



BOARD OF TRUSTEES MEETING
Whatcom County Library System
May 21, 2024

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.*

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 Rheannan.Pfnister@wcls.org prior to the meeting.
3. 9:10 a.m. **Service Anniversary Recognition – Ashley Romana**
4. 9:15 a.m. **Consent Agenda**
 - a. Meeting Minutes
 - b. Expenditures
5. 9:20 a.m. **Financial Report and Resolutions**
 - a. Finance Committee Report
 - b. Draft 2023 Annual Report to the State Auditor’s Office
6. 9:30 a.m. **Trustee Education: IT Network**
7. 9:45 a.m. **Policy Updates**
 - a. Pets and Service Animals in the Workplace 12.58
 - b. Disability, Serious Illness & Accommodation Policy 12.48
 - c. Fixed Asset Policy 20.05
8. 10:00 a.m. **Birch Bay Incorporation**
9. 10:10 a.m. **BREAK**
10. 10:20 a.m. **eBook Legislation**
11. 10:40 a.m. **South Whatcom Library Lease**
12. 11:00 a.m. **EV Charging Grants Update**
13. 11:15 a.m. **Staff Reports**
 - a. Executive Director
 - b. Deputy Director

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 Rheannan.Pfnister@wcls.org before 4:00 p.m. Monday, May 20, 2024. Written comments may be submitted to Rheannan.Pfnister@wcls.org prior to the meeting.

- c. Youth Services Manager
- d. Community Relations Manager

14. 11:30 a.m. **Performance Measures and Committee Reports**

- a. Performance Measures
- b. IT Services Committee
- c. Personnel Committee
- d. Whatcom County Library Foundation

15. 11:40 a.m. **Announcements and Adjourn**

- a. Community Engagement Session for Birch Bay Vogt Library Express - June 10 at 6 – 7:30 pm

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Board Meeting Agenda Item Cover Sheet

Meeting Date:	5/21/2024
Committee or Department:	Administration Department
Subject:	Consent Agenda – Board Meeting Minutes, Monthly Expenditures
Prepared By:	Jackie Saul
Impact upon Budget?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Recommendation or Request: Approval of consent agenda items

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

Summary:

Meeting Minutes:

- April 16, 2024 Regular Board Meeting

Expenditures:

General Fund:

- March 16-31, 2024 payroll: check nos. 1038144230- 1038144231 and voucher nos. 558388-558539 totaling \$227,138.57 and April 1-15, 2024 payroll: check nos. 1038309235-1038309236 and voucher nos. 558546-558697 totaling \$231,273.02.
- ACH transactions for employee benefits, telecommunication services and monthly sales/use tax filings totaling \$110,763.78; \$44,028.89 of this is for employee funded contributions to dental insurance premiums, Health Savings Accounts, state paid family medical leave and long-term care fund premiums, PERS and deferred compensation plans (made via payroll deduction).
- Claim 2024-13G: warrant nos. 1188263-1188275 totaling \$5,916.65
- Claim 2024-14G: warrant nos. 1188620-1188631 totaling \$103,289.01
- Claim 2024-15G: warrant nos. 1189468-1189490 totaling \$21,167.32
- Claim 2024-16G: warrant nos. 1190142-1190170 totaling \$109,691.09
- Claim 2024-17G: warrant nos. 1190705-1190718 totaling \$35,797.44

Capital Fund:

- None this month

Alternatives: N/A

Fiscal Impact: Expenditures for approval paid from available 2024 budgeted funds.

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



UNAPPROVED MINUTES

Library Board of Trustees Regular Meeting

April 16, 2024

Location

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

In Attendance

Trustees: Rodney Lofdahl, Chair; Matthew Santos, Vice Chair; Holly Robinson, Secretary; John Miller and Danielle Gaughen. Absent: None.

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; 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; Maggie Mae Nase, Learning Coordinator; Rheannan Pfnister, Records Management Specialist & Executive Assistant; Claire McElroy, Adult Programing Coordinator.

Guests: None.

Call to Order

Rod determined quorum and called the meeting to order at 9:04 a.m., followed by a reading of the WCLS Land Acknowledgement for an audience of young people by Michael.

