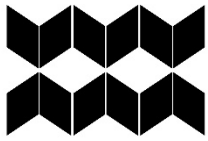
BOARD OF TRUSTEES MEETING
Whatcom County Library System
May 19, 2026

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

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

1. 9:00 a.m. **Call to Order.** Quorum determined. Land Acknowledgement.
We are on the ancestral homeland of the Nooksack, Lummi and other Coast Salish peoples. They have been its stewards since time immemorial, respecting the land, river and ocean with the understanding that everything is connected, related and alive. We acknowledge the elders and their collective and individual plights and achievements. We consider the legacies of violence, displacement, migration, and settlement that bring us together today. And we pursue ongoing action, to build lasting relationships and grow together so that all may prosper.
2. 9:05 a.m. **Open Public Comment Opportunity**
This period is set aside for persons wishing to address the Board. Each person may have up to three minutes for this purpose. Written comments may be submitted to Allyson.McBride@wcls.org prior to the meeting.
3. 9:10 a.m. **Service Anniversary Recognition: Carmi Parker**
4. 9:20 a.m. **Consent Agenda**
 - a. Meeting Minutes
 - b. Expenditures
5. 9:25 a.m. **Financial Report and Resolutions**
 - a. Finance Committee Report
 - b. Draft 2025 Annual Report to the State Auditor's Office
6. 9:35 a.m. **Bellingham Public Library Renovation Project – Rebecca Judd**
7. 10:00 a.m. **Birch Bay Vogt Library Express Bid Award**
8. 10:20 a.m. **BREAK**
9. 10:30 a.m. **Trustee Education: Whatcom READS**
10. 10:50 a.m. **Staff Reports**
11. 11:00 a.m. **Performance Measures and Committee Reports**
12. 11:10 a.m. **Announcements and Adjourn**

Board of Trustees Meetings are open to the public in accordance with RCW 42.30. The Board is currently holding meetings with options for in-person or remote participation. Persons wishing to be provided with an internet link or telephone number to access the meeting are asked to please email Allyson.McBride@wcls.org before 4:00 p.m. Monday, May 18, 2026. Written comments may be submitted to Allyson.McBride@wcls.org prior to the meeting.



whatcom county
library system

Board Meeting Agenda Item Cover Sheet

Meeting Date:	5/19/2026
Committee or Department:	Administration Department
Subject:	Consent Agenda – Board Meeting Minutes, Monthly Expenditures
Prepared By:	Jackie Saul
Impact upon Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Recommendation or Request: Approval of consent agenda items

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

Summary:

Meeting Minutes:

- April 21, 2026 Regular Board Meeting

Expenditures:

General Fund:

- March 16-31, 2026 payroll: check nos. 1046637120-1046637122 and voucher nos. 565976-566139 totaling \$280,088.03 and April 1-15, 2026 payroll: check nos. 1046795438-1046795442 and voucher nos. 566143-566299 totaling \$266,717.42.
- ACH transactions for employee benefits, telecommunication services and monthly sales/use tax filings totaling \$119,675.78; \$73,133.88 of this is for employee-funded contributions to dental and vision insurance premiums, Health Savings Accounts, state-paid family medical leave and long-term care fund premiums, and PERS and deferred compensation plans (made via payroll deduction).
- Claim 2026-14G: warrant nos. 1274674-1274692 totaling \$30,781.79
- Claim 2026-15G: warrant nos. 1274919-1274949 totaling \$227,790.14
- Claim 2026-16G: warrant nos. 1275340-1275366 totaling \$53,751.07
- Claim 2026-17G: warrant nos. 1275818-1275833 totaling \$61,053.80

Capital Fund:

- Claim 2026-06C: warrant nos. 1274950-1274951 totaling \$10,526.58
- Claim 2026-07C: warrant nos. 1275367-1275368 totaling \$20,697.93
- Claim 2026-08C: warrant nos. 1275834-1275835 totaling \$15,048.67

Alternatives: N/A

Fiscal Impact: Expenditures for approval paid from available 2026 budgeted funds.

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



Location

This meeting was held in a hybrid manner, with remote attendance via Microsoft Teams and in-person attendance at Ferndale Library, 2125 Main Street, Ferndale, WA 98248.

In Attendance

Trustees: Matthew Santos, Chair; John Miller, Vice Chair; Danielle Gaughen, Secretary; Riley Sweeney and Jes Stugelmayer. Absent: None.

Staff: Christine Perkins, Executive Director; Michael Cox, Deputy Director; Jackie Saul, Director of Finance and Administration; Thom Barthelmess, Youth Services Manager; Mary Vermillion, Community Relations Manager; Ryan Cullup, Facilities Services Manager; Dianne Marrs-Smith, Birch Bay and Lynden Library Manager and Friends of the Birch Bay Library (FOBBL) President; Jessica Burson, Foundation Development Director; Maggie Mae Nase, Learning Coordinator; Allyson McBride, Records Management Specialist & Executive Assistant.

Guests:

Call to Order

Matthew determined quorum and called the meeting to order at 9:03 a.m.

Open Public Comment

No public comment.

Consent Agenda

The Consent Agenda included minutes of the March 17, 2026, Board of Trustees Regular Meeting, March 25, 2026 Board of Trustees Special Meeting, authorization to void a warrant, and the following expenditures:

General Fund:

- February 16-28, 2026 payroll: check nos. 1046336790-1046336793 and voucher nos. 565644-565797 totaling \$246,340.57 and March 1-15, 2026 payroll: check nos. 1046484432-1046484438 and voucher nos. 565822-565972 totaling \$260,560.04.
- ACH transactions for employee benefits, telecommunication services and monthly sales/use tax filings totaling \$87,938.20; \$49,541.70 of this is for employee-funded contributions to dental and vision insurance premiums, Health Savings Accounts, and PERS and deferred compensation plans (made via payroll deduction).
- Claim 2026-09G: warrant nos. 1272792-1272811 totaling \$71,062.86
- Claim 2026-10G: warrant nos. 1273110-1273127 totaling \$24,960.69
- Claim 2026-11G: warrant nos. 1273461-1273491 totaling \$126,747.66
- Claim 2026-12G: warrant nos. 1273886-1273910 totaling \$62,370.40

- Claim 2026-13G: warrant nos. 1274346-1274368 totaling \$84,160.08

Capital Fund:

- Claim 2026-03C: warrant no. 1272812 totaling \$6,277.81
- Claim 2026-04C: warrant no. 1273128 totaling \$16,269.21
- Claim 2026-05C: warrant no. 1273911 totaling \$1,550.00

Riley moved to accept the Consent Agenda as presented. Seconded. Unanimous Board approval.

Financial Report and Resolutions: Finance Committee Report

Jackie reviewed her report, including the March Notes and Highlights section. She informed the Board that she is keeping an eye on fuel prices as they are already high, and we are heading into summer months. There is no concern yet, but she will continue to monitor and give updates to the Board as needed.

Jackie is currently working on the 2025 Annual Report to submit to the State Auditor's Office which is due May 30th. She will have a draft to present to the Board at the May 19, 2026, meeting. Riley asked about the purpose of this report. Jackie confirmed that every governmental entity prepares this report so that citizens have the ability to compare local governments.

Trustee Education

Christine introduced Jessica Burson, Whatcom County Library Foundation Development Director, who spoke to the Board about the Whatcom County Library Foundation.

Jessica started by saying it has been fast, exciting, and rewarding first year with the Foundation. She then gave a little background on the Whatcom County Library Foundation and how it started.

In June of 2004, the FBI came to Deming Library asking for a list of patrons who checked out a specific book. The library denied the request for privacy and confidentiality reasons. The subpoena was eventually abandoned, thanks to the WCLS Director and Board of Trustees standing their ground. This was featured in national news and an individual from the Midwest emailed in saying they were grateful to know there are "still feisty little stinkbugs who will stand up to Big Brother". This is where the Foundation's stinkbug mascot came from, which is featured on Library Game cards. The WCLS Director at the time, Joan Aioldi, was awarded \$20,000 from the PEN / Newman Foundation which was used as seed money to establish Whatcom County Library Foundation.

Jessica explained some of the budget and funding aspects of WCLF. The Foundation is able to receive donations in multiple ways, and it is a goal for Jessica to find ways to help people better understand all the different options they have to give. Jessica informed the Board that each branch has its own endowment fund. She confirmed that all endowment funds for the Foundation are held at Whatcom Community Foundation. Christine reminded the Board that the new Ferndale library was built due to an anonymous million-dollar donation given through the Whatcom Community Foundation. This gift kicked off WCLF's relationship with them. WCLF also supports annual programs that otherwise would not be able to be paid for by WCLS with tax dollars. Some of these programs include Books for Babies, Summer Reading, the Library Game, and more.

