



**BOARD OF TRUSTEES MEETING**  
**Whatcom County Library System**  
**November 21, 2023**

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. Land Acknowledgement.

*We are on the ancestral homeland of the Nooksack, Lummi and other Coast Salish peoples. They have been its stewards since time immemorial, respecting the land, river and ocean with the understanding that everything is connected, related and alive. We acknowledge the elders and their collective and individual plights and achievements. We consider the legacies of violence, displacement, migration, and settlement that bring us together today. And we pursue ongoing action, to build lasting relationships and grow together so that all may prosper.*

2. 9:05 a.m. **Open Public Comment Opportunity**

*This period is set aside for persons wishing to address the Board. Each person may have up to three minutes for this purpose. Written comments may be submitted to [Ruth.Nail@wcls.org](mailto:Ruth.Nail@wcls.org) prior to the meeting.*

3. 9:10 a.m. **Consent Agenda**

- a. Meeting Minutes
- b. Expenditures

4. 9:15 a.m. **EV Charging Stations Discussion**

5. 9:45 a.m. **2024 Strategic Action Plan**

6. 10:00 a.m. **Financial Report and Resolutions**

- a. Finance Committee Report

7. 10:05 a.m. **PUBLIC HEARING: Proposed 2024 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 2024 Preliminary Budget, including revenue sources for the District's 2024 operating budget. The hearing will include considerations of possible increases in property tax revenues within the limits of I-747. After the hearing, the Board anticipates concluding considerations of the proposed budget and adopting the Preliminary 2024 Budget. Beginning Monday, November 27, 2023, copies of the 2024 Preliminary Budget may be obtained at the address shown above, at [wcls.org](http://wcls.org) or by calling (360) 305-3603.*

- a. 2024 Preliminary Budget
- b. Resolutions: A Resolution of the Board of Trustees of the Whatcom County Rural Library District...
  - 11/21/23-10 Authorizing an Increase in the Regular Property Tax Levy
  - 11/21/23-11 Adopting the Fiscal Year 2024 Preliminary General and Capital Fund Budgets
  - 11/21/23-12 Adopting the 2024 Preliminary Capital Plan

8. 10:25 a.m. **2024 Addendum to Agreement with the Whatcom County Library Foundation**

*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 [Ruth.Nail@wcls.org](mailto:Ruth.Nail@wcls.org) before 4:00 p.m. Monday, November 20, 2023. Written comments may be submitted to [Ruth.Nail@wcls.org](mailto:Ruth.Nail@wcls.org) prior to the meeting.*

9. 10:30 a.m.      **BREAK**
10. 10:40 a.m.      **Staff Reports**
  - a. Executive Director
  - b. Deputy Director
  - c. Youth Services Manager
  - d. Community Relations Manager
11. 11:00 a.m.      **Performance Measures and Committee Reports**
  - a. Performance Measures
  - b. Personnel Committee – Trustee Recruitment
  - c. Whatcom County Library Foundation
12. 11:10 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 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.*
13. 11:40 a.m.      **Executive Director’s Annual Performance Review**
14. 11:45 a.m.      **Announcements and Adjourn**
  - a. All Staff Learning Day – Friday, March 8, 2024 - save the date and RSVP

*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 [Ruth.Nail@wcls.org](mailto:Ruth.Nail@wcls.org) before 4:00 p.m. Monday, November 20, 2023. Written comments may be submitted to [Ruth.Nail@wcls.org](mailto:Ruth.Nail@wcls.org) prior to the meeting.*



## Board Meeting Agenda Item Cover Sheet

Meeting Date:	11/21/2023
Committee or Department:	Administration Department
Subject:	Consent Agenda – Board Meeting Minutes, Monthly Expenditures
Prepared By:	Jackie Saul
Impact upon Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Recommendation or Request:** Approval of consent agenda items

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

**Summary:**

Meeting Minutes:

- October 17, 2023 Regular Board Meeting
- October 31, 2023 Special Board Meeting

Expenditures:

General Fund:

- September 16-30, 2023 payroll: check nos. 1035987561-1035987563 and voucher nos. 556485-556632 totaling \$213,402.86 and October 1-15, 2023 payroll: check nos. 1036151588-1036151595 and voucher nos. 556641-556799 totaling \$236,850.28.
- ACH transactions for employee benefits, telecommunication services and monthly sales/use tax filings totaling \$107,346.06; \$56,733.15 of this is for employee funded contributions to dental insurance premiums, Health Savings Accounts, state long-term care fund premiums, PERS and deferred compensation plans (made via payroll deduction).
- Claim 2023-38G: warrant nos. 1177169-1177180 totaling \$5,744.70
- Claim 2023-39G: warrant nos. 1177704-1177718 totaling \$94,446.59
- Claim 2023-40G: warrant nos. 1178059-1178085 totaling \$16,727.54
- Claim 2023-41G: warrant nos. 1178479-1178507 totaling \$118,378.10
- Claim 2023-42G: warrant nos. 1178969-1178981 totaling \$25,876.34

Capital Fund:

- Claim 2023-18C: warrant no. 1177181 totaling \$1,400.00
- Claim 2023-19G: warrant nos. 1178218-1178219 totaling \$1,785.10
- Claim 2023-20G: warrant nos. 1178708-1178709 totaling \$2,742.20

**Alternatives:** N/A

**Fiscal Impact:**

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



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Location

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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.

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In Attendance

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**Trustees:** Rodney Lofdahl, Chair; Lori Jump, Vice Chair; Matthew Santos and Holly Robinson. Absent: Erika Lautenbach, Secretary.

**Staff:** Christine Perkins, Executive Director; Michael Cox, Deputy Director; Jackie Saul, Director of Finance and Administration; Mary Vermillion, Community Relations Manager; Lisa Gresham, Collection Services Manager; Geoff Fitzpatrick, IT Services Manager; Ryan Cullup, Facilities Services Manager; Beth Andrews, Human Resources Manager; Dianne Marrs-Smith, Lynden Library Manager and Friends of the Birch Bay Library (FOBBL) President; Jennifer Rick, Foundation Development Director; Linda Shindruk, Circulation Trainer; Maggie Mae Nase, Learning Coordinator; Ruth Nail, Minutes Recorder.

**Guests:**

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Call to Order

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Rodney determined quorum and called the meeting to order at 9:00 a.m., followed by a reading of the WCLS (Whatcom County Library System) Land Acknowledgement by Michael.

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Open Public Comment

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No public comment.

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Service Anniversary Recognition

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The Board recognized Linda Shindruk, Circulation Trainer, for her twenty-year service anniversary. Lisa introduced Linda, whose career with WCLS began as a library Page and then a Clerk. Shortly thereafter, Linda moved into her current role as Circulation Trainer, in which she trains all branch staff, a key aspect to setting the tone of their employment experience at WCLS. Linda also graciously serves as a last-minute Public Services Assistant substitute at our branches across the county and in the Interlibrary Loan department at Administrative Services. Her role requires continuous flexibility, with a work schedule and location that is constantly changing. With insights gained through her work at the branches, Linda developed and continues to refine training materials for our branch staff, who share glowing comments about Linda's patience, kindness, knowledgeability and unflappability. During her years with WCLS, Linda has shared her input with many committees, ranging from ILS (Integrated Library System) vendor selection to streamlining patron registration procedures and phone system training.

Christine presented Linda with a recognition gift from WCLS and highlighted that material Linda teaches is incredibly complex and she excels at making it streamlined and approachable. Linda expressed her thanks and appreciation for the supportive Board, management and staff at WCLS.

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## Consent Agenda

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The Consent Agenda included minutes of the September 19, 2023, Board of Trustees Regular Meeting as well as the following:

### Expenditures:

- August 16-31, 2023, payroll: check nos. 1035627088- 1035627093 and voucher nos. 556168-556317 totaling \$230,756.77 and September 1-15, 2023, payroll: check nos. 1035826188-1035826191 and voucher nos. 556326-556473 totaling \$218,173.51.
- ACH transactions for employee benefits, telecommunication services and monthly sales/use tax filings totaling \$89,263.64; \$31,068.51 of this is for employee funded contributions to dental insurance premiums, Health Savings Accounts, PERS and deferred compensation plans (made via payroll deduction).
- Claim 2023-34G: warrant nos. 1175624-1175633 totaling \$3,596.44
- Claim 2023-35G: warrant nos. 1175877-1175886 totaling \$100,106.65
- Claim 2023-36G: warrant nos. 1176103-1176134 totaling \$66,613.93
- Claim 2023-37G: warrant nos. 1176598-1176619 totaling \$131,807.14

### Capital Fund:

- Claim 2023-15C: warrant no. 1175677 totaling \$10,995.29
- Claim 2023-16C: warrant no. 1175887 totaling \$11,523.06
- Claim 2023-17C: warrant no. 1176218 totaling \$1,215.00

***Holly moved to accept the Consent Agenda as presented. Seconded. Unanimously passed.***

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## Financial Report and Resolutions: Finance Committee Report

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Jackie reviewed her report, including the September Notes and Highlights section. We are 75% through the year and have dipped into Cash Flow reserves slightly, which is typical at this time of year. These funds will be replenished next month with the influx of revenue from the property tax payments due at the end of October. Jackie noted that revenues from investment interest, as well as rents and leases, are outpacing budgeted expectations. The latter reflects the commercial use of meeting rooms in our branches, which has increased dramatically since 2019, and is notable for revenue budgeting and facilities use planning. Discussion followed regarding current and potential trends in meeting room usage.

Jackie said we are slightly underspent in Salaries and Wages but are still filling multiple open positions. She added that this year's fuel expenses to date are significantly less than the prior year. Although the September fuel invoice from the County is still pending, current projections indicate this annual expense will remain under budget, although savings in this category may be offset by increasing utilities expenses. Jackie reviewed our Washington Paid Family Medical Leave (WAPFML) reporting and payment issues, highlighting that a resolution is in sight before the end of this year. She shared that the Deming lighting project is almost done and very close to budget, with both patrons and Friends of Deming Library providing positive feedback.

Jackie recapped that property tax revenue includes a payment in abeyance received in August, in the amount of \$230,000, and prior board discussion of identifying these funds in the budget. She presented Resolution 10/17/23-09 amending the 2023 General Fund Budget, reflecting that said amount is transferred to the Designated Fund Balance, specifically earmarked for an Abeyance Fund.

***Rod moved to approve Resolution 101723-09 amending the 2023 General Fund Budget as presented. Seconded. Passed unanimously.***

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## Closed Session to discuss 2024 Bargaining Unit MOU and Wage & Benefit Negotiations

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At 9:22 a.m., Board Chair Rodney Lofdahl moved the meeting to Closed Session, as per RCW 42.30.140(4)(a), to discuss the 2024 Wage and Benefit Agreement and Memorandum of Understanding (MOU) with the Bargaining Unit. It was announced that the Closed Session would end at 9:55 a.m.

At 9:55 a.m., the meeting was reopened briefly to convey that Closed Session will be extended to 10:00 a.m.

At 10:00 a.m., Rodney reconvened Open Session for final action on the 2024 Wage and Benefit Agreement and Memorandum of Understanding.

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## 2024 Wage and Benefit Agreement and Memorandum of Understanding

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***Holly moved approval of the 2024 Wage and Benefit Agreement and 2024 Memorandum of Understanding which revises and clarifies language in the current bargaining agreement. Seconded. Unanimously passed.***

Dianne Marrs-Smith, as Local 1581's Union President, thanked Rod and Holly, along with the management team, for their contributions to this year's successful negotiations.

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## Policy Updates – Diversity Committee Policy 1.04

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Christine presented this new policy, which outlines organizational guidelines and responsibilities pertaining to the establishment of a committee to provide input to administrators regarding policy and procedures related to equity, diversity and inclusion in the workplace and in the provision of public services.

Christine shared the history of the library system's Diversity Advisory Committee (DAC) and how the committee's input has helped to shape policies, procedures and strategic planning, such as the creation of Public Services Assistants with a Cultural Focus, diverse programming and compensation for staff with demonstrated bilingual skills. Matthew asked Christine for confirmation that the DAC was an existing committee. Christine responded affirmatively and clarified that this policy underpins it, in accordance with legal advice. Holly and Matthew commented on such a committee providing feedback on a wide spectrum of diversity, equity and inclusion (DEI) applications. Lori suggested DEI planning and the DAC committee as a trustee education topic. Christine noted Lori's suggestion for future planning.

***Matthew moved to approve the new Diversity Committee Policy as presented. Seconded. Passed unanimously.***

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## IT Services Update

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Geoff addressed the Board and gave a detailed progress update on the implementation of recommendations resulting from our 2023 audit by contracted cybersecurity specialists. He stated that almost all these tasks are complete, and the balance is scheduled for 2024, with budget approval. Geoff reviewed backup and software update schedules, ongoing security awareness training for all staff and other measures designed to ensure continuity of business and operational resiliency. He discussed the expansion of our current electrical generator capabilities at Administrative Services to increase the power resilience of the library system's network equipment and administrative services. In coordination with the Facilities Services Manager, his department is currently analyzing options. Geoff noted that the Board IT Services committee's next meeting in early January 2024 will primarily focus on finalizing an IT Services Policy, which encompasses processes such as vendor management and network security and will codify WCLS IT Services' requirements and responsibilities. He plans to have this policy ready for Board approval in February. Geoff welcomed the trustees' input and questions.

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## Break

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Rodney adjourned for a break from 10:16-10:25 a.m.

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## Staff Reports: Executive Director

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In addition to her written report, Christine highlighted the ceremonial tree planting done in partnership with Whatcom Million Trees project. With the success of this aspect of the Summer Reading Program, WCLS is planning on doing it again next year.

Christine recapped the September 25 Blaine City Council study session, which she attended with trustee Matthew Santos and Blaine Library Manager Jonathan Jakobitz. During the session, Zervas Architects presented preliminary drawings of a multi-floor mixed-use building with space that would incorporate housing, parking and a library. Christine noted that further discussion with the Blaine City Manager and Mayor, followed by the rest of the City Council, is required. She shared the Zervas drawings, answered questions and discussed options for funding the library portion. Funding mechanism options discussed included the local community funding the building with a MOU with WCLS to provide services; City and private contributions; Library District funding, such as a Library Capital Facilities Area bond; and a combination of these measures. Christine recalled the combination of funding measures required to build the Ferndale Library, which included private fundraising by the Whatcom County Library Foundation and Friends of the Ferndale Library, a \$1 million private donation, a city budget contribution of several million dollars, plus a bond measure. This collection of funding sources, along with the support of private donors, Ferndale City Council and voters, was required to bring that project to fruition.

Holly inquired about examples in Washington state of library spaces in mixed use with housing. Discussion followed on this topic, with examples provided of libraries sharing mixed use space that did not specifically include housing, as well as residential mixed used space that currently includes library facilities, although not originally designed for such an application. Local examples include the Bellingham Public Library (BPL) system's Barkley and Bellis Fair Mall branches, which operate in smaller rented spaces. The use of WCLS branches for their free and easy parking, pastoral locations, Library Express options and the ability to reserve meeting and study rooms was noted, as well as patrons' ability to use WCLS and BPL library cards interchangeably between the two library systems.

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#### Staff Reports: Deputy Director

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In addition to his written report, Michael shared his excitement and details about the Open Book festival coming up on November 5. Mary Vermillion provided insight that John Cotton Dana Award funds prompted the origins of this festival, which has been designed with the idea of elevating the library system with books, reading, writing, author events and related activities in a single venue, similar to other metro areas. Christine noted that the Whatcom County Library Foundation (WCLF) is providing supplemental funding, which adds to funds being allocated from other programming budgets. After the event, management will evaluate its success to determine if WCLS will do it again another year, with the aid of community sponsors.

Michael highlighted the apprenticeship of Joshua Olsen, Nooksack Cultural Liaison at the Deming Library, who will be learning a Nooksack Language under the tutelage of tribal elder George Adams.

Michael recapped highlights of the national Association of Rural and Small Libraries (ARSL) conference in September and the presentation made there by Katrina Carabba and Erin Suda, Deming Library Branch Manager and Public Services Assistant. He shared about the departure of North Fork Branch Manager Katrina Buckman, as she moves into her new role of Head of Public Services at BPL. WCLS will continue working directly with Katrina in her new role at BPL, adding to the partnership opportunities between the two library systems.

Michael noted COVID tests are still being distributed by the library system at all branches. Lori asked if the link for free Narcan is on our website, and Michael confirmed that it is. Christine added that WCLS has been revamping Narcan training and is investigating distributing these supplies. Lori recommended consideration of Narcan shots, versus nasal spray, for speed and efficacy.

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#### Staff Reports: Youth Services Manager

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Christine noted Thom's absence, stated that there was no Youth Services report this month and lauded the success of the 2023 Summer Reading Program.

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## Staff Reports: Community Relations Manager

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Mary discussed her written report and more details on the Open Book festival and the promotional materials and efforts underway. She noted that Christine and Collection Development Librarian Emma Radosevich were just interviewed on KGMI by Margaret Bikman, who also spoke with biologist and author Thor Hanson, a featured speaker at Open Book.

Mary thanked Public Services Assistants Coreen Kurtz (Lummi Cultural Liaison) and Joshua Olsen (Nooksack Cultural Liaison) for their contributions as spokespeople for the Indigenous People's Day video produced by WECU in partnership with WCLS and BPL. Attendees viewed the video, which was filmed at the Deming Library.

Mary expressed thanks to everyone involved in the tree planting ceremony at the Deming Library: WCLS patrons and staff, Whatcom Million Trees Project, Friends of the Deming Library, WECU and WCLF. She is happy to report that more tree planting is planned for next year.

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## Performance Measures & Committee Reports: Performance Measures

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In addition to his written report, Michael shared circulation statistics and commented that physical circulation is down by 6%, largely due to a decrease in circulation of DVDs and CDs. Christine added that this decrease in physical circulation is less than last month. Michael noted the increase in electronic materials circulation, which may be partially attributed to easy access to eMagazines via the Libby app.

Michael highlighted the 500% increase of circulation at Sumas + SLX, adding that this increase extended beyond collection materials to in-person service and additional programming. He noted that added programming is helping door counts at many branches, which can also drive physical circulation counts. Responding to trustees' questions, Michael expounded on similarities and differences in door counts between branches and possible contributing factors.

Michael reviewed Electronic Resources and Activities statistics, and Lisa presented digital and database usage statistics. She noted that, effective November 1, streaming video service provider Kanopy is retiring their "play credit" system for viewing movies in exchange for a "ticket" system. Patrons will receive thirty (30) tickets each month. Movies and series will require a different number of tickets to view, which may allow some patrons more views. Lisa credited Thom and Youth Services staff for encouraging county students to utilize WCLS databases as homework support resources.

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## Performance Measures & Committee Reports: Personnel Committee

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Rodney, on behalf of the Personnel Committee, reported that surveys—one for trustees and one for staff—will be emailed for input regarding the Executive Director's annual review. Beth offered to assist the Personnel Committee in this process.

