BOARD OF TRUSTEES MEETING
Whatcom County Library System
November 17, 2026

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

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

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

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 – Jacob Samuelson (10 years)**

4. 9:15 a.m. **Consent Agenda**
   a. Meeting Minutes
   b. Expenditures
   c. Resolution 11/17/26-13 Authorizing Cancellation of Warrants more than a year old

5. 9:20 a.m. **Financial Report and Resolutions**
   a. Finance Committee Report
   b. Resolution 11/17/26-14 Authorizing an Interfund Transfer

6. 9:30 a.m. **PUBLIC HEARING: Proposed 2027 Operating Budget Revenue Sources and Preliminary Budget**
In accordance with RCW 84.55.120, the Board of Trustees of the Whatcom County Rural Library District is holding this public hearing on the proposed 2027 Preliminary Budget, including revenue sources for the District's 2027 operating budget. The hearing will include considerations of possible increases in property tax revenues. After the hearing, the Board anticipates concluding considerations of the proposed budget and adopting the Preliminary 2027 Budget. Beginning Thursday, November 19, 2026, copies of the 2027 Preliminary Budget may be obtained at the address shown above or by calling (360) 305-3603.
   a. 2027 Preliminary Budget
   b. Resolutions: A Resolution of the Board of Trustees of the Whatcom County Rural Library District…
      - 11/17/26-15 Authorizing an Increase in the Regular Property Tax Levy
      - 11/17/26-16 Adopting the Fiscal Year 2027 Preliminary General and Capital Fund Budgets

7. 9:50 a.m. **2027 Addendum to Agreement with Whatcom County Library Foundation**

8. 9:55 a.m. **BREAK**

9. 10:05 a.m. **Executive Session to Discuss the Executive Director's Annual Review**
Per RCW 42.30.110(1)(g) No final action will be taken during the Executive Session. At the beginning of the session, the Library Board Chair will state the time when the session is expected to end. If the

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, November 16, 2026. Written comments may be submitted to Allyson.McBride@wcls.org prior to the meeting.

session ends early, the Board will not reconvene in open session until the stated time. If the session is not over at the stated time, the Library Board Chair will briefly reconvene the Board in open session at the stated time to announce the time to which the session will be extended.

10. 10:25 a.m. **Executive Director's Annual Review**
11. 10:30 a.m. **Blaine Library Update**
12. 10:45 a.m. **Staff Reports**
13. 11:00 a.m. **Performance Measures and Committee Reports**
14. 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, November 16, 2026. Written comments may be submitted to Allyson.McBride@wcls.org prior to the meeting.

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Board Meeting Agenda Item Cover Sheet

Meeting Date:	11/17/2026
Committee or Department:	Administration Department
Subject:	Consent Agenda – Board Meeting Minutes, Monthly Expenditures, Resolution to Void Warrants
Prepared By:	Jackie Saul
Impact upon Budget?	☒Yes ☐No
Supporting Documents:	☒Yes ☐No

Recommendation or Request: Approval of consent agenda items

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

Summary:

Meeting Minutes:

- October 20, 2026 Regular Board Meeting

Expenditures:

General Fund:

- September 16-31, 2026 payroll: check nos. 1048605501-1048605506 and voucher nos. 567915-568067 totaling $264,560.03 and October 1-15, 2026 payroll: check nos. 1048781523-1048781525 and voucher nos. 568071-568236 totaling $291,466.16.
- ACH transactions for employee benefits, payroll processing fees, telecommunication services and monthly sales/use tax filings totaling $119,957.73; $72,516.04 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 2026-40G: warrant nos. 1284078-1284096 totaling $24,158.66
- Claim 2026-41G: warrant nos. 1284278-1284311 totaling $140,433.96
- Claim 2026-42G: warrant nos. 1284750-1284776 totaling $20,089.19
- Claim 2026-43G: warrant nos. 1285424-1285448 totaling $96,713.37

Capital Fund:

- Claim 2026-27C: warrant nos. 1284097-1284098 totaling $39,928.38
- Claim 2026-28C: warrant nos. 1284312-1284313 totaling $254,126.83
- Claim 2026-29C: warrant nos. 1285449-1285451 totaling $8,604.65

Authorization to Void Warrants

- Resolution 11/17/26-13 voiding warrants that are more than a year old

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 October.

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UNAPPROVED MINUTES

Library Board of Trustees Regular Meeting

October 20, 2026

Location

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

In Attendance

Trustees: Matthew Santos, Chair; John Miller, Vice Chair; Danielle Gaughen, Secretary; Jes Stugelmayer and Riley Sweeney. 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; Mary Kinser, Collection Services Manager; Geoff Fitzpatrick, IT Services Manager; Ryan Cullup, Facilities Services Manager; Beth Andrews, Human Resources 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; Christopher Phillips, IT System Engineer; Emma Radosevich, Collection Development Librarian.

Guests: None.

Call to Order

Matthew determined quorum and called the meeting to order at 9:00 a.m.

Open Public Comment

No public comment.

Consent Agenda

The Consent Agenda included minutes of the September 15, 2026, Board of Trustees Regular Meeting, authorization to void a warrant, and the following expenditures:

General Fund:

- August 16-30, 2026 payroll: check nos. 1048303327-1048303331 and voucher nos. 567593-567748 totaling $274,778.42 and September 1-15, 2026 payroll: check nos. 1048454665-1048454667 and voucher nos. 567753-567910 totaling $274,807.19.
- ACH transactions for employee benefits, payroll processing fees, telecommunication services and monthly sales/use tax filings totaling $91,367.09; $48,984.58 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 2026-35G: warrant nos. 1282296-1282315 totaling $61,142.05
- Claim 2026-36G: warrant nos. 1282575-1282590 totaling $58,461.84
- Claim 2026-37G: warrant nos. 1282917-1282940 totaling $124,853.10
- Claim 2026-38G: warrant nos. 1283285-1283309 totaling $57,360.04

- Claim 2026-39G: warrant nos. 1283762-1283777 totaling $31,035.27

Capital Fund:

- Claim 2026-23C: warrant no. 1282316 totaling $72.75
- Claim 2026-24C: warrant nos. 1282591-1282592 totaling $210,418.11
- Claim 2026-25C: warrant nos. 1282941-1282942 totaling $1,863.85
- Claim 2026-26C: warrant nos. 1283778-1283784 totaling $45,526.81

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

Closed Executive Session to Discuss 2027 Wage & Benefit Negotiations

At 9:02 a.m., Board Chair Matthew Santos moved the meeting to Closed Session, as per RCW 42.30.140(4)(a), to discuss an MOU to the 2025-2029 Bargaining Unit Contract and the 2027 Wage and Benefit Agreement. He stated that the Closed Session would end at 9:30 a.m.

At 9:30 a.m. the meeting was reopened to convey that the Closed Session will be extended to 9:35 a.m.

At 9:35 a.m. the meeting was reconvened to convey that the Closed Session will be extended until 9:45 a.m.

At 9:45 a.m., Board Chair Matthew Santos reconvened Open Session for final action on the MOU to the 2025-2029 Bargaining Unit Contract and the 2027 Wage and Benefit Agreement.

2027 Wage & Benefit Negotiations

Riley moved to accept the 2027 Wage and Benefit Agreement. Seconded. Unanimous approval.

Riley mentioned that this update speaks in favor to the Levy Lid Lift campaign where a common discussion was that the library's most valuable assets are not its books, it is the people who work there. Riley is glad to have the Board invest in the library's most valuable asset. John thanked WCLS management and employees that were involved in the negotiations. Christine thanked the union representatives for being good partners and helping find a solution that worked for all.

Riley moved to approve the 2027 MOUs and the resulting drafts of the 2027 Salary Structure and benefit rates and structure, and the 2027 holiday calendar. Seconded. Approved unanimously.

Birch Bay Update

Ryan provided an update for the Birch Bay library, including a PowerPoint to show progress photos, to the Board. He confirmed that there is an archaeological observer onsite at all times to review construction. Ryan also informed the Board of the removal of rotted trees on site. There was some negative feedback from a few community members, but the removal had to be done due to safety issues. The goal is to be completed with construction by January 31st to allow facilities and IT to complete internal work before we open to the public.

Ryan included a budget update in his report. He confirmed that OAI has determined the need to adjust the proposed amount to complete the project from $1.56 million to $1.87 million. Jackie noted that the additional cost can be absorbed within the 2026 Capital budget, which was reviewed later in the meeting.

Christine alerted the Board to a situation involving an easement with the owners of neighboring property at Edgewater Estates and PSE. Edgewater Estates needs to sign the agreement in order to move forward with the easement for PSE. Obtaining this signature has been difficult. Ryan confirmed that there is a temporary power

pole in place. Trustee John Miller gave his opinion that the Board should not accept any power other than the underground service. Christine and Ryan agreed to continue working on obtaining the signature. Ryan will pursue gathering a cost estimate for the potential of taking a different route rather than the easement.

Blaine Update

Christine provided an update regarding the Blaine building project, including the potential new library. She confirmed that the current plan lists 9,000 square feet for the potential library space. The Board agreed that there are still many unknowns around this project that need to be better understood to know how best to move forward. Better understanding the costs of tenant improvements is a high priority for the group. The Board would like to see staff create a subcommittee to narrow the focus for this project and provide updates to the Board as it moves along. Christine agreed that she supports this subcommittee and will keep the Board updated on the committee's behalf.

Break

Matthew adjourned for a break from 10:38 - 10:50 a.m.

Matthew moved to approve adjusting the agenda by moving Item 11 Policy Review and Updates and Item 12 Updated Agreement for the Exchange of Services with the Friends of Island Library to Items 9 and 10. Seconded. Unanimous approval.

Policy Review and Updates

Meeting Room and Facilities Use Policy 7.03 – The Board reviewed policy 7.03. No recommended updates and all Board members agreed to keep policy as is.

Meeting Room and Facilities Use Policy 7.03 Attachment A – Schedule of Fees – Michael presented this policy update, which adds new meeting spaces and the renames certain meeting rooms. This also includes an update to Schedule B fees (commercial use of a meeting room) to be more accurate and improving the document's language to be more clear.

Matthew moved to approve the updated Meeting Room and Facilities Use Policy 7.03 Attachment A – Schedule of Fees, as presented. Seconded. Passed unanimously.

Updated Agreement for the Exchange of Services with the Friends of Island Library

Michael shared an updated agreement, with changes requested by the Friends of the Island Library. John asked if the staff are happy with the adjustments. Michael confirmed that it was reviewed and approved by staff. Christine confirmed she also thinks it is reasonable and appropriate.

Matthew moved to approve the updated agreement as presented. Seconded. Passed unanimously.

Financial Report and Resolutions: Finance Committee Report

Jackie reviewed her report, including the September Notes and Highlights section.

Jackie provided a Capital budget update for the Board. A few 2026 projects have been completed under budget and others will be delayed until 2027. These variances will allow us to cover additional costs associated with the Birch Bay Library project. She also noted that FEMA funding for the 2025 Sumas flood event is still pending but is

at a point that she feels confident to include this revenue. The net of all changes is an increase of $12,600 to the ending Capital Fund balance. She clarified that formal approval from the Board is not necessary.

Jackie presented resolution 10/20/2026-12 to the Board which would reassign the change fund from the Bookmobile to the new Birch Bay Vogt Library Express.

Danielle moved to approve resolution 10/20/2026-12 as presented. Seconded. Unanimous approval.

A prereview of the 2027 General Fund Budget was then presented; nothing will be voted on until the official presentation in November.

2027 Strategic Action Plan

Christine shared the updated 2027 Strategic Action Plan draft with the Board.

Danielle left the meeting at 11:30 a.m.

Christine discussed the action plan for 2027 which includes Birch Bay Library needs, outreach for homeschool families, championing for long form reading and AI training.

After the review of the draft, Riley noted that he is excited to see an emphasis on marketing for the 2027 year. Jes mentioned that she is glad to see a focus on improving open hours and wait times for popular items, and John claimed that this is an ambitious plan but he fully supports it. After the discussion, Christine requested the Board vote to approve the Strategic Action Plan for 2027.

John moved to approve the 2027 Strategic Action Plan as presented. Seconded. 2027 Action Plan approved 4-0.

Staff Reports: Executive Director

Nothing noted beyond the written report.

Staff Reports: Deputy Director

Nothing noted beyond the written report.

Staff Reports: Youth Services Manager

Nothing noted beyond the written report.

Staff Reports: Community Relations Manager

Mary discussed her written report. She said that Open Book is taking place again this year on November 8 at the Ferndale Events Center. Mary mentioned that local artists Keith Negley and Jason LaClair designed our newest library cards.

Performance Measures & Committee Reports: Performance Measures

Michael noted that usage continues on trend.

Performance Measures & Committee Reports: Personnel Committee

On behalf of the Personnel Committee, John Miller noted that this was his third year participating in union negotiations. He said that it was an enjoyable experience and was very collaborative. Jes said it was her first year participating and noted that the negotiations went smoothly. They announced that the next task for this committee will be the Executive Director's annual review.