WCLF has multiple fundraising events to help build relationships with donors and with the community. These events include, but are not limited to, Library Giving Day, Branch Out fundraising gala, and Giving Tuesday. Christine told the group about Branch Out being applauded by some attendees at the State of the City and County breakfast she recently attended. Jessica is working on finding ways to have more relational interactions with donors. Currently, she likes to try and call everyone who has given or, at least, send an email of thanks. Christine also sends a handwritten note to donors that have given over \$500, as well as to WCLS staff members. They both agree that it is important to have donors know that their gifts are appreciated. Jessica is working on revamping the Foundation webpage with Neil McKay and Siri Beckmen to provide more information to those that are interested. She is also planning a luncheon that will be an appreciation event for invited donors.

Jessica said that she is thankful for the Board being flexible and open to all ideas presented. Her predecessor set everything up very well, so she is happy to build on what has already had success. Christine applauded the transformation that has happened in just the last 10-15 years and she looks forward to working together and figure how WCLS can support WCLF and vice versa.

Danielle asked if there will be an endowment for the new Birch Bay library express. It was confirmed that is the intention and it will be worked into the budget for 2027.

Matthew appreciated presentation and the awareness of someone coming in and honoring what was already there but still bringing in new ideas to the table. He looks forward to what is to come with the Foundation.

Birch Bay Library Invitation to Bid

Christine informed the Board that the Birch Bay Project is moving into its construction phase. Ryan updated the group that WCLS is in the bid process and will be showing potential contractors the site this coming week. Any questions asked during the visit will be collected and answers will be released on the website. The bidding process will close on May 13. The finalist will be presented to the Board at the May 19, 2026 meeting for bid approval.

Michael and Dianne were thanked for pushing the process forward to get the project to this point. They will continue to work closely with Ryan as it progresses.

Riley asked what quirks this branch may see through the building process. Michael answered that the construction site is also an archaeological site so there have been many conversations, investigations and informed decisions around the construction that will take place. The Department of Archaeology and Historic Preservation (DAHP) has been involved from the beginning as have representatives from the Lummi Nation and Drayton Archaeology. It was agreed that anything displaced from its original spot will be kept in the building's crawlspace. John thanked everyone for their patience around this project, as it has been going on for quite some time.

Compensation Study Update

Christine confirmed that the Classification and Compensation Study committee selected Gallagher Benefit Services, Inc. as the team to consult through the study. They will work collaboratively with the planning committee, including union representation. The final cost is below the threshold, so Christine is authorized to sign the contract. A final report will be presented to the Board at the August 18, 2026 meeting.

Non-User Survey Update

Mary informed the Board that EMC Research of Seattle was selected by the Marketing committee as the consulting team to help with our Non-cardholder Survey. The final cost is below the threshold, so Christine is authorized to sign the contract. EMC Research will be presenting a final report to the Board on June 16, 2026.

Break

Matthew adjourned for a break from 10:05-10:15 a.m.

Staff Reports: Executive Director

In addition to her written report, Christine highlighted that today is National Libraries Workers Day. She thanked all staff and emphasized that WCLS would not be able to do what we do without our staff. Our patrons make it clear almost daily how much they appreciate our staff, as well.

Another highlight that Christine brought to the Board's attention is that we can move forward with construction of the Sumas meeting room now that the City of Sumas signed the agreement. This improvement will be a benefit to people of all ages.

Christine confirmed that our new Collection Services Manager will be Mary Kinser. Mary has worked for WCLS for the last 16 years. There will be more than a month of overlap with Lisa and Mary to work together and help ease the transition. We are currently recruiting for Mary's former position of Collection Development Librarian. As this is a librarian position, there is high interest internally as well as externally.

A final note that Christine had for the Board was to inform of a few behavioral incidents that have happened over the past month. Through these incidents, staff have been very patient and are helping best they can by connecting individuals with services that may help them.

Staff Reports: Deputy Director

In addition to his written report, Michael shared a few National Library week celebrations. He presented a Library Game card that was designed for National Library Week. The card is called Library Joy and asks patrons, "What about the library sparks joy for you?". Michael noted that this card has been a fun way to engage with patrons and hear from them about what they love about our libraries. A Library Joy card was presented to each Board member.

Michael said that WCLS was awarded an ALA Libraries Transforming Communities grant. The grant will help WCLS work with deaf and hard of hearing communities. Thanks to the grant, Lynden staff will be receiving special ASL training and will be meeting with community members.

Staff Reports: Youth Services Manager

Thom shared his written report highlighting the offsite programming that Youth Services is providing. He confirmed that well over half of Youth Service programs take place off site. These programs are not visible on the public online calendar, so he provided a sampling of the outreach that happens supporting kids and families in his report.

Staff Reports: Community Relations Manager

While discussing her report, Mary thanked Neil McKay and Siri Beckmen who have been leading the charge for getting the WCLS website into ADA compliance. The deadline for this was originally April 24, 2026, however, as of yesterday the date was pushed back to April 26, 2027.

Performance Measures & Committee Reports: Performance Measures

In addition to his written report, Michael said that we continue to see an increase in Database and Overdrive usage.

Announcements and Adjourn

Christine reminded the group of the community pop-up events they signed up to attend. She will be sending individual reminders as specific pop-up dates get closer.

Jes attended the Sudden Valley Spring Market pop-up and said that she enjoyed hearing what people have to say about the library. She said that an overwhelming majority of individuals she spoke with love the library and had interesting or different perspectives on what they feel that library should be in the future.

Matthew adjourned the meeting at 10:45 a.m.

Next Meeting

The next Board of Trustees meeting will be held on May 19, 2026 at 9:00 a.m. online via Microsoft Teams and at Administrative Services, 5205 Northwest Dr, Bellingham, WA 98226.

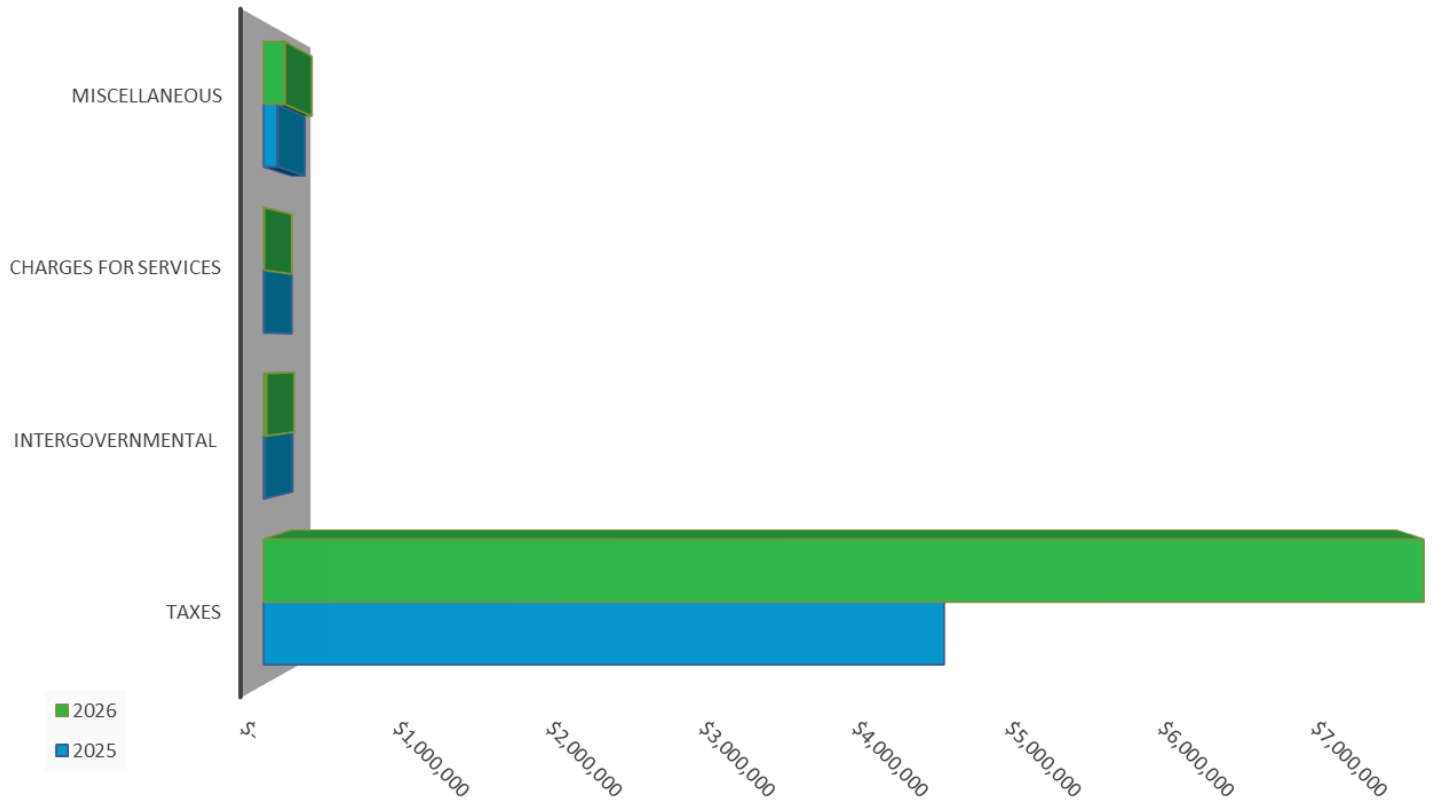
<hr/>	05/19/2026	<hr/>
Danielle Gaughen, Board Secretary	Date	Allyson McBride, Exec. Assistant