Christine noted that Lori's second term as trustee expires in January and gave a brief recap of the trustee recruitment process. She noted that the request for applications is posted on our Trustees webpage and included in a press release on the website landing page. Applications go directly to the County and are forwarded to the Board Personnel Committee, which includes Holly and Rodney. The Personnel Committee then reviews the applications.

Christine noted that although we are publicizing the opening, no applications have been received at the County yet. After discussion on the application's accessibility on the Whatcom County website, Jackie and Matthew noted that the Trustee position does not appear to be posted on the Boards and Committees Openings webpage. Jackie verified that our webpage links to the County's "Form Center" which includes the application form. To assist everyone in the recruitment process, Christine will send out an email with the application link to trustees, staff and management.

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## Performance Measures & Committee Reports: Whatcom County Library Foundation

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Jenn reported that the Foundation is continuing to exceed its fundraising goals. She noted that the Whatcom Grooves music programs in our library branches have proved to be a highly successful crossover with lots of attendees and donations. Jenn was excited about WCLF funding the Open Book author’s room and the additional fundraising opportunities at the event. She announced that WCLF is looking for Board members and requested suggestions from the WCLS Board.

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### Announcements and Adjourn

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WCLS Trustees Budget Retreat – 9:00 a.m. Tuesday, October 31, 2023, at Ferndale Library.

Open Book, Sunday, November 5, from 12:00 p.m. to 5:00 p.m.

Christine performed a quorum check for the November 21 and December 19 Board meetings. Holly noted that she will be attending the November meeting remotely.

Rodney adjourned the meeting at 11:39 a.m.

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### Next Meeting

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Next meeting will be November 21, 2023, at 9:00 a.m. online via Microsoft Teams and at Administrative Services.

Address: 5205 Northwest Drive, Bellingham.

_____	11/21/2023	_____
Rodney Lofdahl, Board Chair	Date	Ruth Nail, Minutes Recorder



October 31, 2023

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Location

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

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In Attendance

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**Trustees:** Rodney Lofdahl, Chair; Lori Jump, Vice Chair; Erika Lautenbach, Secretary; Holly Robinson and Matthew Santos. 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; Lisa Gresham, Collection Services Manager; Geoff Fitzpatrick, IT Services Manager; Beth Andrews, Human Resources Manager; Ryan Cullup, Facilities Services Manager; Alix Prior, Ferndale Library Manager.

**Guests:** None

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Call to Order

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Rodney determined quorum and called the meeting to order at 9:00 a.m., followed by a reading of the WCLS Land Acknowledgement by Michael.

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Open Public Comment

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No public comment.

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Review Agenda and Meeting Objectives

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Jackie reviewed the meeting agenda with attendees and noted that today's meeting is for information sharing and discussion only; no action will be taken today. She reminded Trustees that we will hold a public hearing at the regular November meeting to discuss and approve the 2024 property tax levy, along with the 2024 Preliminary Budget.

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2023 Projections

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Jackie shared projections for 2023 revenue and spending, noting significant variances from the 2023 Budget. She reminded Trustees of two property tax refunds received this year, in addition to our regular 2023 levy. One of the refunds, in the amount of \$230,000, is in abatement and will be withheld from our 2024 levy. We have earmarked this amount in the 2023 ending fund balance to be used in 2024.

Trustees briefly discussed the amount budgeted for Unemployment Insurance, as WCLS is a self-funded employer. Rodney suggested adding to the Unemployment Fund Reserve. In response to an inquiry by Erika, Jackie noted that payments were highest in 2020, totaling around \$2,000-\$3,000, and in most years we have no claims. We typically budget 0.25% of wages for Unemployment Claims, and this amount is also designated in the ending fund balance.

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## 2024 Action Plan

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Christine shared a draft of the 2024 Action Plan. The Action Plan includes our ongoing work to provide library services and other recurring activities, as well as new initiatives in 2024. Christine will share a final version at the regular November meeting.

The audience for the Action Plan is WCLS leadership, to assist with planning and training needs, and to gauge capacity for new activities. Erika suggested highlighting more ongoing work, such as providing storytime, library services at the Whatcom County Jail, and Bookmobile services. Trustees agreed that this document should be used as a tool for community engagement. Lori noted it is a good visual to when meeting with community stakeholders. Holly suggested noting what activities are available for various populations.

Trustees discussed various components of the Action Plan, including planning for a possible Levy Lid Lift, renewal of the agreement with the Sudden Valley Community Association, Books-by-Mail, an applicant tracking system (ATS), and electric vehicle charging stations.

Matthew noted the overlay of the Action Plan, a linear document, with our Strategic Plan objectives of Community; Action; Resources; Equity, diversity and inclusion; and Stewardship.

Christine asked Trustees to share additional thoughts on the Action Plan by email before the November meeting.

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## Break

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Rodney adjourned for a break from 10:35-10:45 a.m.

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## Levy Refresher

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Jackie gave a presentation about the Washington Property Tax and Levy system, in the form of a quiz show.

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## 2024 Budget Projections

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Jackie shared a draft of the 2024 General Fund budget, walking Trustees through each revenue and expense category and noting changes from 2023.

Projected property tax revenue in 2024 is down from 2023, due to the refund received in 2023 that is in abatement. Intergovernmental revenue is down due to the removal of funding from the American Rescue Plan Act (ARPA) and FEMA, and investment interest is up based on recent trends. Overall, revenues are down 1.5% from 2023.

Personnel costs are up 7.8% over 2023, resulting from wage increases negotiated with the Union, subsequent increases to benefits, and increases to health insurance rates. Office and operating supply costs are higher in 2024 to accommodate replacement of totes used for transporting library materials. An increase in small tools and equipment spending is planned for IT and Facilities projects. The amount budgeted for professional services is down, as 2023 included the cost of a cyber audit. Travel costs are up over 2023 to allow staff to participate in various professional development activities, and to reimburse staff for mileage locally between WCLS locations. 5% rate increases are projected for property/liability/auto insurance and for utilities. The amount budgeted for repairs and maintenance is decreased, however, Jackie noted that this amount may need to be adjusted by a mid-year budget amendment if urgent needs arise. Overall, projected expenditures are up 6.3% over 2023.

\$130,000 is budgeted to be transferred to the Capital Fund. This is equal to the amount projected to be received in 2023 from local timber taxes and leases. \$230,000 is earmarked in the 2023 ending fund balance to offset the 2024 deficit, resulting in a net deficit of \$660,756 and an ending fund balance of \$9,744,640.

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## Review and Discuss Budget Options and Projections

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Christine asked Trustees to gauge their comfort level with the 2024 Budget and its planned deficit. Rodney is comfortable with this budget and notes that areas of spending are focused on necessary projects such as facilities maintenance. Trustees agreed that use of the fund reserves should focus on facilities maintenance and Capital projects. Matthew suggested tying such needs to door count and other building use data. Holly requested a list of facilities and Capital needs that Trustees can review at a future meeting. Jackie is working with Ryan to develop the Capital Budget and will share it at the next meeting. Discussion followed regarding use of designated reserve funds, and levy lid lift timing. Christine shared ways other library systems have reduced spending deficits.

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## Announcements and Adjourn

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No further announcements.

Rodney adjourned the meeting at 12:10 p.m.

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Rodney Lofdahl, Board Chair

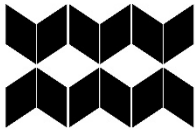
11/21/23

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Date

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Jackie Saul, Director of Finance and  
Administration



whatcom county  
library system

## Board Meeting Agenda Item Cover Sheet

Meeting Date:	11/21/2023
Committee or Department:	Administration
Subject:	2024 Strategic Action Plan
Prepared By:	Christine Perkins
Impact upon Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Recommendation or Request:** Approval of 2024 Strategic Action Plan as discussed.

**Suggested Motion for Consideration:** Move approval of 2024 Strategic Action Plan as discussed.

**Summary:** The 2024 Strategic Action Plan guides our work for the coming year. Minor clarifications have been made since the draft was first presented at the October 31 Board Retreat.

**Alternatives:** As discussed.

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

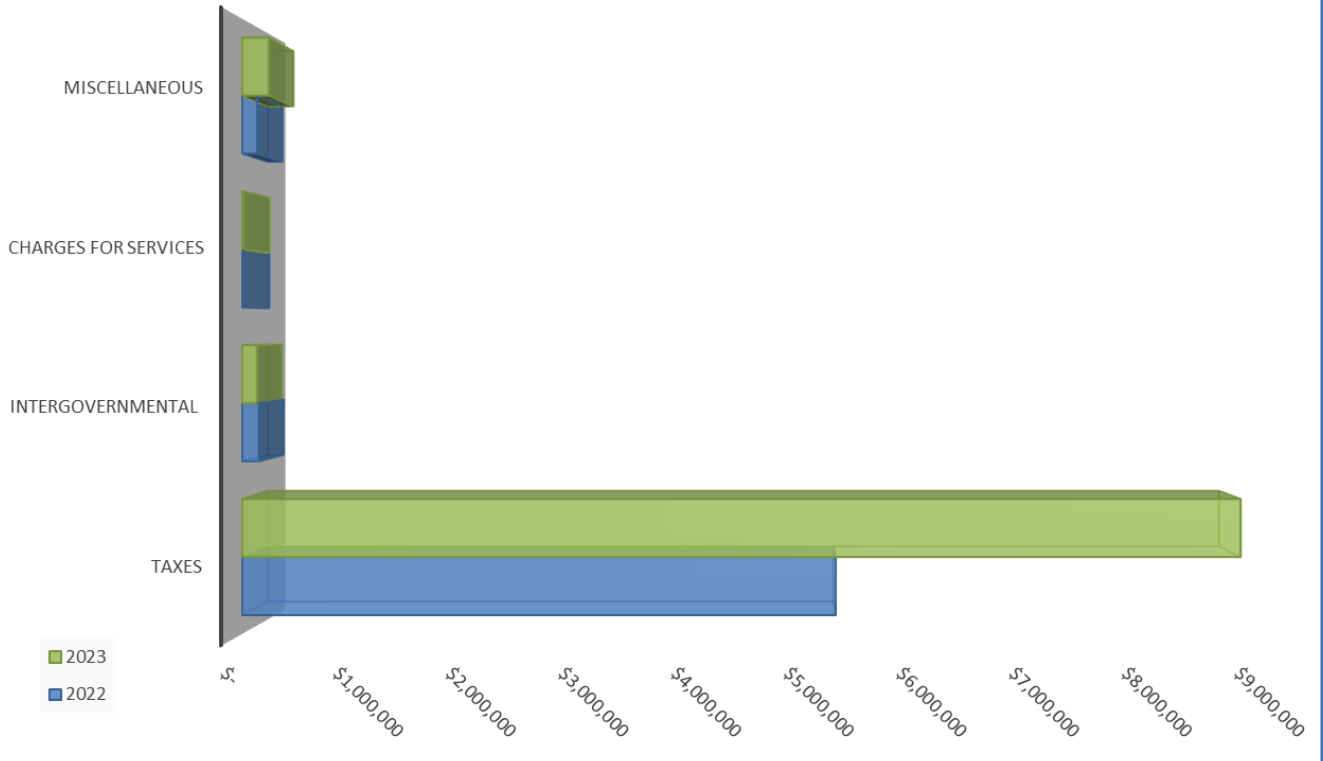
**Comments:** none



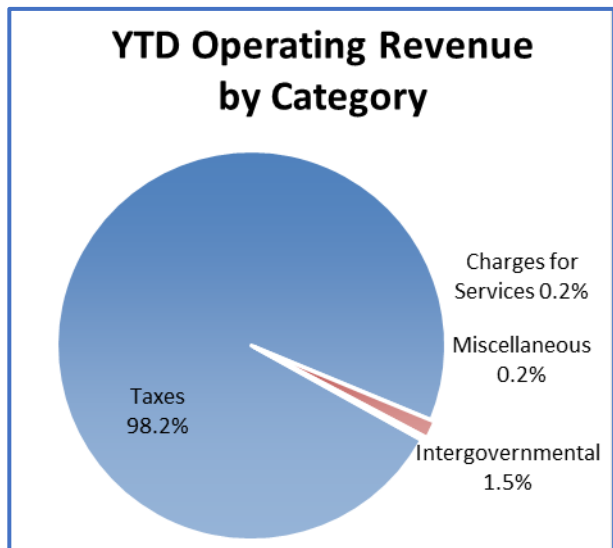
October Revenue

2023 Budget Revenues - Year-To-Date						
October 2023 (83% of FY)						
Acct No	Description	Budgeted Revenues*	Actual Revenues YTD	% of Actual Revenues YTD	% of Budgeted Revenues Received YTD	Budget Variance
310	<b>TAXES</b>					
311.10	General Property Taxes	\$ 9,890,921	\$ 9,196,755	95.81%	92.98%	\$ (694,165)
	<b>TOTAL TAXES</b>	<b>\$ 9,890,921</b>	<b>\$ 9,196,755</b>	<b>95.81%</b>	<b>92.98%</b>	<b>\$ (694,165)</b>
330	<b>INTERGOVERNMENTAL REVENUE</b>					
333.4530	Fed Indirect Grant - IMLS	\$ 19,546	\$ 19,546	0.20%	100.00%	\$ (0)
333.9700	Fed Indirect Grant - DHS	43,947	43,568	0.45%	99.14%	(379)
334.0690	State Grant from Other Agencies	650	650	0.01%	100.00%	-
337.1000	Local Grants, Entitlements & Other	175,000	54,202	0.56%	30.97%	(120,798)
337.2000	Leasehold Excise Tax	25,000	19,748	0.21%	78.99%	(5,252)
	<b>TOTAL INTERGOV. REVENUE</b>	<b>\$ 264,142</b>	<b>\$ 137,714</b>	<b>1.43%</b>	<b>52.14%</b>	<b>\$ (126,429)</b>
340	<b>CHARGES FOR GOODS &amp; SERVICES</b>					
347.2001	Printing & Duplication Services	\$ 4,000	\$ 3,888	0.04%	97.20%	\$ (112)
347.2002	Library Use Fees	12,100	12,232	0.13%	101.09%	132
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 16,100</b>	<b>\$ 16,120</b>	<b>0.17%</b>	<b>100.12%</b>	<b>\$ 20</b>
360	<b>MISCELLANEOUS REVENUES</b>					
361.1100	Investment Interest	\$ 120,000	\$ 179,783	1.87%	149.82%	\$ 59,783
362.1000	Rents & Leases	2,000	\$ 2,910	0.03%	145.50%	910
367.1000	Contributions & Donations	34,000	\$ 35,554	0.37%	104.57%	1,554
369.1000	Sale of Surplus	100	\$ 20	0.00%	20.00%	(80)
369.4100	Judgements & Settlements	1,546	\$ 1,546	0.02%	100.00%	0
369.8100	Cashier's Overages or Shortages	-	\$ (7)	0.00%	0.00%	(7)
369.9101	Other Misc. Revenue	20,000	\$ 17,653	0.18%	88.27%	(2,347)
369.9102	Reimburse Lost/Damaged Books	10,000	\$ 9,775	0.10%	97.75%	(225)
369.9106	COBRA Reimbursement	1,151	\$ 1,624	0.02%	141.09%	473
	<b>TOTAL MISC. REVENUES</b>	<b>\$ 188,797</b>	<b>\$ 248,858</b>	<b>2.59%</b>	<b>131.81%</b>	<b>\$ 60,061</b>
	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 10,359,960</b>	<b>\$ 9,599,447</b>	<b>100.00%</b>	<b>92.66%</b>	<b>\$ (760,514)</b>
390	<b>OTHER FINANCING SOURCES</b>					
395.1000	Proceeds from Sales	\$ -	\$ -	0.00%	0.00%	\$ -
395.2000	Insurance Recoveries	-	-	0.00%	0.00%	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$ -</b>
	<b>TOTAL REVENUE</b>	<b>\$ 10,359,960</b>	<b>\$ 9,599,447</b>	<b>100.00%</b>	<b>92.66%</b>	<b>\$ (760,514)</b>
	*As amended 10/17/23					

### General Fund Operating Revenue to Date-Compared to Prior Year



Actual General Fund Revenue Year to Date Comparison			
	2022	2023	% Change
Taxes	\$ 5,468,893	\$ 9,196,755	68.16%
Intergovernmental	155,259	137,714	-11.30%
Charges for Services	15,063	16,120	7.01%
Miscellaneous	142,293	248,858	74.89%
Total Operating Revenue	\$ 5,781,508	9,599,447	66.04%
Other Financing Sources	\$ 179,642	-	-100.00%
Total Revenue	\$ 5,961,150	\$ 9,599,447	61.03%