Performance Measures & Committee Reports: Whatcom County Library Foundation

Nothing reported.

Announcements and Adjourn

- All-Friends Gathering at Lynden Library October 21 from 2:00 – 4:00 p.m.
- Open Book November 8 at Ferndale Events Center from 12:00 – 5:00 p.m.
- Reminder to Vote! Dropbox locations around WCLS include Blaine Library parking lot, Deming Library parking lot, North Fork Library parking lot and behind the Lynden Library on 4th St.

Matthew adjourned the meeting at 12:00 p.m.

Next Meeting

The next Board of Trustees meeting will be held on November 17, 2026, at 9:00 a.m. online via Microsoft Teams and at Administrative Services, 5205 Northwest Drive, Bellingham, WA 98226.

	11-17-2026	
Danielle Gaughen, Board Secretary	Date	Allyson McBride, Exec. Assistant

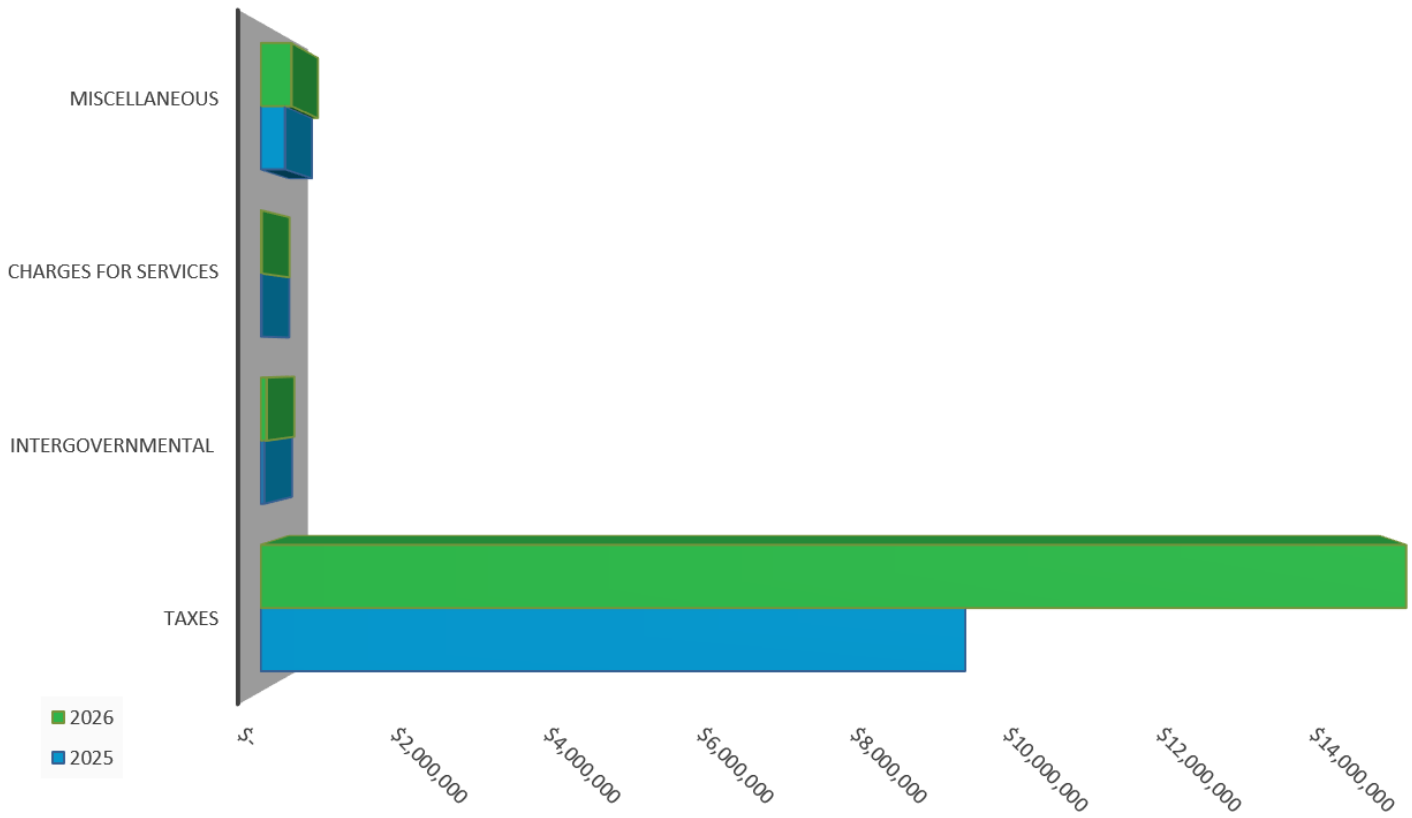
RESOLUTION NO. 11/17/26-13

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE WHATCOM COUNTY RURAL LIBRARY DISTRICT AUTHORIZING THE CANCELLATION OF WARRANTS MORE THAN A YEAR OLD

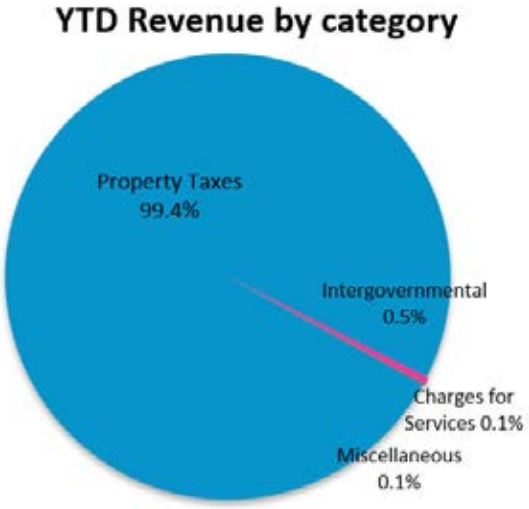
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2026 Budget Revenues - Year-To-Date
October 2026 (83% of FY)

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	$ 15,517,935	96.85%	92.28%	$ (1,298,151)
	TOTAL TAXES	**16,816,085**	**15,517,935**	**96.85%**	**92.28%**	**(1,298,151)**
330	**INTERGOVERNMENTAL REVENUE**					
337.1000	Local Grants, Entitlements & Other	45,000	49,410	0.31%	109.80%	4,410
337.2000	Leasehold Excise Tax	30,000	28,294	0.18%	94.31%	(1,706)
	TOTAL INTERGOV. REVENUE	**75,000**	**77,704**	**0.48%**	**103.60%**	**2,704**
340	**CHARGES FOR GOODS & SERVICES**					
347.2001	Printing & Duplication Services	7,000	8,703	0.05%	124.33%	1,703
347.2002	Library Use Fees	13,000	620	0.00%	4.77%	(12,380)
	TOTAL CHARGES FOR SERVICES	**20,000**	**9,323**	**0.06%**	**46.62%**	**(10,677)**
360	**MISCELLANEOUS REVENUES**					
361.1100	Investment Interest	404,800	308,854	1.93%	76.30%	(95,946)
362.1000	Rents & Leases	4,000	3,961	0.02%	99.02%	(39)
367.1000	Contributions & Donations	103,000	75,810	0.47%	73.60%	(27,190)
369.1000	Sale of Surplus	100	80	0.00%	80.00%	(20)
369.8100	Cashier's Overages or Shortages	-	19	0.00%	0.00%	19
369.9101	Other Misc. Revenue	24,750	18,803	0.12%	75.97%	(5,947)
369.9102	Reimburse Lost/Damaged Books	10,000	7,382	0.05%	73.82%	(2,618)
369.9103	NSF Checks	-	(30)	0.00%	0.00%	(30)
	TOTAL MISC. REVENUES	**546,650**	**414,880**	**2.59%**	**75.89%**	**(131,770)**
	TOTAL OPERATING REVENUE	**17,457,735**	**16,019,841**	**99.98%**	**91.76%**	**(1,437,894)**
390	**OTHER FINANCING SOURCES**					
395.1000	Proceeds from Sale of Capital Assets	-	2,728	0.00%	0.00%	2,728
	TOTAL OTHER FINANCING SOURCES	**-**	**2,728**	**0.00%**	**0.00%**	**2,728**
	TOTAL REVENUE	**$ 17,457,735**	**$ 16,022,569**	**100.00%**	**91.78%**	**$ (1,435,166)**

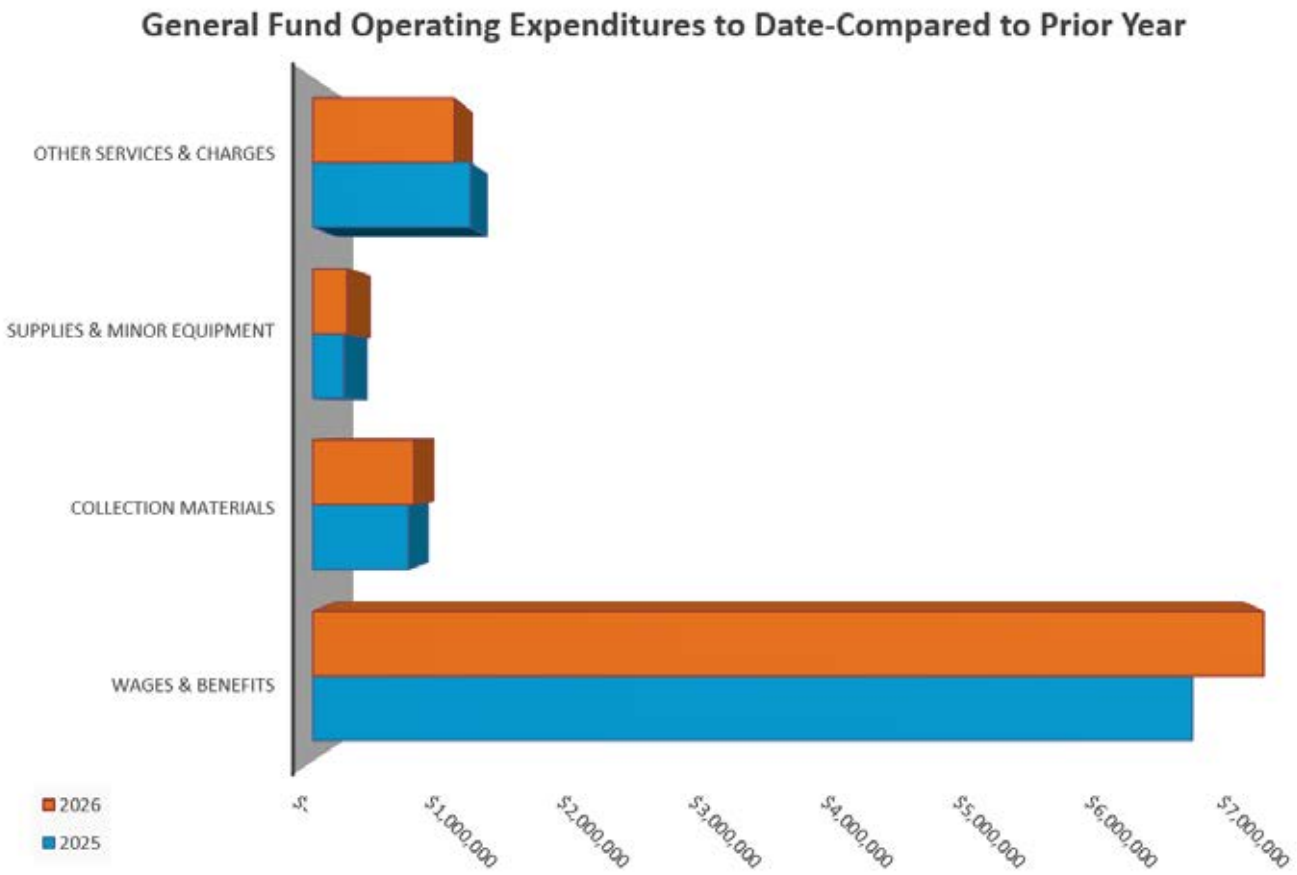


Actual General Fund Revenue Year to Date Comparison					
		2025		2026	% Change
Taxes	$	9,545,572	$	15,517,935	62.57%
Intergovernmental		44,796		77,704	73.46%
Charges for Services		6,975		9,323	33.67%
Miscellaneous		328,001		414,880	26.49%
Total Operating Revenue		9,925,344		16,019,841	61.40%
Other Financing Sources		-		2,728	
Total Revenue	$	9,925,344	$	16,022,569	61.43%