**2026 Budget Revenues - Year-To-Date
April 2026 (33% of FY)**

Acct No	Description	Budgeted Revenues	Actual Revenues YTD	% of Actual Revenues YTD	% of Budgeted Revenues Received YTD	Budget Variance
310	TAXES					
311.10	General Property Taxes	\$ 16,816,085	\$ 7,865,432	97.94%	46.77%	\$ (8,950,653)
	TOTAL TAXES	16,816,085	7,865,432	97.94%	46.77%	(8,950,653)
330	INTERGOVERNMENTAL REVENUE					
337.1000	Local Grants, Entitlements & Other	45,000	5,674	0.07%	12.61%	(39,326)
337.2000	Leasehold Excise Tax	30,000	12,782	0.16%	42.61%	(17,218)
	TOTAL INTERGOV. REVENUE	75,000	18,456	0.23%	24.61%	(56,544)
340	CHARGES FOR GOODS & SERVICES					
347.2001	Printing & Duplication Services	7,000	2,608	0.03%	37.26%	(4,392)
347.2002	Library Use Fees	13,000	320	0.00%	2.46%	(12,680)
	TOTAL CHARGES FOR SERVICES	20,000	2,928	0.04%	14.64%	(17,072)
360	MISCELLANEOUS REVENUES					
361.1100	Investment Interest	404,800	101,099	1.26%	24.98%	(303,701)
362.1000	Rents & Leases	4,000	1,811	0.02%	45.27%	(2,189)
367.1000	Contributions & Donations	88,000	33,058	0.41%	37.57%	(54,942)
369.1000	Sale of Surplus	100	70	0.00%	70.00%	(30)
369.8100	Cashier's Overages or Shortages	-	(0.32)	0.00%	0.00%	(0)
369.9101	Other Misc. Revenue	24,750	5,245	0.07%	21.19%	(19,505)
369.9102	Reimburse Lost/Damaged Books	10,000	2,850	0.04%	28.50%	(7,150)
	TOTAL MISC. REVENUES	531,650	144,132	1.79%	27.11%	(387,518)
	TOTAL OPERATING REVENUE	17,442,735	8,030,948	100.00%	46.04%	(9,411,787)
390	OTHER FINANCING SOURCES					
395.1000	Proceeds from Sale of Capital Assets	-	-	0.00%	0.00%	-
	TOTAL OTHER FINANCING SOURCES	-	-	0.00%	0.00%	-
	TOTAL REVENUE	\$ 17,442,735	\$ 8,030,948	100.00%	46.04%	\$ (9,411,787)

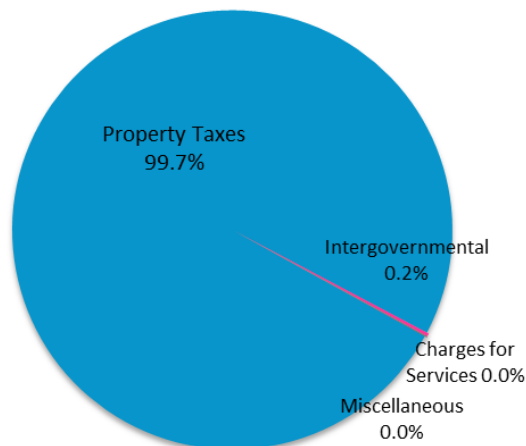
General Fund Operating Revenue to Date-Compared to Prior Year



Actual General Fund Revenue Year to Date Comparison

	2025	2026	% Change
Taxes	\$ 4,615,044	\$ 7,865,432	70.43%
Intergovernmental	7,709	18,456	139.41%
Charges for Services	2,782	2,928	5.27%
Miscellaneous	94,773	144,132	52.08%
Total Operating Revenue	4,720,308	8,030,948	70.14%
Other Financing Sources	-	-	0.00%
Total Revenue	\$ 4,720,308	\$ 8,030,948	70.14%