Open Public Comment

No public comment.

Consent Agenda

The Consent Agenda included minutes of the March 19, 2024, Board of Trustees Regular Meeting as well as the following:

Expenditures:

General Fund:

- February 16-29, 2024 payroll: check nos. 1037776289-1037776290 and voucher nos. 558066-558219 totaling \$219,847.06 and March 1-15, 2024 payroll: check no. 1037987617 and voucher nos. 558226-558381 totaling \$242,697.86.
- ACH transactions for employee benefits, telecommunication services and monthly sales/use tax filings totaling \$102,847.78; \$20,196.70 of this is for employee funded contributions to dental insurance premiums, Health Savings Accounts, PERS and deferred compensation plans (made via payroll deduction).
- Claim 2024-09G: warrant nos. 1186689-1186708 totaling \$44,596.01
- Claim 2024-10G: warrant nos. 1186967-1186986 totaling \$156,694.65
- Claim 2024-11G: warrant nos. 1187279-1187298 totaling \$16,775.02

- Claim 2024-12G: warrant nos. 1187758-1187788 totaling \$116,398.67

Capital Fund:

- Claim 2024-05C: warrant nos. 1187789-1187790 totaling \$6,769.03

John moved to accept the Consent Agenda as presented. Seconded. Unanimous board approval.

Financial Report and Resolutions: Finance Committee Report

Jackie reviewed her report and the Levy Lid Lift projections update. There was an increase in property tax revenue since February, but we continue to need to dip into Cash Flow reserves until the next property tax payment deadline April 30. March's report from Whatcom County Finance included a transaction correcting another transaction in February 2023, resulting in a negative total in the Local Grants, Entitlements & Other revenue category. Jackie has requested more information from County staff. Financially, WCLS expenditures are at 24% of the 2024 budget in the first fiscal quarter. The invoice for the 2022-2023 State Audit came in and was less than expected. WCLS saved close to \$3,000. Jackie highlighted the savings and recognized the Finance Department for their diligent work maintaining comprehensive and organized files.

Jackie updated the Levy Lid Lift projections based on the 2023 year-end financials and the first quarter of 2024. Many assumptions go into this projection, including no new staff positions or new expenses arising. According to the projection, without the passage of a levy lid lift, WCLS is at risk of depleting the cash reserve below the mandated policy requirement by 2028.

Christine spoke about the need to time a levy lid lift request well and consider that it might not pass the first time on the ballot. When WCLS does decide to pursue a levy lid lift, the current fund balance needs to be considered along with the recent results of other levies from fire and school districts. The trustees believe that 2025 is a good time to strive for. Danielle mentioned that a training Christine presented to Leadership Whatcom in the past would be very beneficial for the community, provide an educational perspective and would be appealing to voters. Holly and John have been following the media coverage of the Seattle Public Library and their funding and staffing levels. A recent Seattle Times article referenced by the trustees appears to reflect that the issues SPL is experiencing are due to lack of staff, not necessarily funding. Christine will follow up with the Seattle Public Library Director. The discussion was tabled.

Trustee Education: Whatcom READS

Mary Vermillion, along with Adult Programming Coordinator, Claire McElroy, shared the mission and vision of Whatcom READS and why so much passion, energy and resources are put into this annual event. They spoke about the history and statistics from previous years. Claire gave more information about what is expected from an author when they agree to be a part of Whatcom READS as well as what kind of criteria are in place for the selection of a Whatcom READS title. Claire talked about the programming surrounding a Whatcom READS event and how they are spread throughout the county to bring people together. The 2025 Whatcom READS selection is the novel *No Two Persons* by Erica Bauermeister. Selection of the 2026 book is currently underway. This annual effort is supported by many local organizations including Whatcom County Library Foundation, Village Books and Allied Arts.

Beyond Book Bans: Risk Assessment for Public Libraries

Christine highlighted two recent articles that touch on the many ways book bans are not the only threat to public libraries and led the Board of Trustees in a risk assessment exercise for WCLS.