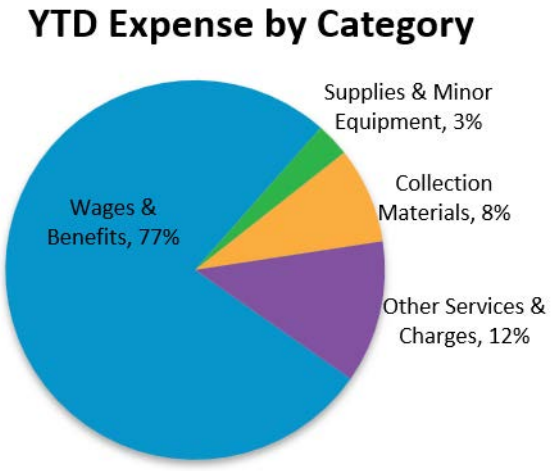


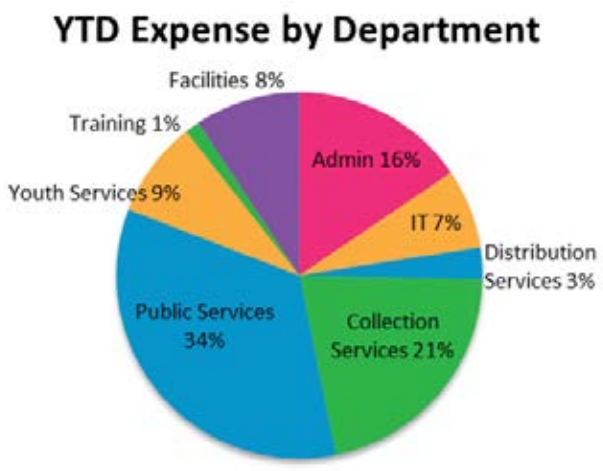
2026 Budget Expenditures - Year-To-Date
October 2026 (83% of FY)

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	5,664,630	58.72%	82.08%	$ (1,236,816)
572.2000	Benefits	2,203,925	1,801,667	18.67%	81.75%	(402,257)
	TOTAL SALARIES, WAGES, & BENEFITS	**9,105,371**	**7,466,298**	**77.39%**	**82.00%**	**(1,639,073)**
572.30	**SUPPLIES & MINOR EQUIPMENT**					
572.3031	Office & Operating Supplies	186,725	126,274	1.31%	67.63%	(60,451)
572.3032	Fuel	30,150	26,990	0.28%	89.52%	(3,160)
572.3034	Collection Materials	1,400,000	795,882	8.25%	56.85%	(604,118)
572.3035	Small Tools & Minor Equipment	239,800	118,708	1.23%	49.50%	(121,092)
	TOTAL SUPPLIES & MINOR EQUIPMENT	**1,856,675**	**1,067,854**	**11.07%**	**57.51%**	**(788,820)**
572.40	**OTHER SERVICES & CHARGES**					
572.4041	Professional Services	724,325	582,759	6.04%	80.46%	(141,566)
572.4042	Communication	140,450	87,843	0.91%	62.54%	(52,607)
572.4043	Travel	53,025	32,897	0.34%	62.04%	(20,128)
572.4044	Taxes & Operating Assessments	750	750	0.01%	99.96%	(0)
572.4045	Operating Rentals & Leases	32,447	22,789	0.24%	70.23%	(9,658)
572.4046	Insurance	122,634	89,731	0.93%	73.17%	(32,903)
572.4047	Utilities	186,066	156,242	1.62%	83.97%	(29,824)
572.4048	Repair & Maintenance	120,255	79,674	0.83%	66.25%	(40,581)
572.4049	Miscellaneous	118,965	60,652	0.63%	50.98%	(58,313)
	TOTAL OTHER SERVICES & CHARGES	**1,498,918**	**1,113,337**	**11.54%**	**74.28%**	**(385,580)**
	TOTAL OPERATING EXPENDITURES	**12,460,963**	**9,647,489**	**100.00%**	**77.42%**	**(2,813,474)**
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	**$ 13,460,963**	**9,647,489**	**100.00%**	**71.67%**	**$ (3,813,474)**
	NET INCOME (LOSS)	**$ 3,996,772**	**6,375,080**			**$ 2,378,308**
	FUND BALANCE SUMMARY					
	Beginning Fund Balance	$ 9,115,981	9,115,981			
	Net Income	3,996,772	6,375,080			2,378,308
	Ending Fund Balance	$ 13,112,753	15,491,061			$ 2,378,308



Actual General Fund Expenditures Year to Date Comparison					
		2025		2026	% Change
Wages & Benefits	$	6,907,063	$	7,466,298	8.10%
Collection Materials		750,260		795,882	6.08%
Supplies & Minor Equipment		244,445		271,972	11.26%
Other Services & Charges		1,237,457		1,113,337	-10.03%
Total Operating Expenditures		9,139,224		9,647,489	5.56%
Other Financing Uses		78,164		-	-100.00%
Total Expenditures	$	9,217,388	$	9,647,489	4.67%
Net Operating Income	**$**	**707,956**	**$**	**6,375,080**	**800.49%**





Fund Balance Summary	2025 Actual	2026 Budgeted	2026 Actual to Date
Beginning Fund Balance	$ 9,932,448	9,115,981	$ 9,115,981
Revenue	10,582,816	17,457,735	16,022,569
Expenditures	(11,399,284)	(13,460,963)	(9,647,489)
Ending Fund Balance	**$ 9,115,981**	**$ 13,112,753**	**$ 15,491,061**

Ending Fund Balance Designation Detail	2025 Actual	2026 Budgeted	2026 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	1,000,000
Total Designated Ending Fund Balance	8,929,357	11,184,933	11,279,933
Ending Unassigned Funds with no designation	186,623	1,927,819	4,211,127
Total Ending Fund Balance	**$ 9,115,981**	**$ 13,112,753**	**$ 15,491,061**

October Summary

- As of the end of October we have received $15,517,935 in property tax revenue, which is approximately $1,298,151 shy of our total annual levy. Based on prior year receipts in November and December, I anticipate we will receive the full amount of the levy by year end.
- Total revenue is at $16,022,569, which is 91.8% of budget.
- Overall expenditures are at $9,647,489, which is 71.7% of budget. Wage and benefit costs are tracking closer to budget at 82%.
- October's influx of property tax revenue has allowed me to earmark $1 million for the Levy Sustainability Fund as budgeted and listed above. I was also able to invest $3,225,000 in the Whatcom County Investment Pool (WCIP).

whatcom county
library system

Board Meeting Agenda Item Cover Sheet

Meeting Date:	11/17/2026
Committee or Department:	Administration Department
Subject:	Resolution 11/17/26-14 Authorizing an Interfund Transfer
Prepared By:	Jackie Saul
Impact upon Budget?	☒Yes ☐No
Supporting Documents:	☒Yes ☐No

Recommendation or Request: Approval of Resolution 11/17/26-14 authorizing an interfund transfer from the General Fund to the Capital Fund as presented.

Suggested Motion for Consideration: Move approval of Resolution 11/17/26-14 authorizing an interfund transfer from the General Fund to the Capital Fund as presented.

Summary: The Board of Trustees budgeted for the transfer of $1,000,000 from the General Fund to the Capital Fund during the 2026 fiscal year. Monies are currently available in the General Fund to complete this transfer.

Alternatives: N/A

Fiscal Impact: Transfers $1,000,000 from the General Fund to the Capital Fund.

Comments: None

RESOLUTION NO. 11/17/26-14

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE WHATCOM COUNTY RURAL LIBRARY DISTRICT AUTHORIZING AN INTERFUND TRANSFER

WHEREAS, the Whatcom County Rural Library District in Resolution 12/29/80-21 established a Cumulative Reserve Fund for the purpose of acquisition, enlargement or improvement of the real or personal property of the Library District; and,

WHEREAS, the Cumulative Reserve Fund was renamed the Capital Fund in Resolution 09/23/08-12; and,

WHEREAS, $1,000,000 has been budgeted to be transferred from the General Fund to the Capital Fund during the 2026 fiscal year;

NOW, THEREFORE, BE IT RESOLVED, that $1,000,000 be transferred from the Whatcom County Rural Library District General fund into the Whatcom County Rural Library District Capital Fund.

Approved by the Whatcom County Rural Library District Board of Trustees this 17th day of November, 2026

_____

Matthew Santos, Chair

2027 Preliminary Budget

November 17, 2026

WHATCOM COUNTY LIBRARY SYSTEM
WHATCOM COUNTY, WASHINGTON

PRELIMINARY BUDGET
FISCAL YEAR 2027

BOARD OF TRUSTEES

Matthew Santos
Chair

John Miller
Vice Chair

Danielle Gaughen
Secretary

Riley Sweeney
Trustee

Jes Stugelmayer
Trustee

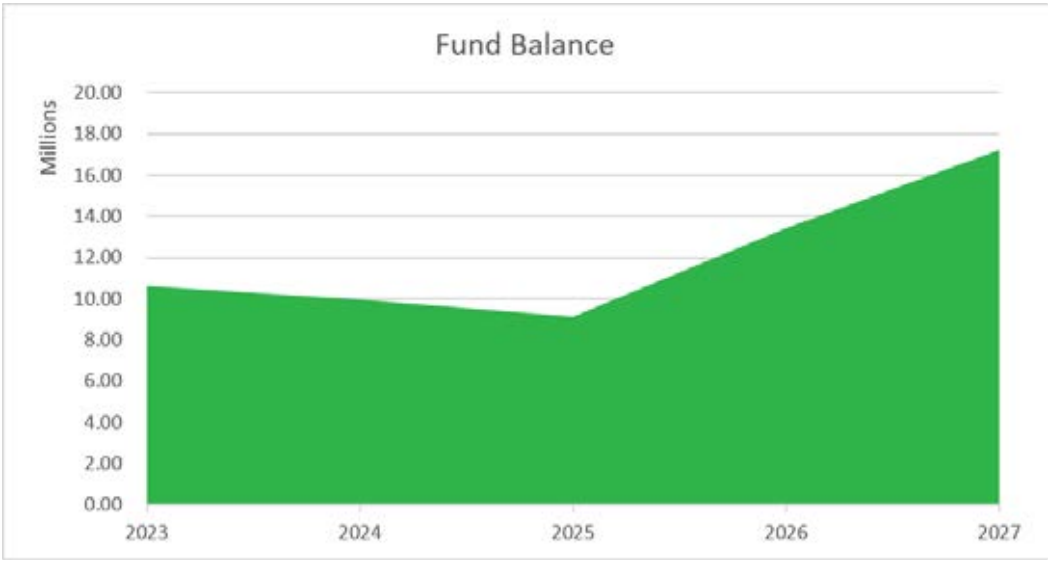
Prepared By

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*
Mary Kinser, *Collection Services Manager*
Mary Vermillion, *Community Relations Manager*