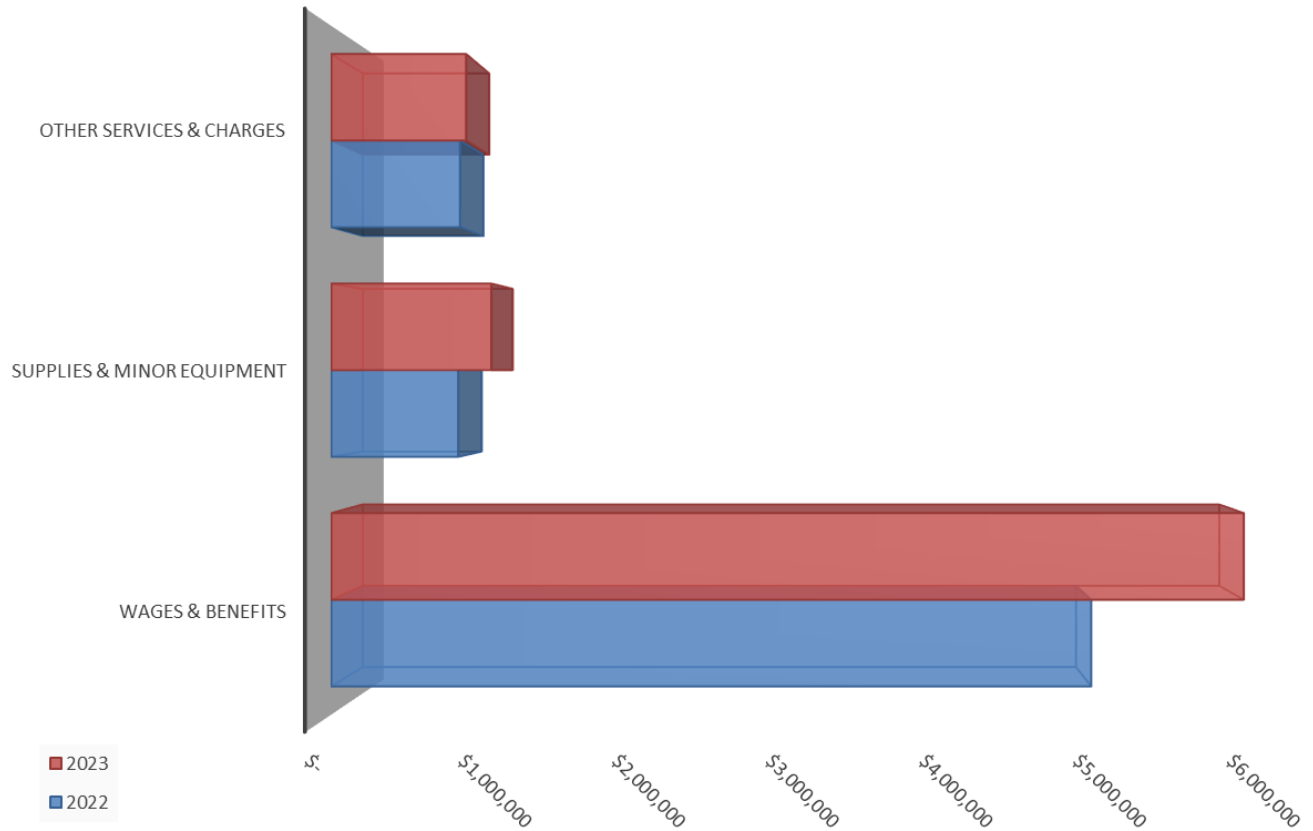


## October Expenditures

<b>2023 Budget Expenditures - Year-To-Date</b>						
<b>October 2023 (83% of FY)</b>						
Acct No	Description	Budgeted Expenditures*	Actual Expenditures YTD	% of Actual Expenditures YTD	% of Budgeted Expenditures Spent YTD	Budget Variance
572	<b>SALARIES, WAGES, &amp; BENEFITS</b>					
572.1000	Salaries and Wages	\$ 5,730,222	\$ 4,624,628	54.21%	80.71%	\$ (1,105,595)
572.2000	Benefits	2,056,993	1,614,637	18.93%	78.50%	(442,356)
	<b>TOTAL SALARIES, WAGES, &amp; BENEFITS</b>	<b>\$ 7,787,215</b>	<b>\$ 6,239,265</b>	<b>73.14%</b>	<b>80.12%</b>	<b>\$ (1,547,950)</b>
572.30	<b>SUPPLIES &amp; MINOR EQUIPMENT</b>					
572.3031	Office & Operating Supplies	\$ 125,800	\$ 111,608	1.31%	88.72%	\$ (14,192)
572.3032	Fuel	28,900	18,393	0.22%	63.64%	(10,507)
572.3034	Collection Materials	1,250,000	840,628	9.85%	67.25%	(409,372)
572.3035	Small Tools & Minor Equipment	222,610	123,579	1.45%	55.51%	(99,031)
	<b>TOTAL SUPPLIES &amp; MINOR EQUIPMENT</b>	<b>\$ 1,627,310</b>	<b>1,094,208</b>	<b>12.83%</b>	<b>67.24%</b>	<b>\$ (533,102)</b>
572.40	<b>OTHER SERVICES &amp; CHARGES</b>					
572.4041	Professional Services	\$ 569,327	\$ 415,525	4.87%	72.99%	\$ (153,801)
572.4042	Communication	133,118	114,704	1.34%	86.17%	(18,414)
572.4043	Travel	40,182	25,597	0.30%	63.70%	(14,585)
572.4044	Taxes & Operating Assessments	500	315	0.00%	63.01%	(185)
572.4045	Operating Rentals & Leases	28,018	21,887	0.26%	78.12%	(6,131)
572.4046	Insurance	89,482	73,352	0.86%	81.97%	(16,130)
572.4047	Utilities	153,176	117,352	1.38%	76.61%	(35,824)
572.4048	Repair & Maintenance	164,780	93,113	1.09%	56.51%	(71,667)
572.4049	Miscellaneous	102,055	60,373	0.71%	59.16%	(41,682)
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>\$ 1,280,638</b>	<b>922,218</b>	<b>10.81%</b>	<b>72.01%</b>	<b>\$ (358,420)</b>
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 10,695,163</b>	<b>8,255,691</b>	<b>96.78%</b>	<b>77.19%</b>	<b>\$ (2,439,472)</b>
590	<b>OTHER FINANCING USES</b>					
597.1000	Transfers to Capital	\$ 45,000	\$ 45,000	0.53%	100.00%	\$ -
597.2000	Transfers to Designated Fund Balance	230,000	230,000	2.70%	100.00%	-
	<b>TOTAL OTHER FINANCING USES</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>3.22%</b>	<b>100.00%</b>	<b>\$ -</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 10,970,163</b>	<b>\$ 8,530,691</b>	<b>100.00%</b>	<b>77.76%</b>	<b>\$ (2,439,472)</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ (610,203)</b>	<b>1,068,756</b>			<b>\$ 1,678,958</b>
	<b>FUND BALANCE SUMMARY</b>					
	Beginning Fund Balance	\$ 10,630,324	\$ 10,630,324			
	Net Income	(610,203)	1,068,756			1,678,958
	Ending Fund Balance	\$ 10,020,121	\$ 11,699,079			\$ 1,678,958
	*As amended 10/17/23					



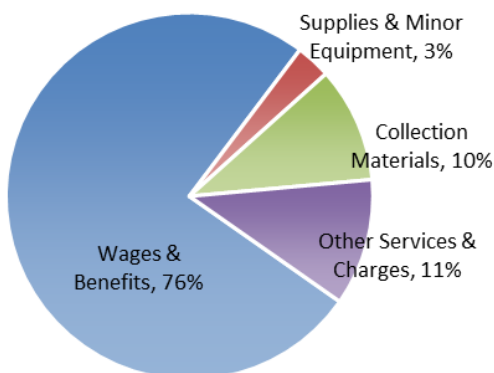
## General Fund Operating Expenditures to Date-Compared to Prior Year



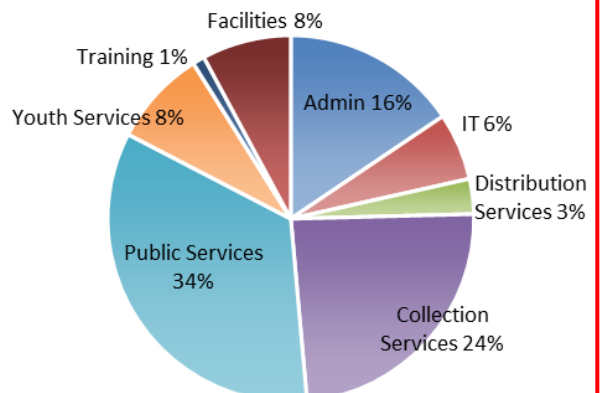
### Actual General Fund Revenue Year to Date Comparison

	2022	2023	% Change
Wages & Benefits	\$ 5,195,572	\$ 6,239,265	20.09%
Supplies & Minor Equipment	868,008	1,094,208	26.06%
Other Services & Charges	879,996	922,218	4.80%
<b>Total Operating Expenditures</b>	<b>6,943,576</b>	<b>8,255,691</b>	<b>18.90%</b>
Other Financing Uses	\$ 350,581	275,000	-21.56%
<b>Total Expenditures</b>	<b>\$ 7,294,157</b>	<b>\$ 8,530,691</b>	<b>16.95%</b>

### YTD Expense by Category



### YTD Expense by Department



Fund Balance Summary			2023
	2022 Actual	2023 Budgeted	Actual to Date
Beginning Fund Balance	\$ 10,583,985	10,630,324	\$ 10,630,324
Revenue	9,994,550	10,359,960	9,599,447
Expenditures	(9,948,211)	(10,970,163)	(8,530,691)
<b>Ending Fund Balance</b>	<b>\$ 10,630,324</b>	<b>\$ 10,020,121</b>	<b>\$ 11,699,079</b>
<b>Ending Fund Balance Designation Detail</b>			
	2022 Actual	2023 Budgeted	2023 Actual to Date
Designated Ending Fund Balance - Cash Flow	\$ 3,369,707	\$ 3,502,655	\$ 3,502,655
Designated Ending Fund Balance - Emergency	850,936	892,009	892,009
Designated Ending Fund Balance - Capital Transfer	172,000	45,000	45,000
Designated Ending Fund Balance - Unemployment Comp Reserve	13,599	14,403	14,403
Designated Ending Fund Balance - Birch Bay Operating Fund Reserve	600,000	600,000	600,000
Designated Ending Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315	3,192,315	3,192,315
Designated Ending Fund Balance - Facility Maintenance Fund	650,000	650,000	650,000
Designated Ending Fund Balance - Operating Cost Stabilization Fund	250,000	250,000	250,000
Designated Ending Fund Balance - Collection Project Fund	112,000	172,000	172,000
Designated Ending Fund Balance - Abeyance Fund	-	230,000	230,000
<b>Total Designated Ending Fund Balance</b>	<b>9,210,557</b>	<b>9,548,382</b>	<b>9,548,382</b>
Beginning Fund Balance less designated funds	1,373,428	1,081,942	1,081,942
Net Income	46,339	(610,203)	1,068,756
Ending Unassigned Funds with no designation	1,419,767	471,739	2,150,697
Ending Designated Funds	9,210,557	9,548,382	9,548,382
<b>Total Ending Fund Balance</b>	<b>\$ 10,630,324</b>	<b>10,020,121</b>	<b>\$ 11,699,079</b>

## October Update

- As of the end of October we have received \$9,196,755 in property tax revenue, with another \$694,000 expected in November and December. This influx of revenue has allowed us to replenish the Cash Flow reserve fund, which was tapped in September.

## WCLS Account Summary

WCLS follows the Washington State Budgeting, Accounting and Reporting System (BARS). Below is a brief description of revenue and expense accounts.

### Revenue Accounts:

**Taxes:** This section includes taxes on real and personal property, which are the primary revenue source for the library system, making up 95% of operating revenues received. The bulk of property tax revenue is received in April and October of each year.

**Intergovernmental Revenue:** Sources of intergovernmental revenue include grant revenues received from state and federal sources and revenues resulting from the leasing of, or sale of, timber and other products from state forest lands managed by the Department of Natural Resources. It also includes taxes from private harvest timber sales.

**Charges for Goods and Services:** This category includes fees received from library printing and copying services. It also includes use fees from the sale of library cards to non-residents and from contracted services with other entities, such as the Whatcom County Jail.

**Miscellaneous Revenues:** This source of revenue includes investment interest earned through participation in the Whatcom County Investment Fund. It also includes fees received for library meeting room use, private grants and donations, charges for lost or damaged library materials, and other miscellaneous revenue such as rebates and reimbursements.

**Other Financing Sources:** This category includes non-revenue items such as proceeds from the sale of capital assets and insurance recoveries.

### Expense Accounts:

**Salaries, Wages, and Benefits:** This expense category includes wages and fringe benefits for WCLS employees, including medical and dental insurance; contributions for employees enrolled in the State of Washington Public Employee Retirement System (PERS); contributions into the Social Security and Medicare systems; workers' compensation (Labor and Industries); state Paid Family and Medical Leave; long-term disability insurance; and unemployment compensation.

**Supplies and Minor Equipment:** This section includes office, program, maintenance, and custodial supplies, as well as fuel. It includes small tools and equipment items such as computer hardware, furnishing and fixtures, shelving, book returns and carts, etc. It also includes the collection materials budget that comprise WCLS's lending collection.

**Other Services and Charges:** This category includes costs for professional services, such as legal, payroll, programming, cataloging, and Interlibrary Loan services. It includes communication costs, such as postage, courier services, and phone and internet charges. Travel; use and excise taxes; auto, liability and property insurance; utilities; repairs and maintenance; and other miscellaneous expenses are also reported here.

**Other Financing Uses:** This category includes transfers to the WCLS Capital fund. This transfer is equal to the prior year's revenue received from certain intergovernmental sources, such as those resulting from the sale of timber and other products from state forest lands.



whatcom county  
**library system**

# 2024 Preliminary Budget

November 21, 2023

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WHATCOM COUNTY LIBRARY SYSTEM  
WHATCOM COUNTY, WASHINGTON

PRELIMINARY BUDGET  
FISCAL YEAR 2024

## BOARD OF TRUSTEES

Rodney Lofdahl  
*Chair*

Lori Jump  
*Board Member*

Erika Lautenbach  
*Board Member*

Holly Robinson  
*Board Member*

Matthew Santos  
*Board Member*

## Prepared By

Jackie Saul  
*Director of Finance and Administration*

### With Assistance From:

Christine Perkins, *Executive Director*

Michael Cox, *Deputy Director*

Beth Andrews, *Human Resources Manager*

Thom Barthelmess, *Youth Services Manager*

Ryan Cullup, *Facilities Services Manager*

Geoff Fitzpatrick, *Information Technology Manager*

Lisa Gresham, *Collection Services Manager*

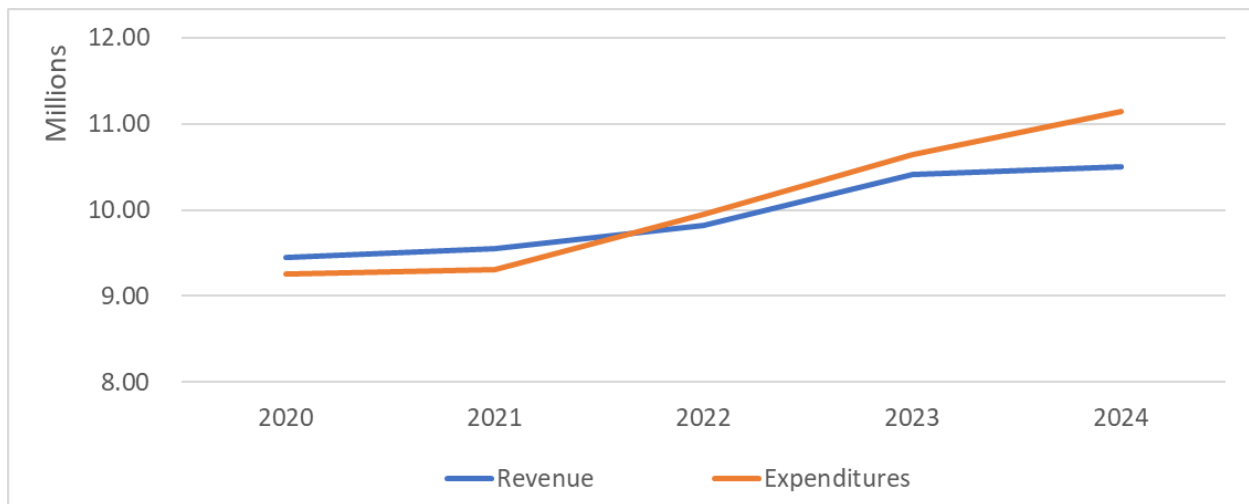
Mary Vermillion, *Community Relations Manager*

## Major Fund Balance Summary

	General Fund	Capital Fund	Total Funds
<b>Beginning Fund Balance</b>	<b>\$ 10,405,396</b>	<b>\$ 1,430,440</b>	<b>\$ 11,835,836</b>
Assigned Beginning Fund Balance - Capital	-	1,198,540	1,198,540
Designated Beginning Fund Balance - Cash Flow	3,502,655	-	3,502,655
Designated Beginning Fund Balance - Emergency	892,009	231,900	1,123,909
Designated Beginning Fund Balance - Capital Transfer	45,000	-	45,000
Designated Beginning Fund Balance - Unemployment Comp Reserve	14,403	-	14,403
Designated Beginning Fund Balance - Birch Bay Operating Fund Reserve	600,000	-	600,000
Designated Beginning Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315	-	3,192,315
Designated Beginning Fund Balance - Facility Maintenance Fund	650,000	-	650,000
Designated Beginning Fund Balance - Operating Cost Stabilization Fund	250,000	-	250,000
Designated Beginning Fund Balance - Collection Project Fund	172,000	-	172,000
Designated Beginning Fund Balance - Abeyance Fund	230,000	-	230,000
Total Assigned & Designated Beginning Fund Balance	9,548,382	1,430,440	10,978,822
Unassigned, Undesignated Beginning Fund Balance	857,014	-	857,014
<b>Total Estimated Beginning Fund Balance</b>	<b>\$ 10,405,396</b>	<b>\$ 1,430,440</b>	<b>\$ 11,835,836</b>
Total Revenues	\$ 10,505,597	\$ 2,587,280	\$ 13,092,877
Total Expenditures	11,141,499	2,831,977	13,973,476
<b>Total Revenues Net of Total Expenditures</b>	<b>\$ (635,902)</b>	<b>\$ (244,697)</b>	<b>\$ (880,599)</b>
<b>Ending Fund Balance</b>	<b>\$ 9,769,495</b>	<b>\$ 1,185,743</b>	<b>\$ 10,955,238</b>
Assigned Beginning Fund Balance - Capital	-	953,843	953,843
Designated Beginning Fund Balance - Cash Flow	3,633,795	-	3,633,795
Designated Beginning Fund Balance - Emergency	925,125	231,900	1,157,025
Designated Beginning Fund Balance - Capital Transfer	130,000	-	130,000
Designated Beginning Fund Balance - Unemployment Comp Reserve	14,662	-	14,662
Designated Beginning Fund Balance - Birch Bay Operating Fund Reserve	600,000	-	600,000
Designated Beginning Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315	-	3,192,315
Designated Beginning Fund Balance - Facility Maintenance Fund	650,000	-	650,000
Designated Beginning Fund Balance - Operating Cost Stabilization Fund	250,000	-	250,000
Designated Beginning Fund Balance - Collection Project Fund	172,000	-	172,000
Designated Beginning Fund Balance - Abeyance Fund	-	-	-
Total Assigned & Designated Ending Fund Balance	9,567,896	1,185,743	10,753,639
Unassigned, Undesignated Ending Fund Balance	201,598	-	201,598
<b>Total Estimated Ending Fund Balance</b>	<b>\$ 9,769,495</b>	<b>\$ 1,185,743</b>	<b>\$ 10,955,238</b>