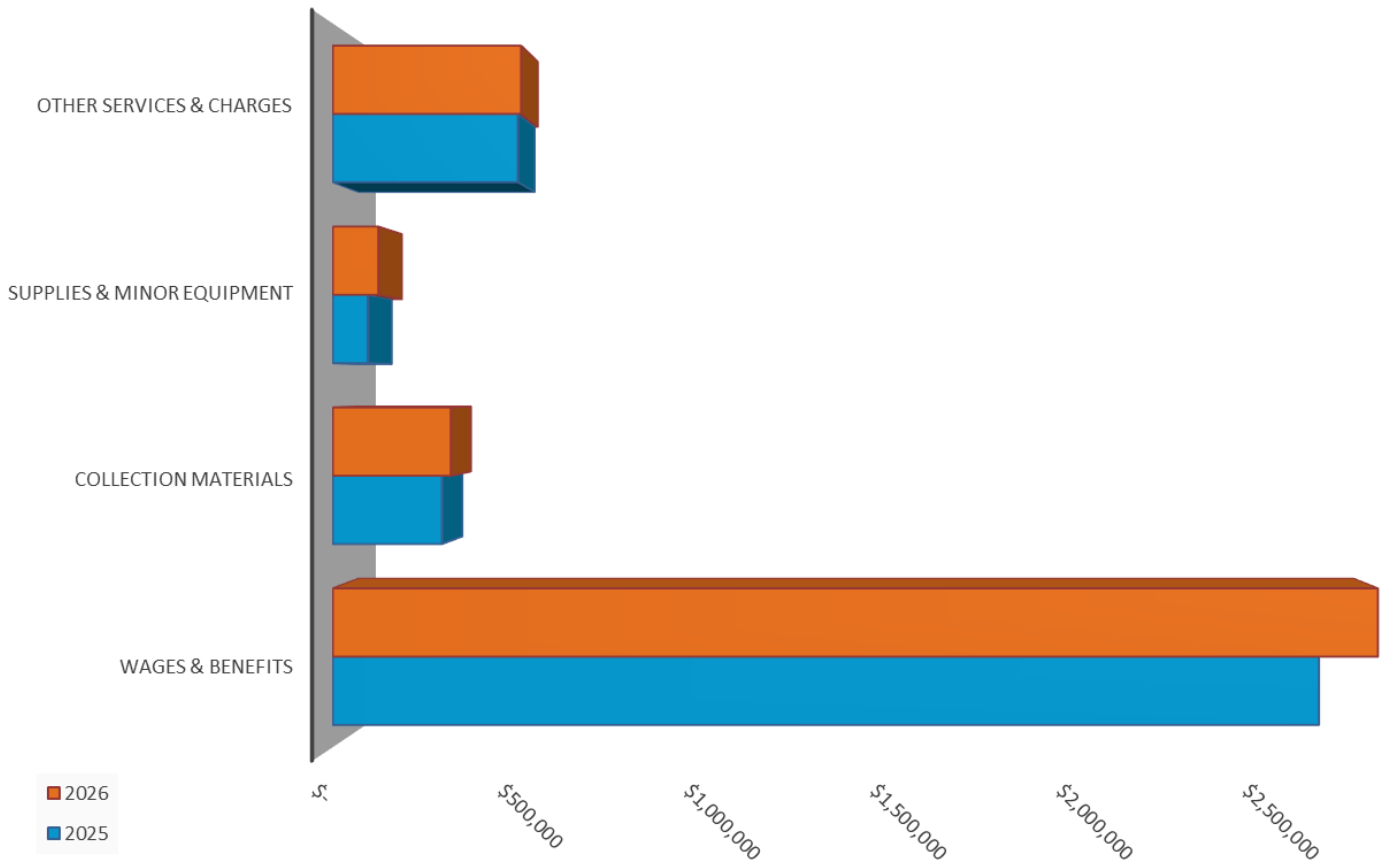
YTD Revenue by category



**2026 Budget Expenditures - Year-To-Date
April 2026 (33% of FY)**

Acct No	Description	Budgeted Expenditures	Actual Expenditures YTD	% of Actual Expenditures YTD	% of Budgeted Expenditures Spent YTD	Budget Variance
572	SALARIES, WAGES, & BENEFITS					
572.1000	Salaries and Wages	\$ 6,901,446	2,197,876	56.50%	31.85%	\$ (4,703,570)
572.2000	Benefits	2,203,925	711,989	18.30%	32.31%	(1,491,936)
	TOTAL SALARIES, WAGES, & BENEFITS	9,105,371	2,909,865	74.80%	31.96%	(6,195,506)
572.30	SUPPLIES & MINOR EQUIPMENT					
572.3031	Office & Operating Supplies	180,225	37,034	0.95%	20.55%	(143,190)
572.3032	Fuel	27,650	8,958	0.23%	32.40%	(18,692)
572.3034	Collection Materials	1,400,000	328,825	8.45%	23.49%	(1,071,175)
572.3035	Small Tools & Minor Equipment	239,800	80,948	2.08%	33.76%	(158,852)
	TOTAL SUPPLIES & MINOR EQUIPMENT	1,847,675	455,766	11.72%	24.67%	(1,391,909)
572.40	OTHER SERVICES & CHARGES					
572.4041	Professional Services	742,875	252,625	6.49%	34.01%	(490,249)
572.4042	Communication	140,450	38,653	0.99%	27.52%	(101,797)
572.4043	Travel	53,025	11,811	0.30%	22.27%	(41,214)
572.4044	Taxes & Operating Assessments	750	249	0.01%	33.21%	(501)
572.4045	Operating Rentals & Leases	27,447	6,888	0.18%	25.09%	(20,560)
572.4046	Insurance	122,634	87,583	2.25%	71.42%	(35,051)
572.4047	Utilities	186,066	59,269	1.52%	31.85%	(126,797)
572.4048	Repair & Maintenance	120,255	34,356	0.88%	28.57%	(85,899)
572.4049	Miscellaneous	118,965	32,973	0.85%	27.72%	(85,992)
	TOTAL OTHER SERVICES & CHARGES	1,512,468	524,407	13.48%	34.67%	(988,061)
	TOTAL OPERATING EXPENDITURES	12,465,513	3,890,038	100.00%	31.21%	(8,575,476)
590	OTHER FINANCING USES					
597.1000	Transfers to Capital	1,000,000	-	0.00%	0.00%	-
	TOTAL OTHER FINANCING USES	1,000,000	-	0.00%	0.00%	-
	TOTAL EXPENDITURES	\$ 13,465,513	3,890,038	100.00%	28.89%	\$ (9,575,476)
	NET INCOME (LOSS)	\$ 3,977,222	4,140,911			\$ 163,689
	FUND BALANCE SUMMARY					
	Beginning Fund Balance	\$ 9,138,159	9,138,159			
	Net Income	3,977,222	4,140,911			163,689
	Ending Fund Balance	\$ 13,115,381	13,279,069			\$ 163,689

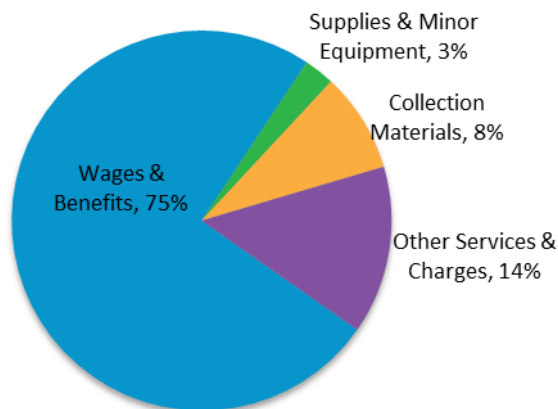
General Fund Operating Expenditures to Date-Compared to Prior Year



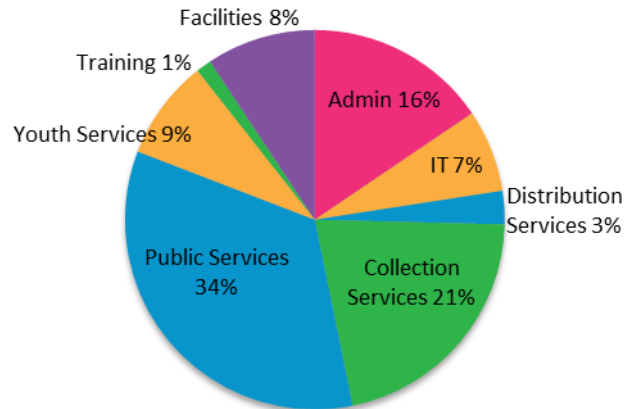
Actual General Fund Expenditures Year to Date Comparison

	2025	2026	% Change
Wages & Benefits	\$ 2,745,459	\$ 2,909,865	5.99%
Collection Materials	303,839	328,825	8.22%
Supplies & Minor Equipment	97,463	126,941	30.24%
Other Services & Charges	515,122	524,407	1.80%
Total Operating Expenditures	3,661,883	3,890,038	6.23%
Other Financing Uses	-	-	0.00%
Total Expenditures	\$ 3,661,883	\$ 3,890,038	6.23%
Net Operating Income	\$ 1,058,424	\$ 4,140,911	291.23%

YTD Expense by Category



YTD Expense by Department



Fund Balance Summary	2025 Actual	2026	2026
		Budgeted	Actual to Date
Beginning Fund Balance	\$ 9,932,448	9,115,981	\$ 9,115,981
Revenue	10,582,816	17,442,735	8,030,948
Expenditures	(11,399,284)	(13,465,513)	(3,890,038)
Ending Fund Balance	\$ 9,115,981	\$ 13,093,203	\$ 13,256,891

Ending Fund Balance Designation Detail	2025 Actual	2026	2026
		Budgeted	Actual to Date
Designated Ending Fund Balance - Cash Flow	\$ 3,767,044	\$ 4,107,993	\$ 4,107,993
Designated Ending Fund Balance - Emergency	951,274	1,037,372	1,037,372
Designated Ending Fund Balance - Capital Transfer	78,164	1,000,000	1,000,000
Designated Ending Fund Balance - Unemployment Comp Reserve	15,560	17,254	17,254
Designated Ending Fund Balance - Birch Bay Operating Fund	600,000	505,000	600,000
Designated Ending Fund Balance - Facility Ownership & Library Svcs Fund	2,967,315	2,967,315	2,967,315
Designated Ending Fund Balance - Facility Maintenance Fund	550,000	550,000	550,000
Designated Ending Fund Balance - Levy Sustainability Fund	-	1,000,000	-
Total Designated Ending Fund Balance	8,929,357	11,184,933	10,279,933
Ending Unassigned Funds with no designation	186,623	1,908,269	2,976,958
Total Ending Fund Balance	\$ 9,115,981	\$ 13,093,203	\$ 13,256,891

April Summary

- As of the end of April we have received \$7,865,432 in property tax revenue, which is 47% of our levy amount. Additional payments made on April 30 will post to our account in May, bringing the total closer to 50% of the levy.
- This influx of revenue at the new levy rate has allowed us to replenish the cash flow reserve which we dipped into in February and March, and should provide sufficient cash flow through the next payment due date in October.
- Expenses are tracking just under budget at 29%, resulting in a year-to-date net income of \$4,140,911.
- Trustees recently received an email from the Department of Retirement Services (DRS) indicating DRS is conducting a Compliance Review. This is a standard review that ensures we are following eligibility and enrollment guidelines. We have provided all the requested information and have so far received positive feedback.
- Today's packet includes a draft copy of the 2025 Annual Report to the State Auditor's Office. This is due at the end of May.

**Whatcom County Rural Library District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2025**

		Total for All Funds (Memo Only)	001 General	300 Capital
Beginning Cash and Investments				
308	Beginning Cash and Investments	12,188,159	9,932,448	2,255,711
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	10,101,902	10,101,902	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	238,148	71,181	166,968
340	Charges for Goods and Services	20,235	20,235	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	552,150	389,498	162,651
Total Revenues:		<u>10,912,435</u>	<u>10,582,816</u>	<u>329,619</u>
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	11,315,873	11,315,873	-
Total Expenditures:		<u>11,315,873</u>	<u>11,315,873</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>(403,438)</u>	<u>(733,057)</u>	<u>329,619</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	78,164	-	78,164
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		<u>78,164</u>	<u>-</u>	<u>78,164</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	334,271	-	334,271
591-593, 599	Debt Service	5,247	5,247	-
597	Transfers-Out	78,164	78,164	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		<u>417,681</u>	<u>83,411</u>	<u>334,271</u>
Increase (Decrease) in Cash and Investments:		<u>(742,955)</u>	<u>(816,468)</u>	<u>73,512</u>
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	2,329,223	-	2,329,223
50891	Unassigned	9,115,981	9,115,981	-
Total Ending Cash and Investments		<u>11,445,204</u>	<u>9,115,981</u>	<u>2,329,223</u>

The accompanying notes are an integral part of this statement.