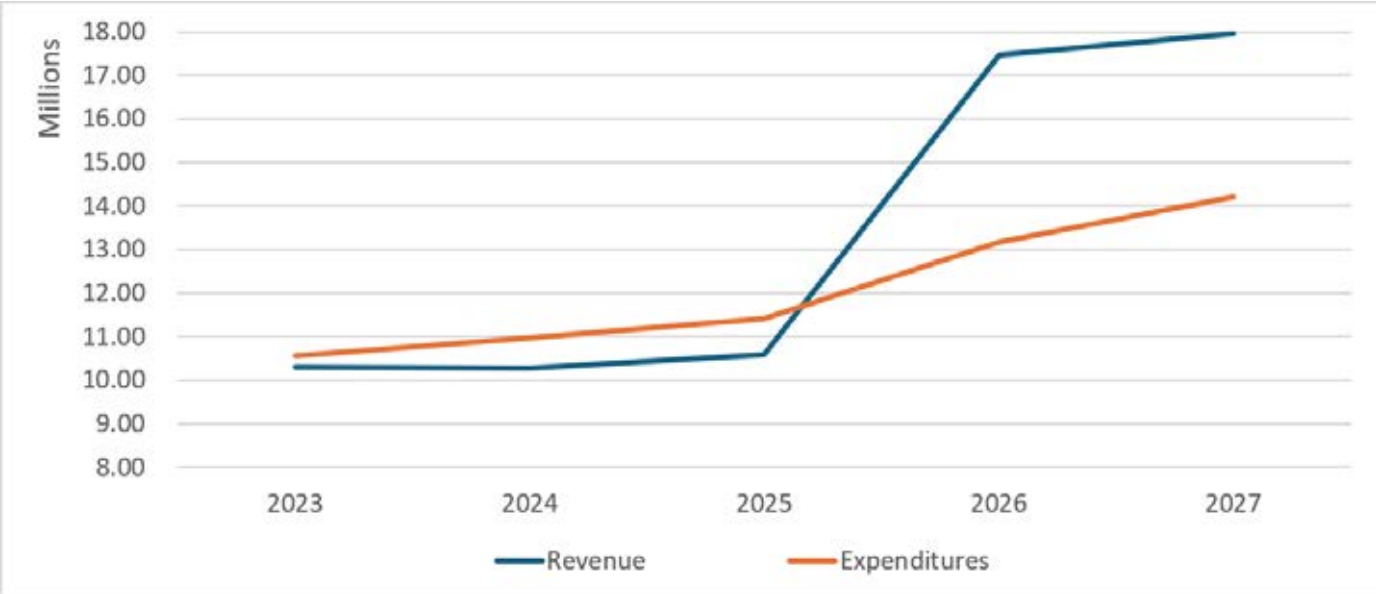
Major Fund Balance Summary

	General Fund
Beginning Fund Balance	**$ 13,433,129**
Designated Fund Balance - Cash Flow	4,602,153
Designated Fund Balance - Emergency	1,162,160
Designated Fund Balance - Capital Transfer	250,000
Designated Fund Balance - Unemployment Comp Fund	19,689
Designated Fund Balance - Birch Bay Operating Fund	580,000
Designated Fund Balance - Facility Ownership & Library Svcs Fund	2,967,315
Designated Fund Balance - Facility Maintenance Fund	550,000
Designated Fund Balance - Levy Stabilization Fund	1,000,000
Total Assigned & Designated Ending Fund Balance	11,131,316
Unassigned, Undesignated Ending Fund Balance	2,301,812
Total Estimated Beginning Fund Balance	**$ 13,433,129**
Total Revenues	17,959,242
Total Expenditures	14,195,917
Total Revenues Net of Total Expenditures	***$ 3,763,325***
Ending Fund Balance	
Designated Fund Balance - Cash Flow	4,602,153
Designated Fund Balance - Emergency	1,162,160
Designated Fund Balance - Capital Transfer	250,000
Designated Fund Balance - Unemployment Comp Fund	19,689
Designated Fund Balance - Birch Bay Operating Fund	505,000
Designated Fund Balance - Facility Ownership & Library Svcs Fund	3,467,315
Designated Fund Balance - Facility Maintenance Fund	550,000
Designated Fund Balance - Levy Stabilization Fund	2,000,000
Total Assigned & Designated Ending Fund Balance	12,556,316
Unassigned, Undesignated Ending Fund Balance	4,640,137
Total Estimated Ending Fund Balance	***$ 17,196,454***



2027 General Fund Budget Summary

Budget Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted	% Change over 2026 Projected
308.0000	**Beginning Fund Balance**	**$ 10,630,324**	**$ 10,612,545**	**$ 9,932,448**	**$ 9,115,981**	**$ 13,433,129**	47.36%
	Operating Revenue						
310.0000	Taxes	9,827,497	9,724,963	10,101,902	16,816,085	17,290,044	2.82%
330.0000	Intergovernmental Revenue	157,899	78,164	71,181	104,000	102,000	-1.92%
340.0000	Charges for Goods and Services	16,991	30,242	20,235	24,000	24,460	1.92%
360.0000	Miscellaneous Revenue	303,410	446,460	389,498	526,850	542,738	3.02%
	Total Operating Revenue	**10,305,797**	**10,279,829**	**10,582,816**	**17,470,935**	**17,959,242**	2.79%
390.0000	**Other Financing Sources**	**-**	**237,752**	**-**	**2,728**	**-**	
	Operating Expenditures						
572.1000	Salaries and Wages	5,573,808	5,931,178	6,210,109	6,815,266	7,875,640	15.56%
572.2000	Personnel Benefits	1,973,700	2,069,542	2,044,429	2,179,336	2,405,046	10.36%
572.3000	Supplies	1,546,070	1,554,499	1,624,959	1,766,164	2,030,125	14.95%
572.4000	Services	1,184,998	1,318,324	1,441,622	1,395,750	1,635,106	17.15%
	Total Operating Expenditures	**10,278,576**	**10,873,543**	**11,321,120**	**12,156,515**	**13,945,917**	14.72%
590.0000	**Other Financing Uses**	**275,000**	**94,135**	**78,164**	**1,000,000**	**250,000**	-75.00%
	Net Operating Income (Loss)	27,221	(593,714)	(738,304)	5,314,420	4,013,325	-24.48%
	Net Other Financing Sources (Uses)	(275,000)	143,617	(78,164)	(997,272)	(250,000)	-74.93%
	Net Income (Loss)	**(247,779)**	**(450,097)**	**(816,468)**	**4,317,148**	**3,763,325**	-12.83%
	Use of Fund Balance	230,000	(230,000)	-	-	-	
508.0000	**Ending Fund Balance**	**$ 10,612,545**	**$ 9,932,448**	**$ 9,115,981**	**$ 13,433,129**	**$ 17,196,454**	28.02%



2027 General Fund Revenues

Budget Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted	% Change over 2026 Projected
308.0000	***Beginning Fund Balance***	***$ 10,630,324***	***$ 10,612,545***	***$ 9,932,448***	***$ 9,115,981***	***$ 13,433,129***	
311.1000	General Property Taxes	9,827,497	9,724,963	10,101,902	16,816,085	17,290,044	2.82%
310.0000	Total Taxes	9,827,497	9,724,963	10,101,902	16,816,085	17,290,044	2.82%
333.4530	Federal Indirect Grant IMLS	19,546	-	400	2,000	-	-100.00%
333.9700	Federal Indirect Grant DHS	43,568	-	-	-	-	
334.0690	State Grant Other	650	-	-	-	-	0.00%
337.1000	Local Entitlements	69,660	54,589	49,395	70,000	70,000	0.00%
337.2000	Leasehold Excise Tax	24,475	23,575	21,386	32,000	32,000	0.00%
330.0000	Total Intergovernmental Revenues	157,899	78,164	71,181	104,000	102,000	-1.92%
347.2001	Printing and Duplication Services	4,659	5,802	7,278	11,000	11,330	3.00%
347.2002	Library Use Fees	12,332	24,440	12,957	13,000	13,130	1.00%
340.0000	Total Charges for Goods and Services	16,991	30,242	20,235	24,000	24,460	1.92%
361.1100	Investment Interest	230,261	351,048	303,708	385,000	423,500	10.00%
361.4000	Other Interest Earnings	-	-	-	-	-	0.00%
362.1000	Rents and Leases	3,720	950	4,340	5,000	5,050	1.00%
367.1000	Contributions and Donations	35,642	61,655	45,482	103,000	80,000	-22.33%
369.1000	Sale of Discards	53	80	95	100	100	0.00%
369.4100	Judgements and Settlements	1,546	67	-	-	-	
369.8100	Overage/Underage	9	1	20	-	-	0.00%
369.9101	Other Miscellaneous	18,989	21,484	25,524	24,750	24,998	1.00%
369.9102	Lost/Damaged Materials	11,385	10,624	10,329	9,000	9,090	1.00%
369.9103	NSF Fee Recoveries	-	-	-	-	-	0.00%
369.9106	COBRA Reimbursement	1,804	550	-	-	-	0.00%
360.0000	Total Miscellaneous Revenues	303,410	446,460	389,498	526,850	542,738	3.02%
	Total Operating Revenues	**10,305,797**	**10,279,829**	**10,582,816**	**17,470,935**	**17,959,242**	2.79%
395.1000	Proceeds from Sale of Cap. Assets	-	7,752	-	2,728	-	-100.00%
395.2000	Insurance Recoveries	-	-	-	-	-	0.00%
397.3000	Transfer from Designated Fund Balance	-	230,000	-	-	-	0.00%
	Total Other Financing Sources	**-**	**237,752**	**-**	**2,728**	**-**	-100.00%
	Total General Fund Revenues	**$ 10,305,797**	**$ 10,517,581**	**$ 10,582,816**	**$ 17,473,663**	**$ 17,959,242**	2.78%

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

Amounts presented in this budget are based on preliminary valuations provided by the Whatcom County Assessor. Assessed valuations are projected to increase by 1.06% to $40.3 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 2027 budgeted property tax collections. Given this scenario, the 2027 levy rate is anticipated to be $.42895 per $1,000 of assessed valuation.

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

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

WCLS does not have any current or planned State or federal grants, therefore any funds received in 2027 will be added as mid-year adjustments as needed.

Private harvest timber tax and the leasehold excise tax are also included in this revenue category. When timber is harvested from private lands, the person or business who owns the timber at the time of the harvest pays a harvest tax. The leasehold excise tax is a tax paid by individuals or entities 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. 2027 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 2027 is consistent with amounts received in 2026. 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, the amount budgeted for 2027 is $423,500, a 10% increase over projected 2026 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 decrease in 2027 due to several one-time funding opportunities in 2026 that will not be carried forward. Revenue from grant projects identified at a later date will be included in mid-year budget adjustments.

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

COBRA reimbursements are from separated employees and their dependents 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 2027, 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.

2027 General Fund Expenditures

Budget Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted	% Change over 2026 Projected
572.1000	Total Salaries and Wages	$ 5,573,808	$ 5,931,178	6,210,109	6,815,266	$ 7,875,640	15.56%
572.2010	Retirement	496,704	494,292	420,076	348,177	390,133	12.05%
572.2030	Social Security	411,334	440,502	461,025	521,368	600,689	15.21%
572.2045	Health Insurance	972,653	1,082,069	1,094,371	1,209,075	1,296,003	7.19%
572.2055	Disability Insurance	10,637	11,505	12,564	14,435	17,282	19.72%
572.2059	Industrial Insurance	31,791	40,035	40,802	63,342	67,873	7.15%
572.2069	Paid Family Medical Leave	49,830	1,139	15,343	22,539	28,071	24.54%
572.2079	Unemployment Compensation	-	-	248	400	4,996	1148.91%
572.2099	Qualified Moving	750	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	1,973,700	2,069,542	2,044,429	2,179,336	2,405,046	10.36%
	Total Salaries, Wages, & Benefits	***7,547,508***	***8,000,720***	***8,254,538***	***8,994,602***	***10,280,686***	**14.30%**
572.3031	Office and Operating Supplies	144,131	181,280	181,919	167,482	184,625	10.24%
572.3032	Fuel Consumed	24,787	19,525	26,371	34,507	38,000	10.12%
572.3034	Collection Materials	1,275,608	1,208,590	1,272,911	1,400,000	1,560,000	11.43%
572.3035	Small Tools and Minor Equipment	101,545	145,104	143,758	164,175	247,500	50.75%
572.3000	Total Supplies	***1,546,070***	***1,554,499***	***1,624,959***	***1,766,164***	***2,030,125***	**14.95%**
572.4041	Professional Services	528,286	573,916	787,804	676,369	839,000	24.04%
572.4042	Communication	139,618	157,003	143,000	117,530	129,534	10.21%
572.4043	Travel	37,304	44,529	28,208	38,340	55,225	44.04%
572.4044	Taxes and Operating Assessments	378	500	653	1,000	1,000	0.00%
572.4045	Operating Rentals and Leases	20,812	64,806	23,068	38,622	43,096	11.58%
572.4046	Insurance	75,718	112,500	99,476	123,187	122,699	-0.40%
572.4047	Utility Services	156,255	160,964	185,423	199,391	210,443	5.54%
572.4048	Repairs and Maintenance	140,483	114,105	84,422	96,230	131,830	36.99%
572.4049	Miscellaneous	86,143	90,001	89,570	105,080	102,280	-2.66%
572.4000	Total Services	***1,184,998***	***1,318,324***	***1,441,622***	***1,395,750***	***1,635,106***	**17.15%**
	Total Operating Expenditures	**10,278,576**	**10,873,543**	**11,321,120**	**12,156,515**	**13,945,917**	**14.72%**
597.1000	Transfer to Capital	45,000	94,135	78,164	1,000,000	250,000	-75.00%
597.2000	Transfer to Designated Fund Balance	230,000	-	-	-	-	0.00%
	Total Other Financing Uses	***275,000***	***94,135***	***78,164***	***1,000,000***	***250,000***	**-75.00%**
	Total General Fund Expenditures	**$ 10,553,576**	**$ 10,967,678**	**$ 11,399,284**	**$ 13,156,515**	**$ 14,195,917**	**7.90%**

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

WCLS conducted a compensation study in 2026. 2027 pay rates include the resulting recommendations, which were agreed upon through Interest-Based Bargaining. Most staff members' pay rates will increase by 9%; this is inclusive of a 3.5% Cost of Living Adjustment, a 3.5% market adjustment and a 2% increase to the position in their pay range. Sixteen positions were reclassified as a result of the study. Pay rates for individuals in these positions will be based on their ending 2026 compa-ratio.

The 2027 budget also includes new positions in the Public Services, Youth Services and Training departments. These positions were identified as part of the recently adopted 2027-2031 Strategic Plan.

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

Retirement contributions are based on rates set by the State of Washington Department of Retirement Systems. The employer contribution rate during the first half of 2027 will be 5.58% of gross wages, and is expected to decrease to 4.84% in July.

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 2027.

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 2.5-6% in 2027.

Dental, vision and long-term disability are provided by a private carrier. Dental and vision rates will remain flat and long-term disability rates will increase by 5% in 2027.

Based on preliminary 2027 rate information, prior year data and WCLS' experience factor, an increase of 3% is budgeted for total workers' compensation rates. These rates are set by the State of Washington Department of Labor and Industries.