Matthew appreciated having this exercise. It helps keep national trends and news, as well as potential future circumstances, in our minds as we move forward. Articles like the ones discussed reinforce the concept that it is invaluable to maintain relationships with local cities and communities for many reasons.

Break

Rod adjourned for a break from 10:52-11:00 a.m.

Staff Reports: Executive Director

In addition to her written report, Christine highlighted the recent passage of Second Substitute Senate Bill 5444 that amends RCW 9.41.300. This will amend the current law regarding open carry of firearms, which will be prohibited in public libraries and goes into effect on June 6. Christine spoke with the Ferndale and Blaine Police Departments, and they gave advice on signage and enforcement in their respective communities. Christine is waiting to hear back from the other city Police Departments and the Whatcom County Sheriff's office. Instructions to staff will be given once all law enforcement agencies have weighed in on how to move forward and address any situations that may arise after June 6.

Christine attended an All Hands Whatcom event that included the screening of a film about the people impacted by the opioid epidemic. It was a powerful experience to watch the movie put together by the Children of the Setting Sun Productions. It was a very meaningful film and a beacon of hope.

A brief discussion regarding Birch Bay and the research and feasibility study taking place regarding incorporation took place.

WCLS is in contact with DentALL, a mobile dental lab. Christine has a meeting to discuss the possibility of a pop up at different branches. Thank you to Matthew for putting us in touch with this resource.

Staff Reports: Deputy Director

In addition to his written report, Michael shared that the project kickoff meeting for the Birch Bay Vogt Library Express with Osborn Architects is this Thursday. Beginning from his first Board of Trustee's meeting in 2015, Michael gave the trustees a brief glance at the history and evolution of the establishment of a WCLS location in Birch Bay. This included the extensive efforts of the Friends of the Birch Bay Library and the grant awards for this project to date.

The North Fork Library is currently looking into ways to better utilize their space by incorporating a moveable wall to create a flexible meeting space. Thank you to the Foothills Alliance and the Friends of the North Fork Library for providing support for this project.

Staff Reports: Youth Services Manager

On behalf of Thom, Christine shared his written report and highlighted the Forest of Words celebration in May. It is a great celebration for the youth who participated in A Forest of Words and gives them an opportunity to celebrate with family, friends and the community.

Staff Reports: Community Relations Manager

Mary discussed her written report. She also handed out the 2023 Community Report (formerly known as the Annual Report) to the trustees.

Performance Measures & Committee Reports: Performance Measures

In addition to his written report, Michael shared that door counts are up at every location. The number of materials that WCLS circulates via BPL has increased.

Program attendance was up for March. Whatcom READS was likely the driving force behind this increase.

Lisa spoke about database & digital use statistics. Kanopy usage has dropped slightly after no longer being featured in WCLS's Power of Sharing campaign. Meanwhile, Mango Languages usage has increased 39% since being featured in the campaign.

Performance Measures & Committee Reports: Personnel Committee

No report.

Performance Measures & Committee Reports: Whatcom County Library Foundation

Library Giving Day was very successful. Close to \$17,000 was raised with over 90 participants. There were many first-time donors who gave large amounts this year. Although Branch Out is not until September 6, the foundation is already well on track to meet their goal of raising 60k in funds in 2024.

The foundation retreat in March was a great day. Many people came forward during the retreat to help with future fundraising and community involvement.

Announcements and Adjourn

Christine reminded the Trustees about the Whatcom County Library Foundation fundraiser, Branch Out in September. Be sure to save the date!

Additional Right to Read Trainings have been added to the training calendar. Trustees are welcome to join staff at any of the trainings. Please register online or let Christine or Maggie Mae know which training you'd like to attend.

The Library Advocacy Funding Conference takes place virtually July 24-26. The online conference has a track for levy lid lifts that will be beneficial to trustees. The early bird registration deadline is next week.

Rod adjourned the meeting at 11:42 a.m.

Next Meeting

The next Board of Trustees meeting will be held on May 21, 2024, at 9:00 a.m. online via Microsoft Teams and at Administrative Services, 5205 Northwest Drive, Bellingham, WA 98226.