**WHATCOM COUNTY RURAL LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended December 31, 2025**

Note 1 - Summary of Significant Accounting Policies

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

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Capital Projects Fund

This fund accounts for financial resources which are assigned for the acquisition or construction of capital facilities or other capital assets. This includes the capital projects necessary to support

WCLS operations and meet service demands such as new or renovated library facilities, vehicles, or fixtures, furnishings and equipment. The Capital Projects Fund is supported by interest earnings, project specific grant awards or donations, and transfers from the General Fund.

B. Basis of Accounting and Measurement Focus

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

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

C. Cash and Investments

It is the District's policy to invest all temporary cash surpluses. For further information see Note 3 – Deposits and Investments.

D. Capital Assets

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

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours at year-end (excess carry-over permitted with approval of the Executive Director or Board of Trustees) and is payable up to a maximum of 240 hours upon separation or retirement. Sick leave may be accumulated up to a maximum of 960 hours. Upon separation or retirement employees do not receive payment for unused sick leave, however, employees whose accrued sick leave exceeds 960 hours may cash out up to eight hours annually. Administrative Leave, or compensatory time, may be accumulated up to a maximum of 40 hours at year-end and is not payable upon separation. The Compensated Absences liability may also include leave that has been used but not paid at year-end. Payments are recognized as expenditures when paid.

F. Liabilities

See Note 5 – Leases, Note 6 – Long-term Liabilities, Note – 7 OPEB Plans, and Note 8 – Pension Plans.

G. Leases and Subscription Based Information Technology Arrangements (SBITA)

The District does not have a lease/SBITA threshold and therefore reports a liability for all leases/SBITAs regardless of their dollar amount. For more information see Note 5 – Leases.

H. Restricted and Committed Portion of Ending Cash and Investments

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

The District’s primary source of revenue, property tax collections, is received substantially in the second and fourth quarters. Given this variability in the timing of the receipts of these and other operating revenues, the District designates a portion of its unassigned funds, minimum of thirty-three and one-third percent (33.33%) of budgeted operating expenditures, as unassigned but designated Beginning and Ending Cash Investments to ensure adequate cash flows and to avoid short-term borrowing to fund operating activities. Additionally, the District has designated eight and one-third percent (8.33%) as unassigned but designated Beginning and Ending Cash Investments for emergency use. The District’s Board of Trustees has designated additional unassigned funds for future projects, unanticipated operating expenditures and facilities maintenance needs. As of December 31, 2025, the unassigned but designated Ending Cash and Investments in the General Fund was \$8,929,357 The remaining unassigned balance was \$186,623 for a total of \$9,115,981 in unassigned funds. The restricted and committed balance is \$0.

The District’s Beginning and Ending Cash and Investments in its Capital Fund are assigned to be used as described in Note 1A. As of December 31, 2025, the Capital Fund assigned balance was \$2,329,223. The restricted and committed balance is \$0.

Note 2 - Budget Compliance

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

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

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

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$11,651,421	\$11,399,284	\$252,137
Capital Fund	\$2,593,663	\$334,271	\$2,259,392

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

Note 3 – Deposits and Investments

Investments are reported at fair value. Deposits and investments at December 31, 2025 are as follows:

Type of deposit or investment	District's deposits and investments		
	General Fund	Capital Fund	Total
Bank Deposits	\$318,415	\$252,670	\$571,085
Local Government Investment Pool	\$8,825,476	\$2,076,553	\$10,902,029
Cash on Hand (branch change funds, undeposited funds)	\$1,079	\$0.00	\$1,079
Total	\$9,144,970	\$2,329,223	\$11,474,193

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

Investments in Whatcom County Investment Pool

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

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

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

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

WCLF payments are made directly to vendors on behalf of the District, or as a reimbursement to the District for purchases made related to the above programs. In 2025, WCLF paid a total of \$40,676 to the District for the reimbursement of purchases or to support various District programs. WCLF’s total program and giving related expenses in 2025 were \$43,746. WCLF also reported the following:

Budgeted Revenues	Budgeted Expenditures	Actual Revenues	Actual Expenditures
\$124,700	\$117,744	\$161,924	\$132,369

The financial statements for WCLF can be obtained by contacting wclf@wcls.org.

Note 5 – Leases

The District leases a postage meter from Pitney Bowes. Under a five-year lease agreement, running from March 2023 to March 2028, payments are \$488 per quarter. The amount paid toward this lease in 2025 was \$1950. There are no options to renew or purchase the equipment at the conclusion of the lease.

The District leases three multi-function copier/printers from Ricoh; these are housed at the District’s Administrative Services location, the Ferndale Library and the Lynden Library. Each machine is under a five-year lease agreement running from February 2020 through February 2025. Upon expiration in 2025, the leases transitioned to a month-to-month model, which either party may cancel at any time, therefore only the reportable lease periods through February 2025 are included in this report. The Administrative Services lease payment is \$739 per month; four payments were made in 2025 to close out the lease. The lease payments for the units at the Ferndale and Lynden Libraries are \$57 per month each. Four payments were made on the Ferndale lease and two payments were made on the Lynden lease. The total amount paid toward these leases in 2025 was \$3,297.

The total amount paid for leases in 2025 was \$5,247. As of December 31, 2025, the future lease payments are as follows:

Year ended December 31	Total
2026	\$1,950
2027	\$1,950
2028	\$488
2029	\$0
2030-2035	\$0
Total	\$4,388

Note 6 – Long-term Liabilities

During the year ended December 31, 2025, the following changes occurred in compensated absences:

	Beginning Balance 01/01/2025	Additions	Reductions	Ending Balance 12/31/2025
Compensated Absences*	\$552,184	\$29,161	\$0	\$581,345

*additions and reductions are reported as a net change

Note 7 – Other Disclosures

A. Extraordinary event

In December 2025 the Sumas community experienced a significant flooding event, causing extensive damage including at the Sumas Library. The building housing the library is owned by the City of Sumas and contents are owned by WCLS. Contents damage included collection materials and furnishings; IT and other equipment was removed prior to the flooding. Estimated replacement value of the lost items is approximately \$70,000; insurance reimbursement was only \$44,788 after depreciation and a deductible were applied.

B. Subsequent event

In the spring of 2026 WCLS solicited bids for major construction associated with the Birch Bay Library project. As of May 20, 2026, the date of this report, we have received and reviewed bids but have not entered into a contract and have no contract commitment yet. The budget for the construction portion of this project is \$1.4 million.

Note 8 – Other Post Employment Benefit (OPEB) Plans

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

Fiscal year 2025	
Number of Active Plan Members	70
Number of Retired Plan Members	1
Contributions made	\$6,298
Total OPEB Liability*	\$1,249,544

*Measured using the alternative measurement method

Note 9 – Pension Plans

State Sponsored Pension Plans

Substantially all the District’s full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement

Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans.

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

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan.

The DRS ACFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2025 (the measurement date of the plans), the District’s proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	\$138,679	0.025151%	\$296,529
PERS 2/3	\$345,405	0.032546%	\$(1,242,013)

Note 10 - Property Tax

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

Property Tax Calendar	
January 1	Tax is levied and becomes an enforceable lien against the properties.
February 14	Tax bills are mailed.
April 30	First of two equal installment payments are due.
May 31	Assessed value of property established for next year’s levy at 100% of market value.
October 31	Second installment is due.

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

The District’s regular levy for the year 2025 was \$.25852 per \$1,000 on an assessed valuation of \$38,646,981,644 for a total regular levy of \$9,991,092.

Washington State Constitution and Washington State law, RCW 84.55.010, limit the rate.

Note 11 – Risk Management

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

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

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

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

The District self-insures its unemployment compensation obligations through a reimbursable account administered by the Washington State Employment Security Department and pays the full cost of all unemployment benefits drawn by former employees. For the five-year period from 2021 through 2025, the District incurred total expenses of \$2,918 for unemployment compensation.