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

Paid Family and Medical Leave is a state-sponsored paid leave program. 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 2027 employers will contribute 0.293% of 1.2% 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 2027 reflects an anticipated decrease in spending for toner and printer ink and an increase related to special projects planned for the year.

Fuel: This category is for diesel and gasoline for WCLS's Bookmobile and other fleet vehicles. The amount budgeted for 2027 has increased by 10.1% over 2026 due to anticipated usage and rising fuel costs.

Collection Materials: The collection materials budget provides for the books, magazines, audiobooks, CDs and DVDs, along with the Library of Things and other items that comprise the Library's lending collection. WCLS provides its patrons with a continuous supply of new materials in print, sound, video and digital format, and current information to support school, work and recreational activities. WCLS has set a target of 13% of operating expenditures for collection spending; this is made up of collection materials as well as the cost of services needed to maintain the collection, such as the integrated library system (ILS) and various cataloging, interlibrary loan, data maintenance and processing costs. The 2027 budget includes an 11.4% increase in collection materials spending.

Small Tools and Minor Equipment: This category includes furnishings, computers, computer hardware, software, printers, shelving, book carts and other fixtures and equipment. The 2027 budget includes an 50.8% increase over 2026 spending, due to reduced spending in 2026 and anticipated replacements and other projects in 2027. WCLS aims to refurbish and reuse furnishings and equipment when possible, however, in 2027 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 2026 this category included costs for the compensation study mentioned above. Costs are budgeted to increase by 24% in 2027 and will include updates to WCLS web services and several planned Facilities projects.

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; and internet service. 2027 costs include an inflationary increase as well as the termination of e-Rate discounts.

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 2027. Employee travel has been limited over the past few years; in 2027 we plan to increase conference and professional development opportunities for staff, that when combined with mileage reimbursement will result in an increase of 44% over 2026 costs.

Taxes and Operating Assessments: This category includes the sales taxes paid on printing and duplication services provided to patrons. The amount budgeted is consistent with prior years.

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 11.6% due to scheduled rent increases and new leased copier/printer 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. 2027 budgeted amounts

include a 10% expected increase in premiums. Overall costs remain flat, however, due to a payment timing issue resulting in an additional payment made in 2026.

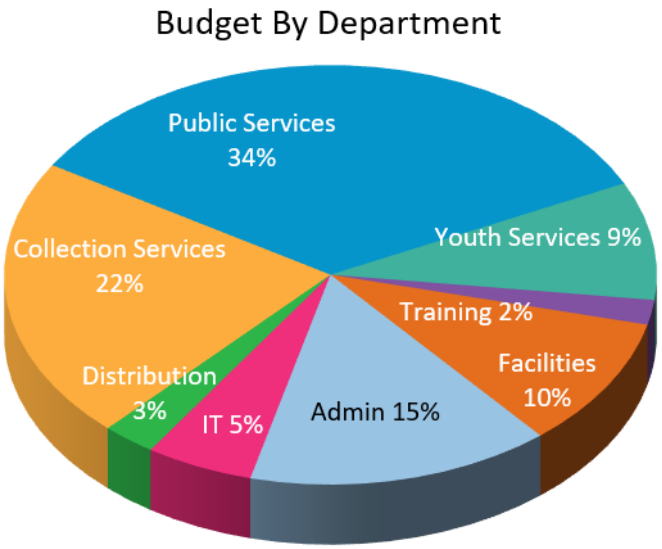
Utilities: This category includes costs for electricity, natural gas, water, sewer and refuse collection for all WCLS locations. 5% rate increases are built into the 2027 budgeted amount.

Repair and Maintenance: This category includes costs for office and IT equipment maintenance and on-going fleet and facilities maintenance. While several projects are planned for 2027, the amount budgeted also includes a contingency for unanticipated vehicle and facility repairs. The repair and maintenance budget will increase by 37% in 2027 due to reduced costs and unused contingency funds in 2026. Additional amounts needed for unanticipated costs beyond the contingency amount will be added through mid-year budget amendments.

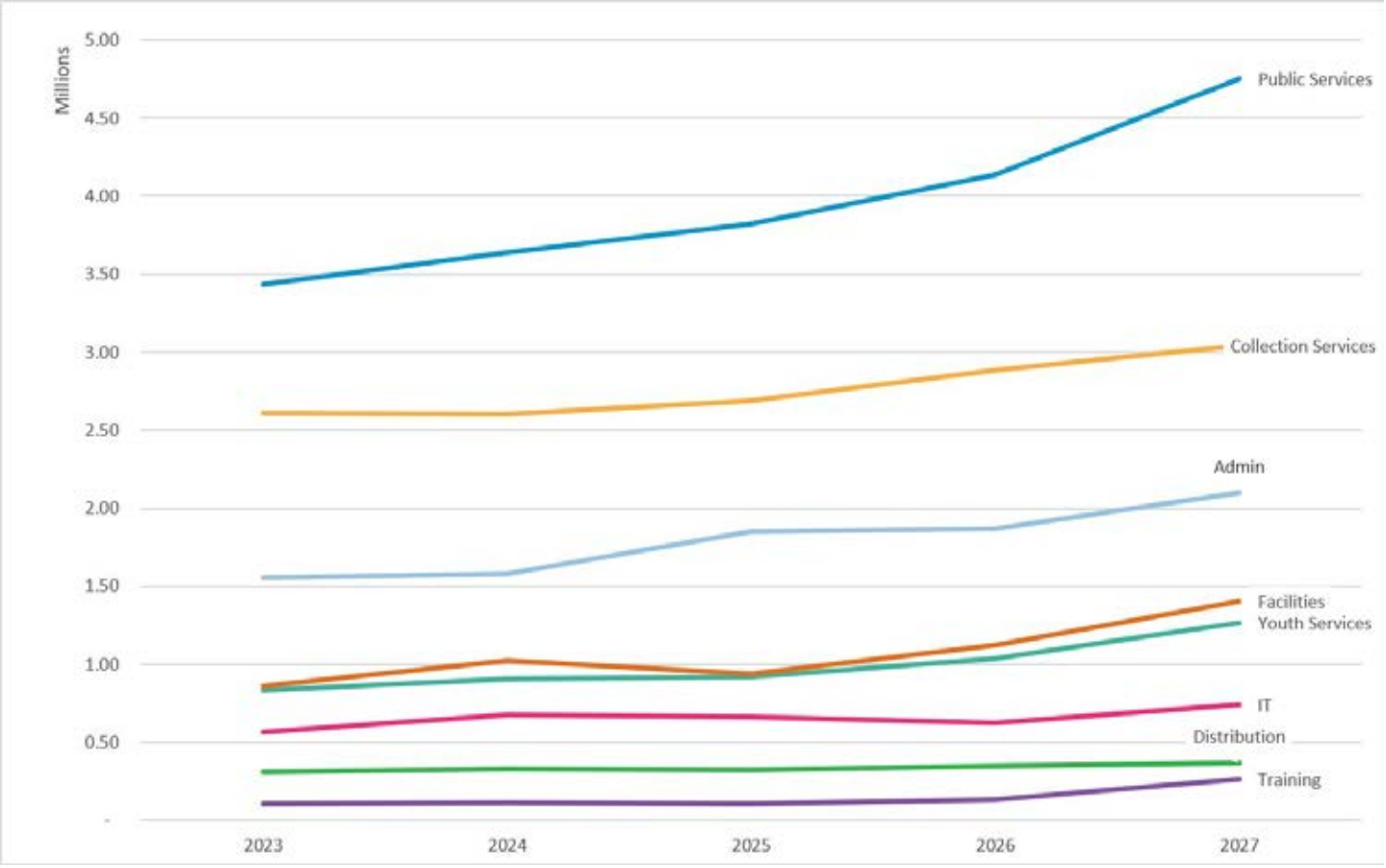
Miscellaneous: This expense category includes trustee and staff WCLS memberships in the Washington Library Association (WLA) and other professional organizations, refunds to patrons who have paid for lost items and later returned them, along with training registrations, printing services and other miscellaneous fees. The amount budgeted in this category is consistent with prior years.

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 2027 WCLS will be transferring $250,000 from the General to the Capital fund in order to fund the projects described in the Capital Plan.

Departmental Budgets



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



General Fund Expenditures
Administration

ADMIN Budget Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted	% Change over 2026 Projected
572.1000	Total Salaries and Wages	$ 893,822	$ 966,028	$ 998,692	1,098,716	1,234,882	12.39%
572.2010	Retirement	86,835	89,355	74,104	60,732	64,274	5.83%
572.2030	Social Security	66,937	72,634	75,091	84,052	93,657	11.43%
572.2045	Health Insurance	108,700	122,306	125,550	149,237	163,700	9.69%
572.2055	Disability Insurance	1,886	2,055	2,224	2,728	3,170	16.22%
572.2059	Industrial Insurance	3,072	3,461	3,591	5,812	5,986	3.00%
572.2069	Paid Family Medical Leave	17,394	(9,261)	2,449	3,590	4,342	20.95%
572.2079	Unemployment Compensation	-	-	-	-	772	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	284,824	280,550	283,010	306,150	335,901	9.72%
	Total Salaries, Wages, & Benefits	***1,178,646***	***1,246,577***	***1,281,702***	***1,404,866***	***1,570,783***	**11.81%**
572.3031	Office and Operating Supplies	24,834	27,493	23,869	30,200	36,600	21.19%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	587	2,812	1,242	4,175	2,500	-40.12%
572.3000	Total Supplies	***25,422***	***30,306***	***25,111***	***34,375***	***39,100***	**13.75%**
572.4041	Professional Services	187,082	147,749	372,145	245,701	298,594	21.53%
572.4042	Communication	28,318	30,328	40,905	36,700	39,960	8.88%
572.4043	Travel	4,060	4,832	2,123	2,600	10,500	303.85%
572.4044	Taxes and Operating Assessments	378	500	653	1,000	1,000	0.00%
572.4045	Operating Rentals and Leases	11,579	12,567	11,723	11,764	11,764	0.00%
572.4046	Insurance	22,965	34,941	27,043	45,070	38,668	-14.21%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	20,294	682	6,130	9,500	9,975	5.00%
572.4049	Miscellaneous	74,625	75,387	83,470	76,620	79,780	4.12%
572.4000	Total Services	***349,300***	***306,985***	***544,192***	***428,955***	***490,241***	**14.29%**
	Total Departmental Expenditures	**$ 1,553,368**	**$ 1,583,868**	**$ 1,851,005**	**$ 1,868,196**	**$ 2,100,124**	**12.41%**

General Fund Expenditures
Information Technology

IT Budget Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted	% Change over 2026 Projected
572.1000	Total Salaries and Wages	$ 278,730	$ 295,068	$ 304,725	322,100	356,660	10.73%
572.2010	Retirement	28,077	27,293	22,762	17,983	18,646	3.69%
572.2030	Social Security	21,261	22,345	22,554	24,641	26,417	7.21%
572.2045	Health Insurance	46,624	43,353	46,545	50,492	51,839	2.67%
572.2055	Disability Insurance	677	695	754	853	984	15.44%
572.2059	Industrial Insurance	751	904	955	1,678	1,729	3.00%
572.2069	Paid Family Medical Leave	1,918	619	757	1,050	1,254	19.42%
572.2079	Unemployment Compensation	-	-	-	-	223	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	99,308	95,208	94,326	96,697	101,093	4.55%
	Total Salaries, Wages, & Benefits	***378,038***	***390,277***	***399,051***	***418,796***	***457,752***	**9.30%**
572.3031	Office and Operating Supplies	11,210	6,890	2,344	3,500	3,500	0.00%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	47,983	98,061	73,383	70,000	115,000	64.29%
572.3000	Total Supplies	***59,193***	***104,952***	***75,728***	***73,500***	***118,500***	**61.22%**
572.4041	Professional Services	52,163	101,858	124,682	67,836	69,616	2.62%
572.4042	Communication	70,571	76,834	62,954	46,580	53,199	14.21%
572.4043	Travel	-	-	70	-	3,750	0.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	1,241	1,740	1,493	6,408	14,196	121.54%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	1,609	276	1,441	10,860	20,940	92.82%
572.4049	Miscellaneous	325	-	-	1,000	6,000	500.00%
572.4000	Total Services	***125,909***	***180,708***	***190,639***	***132,684***	***167,701***	**26.39%**
	Total Departmental Expenditures	**$ 563,140**	**$ 675,936**	**$ 665,419**	**$ 624,981**	**$ 743,953**	**19.04%**