## 2024 General Fund Budget Summary

Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
<b>308.0000</b>	<b>Beginning Fund Balance</b>	<b>\$ 10,141,772</b>	<b>\$ 10,338,086</b>	<b>\$ 10,583,985</b>	<b>\$ 10,630,324</b>	<b>\$ 10,405,396</b>	<b>-2.12%</b>
	<b>Operating Revenue</b>						
310.0000	Taxes	\$ 8,953,253	\$ 9,206,508	\$ 9,408,229	\$ 9,924,654	\$ 9,837,697	-0.88%
330.0000	Intergovernmental Revenue	284,562	193,695	195,188	193,764	132,500	-31.62%
340.0000	Charges for Goods and Services	18,979	12,409	16,089	16,300	16,300	0.00%
360.0000	Fines and Forfeitures	3	-	-	-	-	0.00%
360.0000	Miscellaneous Revenue	185,195	137,837	195,402	278,720	289,100	3.72%
	<b>Total Operating Revenue</b>	<b>9,441,992</b>	<b>9,550,448</b>	<b>9,814,908</b>	<b>10,413,438</b>	<b>10,275,597</b>	<b>-1.32%</b>
	<b>Operating Expenditures</b>						
572.1000	Salaries and Wages	\$ 4,786,615	\$ 4,897,366	\$ 5,131,974	\$ 5,616,093	\$ 6,022,062	7.23%
572.2000	Personnel Benefits	1,961,972	1,715,921	1,805,438	1,979,990	2,168,949	9.54%
	<b>Total Salaries, Wages, &amp; Benefits</b>	<b>6,748,587</b>	<b>6,613,287</b>	<b>6,937,412</b>	<b>7,596,083</b>	<b>8,191,011</b>	<b>7.83%</b>
572.3000	Supplies	1,421,064	1,570,726	1,583,026	1,598,656	1,683,537	5.31%
572.4000	Services	775,679	851,259	1,077,193	1,168,626	1,136,951	-2.71%
572.5000	Intergovernmental Services	2,590	-	-	-	-	0.00%
	<b>Total Operating Expenditures</b>	<b>8,947,920</b>	<b>9,035,271</b>	<b>9,597,630</b>	<b>10,363,365</b>	<b>11,011,499</b>	<b>6.25%</b>
	<b>Net Operating Income (Loss)</b>	<b>494,072</b>	<b>515,176</b>	<b>217,278</b>	<b>50,073</b>	<b>(735,902)</b>	<b>-1569.66%</b>
390.0000	<b>Total Other Financing Sources</b>	<b>10,678</b>	<b>3,347</b>	<b>179,642</b>	<b>-</b>	<b>230,000</b>	
590.0000	<b>Total Other Financing Uses</b>	<b>308,436</b>	<b>272,624</b>	<b>350,581</b>	<b>275,000</b>	<b>130,000</b>	<b>-52.73%</b>
	<b>Net Other Financing Sources (Uses)</b>	<b>(297,758)</b>	<b>(269,277)</b>	<b>(170,939)</b>	<b>(275,000)</b>	<b>100,000</b>	<b>-136.36%</b>
	<b>Net Income (Loss)</b>	<b>\$ 196,314</b>	<b>\$ 245,899</b>	<b>\$ 46,339</b>	<b>\$ (224,927)</b>	<b>\$ (635,902)</b>	<b>182.71%</b>
<b>508.0000</b>	<b>Ending Fund Balance</b>	<b>\$ 10,338,086</b>	<b>\$ 10,583,985</b>	<b>\$ 10,630,324</b>	<b>\$ 10,405,396</b>	<b>\$ 9,769,495</b>	<b>-6.11%</b>



## 2024 General Fund Revenues

Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
<b>308.0000</b>	<b>Estimated Beginning Fund Balance</b>	<b>\$ 10,141,772</b>	<b>\$ 10,338,086</b>	<b>\$ 10,583,985</b>	<b>\$ 10,630,324</b>	<b>\$ 10,405,396</b>	<b>-2.12%</b>
311.1000	General Property Taxes	\$ 8,953,253	\$ 9,206,508	\$ 9,408,229	\$ 9,924,654	\$ 9,837,697	-0.88%
311.3000	Sale of Tax Title Property	-	-	-	-	-	0.00%
310.0000	Total Taxes	8,953,253	9,206,508	9,408,229	9,924,654	9,837,697	-0.88%
333.4530	Federal Indirect Grant IMLS	4,000	-	13,634	19,546	2,500	-87.21%
333.9700	Federal Indirect Grant DHS	7,938	7,809	40,207	43,568	-	
334.0690	State Grant Other	-	-	-	650	-	-100.00%
337.1000	Local Entitlements	250,532	163,899	115,572	100,000	100,000	0.00%
337.2000	Leasehold Excise Tax	22,093	21,987	25,775	30,000	30,000	0.00%
330.0000	Total Intergovernmental Revenues	284,562	193,695	195,188	193,764	132,500	-31.62%
341.8000	Printing and Duplication Services	6,807	3,409	3,709	4,000	4,000	0.00%
347.2000	Library Use Fees	12,172	9,000	12,380	12,300	12,300	0.00%
340.0000	Total Charges for Goods and Services	18,979	12,409	16,089	16,300	16,300	0.00%
359.7000	Library Fines	3	-	-	-	-	0.00%
350.0000	Total Fines and Forfeitures	3	-	-	-	-	0.00%
361.1100	Investment Interest	148,618	81,417	104,090	205,000	215,000	4.88%
361.4000	Other Interest Earnings	-	3	0	-	-	0.00%
362.0000	Rents and Leases	150	803	2,225	3,500	3,500	0.00%
367.0000	Contributions and Donations	10,747	21,246	53,142	36,000	39,500	9.72%
369.1000	Sale of Discards	80	314	272	50	100	100.00%
369.4100	Judgements and Settlements	-	-	-	1,546	-	
369.8100	Overage/Underage	7	(2)	22	-	-	0.00%
369.9101	Other Miscellaneous	17,393	22,686	25,037	20,000	20,000	0.00%
369.9102	Lost/Damaged Materials	8,231	11,317	10,088	11,000	11,000	0.00%
369.9103	NSF Fee Recoveries	(30)	-	-	-	-	0.00%
369.9106	COBRA Reimbursement	-	53	527	1,624	-	-100.00%
360.0000	Total Miscellaneous Revenues	185,195	137,837	195,402	278,720	289,100	3.72%
	<b>Total Operating Revenues</b>	<b>9,441,992</b>	<b>9,550,448</b>	<b>9,814,908</b>	<b>10,413,438</b>	<b>10,275,597</b>	<b>-1.32%</b>
395.1000	Proceeds from Sale of Cap. Assets	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
395.2000	Insurance Recoveries	10,678	3,347	179,642	-	-	0.00%
397.3000	Transfer from Designated Fund Balance	-	-	-	-	230,000	0.00%
	<b>Total Other Financing Sources</b>	<b>10,678</b>	<b>3,347</b>	<b>179,642</b>	<b>-</b>	<b>230,000</b>	<b>0.00%</b>
	<b>Total General Fund Revenues</b>	<b>\$ 9,452,670</b>	<b>\$ 9,553,794</b>	<b>\$ 9,994,550</b>	<b>\$ 10,413,438</b>	<b>10,505,597</b>	<b>0.89%</b>

**Taxes:** Taxes on real and personal property are the primary revenue source for the 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 17.9% to \$38.2 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 in to 2024 budgeted property tax collections. Given this scenario, the 2024 levy rate is expected to be \$.26387 per \$1,000 of assessed valuation.

The amount budgeted for property tax revenue is \$230,000 less than the actual amount levied. This is due to a payment received in 2023 and intended to be withheld from the 2024 levy.

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.

In 2022 and 2023 WCLS received reimbursement from the Federal Emergency Management Agency (FEMA) for certain costs associated with the COVID-19 pandemic and for replacement of items lost in the 2021 flooding event in Sumas. These reimbursements are expected to be discontinued in 2024.

Additional state or federal grants received in 2024 will be added as mid-year adjustments as needed.

Private harvest timber tax and the leasehold excise tax are also included in this revenue category. When timber is harvested from private lands, the person or business who owns the timber at the time of the harvest pays a harvest tax. The leasehold excise tax is a tax paid by persons or businesses that use or lease publicly owned property. These sources are budgeted at levels consistent with prior year amounts.

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. 2024 revenues have been budgeted to be consistent with prior years. 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 & Services:** Sources of revenues from charges for goods and services include printing and photocopy fees and library use fees.

All WCLS branches provide printers and copiers for public use. The amount budgeted for 2024 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 non-residents 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 materials from any WCLS branch 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 each year for services provided in the previous year.



**Miscellaneous Revenues:** This source of revenue includes investment interest, rents and leases (meeting room use fees), donations, COBRA 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 2024 is \$215,000, a 4.9% increase over projected 2023 interest revenue.

No significant changes are anticipated for revenue from rents and leases, sales of discards or payments for lost or damaged library materials. Contributions and donations are expected to increase by 9.7% due to anticipated one-time funding opportunities.

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

COBRA reimbursements are from separated employees or those who lose health insurance coverage because of reduced work hours; federal law allows these employees to purchase group health insurance coverage for themselves and their families for limited periods of time. Due to the nature of COBRA revenues, no amount will be budgeted for 2024, 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. In 2024, this category also includes a transfer from the Designated Fund Balance equal to the 2023 property tax payment in abatement. Any other revenues received in this category will be added as mid-year adjustments.

## 2024 General Fund Expenditures

Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	\$ 4,786,615	\$ 4,897,366	5,131,974	\$ 5,616,093	\$ 6,022,062	7.23%
572.2010	Retirement	550,095	519,306	477,319	497,142	526,997	6.01%
572.2030	Social Security	354,701	366,738	382,466	429,631	456,444	6.24%
572.2045	Health Insurance	1,006,812	765,699	890,723	949,491	1,104,354	16.31%
572.2055	Disability Insurance	8,510	9,190	9,752	11,688	12,441	6.44%
572.2059	Industrial Insurance	39,086	53,729	43,603	49,468	51,986	5.09%
572.2069	Paid Family Medical Leave	-	-	1,575	41,819	12,910	-69.13%
572.2079	Unemployment Compensation	2,769	1,259	-	-	3,817	0.00%
572.2099	Qualified Moving	-	-	-	750	-	-100.00%
572.2000	Total Personnel Benefits	1,961,972	1,715,921	1,805,438	1,979,990	2,168,949	9.54%
	<b>Total Salaries, Wages, &amp; Benefits</b>	<b>6,748,587</b>	<b>6,613,287</b>	<b>6,937,412</b>	<b>7,596,083</b>	<b>8,191,011</b>	<b>7.83%</b>
572.3031	Office and Operating Supplies	86,973	108,244	132,873	125,170	146,450	17.00%
572.3032	Fuel Consumed	6,787	15,930	27,471	23,826	26,050	9.34%
572.3034	Collection Materials	1,107,168	1,227,586	1,238,277	1,250,000	1,250,000	0.00%
572.3035	Small Tools and Minor Equipment	220,135	218,966	184,405	199,660	261,037	30.74%
572.3000	<b>Total Supplies</b>	<b>1,421,064</b>	<b>1,570,726</b>	<b>1,583,026</b>	<b>1,598,656</b>	<b>1,683,537</b>	<b>5.31%</b>
572.4041	Professional Services	306,620	339,887	436,967	499,197	454,053	-9.04%
572.4042	Communication	121,614	131,781	140,989	138,776	133,780	-3.60%
572.4043	Travel	13,712	6,387	29,965	29,024	43,850	51.08%
572.4044	Taxes and Operating Assessments	644	294	326	400	400	0.00%
572.4045	Operating Rentals and Leases	17,854	21,751	23,127	24,957	18,737	-24.92%
572.4046	Insurance	58,436	64,194	63,232	77,723	81,340	4.65%
572.4047	Utility Services	107,878	130,801	144,325	161,730	171,176	5.84%
572.4048	Repairs and Maintenance	78,838	69,872	140,554	141,190	131,440	-6.91%
572.4049	Miscellaneous	70,083	86,291	97,708	95,629	102,175	6.84%
572.4000	<b>Total Services</b>	<b>775,679</b>	<b>851,259</b>	<b>1,077,193</b>	<b>1,168,626</b>	<b>1,136,951</b>	<b>-2.71%</b>
572.5051	Intergovernmental Professional Services	2,590	-	-	-	-	0.00%
572.5000	<b>Total Intergovernmental Services</b>	<b>2,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	<b>Total Operating Expenditures</b>	<b>8,947,920</b>	<b>9,035,271</b>	<b>9,597,630</b>	<b>10,363,365</b>	<b>11,011,499</b>	<b>6.25%</b>
597.1000	Transfer to Capital	308,436	272,624	350,581	45,000	130,000	
597.2000	Transfer to Designated Fund Balance	-	-	-	230,000	-	
	<b>Total Other Financing Uses</b>	<b>308,436</b>	<b>272,624</b>	<b>350,581</b>	<b>275,000</b>	<b>130,000</b>	<b>-52.73%</b>
	<b>Total General Fund Expenditures</b>	<b>\$ 9,256,356</b>	<b>\$ 9,307,895</b>	<b>\$ 9,948,211</b>	<b>\$ 10,638,365</b>	<b>\$ 11,141,499</b>	<b>4.73%</b>

**Salaries and Benefits:** WCLS continually monitors staffing levels, allocating staff to maintain appropriate service needs while balancing current and future budgetary constraints. This budget includes one new position in 2024: a second system-wide Public Services Assistant (PSA) sub. The cost of wages for this position is included in the existing sub budget.

A 3.2% Cost-of-Living Adjustment (COLA) and a 2% proficiency increase are included in staff salaries and wages based on the results of Interest-Based Bargaining union negotiations. The COLA is intended to keep WCLS wages in step with state minimum wage requirements and increased inflation.

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 and dental insurance premiums and Health Savings Account contributions, workers' compensation (Labor and Industries), 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 current employer contribution rate is 9.53% of gross wages.

The employer contribution for Social Security and Medicare is 7.65% of gross wages and salaries. This rate is set by the Social Security Administration and is not projected to increase in 2024.

Medical and dental 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 medical plan options including QHDHP (Qualified High Deductible Health Plan) combined with a Health Savings Account and PPO (Preferred Provider Organization) plans.

PEBB premiums will increase between 2% and 19% in 2024. Dental and long-term disability coverage is provided by a private carrier. Dental rates will increase by 4.5% while rates are flat for long-term disability.

Based on preliminary 2024 rate information, prior year data and WCLS' experience factor, an increase of 5% is budgeted for total workers' compensation rates. These rates are set by the State of Washington Department of Labor and Industries.

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

Paid Family and Medical Leave is a state-mandated paid leave program that began in 2019. Leave is available to qualifying employees and premium costs are shared by the employer and employees. Rates are set by the Washington State Employment Services Division (ESD). In 2024 employers will contribute 0.2857% of 0.74% 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, vehicle supplies and replacement parts. Expenses in this category are expected to increase 17% over 2023 spending. The increase is for a planned replacement of the totes used to transport library materials.

**Fuel:** This is diesel and gasoline for WCLS' Bookmobile and other fleet vehicles. The amount budgeted for 2024 has increased by 9.3% from 2023 due to anticipated usage and rising fuel costs.

**Collection Materials:** The collection materials budget provides for the books, magazines, audiobooks, music CDs, DVDs and other items that comprise the heart of the library's traditional lending collection. WCLS provides its patrons 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.

**Small Tools and Minor Equipment:** This category includes small furnishings, computers, computer hardware, software, printers, shelving, book returns and book carts. The 2024 budget includes a 30.7% increase over 2023 in order to accommodate several planned facilities projects.

**Professional Services:** The amount budgeted in this category includes costs for legal services, payroll services, the collection services described above, advertising, 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. Professional services costs are expected to decrease by 9% in 2024, as a one-time expense in 2023 will not carry forward.

This category also includes payments to local fire districts for emergency and fire protection services at WCLS owned properties. According to Washington State statute, this payment to local fire districts is in lieu of property taxes because as a government entity, WCLS does not pay property taxes on the property it owns.

**Communications:** This category includes postage, UPS, FedEx and other courier services, local and long-distance voice service, fiber optic circuits which link Administrative Services to the integrated library system, the branches, the library network and the Internet, DSL circuits in the smaller branches to meet patron demand for additional Internet services and cable data circuits for Bookmobile sites. Although rate increases are anticipated for the services listed, WCLS will be reducing the number of paper notices mailed to patrons, reducing postage costs. This will result in an overall expense decrease of 3.6% in 2024.

**Travel:** This includes reimbursement to employees and Trustees for use of personal automobiles on WCLS business 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 \$0.655 per mile. Costs in 2024 are expected to increase by 51.1% so that staff can participate in various conference and learning opportunities as out of town training and conference opportunities resume after the pandemic, and in response to anticipated mileage reimbursement increases.

**Taxes and Operating Assessments:** This category includes the sales taxes paid on printing and duplication services provided to patrons. Budgeted amounts are consistent with prior years.

**Rentals:** This category includes costs for leasing a postage meter, copiers (located at Administrative Services and the Ferndale and Lynden Libraries) 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. Budgeted amounts will decrease by 24.9% in 2024 as a one-time expense in 2023 will not carry forward.

**Insurance:** This includes insurance for WCLS' real and personal property, flood insurance, vehicle insurance, errors and omissions coverage, employment practices and an umbrella liability plan. 2024 costs are budgeted to increase by 4.7% over 2023.

**Utilities:** This category includes costs for electricity, natural gas, water, sewer and refuse collection for all WCLS locations. A 5.8% increase is included to reflect anticipated rate increases.

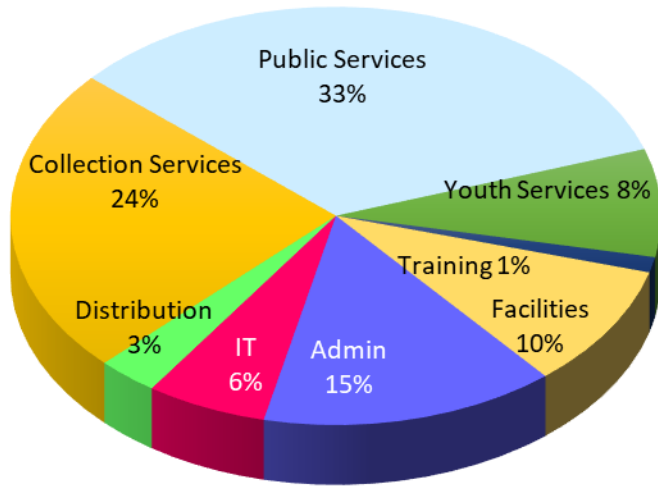
**Repair & Maintenance:** This category includes costs for office and telecommunications equipment maintenance, software maintenance and on-going facilities maintenance. It also includes a contingency for

unanticipated vehicle and facility repairs. Funds budgeted will decrease by 6.9% in 2024, however, any additional amounts needed will be added through mid-year budget amendments.