Whatcom County Rural Library District

Schedule 01

For the year ended December 31, 2025

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1646	001	General	3083100	Restricted Cash and Investments - Beginning	\$0
1646	001	General	3084100	Committed Cash and Investments - Beginning	\$0
1646	001	General	3085100	Assigned Cash and Investments - Beginning	\$0
1646	001	General	3089100	Unassigned Cash and Investments - Beginning	\$9,932,448
1646	001	General	3111000	Property Tax	\$10,101,902
1646	001	General	3334530	Federal Indirect Award from Institute of Museum and Library Services	\$400
1646	001	General	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$70,781
1646	001	General	3472000	Library Services	\$20,235
1646	001	General	3611000	Investment Earnings	\$303,708
1646	001	General	3620000	Rents and Leases	\$4,340
1646	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$45,482
1646	001	General	3691000	Sale of Surplus	\$95
1646	001	General	3698000	Cash Adjustments	\$20
1646	001	General	3699100	Miscellaneous Other Operating	\$35,853
1646	300	Capital	3083100	Restricted Cash and Investments - Beginning	\$0
1646	300	Capital	3084100	Committed Cash and Investments - Beginning	\$0
1646	300	Capital	3085100	Assigned Cash and Investments - Beginning	\$2,255,711
1646	300	Capital	3089100	Unassigned Cash and Investments - Beginning	\$0
1646	300	Capital	3332100	Federal Indirect Award from Department of Treasury	\$166,968

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1646	300	Capital	3611000	Investment Earnings	\$77,602
1646	300	Capital	3670000	Contributions and Donations from Nongovernmental Sources	\$85,049
1646	001	General	5721010	Administration	\$998,692
1646	001	General	5721020	Administration	\$283,010
1646	001	General	5721030	Administration	\$25,111
1646	001	General	5721040	Administration	\$539,288
1646	001	General	5722010	Library Services	\$4,785,681
1646	001	General	5722020	Library Services	\$1,652,023
1646	001	General	5722030	Library Services	\$1,511,867
1646	001	General	5722040	Library Services	\$472,392
1646	001	General	5724010	Training	\$65,615
1646	001	General	5724020	Training	\$23,130
1646	001	General	5724030	Training	\$4,685
1646	001	General	5724040	Training	\$13,893
1646	001	General	5725010	Facilities	\$360,121
1646	001	General	5725020	Facilities	\$86,267
1646	001	General	5725030	Facilities	\$83,296
1646	001	General	5725040	Facilities	\$410,803
1646	001	General	5083100	Restricted Cash and Investments - Ending	\$0
1646	001	General	5084100	Committed Cash and Investments - Ending	\$0
1646	001	General	5085100	Assigned Cash and Investments - Ending	\$0
1646	001	General	5089100	Unassigned Cash and Investments - Ending	\$9,115,981
1646	300	Capital	5083100	Restricted Cash and Investments - Ending	\$0
1646	300	Capital	5084100	Committed Cash and Investments - Ending	\$0
1646	300	Capital	5085100	Assigned Cash and Investments - Ending	\$2,329,223
1646	300	Capital	5089100	Unassigned Cash and Investments - Ending	\$0
1646	300	Capital	3970000	Transfers-In	\$78,164

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1646	001	General	5917270	Debt Repayment - Libraries	\$5,247
1646	001	General	5970000	Transfers-Out	\$78,164
1646	300	Capital	5947260	Capital Expenditures/Expenses - Libraries	\$334,271

Whatcom County Rural Library District
Schedule of Liabilities
For the Year Ended December 31, 2025

ID. No.	Debt ID Title	Description	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences	Compensated Absences	552,184	29,161	-	581,345
264.30	Pension Liabilities	Net Pension Liability	459,544	-	163,015	296,529
264.40	OPEB Liabilities	Other Post Employment Benefits	1,496,753	-	247,209	1,249,544
263.57	Leases, SBITA, and PPPs	Leases - Postage Meter	6,338	-	1,950	4,388
263.57	Leases, SBITA, and PPPs	Leases - Copiers	3,296	-	3,296	-
Total Revenue and Other (non G.O.) Debt/Liabilities:			2,518,115	29,161	415,470	2,131,806
Total Liabilities:			2,518,115	29,161	415,470	2,131,806

**Whatcom County Rural Library District
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Whatcom County Executive)	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	202403005	253,011	-	253,011	-	23
Total Federal Awards Expended:				253,011	-	253,011	-	

The accompanying notes are an integral part of this schedule.

Whatcom County Rural Library District
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

Note 1 – Basis of Accounting

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

Note 2 – Federal De Minimis Indirect Cost Rate

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

Note 3 – Program Costs

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

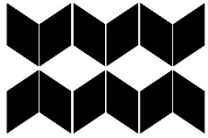
1. Self-Insurance Program Manager: Washington State Department of Employment Security
2. Manager Phone: 360-290-9650
3. Manager Email: employeraccountstaxsd@esd.wa.gov
4. How do you insure property and liability risks, if at all?
 - a. Self-insurance program with accumulated resources for some or all risks.
 - b. Belong to a public entity risk pool
 - c. **X Purchase private insurance**
 - d. Retain risk internally without accumulating resources (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insurance program with accumulated resources for some or all benefits.
 - b. Belong to a public entity risk pool
 - c. **X All benefits provided by health insurance company or HMO**
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. **X “Reimbursable” status, with accumulated resources (i.e. self-insurance program)**
 - b. “Reimbursable” status, but with no accumulated resources (i.e. risk assumption)
 - c. Belong to a public entity risk pool
 - d. Pay taxes to the Department of Employment Security (“Taxable”)
 - e. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Approved self-insured employer
 - b. Belong to a public entity risk pool
 - c. **X Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. “Voluntary Plan” for one or both program benefits, with accumulated resources (i.e. self-insurance program)
 - b. “Voluntary Plan” for one or both program benefits, but with no accumulated resources (i.e. risk assumption)
 - c. **X Pay premiums to the State’s program for both benefits**
 - d. Purchase private insurance
 - e. Not applicable – no employees

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

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

	<u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u>				
	<i>Program/Risk 1</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	NO				
If yes, do other governments participate?					
If yes, please list participating governments.					
Self-Insure as part of a joint program?	YES				
Does a Third-Party Administrator manage claims?	YES				
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)					
Has program had a claims audit in last three years?	NO				
Are program resources sufficient to cover expenses?	YES				
Does an actuary estimate program liability?	NO				
Number of claims paid during the period?	2				
Total amount of paid claims during the period?	248.25				
Total amount of recoveries during the period?	0				

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



whatcom county
library system

Board Meeting Agenda Item Cover Sheet

Meeting Date:	5/19/2026
Committee or Department:	Facilities
Subject:	Birch Bay Vogt Library Express Construction Contract
Prepared By:	Ryan Cullup
Impact upon Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Recommendation or Request: Authorize Christine Perkins to execute a construction contract with the lowest responsive responsible bidder.

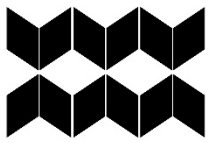
Suggested Motion for Consideration: Move to authorize Christine Perkins to execute a construction contract.

Summary: WCLS and its architect of record, Osborn Architects Incorporated, have invited contractors in Washington State to evaluate and bid on the Birch Bay construction project. The invitation to bid was issued on April 15, 2026 and closed on May 13, 2026. Bids were publicly opened on May 18, 2026 and evaluated for the necessary documents and responsiveness to the bid process.

Alternatives: Cancel the project or direct staff to reissue the invitation to bid.

Fiscal Impact: \$1,400,000 in capital funds has been approved by the Board for this project in fiscal year 2026.

Comments: Ryan has evaluated the bids and will present the bid tabature at the meeting for Board review.



whatcom county
library system

Executive Director's Report

May 2026

COMMUNITY

Renovations to the Blaine Library service desk area are nearly complete and the community is loving it! Our IT Services team is grateful we have replaced outdated wiring; our delivery staff is happy about the easier access to drop off and pick up totes of library materials, and the public appreciates the fresh look. Kudos to Ryan Cullup and the Facilities team for coordinating this effort, and Branch Manager Jonathan Jakobitz and the resilient Blaine Library staff for serving the public out of the meeting room while the new cement foundation cured and carpet was installed.

ACCESS

This weekend WCLS is participating in the East Whatcom Health Fair in Kendall. Along with more traditional health care providers, WCLS Bookmobile and North Fork Library staff will be there to share health-related library materials and conduct some strategic planning conversations.

RESOURCES

With Collection Development Librarian Mary Kinser filling the Collection Services Manager position when Lisa Gresham retires at the end of this month, we are pleased to announce that former Interlibrary Loan Specialist Sarah Miller has been hired to fill Mary's position. We're excited to have Sarah back at WCLS.

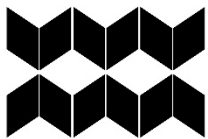
EQUITY, DIVERSITY AND INCLUSION

Human Resources Manager Beth Andrews, Facilities Manager Ryan Cullup, and Facilities Project Manager Eric Ashley and I recently attended an American Library Association webinar "Accessible Library Spaces: the ADA and Beyond" which introduced us to the term "dynamically disabled" and reminded us that ADA guidelines are the floor – not the ceiling. We will be considering this as we map out our strategic plan.