General Fund Expenditures
Distribution

DIST Budget Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted	% Change over 2026 Projected
572.1000	Total Salaries and Wages	$ 189,543	$ 183,960	$ 196,543	211,323	230,567	9.11%
572.2010	Retirement	20,842	20,060	17,794	14,137	14,807	4.74%
572.2030	Social Security	17,257	16,647	17,967	16,166	21,360	32.13%
572.2045	Health Insurance	52,757	68,697	56,769	63,544	51,136	-19.53%
572.2055	Disability Insurance	412	440	477	524	612	16.75%
572.2059	Industrial Insurance	3,361	4,118	4,206	6,371	6,523	2.38%
572.2069	Paid Family Medical Leave	1,563	470	607	826	995	20.53%
572.2079	Unemployment Compensation	-	-	-	-	177	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	96,192	110,432	97,820	101,568	95,610	-5.87%
	Total Salaries, Wages, & Benefits	***285,735***	***294,393***	***294,363***	***312,891***	***326,177***	**4.25%**
572.3031	Office and Operating Supplies	912	15,906	81	250	500	100.00%
572.3032	Fuel Consumed	24,717	19,512	26,371	34,457	37,950	10.14%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	41	-	-	-	500	0.00%
572.3000	Total Supplies	***25,670***	***35,418***	***26,452***	***34,707***	***38,950***	**12.23%**
572.4041	Professional Services	228	-	-	-	250	0.00%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	364	869	1,911	3,000	3,850	28.33%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	-	-	-	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	360	-	-	-	-	0.00%
572.4049	Miscellaneous	205	-	-	-	1,000	0.00%
572.4000	Total Services	***1,157***	***869***	***1,911***	***3,000***	***5,100***	**70.00%**
	Total Departmental Expenditures	**$ 312,562**	**$ 330,680**	**$ 322,726**	**$ 350,598**	**$ 370,227**	**5.60%**

General Fund Expenditures
Collection Services

COLL SVCS Budget Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted	% Change over 2026 Projected
572.1000	Total Salaries and Wages	$ 755,662	$ 780,716	$ 815,844	$ 865,662	$ 891,039	2.93%
572.2010	Retirement	70,237	67,760	56,668	42,253	46,530	10.12%
572.2030	Social Security	55,503	56,311	58,340	66,223	66,600	0.57%
572.2045	Health Insurance	179,502	221,119	235,404	236,577	212,167	-10.32%
572.2055	Disability Insurance	1,727	1,876	2,086	2,278	2,397	5.24%
572.2059	Industrial Insurance	3,118	4,026	4,087	6,471	6,309	-2.50%
572.2069	Paid Family Medical Leave	5,193	1,620	2,057	2,861	3,133	9.52%
572.2079	Unemployment Compensation	-	-	-	-	557	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	315,279	352,713	358,642	356,662	337,693	-5.32%
	Total Salaries, Wages, & Benefits	***1,070,940***	***1,133,429***	***1,174,486***	***1,222,324***	***1,228,732***	**0.52%**
572.3031	Office and Operating Supplies	21,929	20,969	17,663	15,314	15,025	-1.89%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	1,275,608	1,208,590	1,272,911	1,400,000	1,560,000	11.43%
572.3035	Small Tools and Minor Equipment	1,070	275	443	3,000	1,000	-66.67%
572.3000	Total Supplies	***1,298,606***	***1,229,834***	***1,291,017***	***1,418,314***	***1,576,025***	**11.12%**
572.4041	Professional Services	197,758	179,066	183,735	190,528	196,082	2.92%
572.4042	Communication	39,734	48,835	38,319	33,500	35,175	5.00%
572.4043	Travel	2,417	6,663	722	3,450	4,000	15.94%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	-	-	-	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	44	-	-	0.00%
572.4049	Miscellaneous	2,523	4,277	1,777	14,000	2,500	-82.14%
572.4000	Total Services	***242,432***	***238,841***	***224,596***	***241,478***	***237,757***	**-1.54%**
	Total Departmental Expenditures	**$ 2,611,978**	**$ 2,602,103**	**$ 2,690,099**	**$ 2,882,116**	**$ 3,042,514**	**5.57%**

General Fund Expenditures
Public Services

PUB SVCS Budget Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted	% Change over 2026 Projected
572.1000	Total Salaries and Wages	$ 2,500,241	$ 2,644,134	$ 2,830,236	$ 3,061,237	$ 3,556,262	16.17%
572.2010	Retirement	207,134	206,817	182,307	154,561	170,644	10.41%
572.2030	Social Security	179,878	194,760	209,266	234,185	273,739	16.89%
572.2045	Health Insurance	403,185	424,129	428,765	472,681	516,160	9.20%
572.2055	Disability Insurance	3,874	4,135	4,596	5,224	6,154	17.82%
572.2059	Industrial Insurance	14,878	19,118	19,678	28,950	31,328	8.22%
572.2069	Paid Family Medical Leave	17,076	5,458	6,806	10,053	12,716	26.50%
572.2079	Unemployment Compensation	-	-	233	400	2,263	465.81%
572.2099	Qualified Moving	750	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	826,774	854,417	851,651	906,052	1,013,005	11.80%
	Total Salaries, Wages, & Benefits	***3,327,015***	***3,498,551***	***3,681,887***	***3,967,290***	***4,569,267***	**15.17%**
572.3031	Office and Operating Supplies	54,046	76,052	91,603	75,100	79,150	5.39%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	5,492	3,349	2,834	5,000	6,500	30.00%
572.3000	Total Supplies	***59,538***	***79,401***	***94,437***	***80,100***	***85,650***	**6.93%**
572.4041	Professional Services	17,050	23,113	20,751	51,465	58,329	13.34%
572.4042	Communication	996	1,006	674	750	1,200	60.00%
572.4043	Travel	19,863	23,039	18,293	22,000	24,500	11.36%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	3,896	4,945	1,640	6,685	6,886	3.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	845	4,238	870	915	5.17%
572.4049	Miscellaneous	5,270	4,849	2,777	4,500	4,500	0.00%
572.4000	Total Services	***47,075***	***57,797***	***48,373***	***86,271***	***96,329***	**11.66%**
	Total Departmental Expenditures	**$ 3,433,628**	**$ 3,635,749**	**$ 3,824,697**	**$ 4,133,660**	**$ 4,751,246**	**14.94%**

General Fund Expenditures
Youth Services

YOUTH SVCS Budget Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted	% Change over 2026 Projected
572.1000	Total Salaries and Wages	$ 566,138	$ 620,095	$ 638,332	728,856	898,948	23.34%
572.2010	Retirement	52,413	51,642	42,495	35,355	46,893	32.63%
572.2030	Social Security	41,191	44,958	46,275	55,757	66,094	18.54%
572.2045	Health Insurance	138,594	151,495	154,616	172,084	205,789	19.59%
572.2055	Disability Insurance	1,387	1,554	1,721	1,882	2,647	40.64%
572.2059	Industrial Insurance	2,216	2,809	2,874	4,921	5,760	17.06%
572.2069	Paid Family Medical Leave	4,257	1,271	1,603	2,385	3,161	32.51%
572.2079	Unemployment Compensation	-	-	-	-	562	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	240,058	253,729	249,584	272,385	330,906	21.48%
	Total Salaries, Wages, & Benefits	***806,196***	***873,823***	***887,916***	***1,001,241***	***1,229,854***	**22.83%**
572.3031	Office and Operating Supplies	20,676	21,478	23,972	23,768	25,000	5.18%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	531	678	262	2,000	2,000	0.00%
572.3000	Total Supplies	***21,207***	***22,157***	***24,234***	***25,768***	***27,000***	**4.78%**
572.4041	Professional Services	346	1,389	2,814	3,000	5,000	66.67%
572.4042	Communication	-	-	149	-	-	0.00%
572.4043	Travel	5,384	7,510	3,978	4,615	6,350	37.59%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	365	-	-	-	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	2,110	3,803	275	1,500	1,500	0.00%
572.4000	Total Services	***7,840***	***13,066***	***7,215***	***9,115***	***12,850***	**40.98%**
	Total Departmental Expenditures	**$ 835,244**	**$ 909,046**	**$ 919,366**	**$ 1,036,124**	**$ 1,269,704**	**22.54%**

General Fund Expenditures
Training

TRAINING Budget Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted	% Change over 2026 Projected
572.1000	Total Salaries and Wages	$ 67,935	67,658	$ 65,615	78,470	165,604	111.04%
572.2010	Retirement	6,771	6,317	5,080	4,379	8,658	97.73%
572.2030	Social Security	5,190	5,176	5,020	6,003	12,413	106.77%
572.2045	Health Insurance	12,090	12,834	12,364	13,319	36,352	172.93%
572.2055	Disability Insurance	171	179	196	206	457	121.47%
572.2059	Industrial Insurance	249	291	296	493	1,016	106.00%
572.2069	Paid Family Medical Leave	493	139	173	253	582	130.56%
572.2079	Unemployment Compensation	-	-	-	-	104	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	24,963	24,935	23,130	24,653	59,581	141.68%
	Total Salaries, Wages, & Benefits	***92,898***	***92,594***	***88,745***	***103,123***	***225,185***	**118.37%**
572.3031	Office and Operating Supplies	3,211	3,491	4,685	3,500	5,000	42.86%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	6	-	-	-	-	0.00%
572.3000	Total Supplies	***3,216***	***3,491***	***4,685***	***3,500***	***5,000***	**42.86%**
572.4041	Professional Services	4,659	14,609	12,129	25,899	33,658	29.96%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	5,024	205	449	1,675	925	-44.78%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	400	750	750	750	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	130	-	-	-	0.00%
572.4049	Miscellaneous	206	188	565	960	500	-47.92%
572.4000	Total Services	***9,889***	***15,532***	***13,893***	***29,284***	***35,833***	**22.36%**
	Total Departmental Expenditures	**$ 106,003**	**$ 111,616**	**$ 107,322**	**$ 135,907**	**$ 266,018**	**95.74%**

General Fund Expenditures
Facilities

FACILITIES Budget Number	Description	2023 Actual	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted	% Change over 2026 Projected
572.1000	Total Salaries and Wages	$ 321,737	$ 373,519	$ 360,121	448,901	541,679	20.67%
572.2010	Retirement	24,397	25,048	18,865	18,777	19,681	4.81%
572.2030	Social Security	24,118	27,672	26,512	34,341	40,408	17.67%
572.2045	Health Insurance	31,200	38,136	34,359	51,141	58,859	15.09%
572.2055	Disability Insurance	504	570	509	740	860	16.11%
572.2059	Industrial Insurance	4,146	5,308	5,116	8,647	9,222	6.65%
572.2069	Paid Family Medical Leave	1,937	824	890	1,523	1,887	23.93%
572.2079	Unemployment Compensation	-	-	15	-	339	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	86,303	97,557	86,267	115,169	131,256	13.97%
	Total Salaries, Wages, & Benefits	***408,040***	***471,076***	***446,388***	***564,069***	***672,935***	**19.30%**
572.3031	Office and Operating Supplies	7,313	9,001	17,702	15,850	19,850	25.24%
572.3032	Fuel Consumed	70	13	-	50	50	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	44,234	39,928	65,594	80,000	120,000	50.00%
572.3000	Total Supplies	***51,617***	***48,942***	***83,296***	***95,900***	***139,900***	**45.88%**
572.4041	Professional Services	70,600	106,132	71,547	91,940	177,471	93.03%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	192	1,412	664	1,000	1,350	35.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	4,096	44,789	7,462	13,015	9,500	-27.01%
572.4046	Insurance	52,754	77,559	72,433	78,117	84,031	7.57%
572.4047	Utility Services	156,255	160,964	185,423	199,391	210,443	5.54%
572.4048	Repairs and Maintenance	118,220	112,171	72,569	75,000	100,000	33.33%
572.4049	Miscellaneous	880	1,498	706	6,500	6,500	0.00%
572.4000	Total Services	***402,997***	***504,526***	***410,803***	***464,963***	***589,295***	**26.74%**
	Total Departmental Expenditures	**$ 862,653**	**$ 1,024,544**	**$ 940,487**	**$ 1,124,932**	**$ 1,402,130**	**24.64%**

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Board Meeting Agenda Item Cover Sheet

Meeting Date:	11/17/2026
Committee or Department:	Administration/Finance
Subject:	Resolution 11/17/26-15 Authorizing an Increase in the Regular Property Tax Levy
Prepared By:	Jackie Saul
Impact upon Budget?	☒Yes ☐No
Supporting Documents:	☒Yes ☐No

Recommendation or Request: Approval of Resolution 11/17/26-15 authorizing an increase in the regular tax levy.

Suggested Motion for Consideration: Move approval of Resolution 11/17/26-15 authorizing an increase in the regular tax levy.

Summary:

This resolution authorizes WCLS to increase its 2027 levy by 1% over the previous year's highest lawful levy, which is 0.60983% increase over the prior year's actual levy. The amount of the increase over the 2026 highest lawful levy is $167,511. The increase over the 2026 actual levy is $102,549.

This increase is in addition to increases resulting from new construction, increases in the value of state-assessed property, adjustments, refunds, annexations, etc. The resulting total levy is $17,290,044.18.

The resulting levy rate for 2027 is projected to be $0.42895 per $1000 of assessed value.