Holly Robinson, Board Secretary

05/21/2024

Date

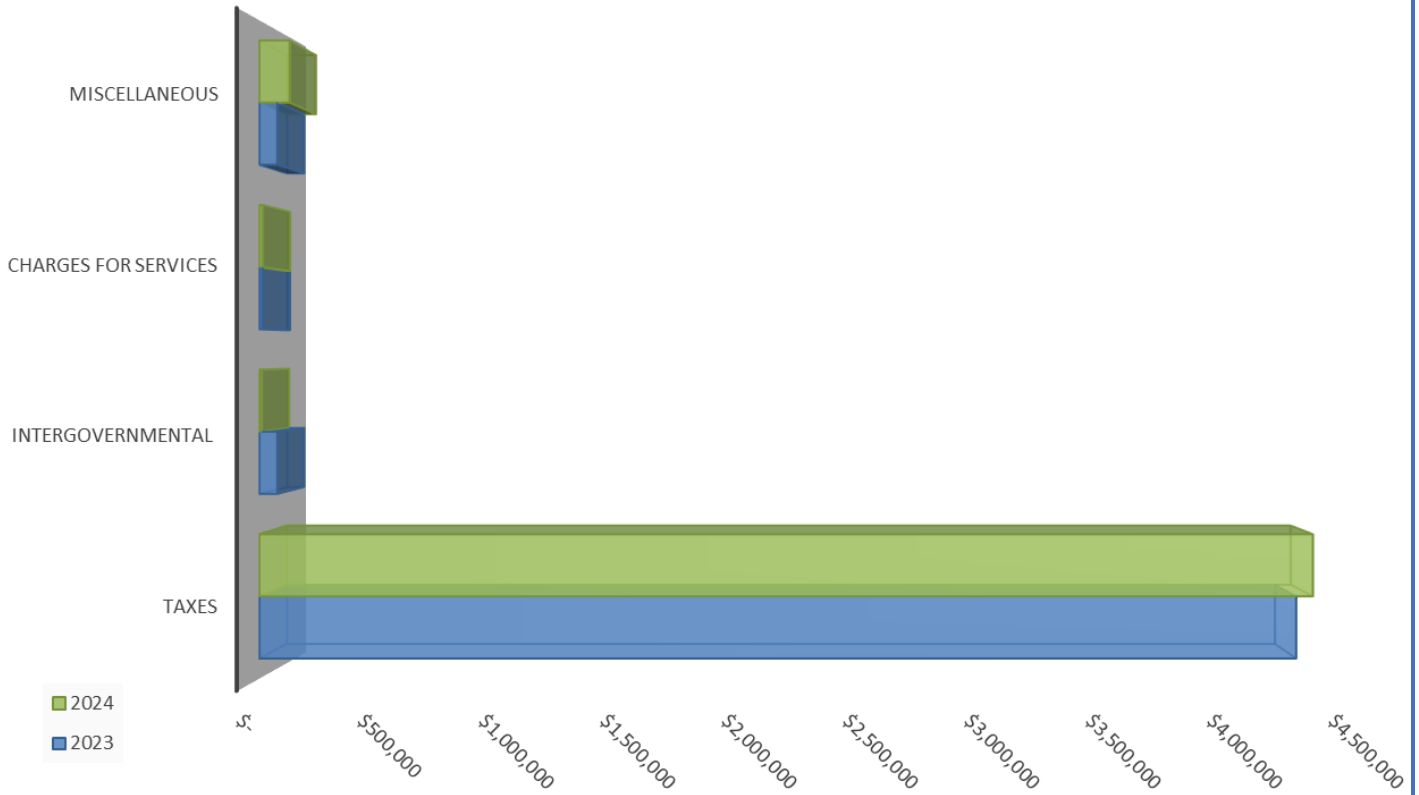
Rheannan Pfnister, Exec. Assistant



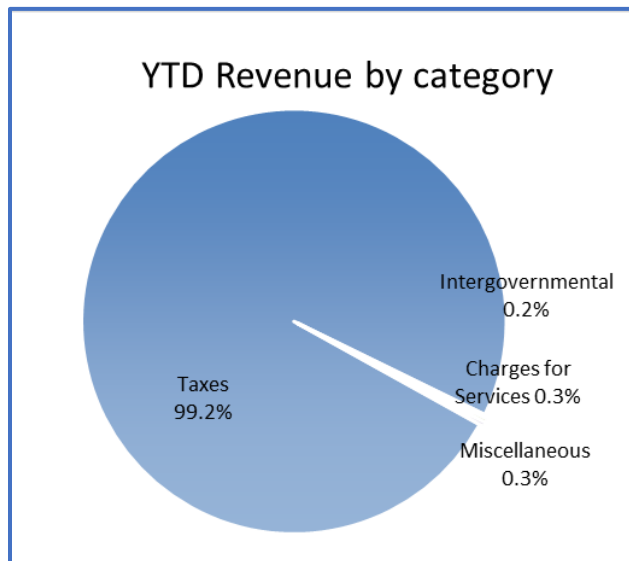
April Revenue

2024 Budget Revenues - Year-To-Date						
April 2024 (33% of FY)						
Acct No	Description	Budgeted Revenues	Actual Revenues YTD	% of Actual Revenues YTD	% of Budgeted Revenues Received YTD	Budget Variance
310	TAXES					
311.10	General Property Taxes	\$ 9,769,533	\$ 4,506,357	96.70%	46.13%	\$ (5,263,176)
	TOTAL TAXES	\$ 9,769,533	\$ 4,506,357	96.70%	46.13%	\$ (5,263,176)
330	INTERGOVERNMENTAL REVENUE					
333.4530	Fed Indirect Grant - IMLS	\$ 2,500	\$ -	0.00%	0.00%	\$ (2,500)
337.1000	Local Grants, Entitlements & Other	70,000	1,381	0.03%	1.97%	(68,619)
337.2000	Leasehold Excise Tax	30,000	8,418	0.18%	28.06%	(21,582)
	TOTAL INTERGOV. REVENUE	\$ 102,500	\$ 9,799	0.21%	9.56%	\$ (92,701)
340	CHARGES FOR GOODS & SERVICES					
347.2001	Printing & Duplication Services	\$ 4,000	\$ 1,788	0.04%	44.70%	\$ (2,212)
347.2002	Library Use Fees	12,300	12,220	0.26%	99.35%	(80)