STEWARDSHIP

Once again, Finance Director Jackie Saul's work to prepare the annual financial report to the state is impeccable. Her footings, references, supporting documents and notes are clear and comprehensive, giving an accurate picture of WCLS's finances and keeping us compliant with state regulations.

Christine Perkins, Executive Director



COMMUNITY

A top attended program in April was, Different Paths: Two Stories of WWII Japanese American Incarceration. If you missed this at the Deming Library, it will be repeated on 5/21 at 6:00 p.m. at the Lynden Library. Hear from two presenters who will share personal stories, allowing the audience to gain insight into this challenging time in history and why keeping these stories alive continues to be important. This event is in collaboration with One Book, One Coast, a shared reading initiative connecting more than 190 library systems across California, Oregon and Washington.

RESOURCES

Some programs are developed in direct response to the needs library staff hear patrons requesting help with. By developing partnerships with local organizations, WCLS can facilitate connecting patrons to existing community resources and services. Such partnerships recently resulted in two program series providing consultation and instruction.

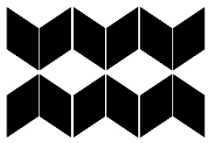
Water rights adjudication is on the minds of many property owners in Whatcom County. Following a series of informational sessions hosted at WCLS locations last year, opportunities to receive one-on-one support from the Department of Ecology were planned at multiple WCLS branches in March and April. Eighty people reserved spots to get filing assistance and ask specific questions directly from technical experts.

In partnership with the Whatcom Literacy Council, a series of programs covering tech basics from file management and email tips to evaluating online health information and developing strategies for online job searches stretches from April through May. These sessions are taught in English with Spanish translation provided as needed.

STEWARDSHIP

WCLS was awarded a \$2,500 Project Neighborly Grant, a Whatcom Community Foundation initiative that funds innovative projects to strengthen neighborly connections and community spirit across Whatcom County. This funding will support Open Book: a festival for readers. Mark your calendars for Sunday, November 8th and get ready for the release of some exciting details soon.

Michael Cox
Deputy Director



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library system

Youth Services Report

May 2026

COMMUNITY

On Friday, May 8, we hosted our annual Teen Poetry Reading and Celebration honoring the poets of the newly published volume of *A Forest of Words*. The 2026 edition features 104 poems by teen poets in sixth through twelfth grade from across Whatcom County, displaying a remarkable variety of tone and topic. Copies are distributed to and held by all WCLS locations, the WWU Library, and the Washington State Library, and poets appear as authors in the WCLS catalog. All poets are invited to the annual event and so many arrive with entourages of proud and supportive family and friends. The library is transformed into a performance space and dozens of teens sign up to read their work aloud. It is truly magical to see them summon their strength and step into themselves, almost in real time, to share heartfelt and often vulnerable writing. Broadsides of all the poems decorate the space, refreshments add some sophistication, and this year's event also featured an interactive photo station. Special thanks to Teen Services Coordinator Tamar Clarke, editor of the anthology, and her advisory team: Communications Specialist Cynthia French, who designs the book itself, and Youth Services Assistant Sawyer Elms, who shares his creative writing expertise.

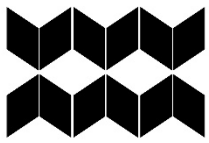


ACCESS

I'm at Juvenile Detention this week for our monthly Book Club. We meet for an hour each morning and read a book together aloud, stopping to ask questions, share insights, and compare experiences. This month we're reading *Greenglass House* by Kate Milford, a terrific mystery set atop a snowy mountain in an inn catering to benevolent smugglers. Chock full of eccentric characters, intricate plotting, twists, turns, and puzzles, it's a delicious and most satisfying outing.

Thom Barthelmess

Youth Services Manager



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Community Relations Report

May 2026

COMMUNITY/RESOURCES



Arriving Memorial Day weekend — Summer at the Library. A campaign summary will be included in the June Board report. For now, watch for our bus boards on the road. Starting Memorial Day weekend, *Explorations*, digital ads and branch signs will appear.

As announced at the April Board of Trustees meeting, we are working with EMC Research to develop and conduct a survey of Whatcom County residents who do not currently have a library card or use library services.

We are asking questions to measure/consider:

- Non-cardholders' awareness of the library
- Barriers to use and/or reasons why they are not library patrons
- Needs and preferences regarding library services
- The library's perceived value in their community
- Which services the public deems essential
- New directions for services based on the needs of the communities we serve.

The surveys, which will be conducted via phone and email, should begin within the week. EMC staff will present survey results at the June 16 Board meeting.

Book Reviews

- *Bellingham Alive*, April 2026

Book Reviews

WRITTEN BY EMMA RADOSEVICH



"Bog Queen"
by Anna North

Past meets present in this fast-paced archaeological mystery. Forensic anthropologist Agnes is wrapping up her studies in England when she is asked to identify a long-buried body for the local police. What she finds is something far older and stranger: an Iron Age woman, perfectly preserved by the peat bog's acidic moss.

The discovery launches Agnes and her colleagues into a race against time. Their archaeological dig is opposed by both peat miners and environmental activists who are fighting over the bog in court. Agnes just wants to know: who was this woman, and how did she die?

As the bog body reveals her secrets, the narrative jumps between Agnes and the Iron Age woman in the weeks before her death. Through the eyes of a young druid on a journey, North's early Britain feels both familiar and fantastical, with just enough historical detail to feel intriguing. Throughout, interludes narrated by the moss itself—both surprisingly wise and lighthearted—imbue "Bog Queen" with natural magic.



"Greenteeth"
by Molly O'Neill

An ancient lake creature teams up with a witch in this fresh take on British folklore. Jenny Greenteeth spends her days catching fish and collecting sunken treasures for her underwater cave. When she rescues a witch from drowning in her lake, the two realize they should work together to defeat the ancient evil that threatens the village, Jenny's lake, and magic everywhere. Together they embark on a quest that takes them across a changing British landscape filled with mythical beasts and remnants of a time when fae folk roamed freely.

Greenteeth's plot will be familiar to readers of folklore: a treacherous journey to the fairy court, three impossible tasks, and magical boons given by a fairy queen. But Molly O'Neill makes even a familiar structure feel unexpected. Jenny's distinct point of view, rich descriptions of geologic features, and connections to Arthurian legend make "Greenteeth" feel less like contemporary fantasy and more like "The Hobbit."

- *Cascadia Daily News*, April 5, 2026, [Review: 'The Last Supper: How to Overcome the Coming Food Crisis' by Sam Kass](#)
- *Cascadia Daily News*, April 14, 2026, [Review: 'Whidbey' by T Kira Madden](#)
- *Cascadia Daily News*, April 24, 2026, [Review: 'Wards of the State: The Long Shadow of American Foster Care' by Claudia Rowe](#)

Media Coverage

- *My Bellingham NOW*, April 9, 2026, [Whatcom County, Ecology to hold office hours for water adjudication](#)
- *Cascadia Daily News*, April 14, 2026, [Letters, Week of April 15, 2026: School funding, PeaceHealth and getting back on the rails \(Secrets of Dying Well library program\)](#)
- *Lynden Tribune*, April 22, 2026, [Sumas Library needs additional repairs](#)
- *The Northern Light*, April 22, 2026, [Blaine Public Library limits services during two-week renovation](#)
- *Lynden Tribune*, April 22, 2026, [\\$25.5M levy on April 28 special election ballot](#)
- *The Bellingham Herald*, April 22, 2026, [Meet a Whatcom County Make-A-Wish volunteer \(meeting in Ferndale Library\)](#)

- *The Northern Light*, April 22, 2026, [Drug Take Back Day organized in Birch Bay \(at Birch Bay Vogt Library Express\)](#)
- *Cascadia Daily News*, April 23, 2026, [Weekly Watchdog: April 24–30, 2026 \(ballot drop box locations\)](#)
- *The Northern Light*, April 29, 2026, [Whatcom County candidates to file for upcoming election \(ballot box drop locations\)](#)
- *All Point Bulletin*, April 2026 (clips below)

A Dream Walk Through WCLS with Angela and Tammy: 2 to 4 p.m., May 9, library. Nooksack Tribe members Tammy Cooper-Woodrich and Angela Letoi are bringing their dream catcher workshop to WCLS branches across the county. This event is being provided in partnership with the Nooksack Tribe. Registration required. Info: wcls.org.

PR Beekeepers Association: 7 p.m., April 6, community center.
Friends of the Point Roberts Library: 3 p.m., Tuesday, April 7, library. Info: fopr1@gmail.com.