Alternatives: Trustees can elect to take less than a 1% increase, or no increase to the 2026 levy. Any allowable amount not taken could be allocated as "banked capacity" to be used in future years. WCLS management recommends taking the full 1% allowed by statue, so that funds can be invested now for future sustainability.

Fiscal Impact: See budget document for detail of fiscal impacts of the preliminary budget.

Comments: none

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RESOLUTION NO. 11/17/26-15

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE WHATCOM COUNTY RURAL LIBRARY DISTRICT AUTHORIZING AN INCREASE IN THE REGULAR PROPERTY TAX LEVY

WHEREAS, the Board of Trustees of the Whatcom County Rural Library District has met and considered its budget for the calendar year 2027; and,

WHEREAS, the District's actual levy amount from the previous year was $16,816,085.12; and,

WHEREAS, the population of the district is more than 10,000; and,

WHEREAS, the Board of Trustees of the Whatcom County Rural Library District, after hearing and after duly considering all relevant evidence and testimony presented, determined that the Whatcom County Rural Library District requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, including the amounts of these associated with the settlement of valuation in controversy (as allowed by RCW 84-52-018), and amounts authorized by law as a result of any annexations that have occurred, in order to discharge the expected expenses and obligations of the district and in its best interest; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Whatcom County Rural Library District that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2027 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be $102,548.86, which is a percentage increase of zero and sixty thousand nine hundred eighty-three hundred thousandths of one percent (0.60983%) from the previous year. This increase is in addition to that resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, including the amounts of these associated with the settlement of valuation in controversy (as allowed by RCW 84-52-018), and amounts authorized by law as a result of any annexations that have occurred.

Approved by the Whatcom County Rural Library District Board of Trustees this 17th day of November, 2026.

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Matthew Santos, Chair

whatcom county
library system

Board Meeting Agenda Item Cover Sheet

Meeting Date:	11/17/2026
Committee or Department:	Administration/Finance
Subject:	Resolution 11/17/26-16 Adopting the 2027 Preliminary General Fund Budget
Prepared By:	Jackie Saul
Impact upon Budget?	☒Yes ☐No
Supporting Documents:	☒Yes ☐No

Recommendation or Request: Approval of Resolution 11/17/26-16 adopting the 2027 Preliminary General Fund Budget.

Suggested Motions for Consideration: Approve Resolution 11/17/26-16 adopting the 2027 Preliminary General Fund Budget.

Summary:

See budget document for detail of General Fund budgeted revenues, expenditures and fund balances for fiscal year 2027.

Alternatives: None

Fiscal Impact: See budget document for detail of fiscal impacts of the Preliminary Budget.

Comments: None

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RESOLUTION NO. 11/17/26-16

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE WHATCOM COUNTY RURAL LIBRARY DISTRICT ADOPTING THE FISCAL YEAR 2027 PRELIMINARY GENERAL FUND BUDGET

WHEREAS, R.C.W. 84.52.020 requires that the Whatcom County Rural Library District Board of Trustees certify to the County legislative authority estimates of the amounts to be raised by taxation on the assessed valuation of the property of the District; and,

WHEREAS, R.C.W. 84.52.025 requires the Whatcom County Rural Library District Board of Trustees also indicate an estimate of cash balance at the beginning and ending of each budget period; and,

WHEREAS, R.C.W. 27.12.050 authorizes the District to levy on the property of the District not more than fifty cents per thousand dollars of assessed value per year; and,

WHEREAS, the Library District Board of Trustees held a Public Hearing regarding 2027 expenditures and property tax revenues, including increases in property tax revenue; and,

WHEREAS, following said hearing Trustees approved increasing the District's regular levy from what was levied in the previous year with Resolution 11/17/26-15; and,

NOW, THEREFORE, BE IT RESOLVED that the attached Preliminary General Fund Budget is adopted as the Library District's 2027 Preliminary General Fund Budget, and that the estimate of the amount to be raised through real and personal property tax is $17,290,044.18; the budget also includes any addition in the amount resulting from new construction and improvements to property, from any increase in the value of state-assessed property, and any refund; and

BE IT FURTHER RESOLVED, that the estimate of the 2027 beginning and ending unrestricted net cash and investments is contained within these budgets.

Approved by the Whatcom County Rural Library District Board of Trustees this 17th day of November, 2026.

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Matthew Santos, Chair

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Board Meeting Agenda Item Cover Sheet

Meeting Date:	11/17/2026
Committee or Department:	Administration Department
Subject:	2027 Addendum to WCLF Agreement
Prepared By:	Christine Perkins
Impact upon Budget?	☒Yes ☐No
Supporting Documents:	☒Yes ☐No

Recommendation or Request: Approval of the 2027 Addendum to the WCLF Agreement.

Suggested Motion for Consideration: Move approval of the 2027 Addendum to the WCLF Agreement as presented.

Summary:

This is the annual update to the agreement between Whatcom County Library System and Whatcom County Library Foundation for exchange of services. This year's update adjusts values for wages and in-kind services provided to WCLF by WCLS to align with WCLS's 2027 pay scale.

Alternatives: N/A

Fiscal Impact: Adjustment to wages for Foundation Development Director based on 2026 Compensation Study and 2027 Pay Rates.

Comments: The WCLF Board approved this addendum at their November 12 meeting.

ADDENDUM NO. 16 (2027) TO FOUNDATION AGREEMENT
BETWEEN WHATCOM COUNTY RURAL LIBRARY DISTRICT
AND WHATCOM COUNTY LIBRARY FOUNDATION

Purpose

The purpose of Addendum No. 16 is to identify specific services that the Whatcom County Library Foundation (the "Foundation") will provide and specific activities that the Foundation will undertake for the benefit of the Whatcom County Rural Library District (the "Library") during the Library's fiscal year 2027, including, but not limited to, the estimated distributions that the Foundation will forward to the Library. The effective date of this addendum is January 1, 2027.

Services and Activities

The Library's Mission is*: "Connecting information, ideas, and community,"* and the Vision is *"An engaged community where curiosity is cultivated, literacy flourishes, and democratic ideals thrive."*

The Foundation's Mission statement is, "We create dynamic opportunities to support the library as the heart of a democratic community."

In addition to its fundraising purpose, the Foundation:

- Attracts people and resources to build upon and leverage taxpayer support to strengthen and supplement, not supplant, public funding for the Library.
- Engages and stewards a community of Library supporters who understand and effectively advocate for the Library's purpose, goals and services to be the community's choice for information needs.
- Communicates community awareness of the Library's value as the largest provider of free books and information in Whatcom County. Educates and informs the community of Library services in all branch locations and online.
- Encourages and promotes opportunities for children and adults to learn and enrich their lives through library programs and services.
- Builds community by connecting people from diverse backgrounds to resources that are relevant to their lives.

Library Staff Support, Supplies and Office Estimated Distribution to Foundation

Whatcom County Library System will provide staff support, supplies and office space as outlined below:

1. Staff services:
    - .45 FTE Foundation Development Director plus business travel expenses: $53,221.42 + $150.00 = $53,371.42
    - Administrative Support: $14,284.06
2. Printing, postage, office supplies: $1,000.00
3. Office space, technology and furnishings (includes utilities, computer and phone, 64 square foot cubicle, shared meeting space, storage closet) approximately $13,500.00

Foundation Estimated Distributions to WCLS

The Foundation will make estimated distributions to the Library from gifts, grants, donations, and/or endowments solicited by the Foundation for the benefit of the Library, as described in the Foundation's 2027 Plan and Budget.

In 2027, the Foundation will provide the Foundation Development Director an additional .05 FTE above the .45 FTE provided by the Library, to be paid to the Library by January 31, 2027 for monitoring and disbursement as part of each month's regular payroll. The value of this contribution is $5,913.49.

The Foundation will pay WCLS an Administrative Fee of $10 to allow the Foundation to sell surplus books and other collection items.

To these ends, the Foundation will undertake the following additional services and activities for the benefit of the Library:

Communicating the Library to constituents
The Foundation will support library communications to constituents in the community and update them about what's happening in the Library. Vehicles for communication may include, but are not limited to:

- Articles according to the Library's communication schedule
- Mailings to donors and prospects
- Annual Appeals
- Planned Giving brochures and program letters
- Stewardship calls to donors
- An annual report or statement of progress to the Library Board
- A framework and process that builds collaborative grants with Friends Groups, branches and Administrative Services staff

Using Technology for infrastructure, such as:
- A donor/prospect database
- Facebook presence for Foundation
- Foundation page of the Library's Website

Bringing awareness of the Library Foundation's Programs to local businesses
The Foundation will contact businesses to secure sponsorships for programs, upon approval by the Library's Executive Director.

Promoting the Library through events
The Foundation will organize and host donor events including, but not limited to:

- National Library Week event – Library Giving Day or other fundraising event
- Major fundraising event
- Special Events
- Personal Solicitations

- Direct Mail Appeals

Attracting and growing a cadre of loyal library supporters

- Board of Directors: The Foundation will recruit and build involvement among a volunteer board that is passionate about the library.
- Volunteer support: The Foundation will collaborate with the Library to recruit volunteers who have an interest in serving the Foundation's mission.
- Donors: The Foundation will cultivate prospective donors and steward donors who have made previous gifts to support the library.

Promoting the Library through Advocacy

- Foundation Director and/or Board Members speak at service clubs and other community meetings.
- Actively promote intellectual freedom with activities such as Banned Books Week or "Freedom to Read."

Whatcom County Library Foundation	**Whatcom County Rural Library District**
_____	_____
Signature	Signature
_____	_____
Printed Name	Printed Name
_____	_____
Title	Title
_____	_____
Date	Date

Reviewed in form by Daniel S. Gottlieb, Gottlieb Fisher PLLC, 1501 Fourth Avenue, Suite 2150, Seattle, Washington 98101-3225, October 10, 2012.

whatcom county library system

Executive Director's Report

November 2026

COMMUNITY



Thank you to WCLF for sponsoring our annual All Friends & Foundation Gathering at the Lynden Library. Representatives from various Friends of the Library groups came to learn about our new Strategic Plan initiatives. We had a conversation about the use of generative AI for Friends materials and celebrated all the great work happening on behalf of libraries across the system.

ACCESS

Hours at the South Whatcom Library will be GROWing in 2027 to acknowledge increased use of this busy hub. Look for Monday hours beginning February; recruitment for new staff will begin shortly.

RESOURCES

Our Collection Services team have started planning which collections we'll support at the Birch Bay Vogt Library Express when it opens next year. It's a small space, so we're making difficult decisions and will adjust based on usage.

EQUITY, DIVERSITY AND INCLUSION

I was asked to speak recently at a donor appreciation event for Sustainable Connections, our partner for the North Fork and Sumas Library freedges. I spoke about how important it is that the public can access food from the freedges without having to prove need, income level, or complete a lengthy application. It removes any stigma from availing oneself of donated food and reduces food waste.

STEWARDSHIP

A recent ruling by the U.S. Court of Appeals for the Fifth Circuit found that the FCC lacks the necessary legal authority to create Universal Service Administration (USAC), the entity responsible for administering the Universal Service Fund (USF), throwing into question whether libraries such as WCLS will be able to apply for and receive e-Rate funding in the future. IT Services Manager Geoff Fitzpatrick is monitoring this closely. In 2025, WCLS received $14,364 in reimbursements; in 2026 we have been reimbursed $18,262 to date. Next year we hoped to purchase network switches and receive approximately $20,000 back as a result of e-Rate.

I was recently elected to serve as Secretary for Public Libraries of Washington for 2027. I formerly served as President for several years.

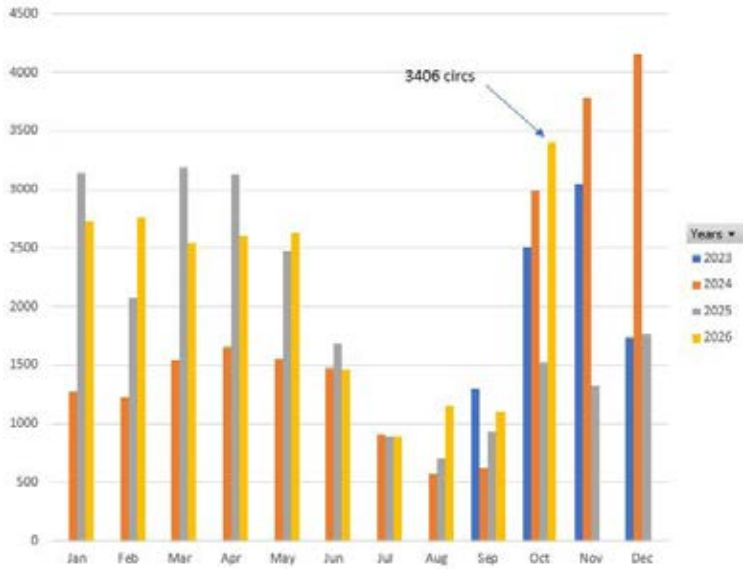
Christine Perkins, Executive Director

whatcom county library system

Youth Services Report

November 2026





ACCESS

October was an incredibly busy outreach month for the Youth Services Department, as we took the message of ConnectED on the road and connected to students in Elementary, Middle, and High Schools in all six public school districts in Whatcom County, as well as the Lummi Nation School.

