whatcom county
library system

2027 Preliminary Budget

November 17, 2026

WHATCOM COUNTY LIBRARY SYSTEM
WHATCOM COUNTY, WASHINGTON

PRELIMINARY BUDGET
FISCAL YEAR 2027

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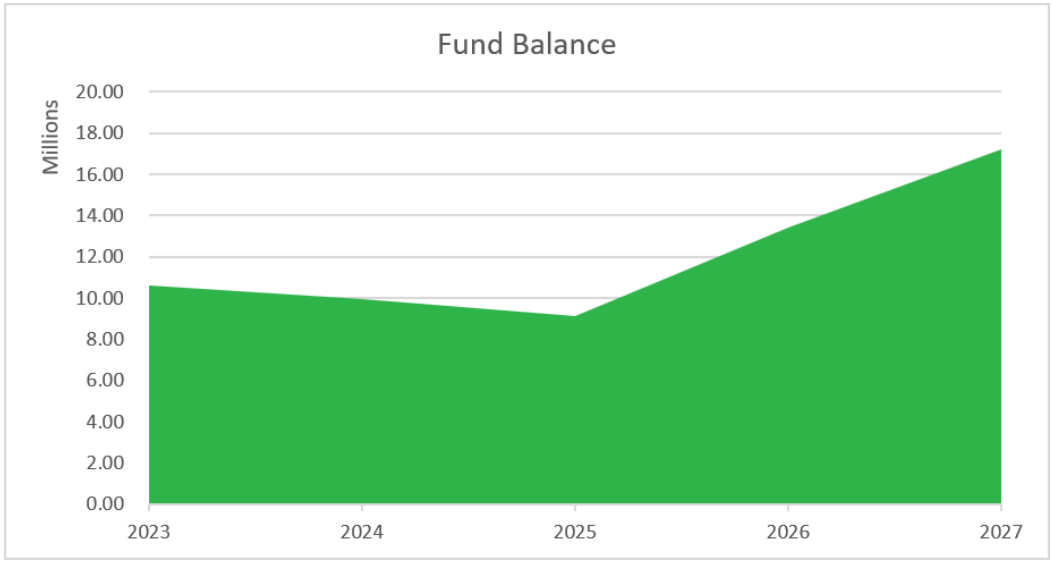
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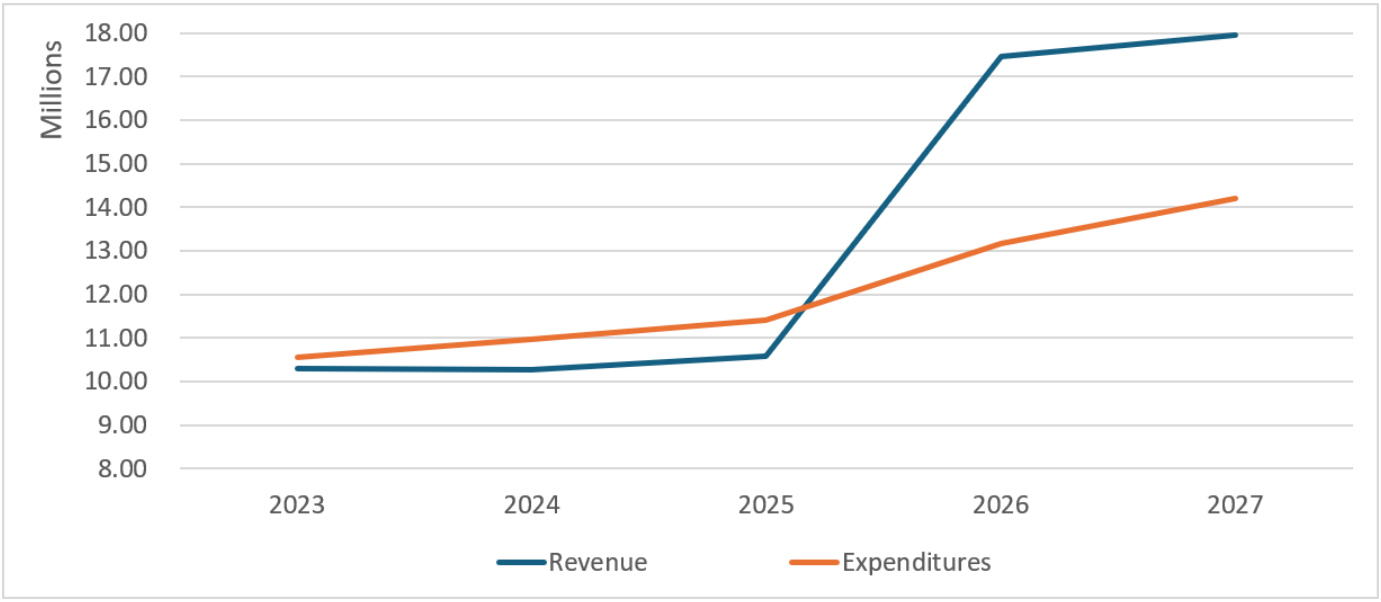
Major Fund Balance Summary

	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.