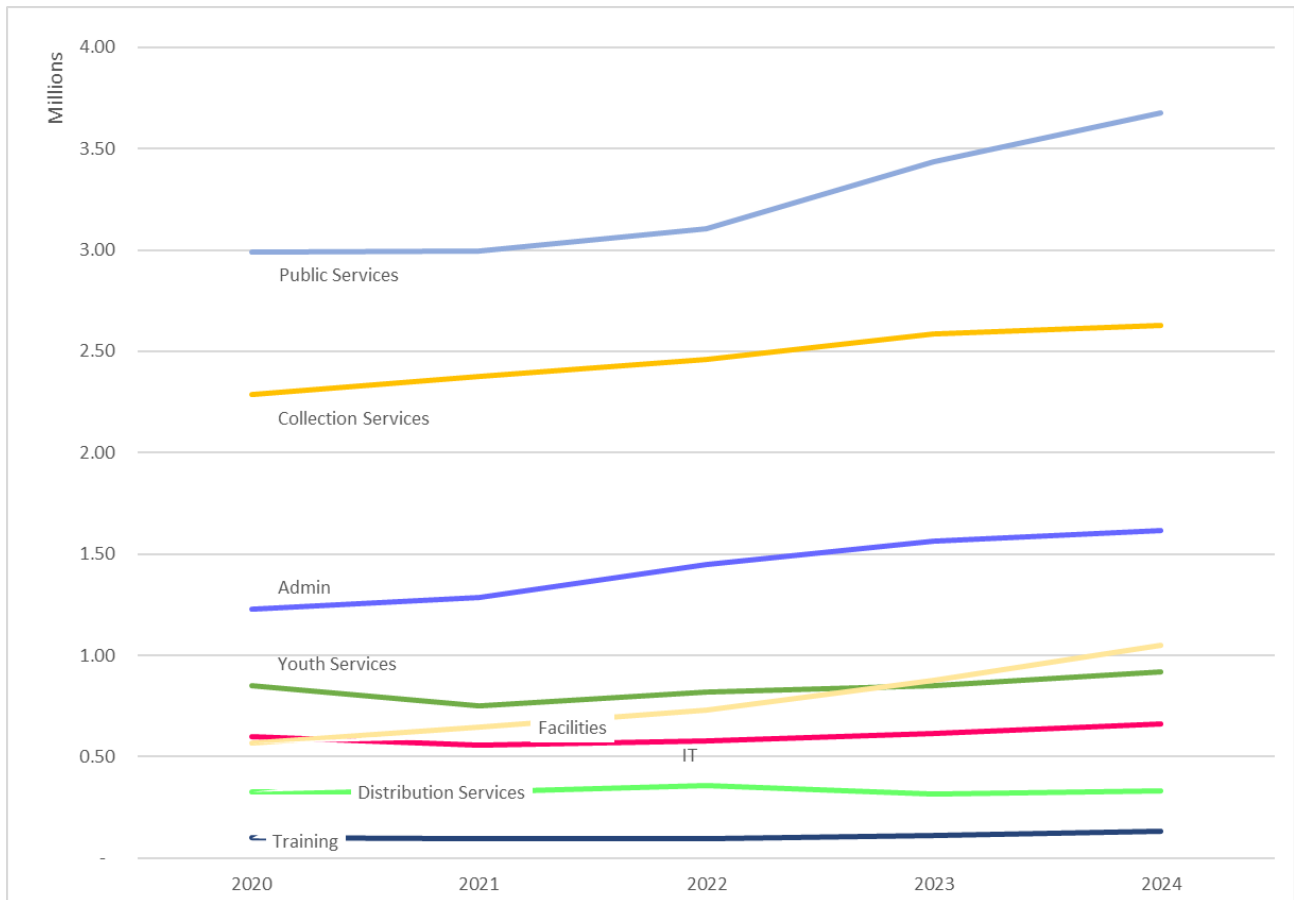
**Miscellaneous:** This expense category includes trustee and staff WCLS memberships in the Washington Library Association (WLA) and other professional organizations, refunds to patrons who have paid for lost items and later found and returned them, along with training registrations, printing services and other and miscellaneous fees. An increase of 6.8% is budgeted over 2023 spending.

**Other Financing Uses:** Each year WCLS transfers 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. In 2024 the Capital fund transfer is expected to be \$130,000.

# Departmental Budgets



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



General Fund Expenditures  
Administration

ADMIN Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	724,161.92	768,505.96	841,325.72	906,111.48	978,867.25	8.03%
572.2010	Retirement	93,016.53	88,120.95	85,395.41	87,400.14	92,295.95	5.60%
572.2030	Social Security	53,303.38	56,918.89	63,173.69	69,317.53	74,483.10	7.45%
572.2045	Health Insurance	139,473.34	101,680.26	110,074.49	107,565.64	120,686.54	12.20%
572.2055	Disability Insurance	1,483.33	1,658.77	1,772.90	2,152.94	2,305.36	7.08%
572.2059	Industrial Insurance	3,742.01	4,437.62	3,968.24	4,689.08	4,587.66	-2.16%
572.2069	Paid Family Medical Leave	-	-	-	6,440.63	2,069.50	-67.87%
572.2079	Unemployment Compensation	167.41	814.62	-	-	611.79	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	291,186.00	253,631.11	264,384.73	277,565.96	297,039.90	7.02%
	<b>Total Salaries, Wages, &amp; Benefits</b>	<b>1,015,347.92</b>	<b>1,022,137.07</b>	<b>1,105,710.45</b>	<b>1,183,677.44</b>	<b>1,275,907.15</b>	<b>7.79%</b>
572.3031	Office and Operating Supplies	16,893.41	12,696.32	16,499.88	22,850.00	24,550.00	7.44%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	4,647.44	7,891.04	3,719.50	750.00	5,500.00	633.33%
572.3000	<b>Total Supplies</b>	<b>21,540.85</b>	<b>20,587.36</b>	<b>20,219.38</b>	<b>23,600.00</b>	<b>30,050.00</b>	<b>27.33%</b>
572.4041	Professional Services	69,229.41	97,316.15	161,787.82	189,778.99	146,938.00	-22.57%
572.4042	Communication	19,882.45	28,140.55	33,038.08	29,200.00	31,000.00	6.16%
572.4043	Travel	454.27	37.18	5,529.48	4,000.00	6,600.00	65.00%
572.4044	Taxes and Operating Assessments	643.70	293.86	325.58	400.00	400.00	0.00%
572.4045	Operating Rentals and Leases	10,436.49	11,716.31	11,764.12	11,719.00	11,740.00	0.18%
572.4046	Insurance	25,051.26	25,063.13	27,658.13	22,812.00	24,267.60	6.38%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	5,160.26	4,642.38	4,811.60	19,000.00	5,000.00	-73.68%
572.4049	Miscellaneous	60,954.60	77,027.26	77,844.90	81,629.34	83,575.00	2.38%
572.4000	<b>Total Services</b>	<b>191,812.44</b>	<b>244,236.82</b>	<b>322,759.71</b>	<b>358,539.33</b>	<b>309,520.60</b>	<b>-13.67%</b>
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	<b>Total Intergovernmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	<b>Total Departmental Expenditures</b>	<b>1,228,701.21</b>	<b>1,286,961.25</b>	<b>1,448,689.54</b>	<b>1,565,816.77</b>	<b>1,615,477.75</b>	<b>3.17%</b>

General Fund Expenditures  
Information Technology

IT Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	234,128.31	247,334.13	260,467.77	281,000.00	302,074.21	7.50%
572.2010	Retirement	29,897.79	28,606.08	26,636.89	27,944.51	28,258.01	1.12%
572.2030	Social Security	17,904.03	18,751.84	19,572.92	21,496.50	22,700.92	5.60%
572.2045	Health Insurance	36,114.52	33,552.68	43,915.06	45,659.60	49,717.50	8.89%
572.2055	Disability Insurance	535.03	595.63	627.45	715.26	750.02	4.86%
572.2059	Industrial Insurance	980.23	1,222.07	1,059.94	1,330.90	1,461.11	9.78%
572.2069	Paid Family Medical Leave	-	-	-	2,082.60	638.64	-69.33%
572.2079	Unemployment Compensation	-	-	-	-	188.80	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	85,431.60	82,728.30	91,812.26	99,229.37	103,715.00	4.52%
	<b>Total Salaries, Wages, &amp; Benefits</b>	<b>319,559.91</b>	<b>330,062.43</b>	<b>352,280.03</b>	<b>380,229.37</b>	<b>405,789.21</b>	<b>6.72%</b>
572.3031	Office and Operating Supplies	7,142.83	21,975.73	39,598.60	12,000.00	5,000.00	-58.33%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	191,432.61	126,902.53	98,389.96	138,764.00	157,863.00	13.76%
572.3000	<b>Total Supplies</b>	<b>198,575.44</b>	<b>148,878.26</b>	<b>137,988.56</b>	<b>150,764.00</b>	<b>162,863.00</b>	<b>8.03%</b>
572.4041	Professional Services	2,963.02	2,426.16	7,382.54	9,698.00	9,235.00	-4.77%
572.4042	Communication	72,694.03	73,821.64	77,040.87	72,076.00	72,280.00	0.28%
572.4043	Travel	783.97	-	-	50.00	3,250.00	6400.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	3,219.31	2,462.36	2,457.36	1,488.00	1,610.00	8.20%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	2,661.21	262.95	578.39	1,640.00	890.00	-45.73%
572.4049	Miscellaneous	566.69	141.44	424.29	500.00	5,000.00	900.00%
572.4000	<b>Total Services</b>	<b>82,888.23</b>	<b>79,114.55</b>	<b>87,883.45</b>	<b>85,452.00</b>	<b>92,265.00</b>	<b>7.97%</b>
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	<b>Total Intergovernmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	<b>Total Departmental Expenditures</b>	<b>601,023.58</b>	<b>558,055.24</b>	<b>578,152.04</b>	<b>616,445.37</b>	<b>660,917.21</b>	<b>7.21%</b>



General Fund Expenditures  
Distribution Services

DIST Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	195,202.01	198,959.85	208,306.49	193,191.00	188,339.68	-2.51%
572.2010	Retirement	23,402.64	21,481.69	19,462.62	20,963.85	16,089.09	-23.25%
572.2030	Social Security	14,395.70	15,212.44	15,916.22	14,779.11	13,882.67	-6.07%
572.2045	Health Insurance	43,980.54	35,744.73	36,792.35	52,822.02	64,914.77	22.89%
572.2055	Disability Insurance	358.30	378.25	318.47	448.99	347.49	-22.61%
572.2059	Industrial Insurance	4,335.17	6,469.86	4,623.70	5,581.75	4,834.79	-13.38%
572.2069	Paid Family Medical Leave	-	-	-	1,685.11	398.18	-76.37%
572.2079	Unemployment Compensation	421.79	5.14	-	-	117.71	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	86,894.14	79,292.11	77,113.36	96,280.83	100,584.70	4.47%
	<b>Total Salaries, Wages, &amp; Benefits</b>	<b>282,096.15</b>	<b>278,251.96</b>	<b>285,419.85</b>	<b>289,471.83</b>	<b>288,924.38</b>	<b>-0.19%</b>
572.3031	Office and Operating Supplies	2,110.11	1,623.27	1,085.67	1,000.00	15,000.00	1400.00%
572.3032	Fuel Consumed	6,787.15	15,930.18	27,470.80	23,775.74	26,000.00	9.36%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	472.08	1,258.70	106.34	50.00	500.00	900.00%
572.3000	<b>Total Supplies</b>	<b>9,369.34</b>	<b>18,812.15</b>	<b>28,662.81</b>	<b>24,825.74</b>	<b>41,500.00</b>	<b>67.17%</b>
572.4041	Professional Services	161.12	-	862.88	-	500.00	0.00%
572.4042	Communication	5,903.75	364.50	-	-	-	0.00%
572.4043	Travel	43.70	121.33	250.00	403.50	700.00	73.48%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	451.46	-	-	0.00%
572.4046	Insurance	10,022.00	10,521.00	11,210.00	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	20,032.38	19,729.13	32,398.35	550.00	550.00	0.00%
572.4049	Miscellaneous	335.85	227.85	228.06	500.00	600.00	20.00%
572.4000	<b>Total Services</b>	<b>36,498.80</b>	<b>30,963.81</b>	<b>45,400.75</b>	<b>1,453.50</b>	<b>2,350.00</b>	<b>61.68%</b>
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	<b>Total Intergovernmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	<b>Total Departmental Expenditures</b>	<b>327,964.29</b>	<b>328,027.92</b>	<b>359,483.41</b>	<b>315,751.07</b>	<b>332,774.38</b>	<b>5.39%</b>

General Fund Expenditures  
Collection Services

COLL SVCS Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	649,187.11	663,704.41	702,737.08	760,129.13	788,186.68	3.69%
572.2010	Retirement	72,093.10	69,127.38	66,511.53	70,432.81	74,774.47	6.16%
572.2030	Social Security	47,010.45	49,098.11	51,610.57	58,149.88	58,459.15	0.53%
572.2045	Health Insurance	194,656.54	149,103.98	162,331.43	172,571.39	221,550.63	28.38%
572.2055	Disability Insurance	1,476.00	1,513.57	1,627.96	1,898.31	1,945.82	2.50%
572.2059	Industrial Insurance	3,943.14	5,025.85	4,413.12	5,011.68	5,314.30	6.04%
572.2069	Paid Family Medical Leave	-	-	-	5,612.91	1,666.37	-70.31%
572.2079	Unemployment Compensation	-	-	-	-	492.62	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	319,179.23	273,868.89	286,494.61	313,676.98	364,203.36	16.11%
	Total Salaries, Wages, & Benefits	<b>968,366.34</b>	<b>937,573.30</b>	<b>989,231.69</b>	<b>1,073,806.11</b>	<b>1,152,390.04</b>	<b>7.32%</b>
572.3031	Office and Operating Supplies	16,547.36	23,684.77	22,764.74	18,000.00	18,000.00	0.00%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	1,107,168.34	1,227,585.66	1,238,276.80	1,250,000.00	1,250,000.00	0.00%
572.3035	Small Tools and Minor Equipment	3,127.41	780.59	1,858.27	5,000.00	5,000.00	0.00%
572.3000	Total Supplies	<b>1,126,843.11</b>	<b>1,252,051.02</b>	<b>1,262,899.81</b>	<b>1,273,000.00</b>	<b>1,273,000.00</b>	<b>0.00%</b>
572.4041	Professional Services	163,276.72	156,936.86	167,951.81	201,212.50	165,832.37	-17.58%
572.4042	Communication	23,134.02	26,919.59	30,816.15	36,500.00	29,000.00	-20.55%
572.4043	Travel	2,758.75	287.67	6,290.19	2,500.00	7,000.00	180.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	-	-	-	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	1,449.20	1,012.01	5,102.54	1,500.00	2,000.00	33.33%
572.4000	Total Services	<b>190,618.69</b>	<b>185,156.13</b>	<b>210,160.69</b>	<b>241,712.50</b>	<b>203,832.37</b>	<b>-15.67%</b>
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	<b>0.00%</b>
	<b>Total Departmental Expenditures</b>	<b>2,285,828.14</b>	<b>2,374,780.45</b>	<b>2,462,292.19</b>	<b>2,588,518.61</b>	<b>2,629,222.41</b>	<b>1.57%</b>

General Fund Expenditures  
Public Services

PUB SVCS Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	2,122,505.78	2,186,684.91	2,255,120.70	2,498,182.02	2,667,375.35	6.77%
572.2010	Retirement	229,294.69	222,752.33	198,441.46	204,481.94	221,657.43	8.40%
572.2030	Social Security	159,072.97	164,779.18	168,199.73	191,110.92	205,574.99	7.57%
572.2045	Health Insurance	387,469.16	308,628.03	380,523.04	393,391.60	435,243.82	10.64%
572.2055	Disability Insurance	2,984.43	3,337.63	3,566.32	4,222.43	4,627.72	9.60%
572.2059	Industrial Insurance	17,340.15	24,383.99	19,985.80	22,189.81	24,614.19	10.93%
572.2069	Paid Family Medical Leave	-	-	63.34	18,664.57	5,817.66	-68.83%
572.2079	Unemployment Compensation	2,179.83	112.98	-	-	1,719.82	0.00%
572.2099	Qualified Moving	-	-	-	750.00	-	-100.00%
572.2000	Total Personnel Benefits	798,341.23	723,994.14	770,779.69	834,811.27	899,255.63	7.72%
	<b>Total Salaries, Wages, &amp; Benefits</b>	<b>2,920,847.01</b>	<b>2,910,679.05</b>	<b>3,025,900.39</b>	<b>3,332,993.30</b>	<b>3,566,630.98</b>	<b>7.01%</b>
572.3031	Office and Operating Supplies	36,946.12	29,365.73	28,319.41	46,320.00	56,150.00	21.22%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	13,983.58	32,013.09	10,761.43	14,096.00	9,174.00	-34.92%
572.3000	<b>Total Supplies</b>	<b>50,929.70</b>	<b>61,378.82</b>	<b>39,080.84</b>	<b>60,416.00</b>	<b>65,324.00</b>	<b>8.12%</b>
572.4041	Professional Services	5,963.79	11,262.50	14,063.20	12,700.00	14,500.00	14.17%
572.4042	Communication	-	2,534.67	93.68	1,000.00	1,500.00	50.00%
572.4043	Travel	6,551.19	3,769.10	14,001.03	17,400.00	17,500.00	0.57%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	826.00	1,040.00	1,751.80	3,600.00	1,275.00	-64.58%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	4,700.76	3,954.24	10,714.74	9,500.00	7,500.00	-21.05%
572.4000	<b>Total Services</b>	<b>18,041.74</b>	<b>22,560.51</b>	<b>40,624.45</b>	<b>44,200.00</b>	<b>42,275.00</b>	<b>-4.36%</b>
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	<b>Total Intergovernmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	<b>Total Departmental Expenditures</b>	<b>2,989,818.45</b>	<b>2,994,618.38</b>	<b>3,105,605.68</b>	<b>3,437,609.30</b>	<b>3,674,229.98</b>	<b>6.88%</b>

General Fund Expenditures  
Youth Services

YOUTH SVCS Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	561,220.96	526,670.26	549,793.05	583,172.48	623,715.83	6.95%
572.2010	Retirement	71,775.50	61,499.58	56,404.77	55,034.36	58,976.01	7.16%
572.2030	Social Security	40,888.71	38,730.67	40,329.24	44,612.69	45,901.05	2.89%
572.2045	Health Insurance	160,431.75	101,697.77	126,954.63	135,424.99	152,768.95	12.81%
572.2055	Disability Insurance	1,254.71	1,246.33	1,351.22	1,544.72	1,605.49	3.93%
572.2059	Industrial Insurance	3,065.30	3,627.36	3,209.93	3,704.01	3,919.07	5.81%
572.2069	Paid Family Medical Leave	-	-	-	4,612.71	1,318.65	-71.41%
572.2079	Unemployment Compensation	-	-	-	-	389.82	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	277,415.97	206,801.71	228,249.79	244,933.48	264,879.04	8.14%
	<b>Total Salaries, Wages, &amp; Benefits</b>	<b>838,636.93</b>	<b>733,471.97</b>	<b>778,042.84</b>	<b>828,105.96</b>	<b>888,594.87</b>	<b>7.30%</b>
572.3031	Office and Operating Supplies	3,692.69	12,249.17	16,190.74	16,500.00	16,500.00	0.00%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	125.18	2,525.69	19,176.25	1,000.00	3,000.00	200.00%
572.3000	<b>Total Supplies</b>	<b>3,817.87</b>	<b>14,774.86</b>	<b>35,366.99</b>	<b>17,500.00</b>	<b>19,500.00</b>	<b>11.43%</b>
572.4041	Professional Services	2,575.00	450.00	1,155.00	2,500.00	4,000.00	60.00%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	2,722.62	310.74	2,735.83	3,200.00	5,900.00	84.38%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	-	-	-	0.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	1,406.00	1,954.17	2,995.98	1,000.00	1,500.00	50.00%
572.4000	<b>Total Services</b>	<b>6,703.62</b>	<b>2,714.91</b>	<b>6,886.81</b>	<b>6,700.00</b>	<b>11,400.00</b>	<b>70.15%</b>
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	<b>Total Intergovernmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	<b>Total Departmental Expenditures</b>	<b>849,158.42</b>	<b>750,961.74</b>	<b>820,296.64</b>	<b>852,305.96</b>	<b>919,494.87</b>	<b>7.88%</b>