All of that contact is paying off; in October we checked out 3406 physical items through ConnectED, a monthly record. Much of this circulation happens as students place holds on materials that are delivered to them at school. Pictured are Children's Services Coordinator Theresa Morrison and Lummi Cultural Liaison Christian Cultee with 18 totes of books heading to the Ferndale School District for student delivery, one week's worth of check-outs!

As the program grows, so does our infrastructure around it. Internally, Distribution Services, Public Services, and Youth Services work together on promotion, instruction, and materials handling. Externally, we are building our relationships slowly but surely. WCLS delivers student holds to the Administrative Offices of the Ferndale and Mount Baker School Districts, and the school district delivery services distribute them among their schools. We will continue to refine and grow these partnerships, internally and externally, as part of our Strategic Plan.

Thom Barthelmess
Youth Services Manager

COMMUNITY/RESOURCES

Below are photo highlights from the third wildly popular Open Book: A Festival for Readers, Sunday, Nov. 8, 2026, at the Ferndale Events Center. We are still tallying results, but we estimate 1,000-plus readers came through the doors to experience Library Town. One guest wrote the following on social media: "I had a blast meeting folks at @wclslibraries' Open Book Festival this weekend! Learning about our library's resources and different literacy and reading/writing opportunities in my community is the best way to spend a day." We are grateful to the Whatcom County Library Foundation for sponsoring the event and to our friends at Village Books, who helped us to promote Open Book throughout Whatcom County.





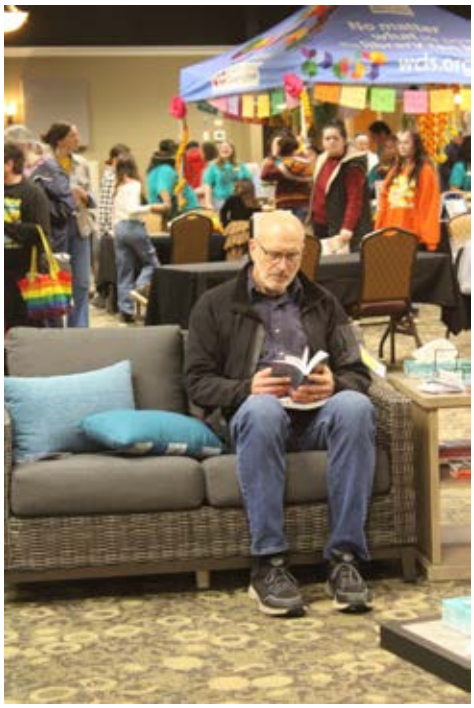

WHATCOM READS




Open Book!
Open Book








Bistro
Park
Library
Workshop
Stage

















Graphic Design Specialist Amy Jones created a new design for our delivery trucks that highlights the communities we serve. Six days a week, Ben Blackhurst and Katie Cassidy (pictured) and the rest of the

four-person distribution team load up materials that patrons have requested and then crisscross Whatcom County, delivering the items to our 10 branches. We shared this information and three photos in a social media post that received 9,471 views across Facebook and Instagram. We find that when we highlight staff/behind-the-scenes content, our followers engage with it in a big way.





News Releases

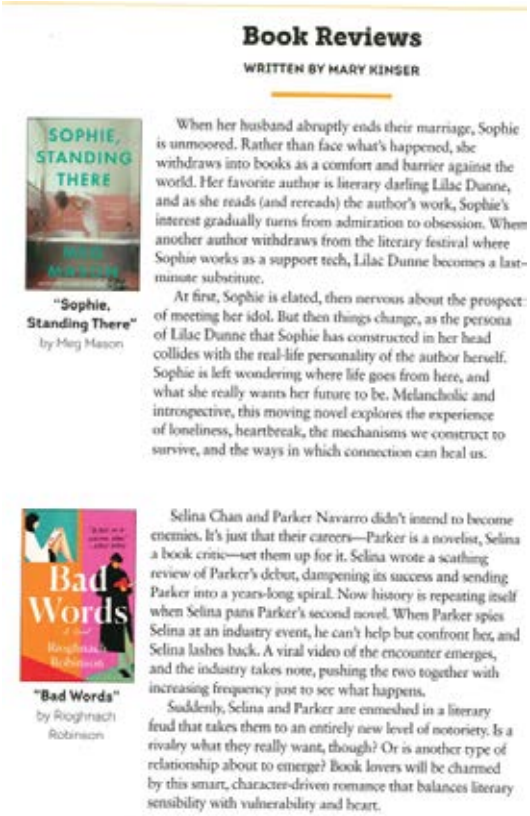
- WCLS honors local educators at Open Book (See coverage below.)

Podcast: wcls.org/podcast or subscribe on your favorite podcast platform

- Episode 63: Open Book 2026

Book Reviews

- *Cascadia Daily News,* Oct. 9, 2026, *Review: What better pick for Spooky Lake Month than a salty aquatic horror?*
- *Cascadia Daily News,* Oct. 17, 2026, *Review: 'Smuggler: Drugs, Gangs, and Refugees at America's Northern Border'*
- *Cascadia Daily News,* Oct. 25, 2026, *Review: Latin American folklore inspires kids' books*
- *Bellingham Alive,* October 2026. See clip below.



Book Reviews

WRITTEN BY MARY KINSER

"Sophie, Standing There"
by Meg Mason

When her husband abruptly ends their marriage, Sophie is unmoored. Rather than face what's happened, she withdraws into books as a comfort and barrier against the world. Her favorite author is literary darling Lilac Dunne, and as she reads (and rereads) the author's work, Sophie's interest gradually turns from admiration to obsession. When another author withdraws from the literary festival where Sophie works as a support tech, Lilac Dunne becomes a last-minute substitute.

At first, Sophie is elated, then nervous about the prospect of meeting her idol. But then things change, as the persona of Lilac Dunne that Sophie has constructed in her head collides with the real-life personality of the author herself. Sophie is left wondering where life goes from here, and what she really wants her future to be. Melancholic and introspective, this moving novel explores the experience of loneliness, heartbreak, the mechanisms we construct to survive, and the ways in which connection can heal us.

"Bad Words"
by Rioghnach Robinson

Selina Chan and Parker Navarro didn't intend to become enemies. It's just that their careers—Parker is a novelist, Selina a book critic—set them up for it. Selina wrote a scathing review of Parker's debut, dampening its success and sending Parker into a years-long spiral. Now history is repeating itself when Selina pans Parker's second novel. When Parker spies Selina at an industry event, he can't help but confront her, and Selina lashes back. A viral video of the encounter emerges, and the industry takes note, pushing the two together with increasing frequency just to see what happens.

Suddenly, Selina and Parker are enmeshed in a literary feud that takes them to an entirely new level of notoriety. Is a rivalry what they really want, though? Or is another type of relationship about to emerge? Book lovers will be charmed by this smart, character-driven romance that balances literary sensibility with vulnerability and heart.

Media Coverage

- *Bellingham NOW*, October 1, 2026, *Bellingham mayor to address local uptick in ICE arrests in community meeting (Ferndale Library)*
- *Lynden Tribune,* Oct. 7, 2026, *Community Calendar: Oct. 7, 2026*
- *Bellingham NOW,* Oct. 14, 2026, *Ferndale paraeducator awarded regional education honor (Golden Apple mentioned)*
- *Lynden Tribune,* Oct. 21, 2026, *Lynden teacher wins Golden Apple Award*
- *Cascadia Daily News,* Oct. 26, 2026, *Five books offer a taste of Pacific Northwest culture*
- *Cascadia Daily News,* Oct. 28, 2026, *Local events: Native American Heritage Month celebration, a harvest fest and a comedy showcase (Rivers of Resilience*
- *The Northern Light,* Oct. 29, 2026, *CAP Community Toy Store returns to support local families this holiday season*
- *The Northern Light,* Oct. 29, 2026, *Candidates on Nov. 3 ballot answer our questions: Extended version*
- *All Point Bulletin,* Oct. 20, 2026, *A big year for Point Roberts' little learners'*
- *All Point Bulletin,* Oct. 30, 2026, *Library quick picks: November*
- Library event postings in the *All Points Bulletin* included this happy notice:

Retirement party for Kris Lomedico: 1-4 p.m., Nov. 21, library. Come help us celebrate the tenure of our beloved library manager. There will be cake!

Mary Vermillion
Community Relations Manager

Collection Size	Physical	Electronic	Total
	297,161	451,858	749,019

Circulation	Oct 2025	Oct 2026	YTD 2025	YTD 2026	YTD % chg
Physical Circulation					
Blaine	11,817	14,130	129,809	123,204	-5.1%
Bookmobile & Outreach	7,293	6,019	58,477	60,669	3.7%
Deming	8,108	8,685	75,825	79,945	5.4%
Everson	8,293	8,554	83,879	86,517	3.1%
Ferndale	27,869	29,021	296,858	277,875	-6.4%
Island	1,810	1,783	17,753	17,134	-3.5%
Lynden	35,069	33,934	351,855	337,795	-4.0%
North Fork	3,562	3,703	34,766	33,936	-2.4%
NWIC	10	2	219	90	-58.9%
Point Roberts + PRX	2,061	1,941	24,200	21,550	-11.0%
Sumas + SLX	2,324	2,253	24,592	13,005	-47.1%
South Whatcom	8,182	9,331	82,336	89,327	8.5%
NDX	4,119	5,241	38,910	41,605	6.9%
Physical Circulation Total	120,517	124,597	1,219,479	1,182,652	-3.0%
Disc materials: DVDs, CDs	23,004	21,506	237,111	215,068	-9.3%
All other materials	93,763	100,591	951,276	941,121	-1.1%
Digital Circulation					
eBooks/eAudiobooks	36,993	39,381	372,035	383,211	3.0%
eMagazines	6,322	7,399	59,039	64,835	9.8%
eMusic	9,557	11,102	112,582	98,610	-12.4%
Streaming Video	3,370	3,782	32,607	30,772	-5.6%
Digital Circulation Total	56,242	61,664	576,263	577,428	0.2%
Grand Total	**176,759**	**186,261**	**1,795,742**	**1,760,080**	**-2.0%**

Visitors (Door counts)	Oct 2025	Oct 2026	YTD 2025	YTD 2026	YTD % chg
Blaine	7,645	7,132	69,426	66,659	-4.0%
Deming	3,001	3,294	27,467	29,101	5.9%
Everson	3,687	3,453	35,279	35,397	0.3%
Ferndale	11,093	12,235	124,621	118,068	-5.3%
Island	1,799	1,570	18,322	18,447	0.7%
Lynden	12,516	11,033	117,908	117,807	-0.1%
NDX	375	377	3,260	3,595	10.3%
North Fork	2,051	2,298	19,443	22,555	16.0%
Point Roberts + PRX	1,293	1,032	15,315	16,014	4.6%
Sumas + SLX	1,308	1,911	13,505	6,883	-49.0%
South Whatcom	3,577	3,522	34,155	34,864	2.1%
Total	**48,345**	**47,857**	**478,701**	**469,390**	**-1.9%**

New Borrowers	Oct 2025	Oct 2026	YTD 2025	YTD 2026	YTD % chg
	586	571	5,910	5,641	-4.6%

Interlibrary Loan	Oct 2025	Oct 2026	YTD 2025	YTD 2026	YTD % chg
Borrowed from BPL	10,868	11,318	114,997	105,344	-8.4%
Lent to BPL	22,446	21,653	219,343	215,096	-1.9%
Borrowed: other libraries	640	568	6,016	5,688	-5.5%
Lent: other libraries	554	565	5,555	5,695	2.5%

Electronic Resources	Oct 2025	Oct 2026	YTD 2025	YTD 2026	YTD % chg
WCLS.org Sessions	40,294	45,675	383,859	439,920	14.6%
Bibliocommons Sessions	82,351	88,711	906,910	886,616	-2.2%
Internet Sessions	4,119	4,295	40,960	41,322	0.9%
Wifi Clients / Sessions	7,767	8,574	79,326	80,376	1.3%

Activities	Oct 2025	Oct 2026	YTD 2025	YTD 2026	YTD % chg
Programs					
Adults	143	149	1,137	1,149	1.1%
Teens	44	60	348	372	6.9%
Children	104	132	820	798	-2.7%
Total	291	341	2,305	2,319	0.6%
Attendance					
Adults	1,258	1,076	11,465	12,117	5.7%
Teens	659	1,313	8,833	7,561	-14.4%
Children	2,820	3,647	25,397	27,856	9.7%
Total	4,737	6,036	45,695	47,534	4.0%

Notes/Corrections:
Birch Bay WiFi discontinued for construction as of June 24, 2026