Point Roberts Storytime: 10:30 to 11 a.m., Wednesdays, library. Ages 2-6.

Point Roberts Writing Club: 3 to 4 p.m., Saturdays, Point Roberts Library meeting room. Drop by to share and listen along with fellow storytellers looking for feedback.

Point Roberts Puppet Show: Hansel and Gretel: 3 to 4 p.m., May 13, Point Roberts Library. Join us for an original puppet show based on the beloved traditional tale from the Brothers Grimm, complete with breadcrumbs, candy houses, scary witches, and a happy ending. Grades K-5. Teen Corps volunteers needed. Info: wcls.org.

Reduce Waste at Home: The Art and Science of Composting, Vermiculture and Waste Reduction: 11 a.m. to 1 p.m., April 18, Point Roberts Library. Join us for a fun and educational workshop focused on home composting methods that result in waste reduction and diversion. This program is sponsored by WSU Whatcom County Extension and Blaine CORE (Community Organization for Resources and Education).

Ukulele Group: 6 p.m., Wednesdays, community center. All skill levels welcome. Extra Ukuleles can be checked out from the Point Roberts Library.

- *Salish Current*, April 2026 (clips below)

Nooksack adjudication. Whatcom County Public Works has scheduled three [office hours sessions](#) in April at local library branches to help people with their claim forms. ([My Bellingham Now](#))

Mary Vermillion

Community Relations Manager

Collection Size	Physical	Electronic	Total
	295,451	431,264	726,715

Circulation	Apr 2025	Apr 2026	YTD 2025	YTD 2026	YTD % chg
Physical Circulation					
Blaine	14,357	11,164	57,143	47,797	-16.4%
Bookmobile & Outreach	5,335	6,090	20,638	17,507	-15.2%
Deming	7,339	7,690	30,697	33,043	7.6%
Everson	8,614	8,308	34,678	34,960	0.8%
Ferndale	30,351	25,832	119,485	108,890	-8.9%
Island	1,646	1,629	7,013	6,599	-5.9%
Lynden	34,493	33,244	141,163	135,210	-4.2%
North Fork	3,501	3,117	13,851	13,189	-4.8%
NWIC	5	6	44	49	11.4%
Point Roberts + PRX	2,100	1,933	8,415	7,840	-6.8%
Sumas + SLX	2,478	756	10,207	2,985	-70.8%
South Whatcom	8,121	8,712	30,987	33,846	9.2%
NDX	3,697	3,721	15,900	15,941	0.3%
Physical Circulation Total	122,037	112,202	490,221	457,856	-5.4%
Disc materials: DVDs, CDs	23,636	20,401	97,360	87,730	-9.9%
All other materials	95,169	89,101	380,330	365,858	-3.8%
Digital Circulation					
eBooks/eAudiobooks	36,618	37,793	149,546	152,927	2.3%
eMagazines	5,861	6,181	23,744	25,192	6.1%
eMusic	10,272	10,188	39,239	42,514	8.3%
Streaming Video	3,389	2,988	14,241	12,204	-14.3%
Digital Circulation Total	56,140	57,150	226,770	232,837	2.7%
Grand Total	178,177	163,262	716,991	690,693	-3.7%

Visitors (Door counts)	Apr 2025	Apr 2026	YTD 2025	YTD 2026	YTD % chg
Blaine	6,920	5,863	27,534	25,763	-6.4%
Deming	2,683	2,954	11,119	11,529	3.7%
Everson	3,794	3,536	13,735	13,836	0.7%
Ferndale	12,197	11,314	50,036	47,095	-5.9%
Island	1,581	1,562	5,985	6,314	5.5%
Lynden	12,399	12,257	47,419	47,937	1.1%
NDX	297	335	1,224	1,382	12.9%
North Fork	2,038	1,887	7,070	7,486	5.9%
Point Roberts + PRX	1,397	1,299	5,208	5,455	4.7%
Sumas + SLX	1,380	0	5,412	0	-100.0%
South Whatcom	2,949	3,204	11,704	12,614	7.8%
Total	47,635	44,211	186,446	179,411	-3.8%

New Borrowers	Apr 2025	Apr 2026	YTD 2025	YTD 2026	YTD % chg
	520	476	2,221	2,212	-0.4%

Interlibrary Loan	Apr 2025	Apr 2026	YTD 2025	YTD 2026	YTD % chg
Borrowed from BPL	11,826	10,240	48,658	43,061	-11.5%
Lent to BPL	22,254	21,184	89,443	87,092	-2.6%
Borrowed: other libraries	576	577	2,394	2,426	1.3%
Lent: other libraries	589	479	2,479	2,312	-6.7%

Electronic Resources	Apr 2025	Apr 2026	YTD 2025	YTD 2026	YTD % chg
WCLS.org Sessions	37,774	39,047	156,938	173,262	10.4%
Bibliocommons Sessions	82,742	102,269	359,960	380,696	5.8%
Internet Sessions	4,308	3,964	16,286	16,537	1.5%
Wifi Clients / Sessions	7,722	7,603	30,014	29,552	-1.5%

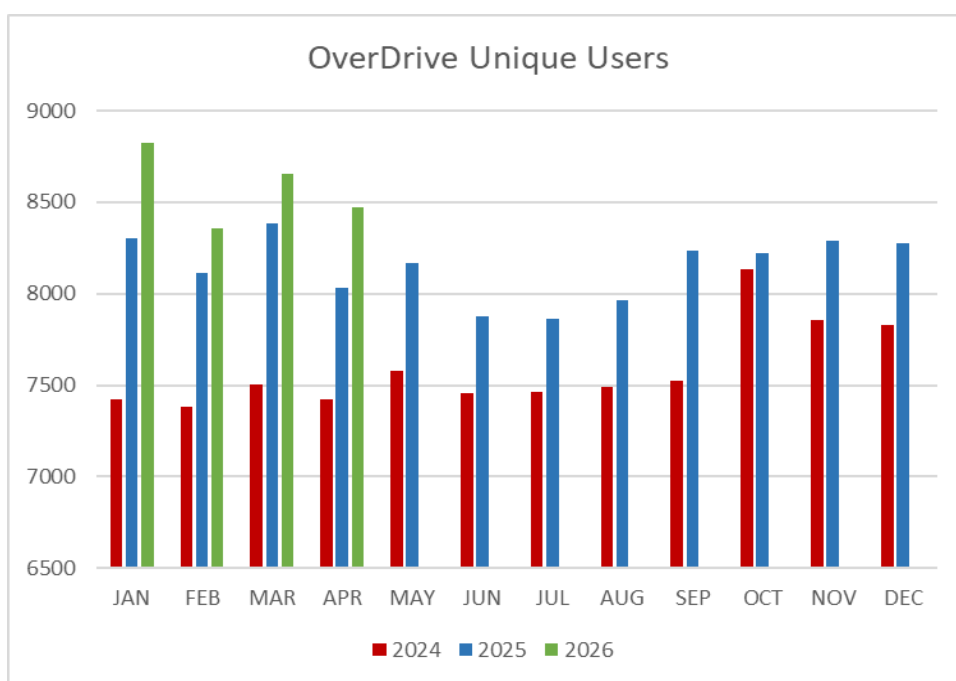
Activities	Apr 2025	Apr 2026	YTD 2025	YTD 2026	YTD % chg
Programs					
Adults	112	106	411	398	-3.2%
Teens	33	36	142	152	7.0%
Children	85	104	429	355	-17.2%
Total	230	246	982	905	-7.8%
Attendance					
Adults	977	801	4,796	5,438	13.4%
Teens	275	313	2,810	3,527	25.5%
Children	2,764	3,061	9,881	9,790	-0.9%
Total	4,016	4,175	17,487	18,755	7.3%

Notes/Corrections:

Sumas Library closed due to Dec 2025 flood

OVERDRIVE UNIQUE USERS

The graphic novel *They Called Us Enemy* by George Takei was the top-circulating eBook for WCLS patrons in April. This title is the featured book for One Book, One Coast, a shared reading initiative connecting more than 190 library systems across California, Oregon and Washington, including 25 in Washington state. For eMagazines, checkouts of *The New Yorker* far exceeded other eMagazines (653 circs in April); the second highest circulating eMagazine was *New Scientist* with 252 checkouts.



DATABASE USAGE

Database usage in March 2026 was almost exactly the same as it was in March 2025 where usage was uniformly lower than previous months across all databases. We saw several different language learning courses accessed in April on Mango Languages; the top ten languages accessed included Thai, English, Hungarian, Swahili, Ukrainian and Egyptian Arabic. AI was a topic showing increased interest on LinkedIn Learning, with learners accessing content on AI literacy, generative AI, AI deep research. AI for business productivity and more.