General Fund Expenditures  
Training/Staff Development

TRAINING Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	65,898.11	63,156.89	59,613.81	68,666.65	71,574.40	4.23%
572.2010	Retirement	8,020.10	7,354.24	6,131.04	6,773.36	6,821.04	0.70%
572.2030	Social Security	4,871.28	4,680.79	4,558.18	5,253.00	5,494.51	4.60%
572.2045	Health Insurance	14,267.92	11,749.40	9,652.10	11,917.70	12,834.12	7.69%
572.2055	Disability Insurance	133.08	143.18	156.56	178.53	186.09	4.23%
572.2059	Industrial Insurance	280.78	390.50	311.26	391.66	411.25	5.00%
572.2069	Paid Family Medical Leave	-	-	1,512.00	531.82	151.32	-71.55%
572.2079	Unemployment Compensation	-	-	-	-	44.73	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	27,573.16	24,318.11	22,321.14	25,046.07	25,943.07	3.58%
	Total Salaries, Wages, & Benefits	<b>93,471.27</b>	<b>87,475.00</b>	<b>81,934.95</b>	<b>93,712.72</b>	<b>97,517.47</b>	<b>4.06%</b>
572.3031	Office and Operating Supplies	-	2,691.57	4,668.88	3,500.00	4,750.00	35.71%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	-	-	-	-	-	0.00%
572.3000	Total Supplies	-	<b>2,691.57</b>	<b>4,668.88</b>	<b>3,500.00</b>	<b>4,750.00</b>	<b>35.71%</b>
572.4041	Professional Services	5,400.00	4,375.00	5,349.00	6,460.00	26,400.00	308.67%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	-	61.82	546.93	1,370.00	1,400.00	2.19%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	1,711.29	4,050.00	500.00	-87.65%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	422.00	1,506.10	205.00	500.00	500.00	0.00%
572.4000	Total Services	<b>5,822.00</b>	<b>5,942.92</b>	<b>7,812.22</b>	<b>12,380.00</b>	<b>28,800.00</b>	<b>132.63%</b>
572.5051	Intergovernmental Professional Services	-	-	-	-	-	0.00%
572.5000	Total Intergovernmental Services	-	-	-	-	-	<b>0.00%</b>
	<b>Total Departmental Expenditures</b>	<b>99,293.27</b>	<b>96,109.49</b>	<b>94,416.05</b>	<b>109,592.72</b>	<b>131,067.47</b>	<b>19.60%</b>

General Fund Expenditures  
Facilities

FACILITIES Budget Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Budgeted	% Change over 2023 Projected
572.1000	Total Salaries and Wages	234,311.04	242,349.26	254,609.52	325,639.94	401,928.35	23.43%
572.2010	Retirement	22,594.16	20,364.07	18,335.18	24,111.21	28,125.29	16.65%
572.2030	Social Security	17,254.37	18,566.52	19,105.05	24,911.46	29,947.91	20.22%
572.2045	Health Insurance	30,417.99	23,542.04	20,479.58	30,138.27	46,637.59	54.75%
572.2055	Disability Insurance	284.84	316.37	331.42	526.84	672.96	27.74%
572.2059	Industrial Insurance	5,398.90	8,171.93	6,030.90	6,569.43	6,843.62	4.17%
572.2069	Paid Family Medical Leave	-	-	-	2,188.80	849.75	-61.18%
572.2079	Unemployment Compensation	-	326.04	-	-	251.21	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	75,950.26	71,286.97	64,282.13	88,446.01	113,328.33	28.13%
	<b>Total Salaries, Wages, &amp; Benefits</b>	<b>310,261.30</b>	<b>313,636.23</b>	<b>318,891.65</b>	<b>414,085.94</b>	<b>515,256.68</b>	<b>24.43%</b>
572.3031	Office and Operating Supplies	3,640.90	3,957.15	3,745.48	5,000.00	6,500.00	30.00%
572.3032	Fuel Consumed	-	-	-	50.00	50.00	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	6,347.14	47,594.60	50,393.11	40,000.00	80,000.00	100.00%
572.3000	<b>Total Supplies</b>	<b>9,988.04</b>	<b>51,551.75</b>	<b>54,138.59</b>	<b>45,050.00</b>	<b>86,550.00</b>	<b>92.12%</b>
572.4041	Professional Services	57,050.44	67,120.66	78,414.99	76,848.00	86,648.00	12.75%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	397.36	1,799.56	611.37	100.00	1,500.00	1400.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	3,372.00	6,532.36	4,991.20	4,100.00	3,612.00	-11.90%
572.4046	Insurance	23,363.00	28,610.00	24,364.00	54,911.00	57,072.00	3.94%
572.4047	Utility Services	107,878.30	130,800.93	144,325.11	161,730.00	171,176.00	5.84%
572.4048	Repairs and Maintenance	50,984.58	45,237.59	102,765.85	120,000.00	125,000.00	4.17%
572.4049	Miscellaneous	247.83	467.77	192.03	500.00	1,500.00	200.00%
572.4000	<b>Total Services</b>	<b>243,293.51</b>	<b>280,568.87</b>	<b>355,664.55</b>	<b>418,189.00</b>	<b>446,508.00</b>	<b>6.77%</b>
572.5051	Intergovernmental Professional Services	2,590.01	-	-	-	-	0.00%
572.5000	<b>Total Intergovernmental Services</b>	<b>2,590.01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>



# Whatcom County Library System Preliminary Five-Year Capital Improvement Plan 2024-2028

Whatcom County Library System's Capital Budgeting Policy requires that the Five-Year Capital Improvement Plan be updated annually. The purpose of this plan is to forecast and facilitate adequate capital spending levels, and to help ensure WCLS's future financial health and the continued delivery of services as WCLS continues to grow and change.

The Capital Improvement Plan outlines revenues and expenditures for current and new capital projects necessary to support WCLS operations and meet the service demands of the residents of Whatcom County. As most library buildings that WCLS operates are owned by the cities and communities that WCLS serves, WCLS works with building owners to maintain, improve and expand facilities to meet community needs.

In 2021 WCLS conducted a system-wide Facilities Assessment that focused on structural and mechanical integrity, current conditions and future needs of the buildings housing WCLS libraries and its Administrative Services center. Recommendations from that assessment are included in the Capital Plan and the assessment will be referred to each year for planning purposes.

The Capital Fund is funded through interest earnings on its fund balance and transfers from the WCLS General Fund. WCLS transfers shared revenues distributed by the Washington State Department of Natural Resources and others to the WCLS Capital Fund on an annual basis to fund capital expenditures. In 2023 these funds were retained in the General Fund to offset an expected operating deficit; the annual Capital Fund Transfer is expected to resume in 2024.

Although not specifically mentioned below, capital purchases in 2024 may also include items or projects identified and approved for 2023 but carried forward into 2024. When this is the case, the 2024 budget will be amended to reflect the revised spending amounts.

## Project Descriptions

### Building and Furnishings Enhancement and Replacement Program

Projects in this category are intended to further WCLS's efforts to replace aging furnishings and make improvements in its branch libraries. With these projects WCLS hopes to create welcoming public areas that improve patrons' experiences while also increasing staff efficiency and safety through the creation of well-designed, ergonomic workspaces.

#### 2024

- Purchase fixtures, furnishings and equipment (FFE) for the new Birch Bay Library
- Complete updates in teen areas at the Blaine, Deming, North Fork and South Whatcom Libraries

#### 2025

- Miscellaneous catalog station and shelving updates at Blaine

- Reconfigure the circulation, Local History, teen and staff work areas at Deming, including partnering with the Friends of the Deming Library to replace carpeting.

2026-2028

- Funds are set aside for projects not yet identified.

### Building Repair and Maintenance Program

This category includes major improvement, repair and maintenance projects at WCLS facilities, including those recommended in the 2021 Facilities Assessment. Funds are budgeted to update aging or outdated exterior signage at branch libraries and to address infrastructure needs at Administrative Services. Additional projects may be added.

2024

- Install a backup generator at Administrative Services to strengthen IT resilience.
- Repair, reseal and update ADA elements of the parking lot at Administrative Services.
- Evaluate sanitary and stormwater systems at Administrative Services.
- Partner with the City of Lynden to replace carpeting at the Lynden Library.
- Update monument and wayfinding signage at various libraries.
- Install electric vehicle charging stations at various locations, including making necessary power infrastructure updates. Costs for this project will be offset by various public and private grants, including the State Department of Commerce and Puget Sound Energy.

2025

- Reseal and restripe parking lot at North Fork.
- Continue efforts to update monument and wayfinding signage.
- Replace roof at Administrative Services.

2026

- Continue efforts to update monument and wayfinding signage.
- Funds are set aside for additional projects not yet identified.

2027

- Funds are set aside for projects not yet identified.

2028

- Repair exterior steel canopies at Administrative Services.
- Replace exterior wooden fencing and make repairs to patio at Administrative Services.
- Funds are set aside for additional projects not yet identified.



### Equipment Replacement Program

WCLS budgets to replace aging equipment, particularly vehicles, on a regular basis. In accordance with the Strategic Plan focus of Stewardship, both fiscal and environmental, WCLS will aim to purchase electric vehicles when possible. The vehicle replacement schedule is as follows:

2024

- Toyota Prius or similar mid-sized passenger car.
- Dodge Grand Caravan or similar style mini-van.
- Storage container (to be housed at Administrative Services) for items currently stored in the outbuildings on Birch Bay property.

2025

- Nissan NV or similar style work van.

2026

- Dodge Grand Caravan or similar style mini-van.

2027-2028:

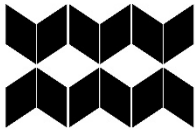
- Isuzu NPR box truck or similar.

### Land Purchases, New Branches, Branch Upgrades

This category includes costs related to new or updated library facilities, including real estate purchases, architectural design and construction costs. The 2024 budget includes architectural and construction for the new Birch Bay library. It also includes a feasibility study to further investigate options for the Administrative Services location, including possibly updating the existing facility or relocating.

# Preliminary Capital Budget

2024-2028 CAPITAL IMPROVEMENT PLAN AND BUDGET							
Project	2023 Projected Actual	2024	2025	2026	2027	2028	Est. plan Total
<b>Building and Furnishings Enhancement and Replacement program</b>							
Everson Renovation	\$ 2,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sumas Renovation	121,749	-	-	-	-	-	-
Birch Bay New Branch Furnishings	-	150,000	-	-	-	-	150,000
Branch Renovations/Upgrades	59,748	24,500	75,000	75,000	75,000	75,000	324,500
<b>Sub-Total Building and Furnishings Enhancement and Replacement Program</b>	<b>183,756</b>	<b>174,500</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>474,500</b>
<b>Building Repair and Maintenance Program</b>							
Admin Services Maintenance & Improvements	-	130,000	300,000	125,000	125,000	125,000	805,000
Branch Lighting Retrofit Upgrades	95,620	-	-	-	-	-	-
Branch Building Updates	2,400	40,000	45,000	50,000	50,000	50,000	235,000
Exterior Signage Updates	-	25,000	25,000	25,000	-	-	75,000
Electric Vehicle Charging Initiative	-	325,000	-	-	-	-	325,000
<b>Sub-Total Building Repair and Maintenance Program</b>	<b>98,020</b>	<b>520,000</b>	<b>370,000</b>	<b>200,000</b>	<b>175,000</b>	<b>175,000</b>	<b>1,440,000</b>
<b>Equipment Replacement Program</b>							
Vehicle Replacement	-	128,000	100,000	80,000	100,000	-	408,000
Storage Container	-	10,000	-	-	-	-	10,000
<b>Sub-Total Equipment Replacement Program</b>	<b>-</b>	<b>138,000</b>	<b>100,000</b>	<b>80,000</b>	<b>100,000</b>	<b>-</b>	<b>408,000</b>
<b>Land Purchase/New Branch/Branch Upgrades</b>							
Birch Bay Library Design and Construction	-	1,949,477	-	-	-	-	1,949,477
AS Feasibility Study	-	50,000	-	-	-	-	50,000
<b>Sub-total Land Purchase/New Branch/Branch Upgrades</b>	<b>-</b>	<b>1,999,477</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,949,477</b>
<b>Total Expenditures</b>	<b>\$ 281,777</b>	<b>\$ 2,831,977</b>	<b>\$ 545,000</b>	<b>\$ 355,000</b>	<b>\$ 350,000</b>	<b>\$ 250,000</b>	<b>\$ 4,271,977</b>
<b>Funding Summary:</b>							
	<b>2023 Projected Actual</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Est. Plan Total</b>
Investment Interest	\$ 32,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Grants/Reimbursements	5,640	2,422,280	-	-	-	-	2,422,280
Transfer From General Fund	45,000	130,000	150,000	150,000	150,000	150,000	730,000
Prior Period Ending Fund Balance	1,629,577	1,430,440	1,185,743	825,743	655,743	490,743	
<b>Total Funding</b>	<b>\$ 1,712,217</b>	<b>\$ 4,017,720</b>	<b>\$ 1,370,743</b>	<b>\$ 1,010,743</b>	<b>\$ 840,743</b>	<b>\$ 675,743</b>	
<b>Fund Balance:</b>							
	<b>2023 Projected Actual</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	
Assigned Beginning Fund Balance	\$ 1,397,677	\$ 1,198,540	\$ 953,843	\$ 593,843	\$ 423,843	\$ 258,843	
Committed Beginning Fund Balance - Emergency	231,900	231,900	231,900	231,900	231,900	231,900	
<b>Total Beginning Fund Balance</b>	<b>1,629,577</b>	<b>1,430,440</b>	<b>1,185,743</b>	<b>825,743</b>	<b>655,743</b>	<b>490,743</b>	
Revenues	37,640	2,457,280	35,000	35,000	35,000	35,000	
Transfer From General Fund	45,000	130,000	150,000	150,000	150,000	150,000	
Expenditures	281,777	2,831,977	545,000	355,000	350,000	250,000	
Net Income	(199,137)	(244,697)	(360,000)	(170,000)	(165,000)	(65,000)	
<b>Ending Fund Balance</b>	<b>\$ 1,430,440</b>	<b>\$ 1,185,743</b>	<b>\$ 825,743</b>	<b>\$ 655,743</b>	<b>\$ 490,743</b>	<b>\$ 425,743</b>	



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# Board Meeting Agenda Item Cover Sheet

Meeting Date:	11/21/2023
Committee or Department:	Administration/Finance
Subject:	Resolution 11/21/23-10 Authorizing an Increase in the Regular Property Tax Levy
Prepared By:	Jackie Saul
Impact upon Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Recommendation or Request:** Approval of Resolution 11/21/23-10 authorizing an increase in the regular tax levy.

**Suggested Motion for Consideration:** Move approval of Resolution 11/21/23-10 authorizing an increase in the regular tax levy.

**Summary:**

I-747 limits the annual levy increase to 1% above the prior year's highest lawfully levied amount. This resolution authorizes WCLS to levy an additional \$82,909.01 for 2024, an increase of 1% over the prior year's highest lawful levy and a .85819% increase over the prior year's actual levy, resulting in a total levy amount of \$10,067,696.97.

The amount of the proposed increase is exclusive of additional revenues resulting from the addition of new construction and improvements to property, any increase in the value of state assessed property, and any additional amounts resulting from any annexations that have occurred and refunds made.

Of the \$10,067,696.97 levied, we anticipate receiving \$9,837,696.97. This is due to \$230,000 that was received in 2023 and expected to be withheld from our 2024 levy.

**Alternatives:** WCLS's levy rate for 2024 is projected to be \$.26387 per \$1,000 of assessed value. This increase, or any portion of it that is possible according to statute, is the best option for sustaining library services.

**Fiscal Impact:** See budget document for detail of fiscal impacts of the preliminary budget. If this levy increase is possible within statutory guidelines, approval of the levy resolution will result in an increase in the District's levy for 2024 taxes of \$82,909.01 (not including increases resulting from new construction and other possible adjustments) over the amount levied by the District for 2023 taxes.

**Comments:** none



**RESOLUTION NO. 11/21/23-10**

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

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**WHEREAS**, the Board of Trustees of the Whatcom County Rural Library District has met and considered its budget for the calendar year 2024; and

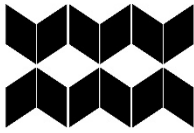
**WHEREAS**, the Board of Trustees of the Whatcom County Rural Library District, after hearing and after duly considering all relevant evidence and testimony presented, determined that the Whatcom County Rural Library District requires an increase in property tax revenue from the previous year, in addition 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, 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, is hereby authorized for the 2024 levy in the amount of \$82,909.01 which is a percentage increase of eighty-five thousand eight hundred and nineteen hundred-thousandths of one percent (.85819%) from the previous year.

Approved by the Whatcom County Rural Library District Board of Trustees this 21st day of November, 2023.

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Rodney Lofdahl, Chair



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# Board Meeting Agenda Item Cover Sheet

Meeting Date:	11/21/2023
Committee or Department:	Administration/Finance
Subject:	Resolution 11/21/23-11 Adopting the 2024 Preliminary General and Capital Fund Budgets; Resolution 11/21/23-12 Adopting the 2024-2028 Preliminary Capital Plan
Prepared By:	Jackie Saul
Impact upon Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Recommendation or Request:** Approval of Resolution 11/21/23-11 adopting the 2024 Preliminary General and Capital Fund Budgets and Resolution 11/21/23-12 adopting the Preliminary 2024-2028 Capital Plan.

**Suggested Motions for Consideration:**

Approve Resolution 11/21/23-11 adopting the 2024 Preliminary General and Capital Fund Budgets.

Approve Resolution 11/21/23-12 adopting the Preliminary 2024-2028 Capital Plan.

**Summary:**

See budget document for detail of General and Capital Fund budgeted revenues and expenditures for fiscal year 2024.

**Alternatives:** None

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

**Comments:** None



**RESOLUTION NO. 11/21/23-11**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
WHATCOM COUNTY RURAL LIBRARY DISTRICT  
ADOPTING THE FISCAL YEAR 2024 PRELIMINARY GENERAL  
AND CAPITAL FUND BUDGETS**

**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 Library 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 Public Hearings regarding 2024 expenditures and property tax revenues, including increases in property tax revenue; and,

**WHEREAS**, the Board of Trustees has complied with the requirements of Referendum 47 and Initiative 747 in the previous resolution, Resolution 11/21/23-10; and,

**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,

**NOW, THEREFORE, BE IT RESOLVED** that the attached Preliminary General Fund Budget is adopted as the Library District's 2024 Preliminary General Fund Budget, and that the estimate of the amount to be raised through real and personal property tax is \$10,067,696.97; 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 attached Preliminary Capital Fund Budget is adopted as the Library District's 2024 Preliminary Capital Fund Budget; and,

**BE IT FURTHER RESOLVED**, that the estimate of the 2024 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 21st day of November, 2023.