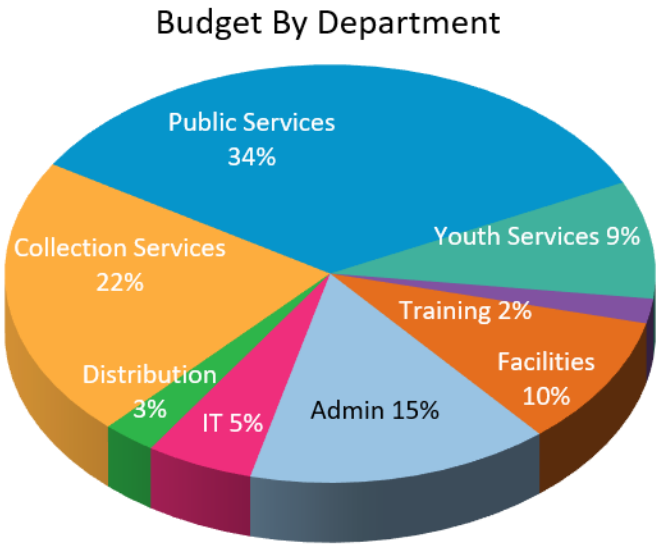
Utilities: This category includes costs for electricity, natural gas, water, sewer and refuse collection for all WCLS locations. 5% rate increases are built into the 2027 budgeted amount.

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.

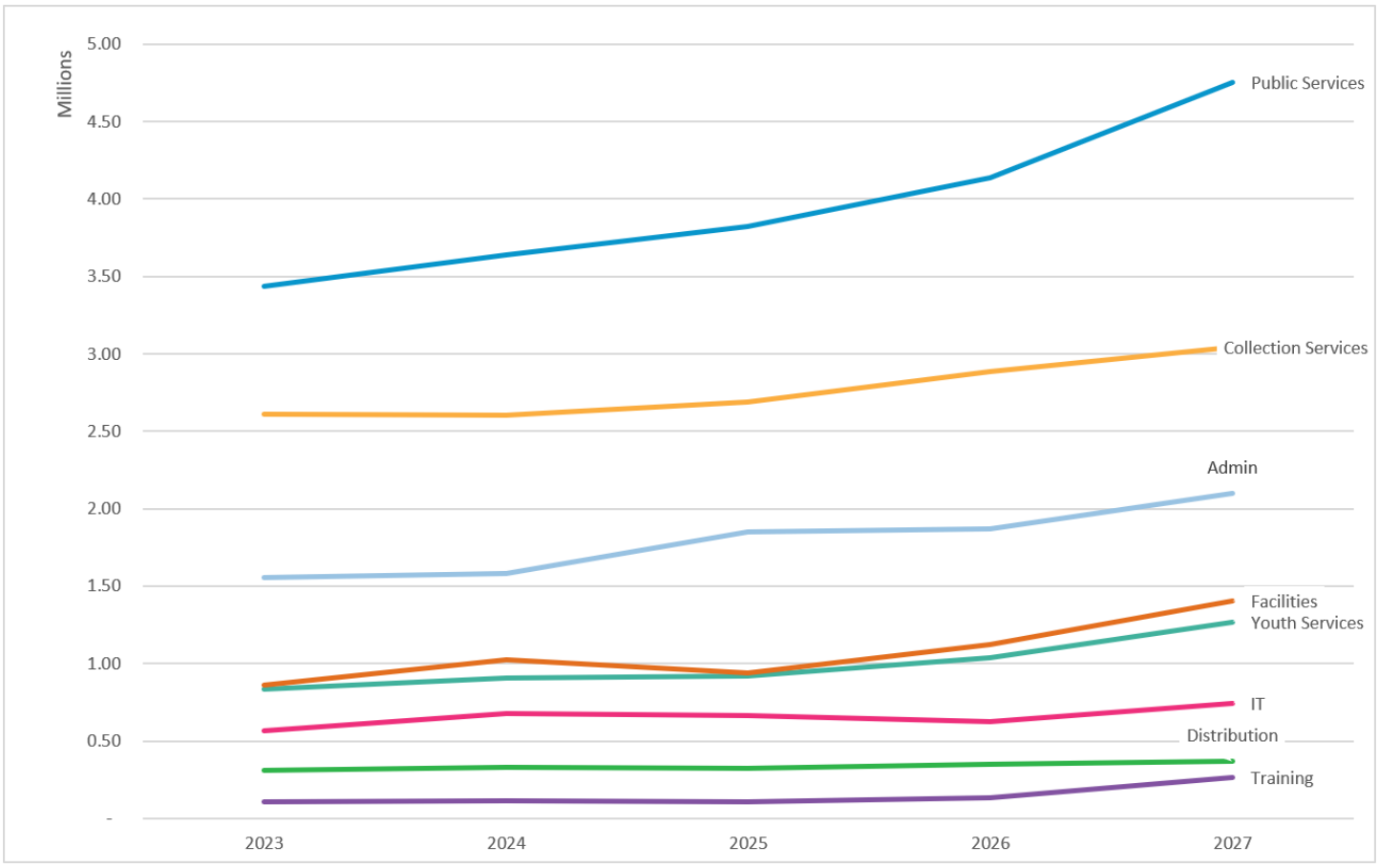
Miscellaneous: This expense category includes trustee and staff WCLS memberships in the Washington Library Association (WLA) and other professional organizations, refunds to patrons who have paid for lost items and later returned them, along with training registrations, printing services and other miscellaneous 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%**