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Rodney Lofdahl, Chair



**RESOLUTION NO. 11/21/23-12**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
WHATCOM COUNTY RURAL LIBRARY DISTRICT ADOPTING  
THE 2024 PRELIMINARY CAPITAL PLAN**

---

**WHEREAS**, at the August 18, 2009 Board of Trustees meeting, the Whatcom County Library System Board of Trustees adopted the Capital Budgeting Policy for the District, and;

**WHEREAS**, said policy requires that the District develop a five-year plan for capital improvements and update it annually, and;

**WHEREAS**, the District has updated its initial capital improvement program based on identified needs, anticipated available funding, and the priorities established by the District's Strategic Plan;

**NOW, THEREFORE, BE IT RESOLVED** that the attached Preliminary 2024-2028 Capital Plan be adopted as the Whatcom County Rural Library District's preliminary capital improvement program.

Approved by the Whatcom County Rural Library District Board of Trustees this 21st day of November, 2023.

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Rodney Lofdahl, Chair



whatcom county  
**library system**

Date: November 21, 2023

To: Whatcom County Council  
Whatcom County Assessor

From: Christine Perkins, Executive Director

Re: 2024 Tax Levy Certification for: Whatcom County Rural Library District

In accordance with RCW 84.52.020, I, Christine Perkins, Executive Director of the Whatcom County Rural Library District (dba: Whatcom County Library System), do hereby certify to the Whatcom County legislative authority that the Whatcom County Library System Board of Trustees of said district requests that the following levy amounts be collected in 2024 as provided in the district’s budget, which was adopted following a public hearing held on November 21, 2023:

**Regular Levies**

Total certified levy request amount,  
which includes amounts below \$10,067,696.97

Refund Levy \$115,428.85

**Excess Levies** \$0.00

Signature \_\_\_\_\_

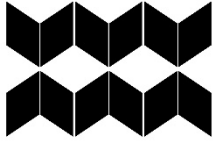
Christine Perkins, Executive Director,  
Whatcom County Library System

Date \_\_\_\_\_

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# Board Meeting Agenda Item Cover Sheet

Meeting Date:	11/21/2023
Committee or Department:	Administration
Subject:	2024 Addendum to Foundation Agreement
Prepared By:	Christine Perkins
Impact upon Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Recommendation or Request:** Approval of the 2024 Addendum to the Whatcom County Library Foundation Agreement.

**Suggested Motion for Consideration:** Move approval of the 2024 Addendum to the Whatcom County Library Foundation Agreement.

**Summary:** This document updates our annual agreement which sets the financial responsibilities of WCLS and WCLF, particularly in regards to the salary of the Foundation Development Director. The Foundation Development Director’s 2024 pay rate was adjusted according to the COLA and proficiency increases determined during union negotiations.

**Alternatives:** N/A

**Fiscal Impact:** Minimal change over 2023.

**Comments:** N/A

**ADDENDUM NO. 13 (2024) TO FOUNDATION AGREEMENT  
BETWEEN WHATCOM COUNTY RURAL LIBRARY DISTRICT  
AND WHATCOM COUNTY LIBRARY FOUNDATION**

**Purpose**

The purpose of Addendum No. 11 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 2024, 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, 2024.

**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:
  - .44 FTE Foundation Development Director plus business travel expenses: \$45,236.55 + \$150.00 = \$45,386.55
2. Surplus books designated to the Foundation after payment of established Administrative Fee: \$10.00
3. Printing, postage, office supplies, utilities: \$1,000.00
4. Office space and furnishings (includes utilities, computer and phone, 64 square foot cubicle, shared meeting space, storage closet) approximately \$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 2024 Plan and Budget.

In 2024, the Foundation will provide the Foundation Development Director an additional .05 FTE above the .44 FTE provided by the Library, to be paid to the Library by January 31, 2024 for monitoring and disbursement as part of each month's regular payroll. The value of this contribution is \$5,140.52.

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 central 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

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Title

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Date

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Date

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

**COMMUNITY / ACCESS / RESOURCES / EQUITY, DIVERSITY & INCLUSION**

Many of us will be reporting on different aspects of our first-ever Open Book this month – but it was a celebration that hit on many pillars of our strategic plan – building a **community** of readers, providing **access** to library services, highlighting **resources** that the library offers, elevating books and **diverse** authors. Thank you to all who attended, thank you to the many staff who participated, and thanks especially to Michael Cox for creating a rich and successful experience and Mary Vermillion for championing this event from the start and working her magic with her team to promote it.



**STEWARDSHIP**

This month's presentation by Facilities Services Manager Ryan Cullup is a great example of stewardship – he is looking for ways to reduce our organization's carbon footprint in a fiscally sustainable way. Having a dedicated Facilities Services Manager allows us to fully examine these questions to a degree that we have not been able to previously. Ryan will be inquiring about the Sustainable Libraries Initiative to determine the optimal time to participate.

**Christine Perkins**

Executive Director

# GUEST OPINION: Library a ‘pillar of our community’

- By Adri Tiesinga
- Oct 20, 2023



**Adri Tiesinga**

I first visited the current Lynden library in 2007, a few years after it opened in 2003. I was in fifth grade and needed a biography about Helen Keller for a school project. As my dad walked me to the children’s section that evening, I marveled at the tall ceiling. At the time, it seemed to me to be the fanciest building in town. It felt like a privilege just to be there.

Ever since I learned how to read, I’ve heavily utilized all libraries available to me. Throughout school, I could more often than not be found reading a book under my desk

during class. I opted to join the book club in high school – not to discuss the assigned reading, but so I'd have a place where I could read more. I once participated in a read-in, choosing to spend a Saturday reading at school for three hours to raise money for the library. In the heat of summer, my siblings and I would ride our bikes to the library just to spend time in the air conditioned building, browsing Star Wars books and Animorphs books.

For an awkward kid who rarely left her hometown, books were the only way for me to experience the world. They informed me about other cultures and religions. They supplemented my education and taught me about historical events that weren't covered in school. They helped me understand disabilities and mental illnesses. They introduced and explained LGBTQ+ topics. Reading greatly expanded my view of the world and helped foster compassion for people I had never met.

On the WCLS website, it states that the library seeks to “become better stewards of this community space and to serve every resident of Whatcom County with care and respect.” As a lifelong resident of Lynden and as someone who deeply values accessible education, I appreciate what the library has done for our community over the past 20 years. Among many other things, they have hosted cultural events, encouraged young writers, promoted new authors, and provided space for people to meet. I believe the library has certainly lived up to its goal of serving everyone in our community.

I'd like to thank the Lynden library specifically for all they've done to support racial and ethnic minorities, as well as the LGBTQ+ community – especially during the 2020 Black Lives Matter protests and amid the current anti-LGBTQ+ panic. As minority voices are suppressed in the name of being anti-woke and as LGBTQ+ people face increased legislative and societal discrimination, the mere inclusion of their stories in the library not only gives them a voice, but also provides a place where they can feel safe and celebrated.



I hope WCLS as a whole continues to be a pillar of our county, and that they continue to show unyielding support for our marginalized neighbors. May we all learn to serve each other with the same care and respect that the library has shown us.

*-- A Class of 2015 Lynden High School graduate and a graduate of Western Washington University, Adri Tiesinga is a resident of Lynden.*

# Your home's assessed value went up – what does that mean for your taxes?

*The answer, to the dismay of homeowners, is it's complicated*

November 1, 2023 at 1:25 p.m.

Property taxes have risen in Lynden and other communities, although at a pace much slower than property values. ([Hailey Hoffman/Cascadia Daily News](#))

By **RALPH SCHWARTZ**  
*Staff Reporter*

Property owners across Whatcom County are fretting over a real-world math quiz this fall, after getting property-value notices in the mail.

With some variations, the question goes something like this: If my property's assessed value went up 35% this year, what will my property tax be next year?

The short answer, at least for now, is that it's complicated. But property owners can rest assured that next year's taxes aren't in lockstep with this year's increase in home values.

“The valuation change notice is not a tax bill,” county Assessor Rebecca Xczar said, adding that if your assessed value went up, you may not even see a tax increase because of the way tax bills are calculated.

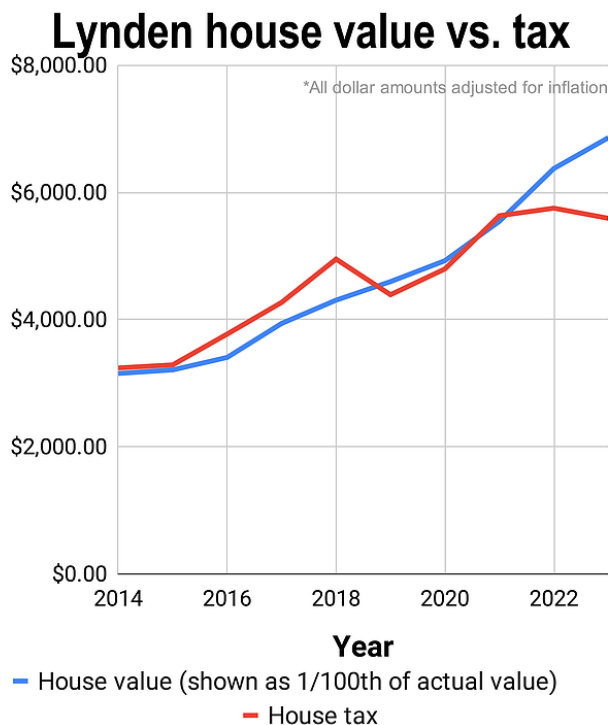
## **Where values went up the most**

Across the county, property assessments increased 16% on average this year compared to 2022, Xczar said.

Everything else being equal, people whose property value went up 16% will pay the same property tax next year as this year, plus the 1% increase governments are allowed to take. Any increase in value less than 16% would mean a lower tax bill in 2024, in this “all else being equal” scenario.

Some pockets of the county were hit with bigger increases than that. Properties from Lynden to Ferndale were inspected in person this year, and they typically saw larger increases, Xczar said.

The rest of the county was revalued using statistical methods that involved how much nearby properties — or the properties themselves — fetched on the market.



*(Jaya Flanary/Cascadia Daily News)*

During this process, the assessor was under pressure to increase property values. The state Department of Revenue sent Xczar a letter several months ago, informing her that Whatcom County’s assessments were too low.

“We really need to get above 90%” of market value, Xczar told the county council on Sept. 12.

The assessor's office found that it had been systematically undervaluing land in recent years, considered separately from any structures built on it.

On average, acreage that sold on Lummi Island, for example, had been assessed at 61% of the sale price, Xczar said in an interview.

Overall values in Semiahmoo went up 21.5% this year, Xczar said. East Sudden Valley increased 23%, and acreage along Chuckanut saw a 38% boost. Properties around Gooseberry Point increased in value by 45%.

"For each of those areas, we looked at sales versus assessed values, and saw how far below we were," Xczar said.

These numbers might raise concerns for property holders in these areas. But being above or below the 16% line doesn't tell the full story. Property taxes have many moving parts, including a unique situation on the west end of Whatcom County.

The assessor pointed out that PetroGas on Cherry Point must pay nearly \$6 million in back taxes after losing a longstanding appeal of its property valuations in July. This means everyone else in the county overpaid on their property taxes from 2017 to 2019 — by a little or a lot, depending on how close they live to the gas-export facility.

Those closest to PetroGas will see their future tax bills reduced by \$2,130, according to an Aug. 15 email from Xczar to the county council.

### **What makes taxes go up?**

If property owners need someone to blame for rising property taxes, they can point the finger at a majority of Whatcom County's voters.

"The voter-approved [measures] are the biggest impact," Xczar said.

*(Jaya Flanary/Cascadia Daily News)*

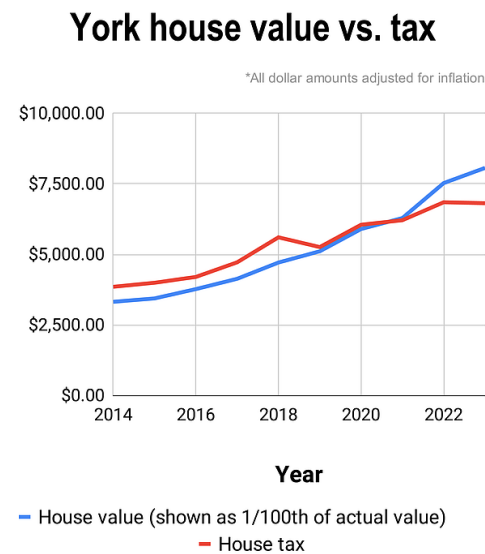
For example in Bellingham, if the Greenways 5 levy passes on Nov. 7, the owner of a \$500,000 home can expect a property tax increase of \$126 in 2024, according to an estimate Deputy Finance Director Forrest Longman presented to the city council on Monday, Oct. 30. If voters reject Greenways, the owner of that same home would pay \$153 less next year, per Longman's analysis.

Last year, voters countywide approved new property taxes to fund Emergency Medical Services and child care. They added around 25 cents and 19 cents, respectively, for every \$1,000 in assessed value. For the hypothetical \$500,000 home, that amounts to an extra \$222 in taxes this year.

Those levies, combined with school measures in Ferndale and Bellingham, “were the primary increases in taxes in 2023,” Xczar said.

The 2023 levy rates are sure to go down by a few pennies next year. That’s because property taxes are “budget based,” meaning they are intended to capture a certain dollar amount every year. So as property values go up, levy rates go down.

Still, taxes have trended upward over the past 10 years, although not as rapidly as home values.



A particular house in Bellingham’s York neighborhood, for example, increased in value by 143% from 2014 to 2023, after adjusting for inflation. The tax on that property, meanwhile, increased 77%. That’s because the overall levy rate for that house decreased by more than \$3 in that span.

But taxes still went up. In addition to the new taxes approved by voters, the Legislature has been overhauling the taxing rules for state education — to the disadvantage of taxpayers. The new state rule caused the state’s portion of the

property tax bill to go up by nearly a full dollar in 2018 — almost \$500, in other words, for that \$500,000 home.

The bottom line?

For those still puzzling over their valuation notice, you’ll need to wait until February for the solution to Whatcom County’s most complex and contentious math problem. That’s when the assessor will report everyone’s tax rates for 2024.

## How to get a property-tax break

Certain property owners can get their tax bill reduced.

People 61 and older, those who can't work due to a disability, and disabled veterans all qualify for some property tax relief, as long as they meet income requirements.

For the past four years, homeowners had to make no more than \$42,043 a year to qualify, but that limit is going up for next year. Seniors and people with disabilities can get a break on their 2024 property taxes as long as they make no more than \$52,000 this year.

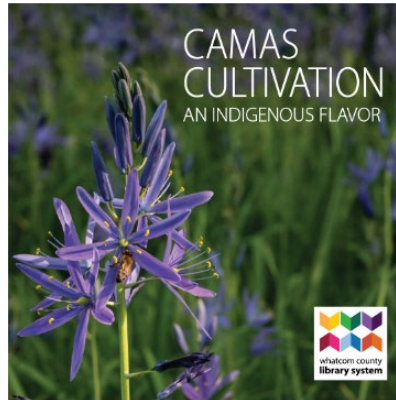
Whatcom County Assessor Rebecca Xczar said she expects 1,500 to 2,000 new applications to the tax exemption program for next year, based largely on the new income limit. About 5,000 properties are currently enrolled in the program, she said.

A number of other restrictions apply. An owner must live on the property for at least six months of the year, and vacation homes don't qualify. The full list of rules is available at [whatcomcounty.us/265/Property-Tax-Exemption](https://whatcomcounty.us/265/Property-Tax-Exemption). To make an appointment to discuss applying for a property-tax exemption, contact the assessor's office by phone at 360-778-5050 or by email at [assessor@co.whatcom.wa.us](mailto:assessor@co.whatcom.wa.us).

Property tax collections are a zero-sum game. The savings enjoyed by those who qualify will be made up in extra payments by the rest of the county's taxpayers.

**COMMUNITY**

Several recent programs have been particularly popular. It is exciting to see neighbors connecting at WCLS libraries to celebrate culture or connect over common experiences.



**STEWARDSHIP**

Birch Bay Library Express RFQ project timeline:

<b>Activity</b>	<b>Due Date</b>
Issue design firm RFQ	11/16/23
Voluntary Intent to Apply notice	open
Site visit w/ prospective design firms	12/07/23
RFQ questions submission deadline	12/27/23
RFQ submission deadline	01/10/24
RFQs evaluated by library design committee	01/21/24
WCLS interviews potential design firms, week of	02/05/24
WCLS selection recommendation to Library Board	02/20/24
Contract negotiations w/ selected firm	
Design firm to begin performing services	03/01/24

**Michael Cox**  
Deputy Director

## **RESOURCES**

### **Not If But When**

On October 23, I had the honor of presenting “Not If but When” at the Annual Fall Conference of the Washington State Hospice and Palliative Care Organization (WSHPCO) with my colleagues Marie Eaton, former Dean of Fairhaven College at WWU and founder of their Palliative Care Institute (and WSHPCO Board Member); and Sylvia Tag, Children’s and Young Adult Literature Librarian at WWU. Not If but When is an initiative we launched years ago to encourage and support sharing good books and stories about death and loss with children and teens throughout their lives. This was our session description:

Children and teens experiencing the death of friends or family, or facing their own mortality, need help navigating the emotional, physical, and practical upheavals and restorations of this natural process. In this session, we will explore how books offer opportunities to ask questions, wonder, and acknowledge the realities of their circumstances. Our culture often "protects" children from these conversations, which inadvertently prevents them from acquiring the skills necessary to make sense of death or loss when it does arrive. We will illustrate how books and stories provide a safe and comfortable context for these important conversations.

Our audience was large and engaged, and our conversations resulted in some important connections. We have been invited to present in April 2024 with the Courageous Parents Network (CPN), a national nonprofit, 501(c)(3) organization with a mission to empower, support, and equip families and providers caring for children with serious illness. CPN has already been proactive about sharing the Not If but When website ([www.notifbutwhen.org](http://www.notifbutwhen.org)) with their constituencies, and we’ve seen a big uptick in views and engagement.

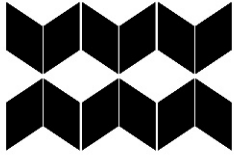
### **Youth Services Programs and Events**

Due to a confluence of unanticipated absences and vacancies in the Youth Services Department, it has been all-hands-on-deck for the past couple of weeks to keep all our programs and events covered. I am so proud of and grateful to the Youth Services staff who have demonstrated extraordinary dedication and flexibility to keep everything together, and appreciative of all the ways the Public Services staff have stepped in to help. Not that I needed it, but it’s an important reminder of just how much our small-but-mighty team gets done, and how hard they work to do it.

### **Thom Barthelmess**

Youth Services Manager





whatcom county  
library system

## Community Relations Report

November 2023



Earlier this year, WCLS staff identified a book festival as a sound strategy to elevate awareness of library services and to center the library at the heart of our literary community. Many months later, on Sunday, Nov. 5 at the Ferndale Events Center, we watched with great delight as more than 700 readers streamed through the doors of Open Book: A Festival for Readers. The energy and enthusiasm of WCLS staff, community partners, writers, artists and readers built the bookish joy of this inaugural event. We are grateful to our presenting partners, Whatcom County Library Foundation and Village Books.

Comments include:

- “It was a lovely event we hope you’ll do again. My book-loving 6-year-old said it was the **best day of his life.**”
- “What a fantastic success Open Book was today! Thank you to all the organizers who conceived of this event and did the groundwork of putting it all together. I saw **lots of smiles, and engaged many meaningful conversations with attendees who love libraries and asked serious questions.**”
- “...What an amazing experience to be surrounded by those who love books and who were willing to reach out in many cases and **say “yes” to helping support our libraries by becoming a Friend.** And for the opportunity to work with my fellow Friends! What a joy!”
- “It was truly like being at a “civilian” library conference, which was, I think, one thing you were aiming for! **And the crowd yesterday! Excited kids! Talented book artists!! All the sharing!! Can’t wait until next year.**”
- “... Open Book was **so well conceived and carried out.** Thanks for providing such a great and varied event for our community. I’m so glad I got to attend the first annual one. Now, take a break after all the hard work and rest on your laurels...**you guys rock!**”



Results of the guest survey were also overwhelmingly supportive and included good ideas for a future event.

The Community Relations team developed an integrated advertising and PR campaign to increase awareness of the event. I'd like to acknowledge the amazing work of the team: Communications Specialist Amy Jones developed the event logo, brand, ads and festival materials. Communications

Specialist Cynthia French created signs and weeks of creative social media graphics. Online Experience Coordinator Neil McKay produced podcast episodes, wrote an Open Book-related review for Cascadia Daily News and coordinated the webpage, enhancing it each week with new information. Production Assistant Siri Beckmen tracked the printing of many, many event signs and other materials.



The Open Book advertising plan included digital placement in Whatcom and Skagit counties (mobile, desktop, social media, streaming audio, I-5 billboards, retargeting), traditional print advertising in the county weeklies and Cascadia Daily News, and a remote package with KAFE 104.1 FM. Digital ads drew an impressive 542 click-thrus. We wrote press releases and reached out to media contacts. We also sent email updates to 157 people who subscribed to the Open Book list and to all WCLS patrons.

Results include:

Between Nov. 1 and Nov 5, the Open Book front page captured 10% of all visits and more than 17% of unique visitors to the entire wcls.org website. That's very unusual for any page except the front page. Visitors also spent an above-average amount of time on the Open Book pages (43 seconds on the front page, 1 minute on the schedule and nearly 2 minutes on experiences).



Event materials included WCLS's [2023 Gift Guide](#), which features reading recommendations from WCLS librarians and the top checkouts of the year by WCLS patrons. The guide is available at all branches and [online](#). The guide furthers our goal of encouraging people to think of the library as the place to go for book recommendations, reading conversations and community connection.

#### News Releases

- [Changes in Kanopy video streaming services](#)
- [Apply to serve on WCLS Board of Trustees](#)
- [WCLS presents Golden Apple Educator Awards](#)

**Podcast:** [wcls.org/podcast](https://wcls.org/podcast) or subscribe on your favorite podcast platform

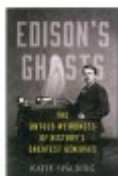
- [Episode 34: Open Book Festival](#)

#### Book Reviews

- *Bellingham Alive*, October 2023 (clip below)

## Book Reviews

WRITTEN BY MARY KINSEY



**Edison's Ghosts:  
The Untold  
Weirdness  
of History's  
Greatest  
Geniuses**

by Katie Spalding

**YOU KNOW THEIR NAMES.** You might even know their famous accomplishments. But do you know how truly, well, weird they were? Probably not— which is exactly where mathematician and author Katie Spalding shines. Pulling back the layers of reverence that surround well-known geniuses like Isaac Newton, Leonardo da Vinci, Marie Curie, and others, Spalding shows us how very imperfect these high achievers really were. Learn about Albert Einstein's disastrous attempts at sailing; Ben Franklin's "prank" electrified wine glasses; Nicola Tesla's unhealthy attachment to a pigeon; and Sherlock Holmes creator Arthur Conan Doyle's astonishing gullibility. Readers will find the book's premise, that geniuses are maybe not that special after all, relatable and deeply reassuring. (By the way, don't skip the footnotes! Those are some of the best bits.) Blending an impressive amount of research with irreverent, often biting humor, "Edison's Ghosts" is a highly entertaining slice of history perfect for holiday gifting.



**The Art Thief:  
A True Story of  
Love, Crime, and  
a Dangerous  
Obsession**

by Michael Finkel

**STÉPHANE BREITWIESER'S CRIMES** seem almost unfathomable. In the span of six years, from 1995 to 2001, the French thief and his girlfriend stole more than 200 paintings, sculptures, and priceless objects from museums across Europe. They committed their crimes in broad daylight, swiping artworks from small collections, sometimes with guards and cameras present. What's more incredible is Breitwieser's motive: not financial gain or notoriety, but a mania for surrounding himself with remarkable beauty. As a collector, Breitwieser stashed his plunder in his attic apartment, building a gilded refuge filled to bursting with nearly \$2 billion worth of treasure. It's hard to believe "The Art Thief" is not the work of a novelist's imagination, but every bit is backed in research and interviews with Breitwieser himself. Author Michael Finkel spins this incredible true story into a compulsive page-turner; readers will be astonished both at the thief's brazenness and just how long he escaped detection.

- *Cascadia Daily News*, Oct. 1, 2023, [Teaching in the Rain: The Story of North Cascades Institute](#)
- *Cascadia Daily News*, Oct. 9, 2023, [O Lady, Speak Again](#)
- *Cascadia Daily News*, Oct. 28, 2023, [At Open Book festival, poets come out to play](#)
- *The Northern Light*, Oct. 4, 2023, [Birch Bay book club review: One Summer in America, 1927](#)
- *The Northern Light*, Oct. 4, 2023, [Blaine book club review: Horse](#)

### Media Coverage

#### Open Book:

- *Visit Bellingham*, October 3, 2023, [bellingham.org/pressreleases/wcls-presents-open-book-a-festival-for-readers-](https://www.bellingham.org/pressreleases/wcls-presents-open-book-a-festival-for-readers-)
- *Ferndale Record*, October 11, 2023, [WCLS presents Open Book: A festival for readers](#)
- *Lynden Tribune*, October 11, 2023, [WHATCOM COUNTY NEWS BRIEFS: Oct. 11, 2023](#)
- *KGMI*, October 28, 2023, [Ferndale educators to receive annual Golden Apple Educator Award](#)
- *Ferndale Record*, Nov. 1, 2023, [Whatcom County News Briefs \(Golden Apple Educator Awards\)](#)
- *Cascadia Daily News*, Nov. 1, 2023, [Amy's Picks: Holiday happenings, arts events ...](#)

#### Other Major Press:

- *Ferndale Record and Lynden Tribune*, Oct. 1, 2023, [Guest Opinion: Library a 'pillar of our community](#)
- *Cascadia Daily News*, Oct. 6, 2023, [Libraries protect the freedom to read](#)

- Lynden Tribune, Oct. 11, 2023, [Community calendar for Oct. 11, 2023 | Community \(Friends Book Sale\)](#)
- Lynden Tribune, Oct. 12, 2023, [Carl Crouse writes about his family and its connection to Mount Baker](#)
- Ferndale Record, Oct. 18, 2023, [Whatcom County News Briefs: Oct. 18, 2023](#) (WCLS Board of Trustees. Also ran in El Periódico)
- All Point Bulletin, Oct. 27, 2023, [A silent threat to the trees](#) (mentions English Ivy programs at WCLS libraries)
- All Point Bulletin, Oct. 27, 2023, [Advanced Care Directive workshop](#)
- Salish Current, Oct. 13, 2023 (clips below)

**WCLS board.** Whatcom County residents are encouraged to apply to be a county library system Board of Trustees member in a position that extends to Jan.1, 2029. Apply by Nov. 3, 2023 [here](#).

**Art exhibit.** View artworks in watercolor, acrylic, oil, pastel and clay created by Whatcom County artists Frances Barbagallo, Eileen Kiera, Rae Ellen Lee, Sheila Oberg and Tina Bixby. Through Oct. 25. Deming Library.

**Mary Vermillion**  
Community Relations Manager

Collection Size	October		
	Physical	Electronic	Total
	314,374	320,158	634,532

Circulation<	October		Year to Date		% Chg
	2022	2023	2022	2023	
<b>Physical Circulation</b>					
Blaine	13,117	13,242	139,804	125,311	-10.40%
Bookmobile & Outreach	4,943	3,526	47,569	39,797	-16.30%
Deming	9,217	8,069	94,041	78,420	-16.60%
Everson	10,387	8,712	101,192	92,195	-8.90%
Ferndale	35,084	33,587	343,144	323,487	-5.70%
Island	2,235	1,910	20,841	19,067	-8.50%
Lynden	40,245	38,200	407,284	384,409	-5.60%
North Fork	4,269	4,543	45,681	44,622	-2.30%
NWIC	19	7	110	99	-10.00%
Point Roberts + PRX	2,609	2,115	24,835	24,959	0.50%
Sumas + SLX	156	2,259	3,071	20,057	553.10%
South Whatcom	7,856	7,719	77,666	78,004	0.40%
NDX	3,901	3,397	35,404	31,811	-10.10%
<b>Total</b>	<b>134,038</b>	<b>127,286</b>	<b>1,340,642</b>	<b>1,262,238</b>	<b>-5.85%</b>
Disc materials: DVDs and CDs	33,001	27,066	344,931	272,346	-21.00%
All other materials	100,117	100,220	983,222	985,612	0.20%
<b>Electronic Circulation</b>					
eBooks/eAudiobooks	30,906	33,163	285,538	322,036	12.80%
eMusic	7,556	11,570	88,209	118,641	34.50%
Streaming Video	787	980	8,429	8,403	-0.30%
eMagazines	1,764	5,873	16,085	22,154	37.70%
<b>Total</b>	<b>41,013</b>	<b>51,586</b>	<b>398,261</b>	<b>471,234</b>	<b>18.32%</b>
<b>Total Circulation</b>	<b>175,051</b>	<b>178,872</b>	<b>1,738,903</b>	<b>1,733,472</b>	<b>-0.31%</b>

< Sumas Library closed 11/20/21 to 2/11/23.

< Sumas Library Express opened 2/11/23.

Visitors (Door Counts)	October			Year to Date		% Chg
	2019	2022	2023	2022	2023	
Blaine	9,913	6,420	6,937	62,865	65,494	4.20%
Deming	4,809	2,522	2,916	23,813	24,933	4.70%
Everson	5,650	2,338	3,419	21,348	30,720	43.90%
Ferndale	15,912	11,343	16,479	102,965	131,492	27.70%
Island	1,705	1,188	1,196	12,750	10,522	-17.50%
Lynden	16,225	10,540	11,655	107,175	103,881	-3.10%
Northwest Drive Express		287	311	3,477	2,904	-16.50%
North Fork	2,592	1,660	2,329	16,829	17,222	2.30%
Point Roberts + PRX	1,567	1,440	1,494	12,454	15,212	22.10%
Sumas + SLX	2,320	0	1,255	0	10,490	
South Whatcom	2,379	2,099	3,120	24,079	22,958	-4.70%
<b>Total</b>	<b>63,072</b>	<b>39,837</b>	<b>51,111</b>	<b>387,755</b>	<b>435,828</b>	<b>12.40%</b>

\* Sumas door counter installed on March 1, 2023.

New Borrowers	October		Year to Date		% Chg
	2022	2023	2022	2023	
Registered	431	673	4,308	6,535	51.69%

Patron Service	October		Year to Date		% Chg
	2022	2023	2022	2023	
<b>Interlibrary Loan</b>					
Borrowed from BPL	11,778	12,330	118,295	115,431	-2.40%
Lent to BPL	22,468	22,152	226,242	219,770	-2.90%
Borrowed from other libraries	518	493	5,932	5,528	-6.80%
Lent to other libraries	548	543	5,087	4,711	-7.40%

Electronic Resources	October		Year to Date		% Chg
	2022	2023	2022	2023	
WCLS.org Entrances	40,154	41,836	365,894	374,581	2.40%
Bibliocommons Entrances	53,924	88,361	515,723	618,888	20.00%
Internet Sessions	2,734	3,629	24,034	32,673	35.90%
Wifi Clients / Sessions	7,046	8,156	58,784	70,778	20.40%

Volunteers	October		Year to Date		% Chg
	2022	2023	2022	2023	
Volunteer Hours	783.25	1,021.75	7,822.50	8,643.00	10.50%

Activities	October		Year to Date		% Chg
	2022	2023	2022	2023	
<b>Programs</b>					
Adults Adults	52	76	304	591	94.40%
Teens Teens	28	14	195	188	-3.60%
Children Children	93	121	430	760	76.70%
<b>Total</b>	<b>173</b>	<b>211</b>	<b>929</b>	<b>1,539</b>	<b>65.70%</b>

<b>Attendance</b>					
Adults Adults	319	681	3798	6177	62.60%
Teens Teens	1,723	195	5211	7957	52.70%
Children Children	2,659	3,817	15732	24764	57.40%
<b>Total</b>	<b>4,701</b>	<b>4,693</b>	<b>24,741</b>	<b>38,898</b>	<b>57.20%</b>

**Corrections:**

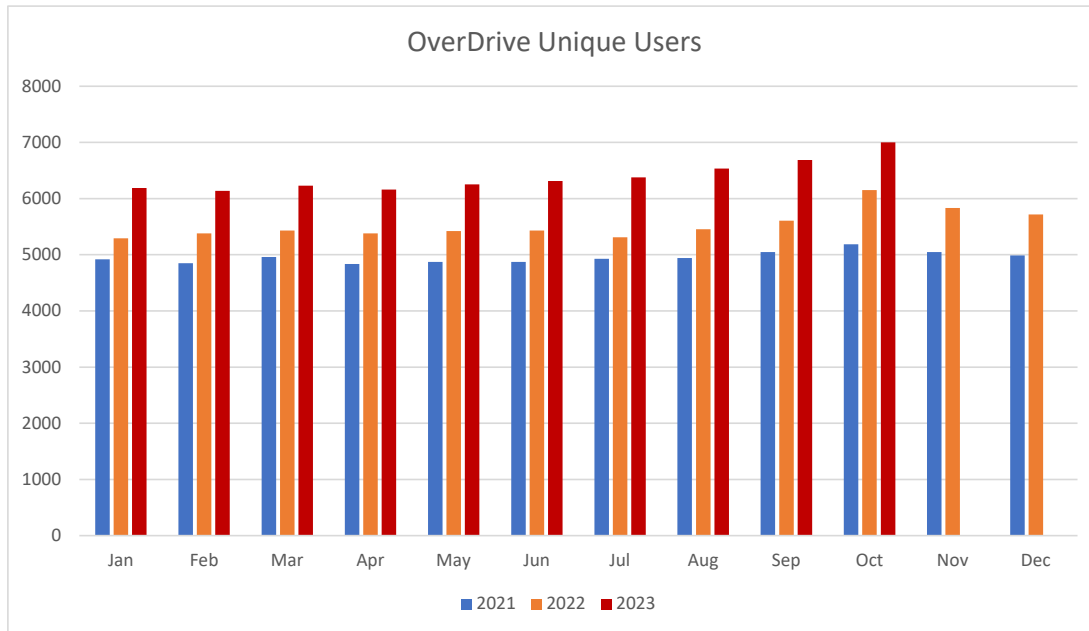
As of July 2023, WCLS.org and Bibliocommons are now tracking Sessions rather than Entrances due to a Google Analytics platform update

As of mid-September 2023, OverDrive changed the way it counts magazine circulation



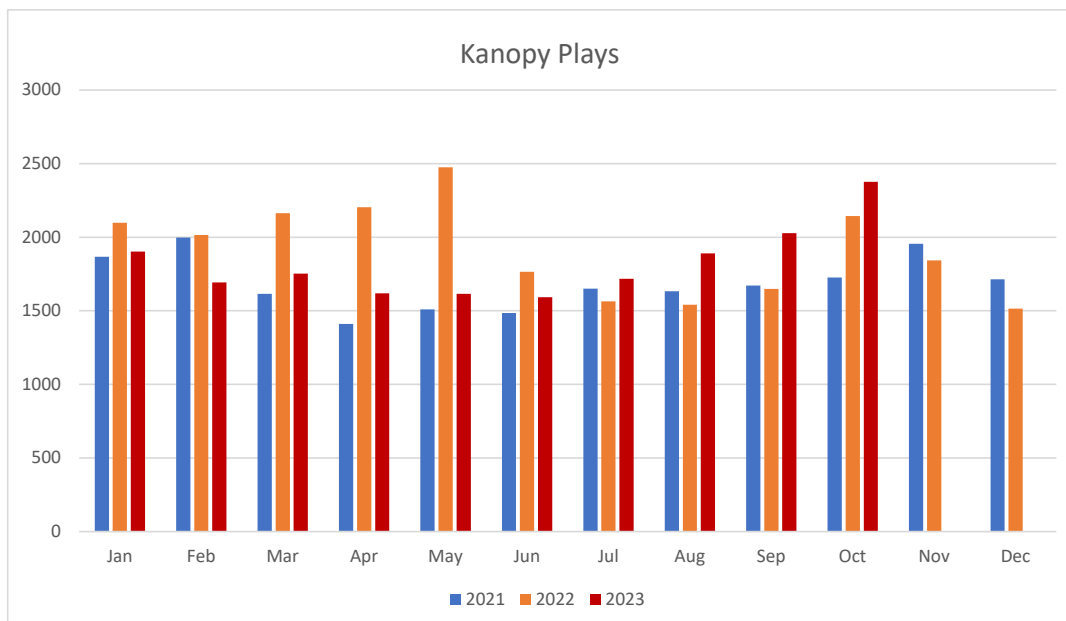
## OVERDRIVE UNIQUE USERS

Another high point set in October for OverDrive Unique Users (7,002); and 392 of these patrons are new users! Due to recent changes in the way OverDrive counts eMagazine circulation, eMagazine usage has spiked; in October, 13 of the top 15 checkouts were eMagazines - #1 *The New Yorker* (364 circs), #2 *Us Weekly* (208 circs) and #3 *Cook's Illustrated* (151 circs). For WCLS, eMagazine circulation in October was responsible for 15% of all e-circulation (compared to only 6% in October 2022) with eBooks at 39% and eAudio at 46%.



## KANOPY PLAYS - JANUARY TO DECEMBER COMPARISON

The new hit title at Kanopy in October was the 2009 television series *A French Village* about the German occupation of France during World War II and its effects on the inhabitants of a small village; season one enjoyed 40 plays and about 21 hours of viewing time. 80 new accounts were created during the month of October, bringing the total number of Kanopy accounts to 2,719.



## DATABASE USAGE

Several databases had very high use in October; Britannica, Mango Languages and Value Line all enjoyed almost record months. Britannica had very high use last October as well, which leads me to believe that it is the focus of an annual school curriculum lesson scheduled for every fall. LinkedIn Learning users completed 11 courses last month in several career topics, job search strategies, financial accounting, AI, social media marketing and interpersonal skills (confidence building and decision making).