	TOTAL CHARGES FOR SERVICES	\$ 16,300	\$ 14,008	0.30%	85.94%	\$ (2,292)
360	MISCELLANEOUS REVENUES					
361.1100	Investment Interest	\$ 215,000	\$ 98,816	2.12%	45.96%	\$ (116,184)
362.1000	Rents & Leases	3,500	540	0.01%	15.43%	(2,960)
367.1000	Contributions & Donations	67,500	17,844	0.38%	26.43%	(49,656)
369.1000	Sale of Surplus	100	50	0.00%	50.00%	(50)
369.8100	Cashier's Overages or Shortages	-	(4.52)	0.00%	0.00%	(5)
369.9101	Other Misc. Revenue	20,000	8,156	0.18%	40.78%	(11,844)
369.9102	Reimburse Lost/Damaged Books	11,000	4,438	0.10%	40.34%	(6,562)
369.9106	COBRA Reimbursement	-	367	0.01%	0.00%	367
	TOTAL MISC. REVENUES	\$ 317,100	\$ 130,206	2.79%	41.06%	\$ (186,894)
	TOTAL OPERATING REVENUE	\$ 10,205,433	\$ 4,660,369	100.00%	45.67%	\$ (5,545,064)
390	OTHER FINANCING SOURCES					
397.3000	Transfers from Designated Fund Balance	\$ 230,000	\$ -	0.00%	0.00%	(230,000)
	TOTAL OTHER FINANCING SOURCES	\$ 230,000	\$ -	0.00%	0.00%	\$ (230,000)
	TOTAL REVENUE	\$ 10,435,433	\$ 4,660,369	100.00%	44.66%	\$ (5,775,064)

General Fund Operating Revenue to Date-Compared to Prior Year



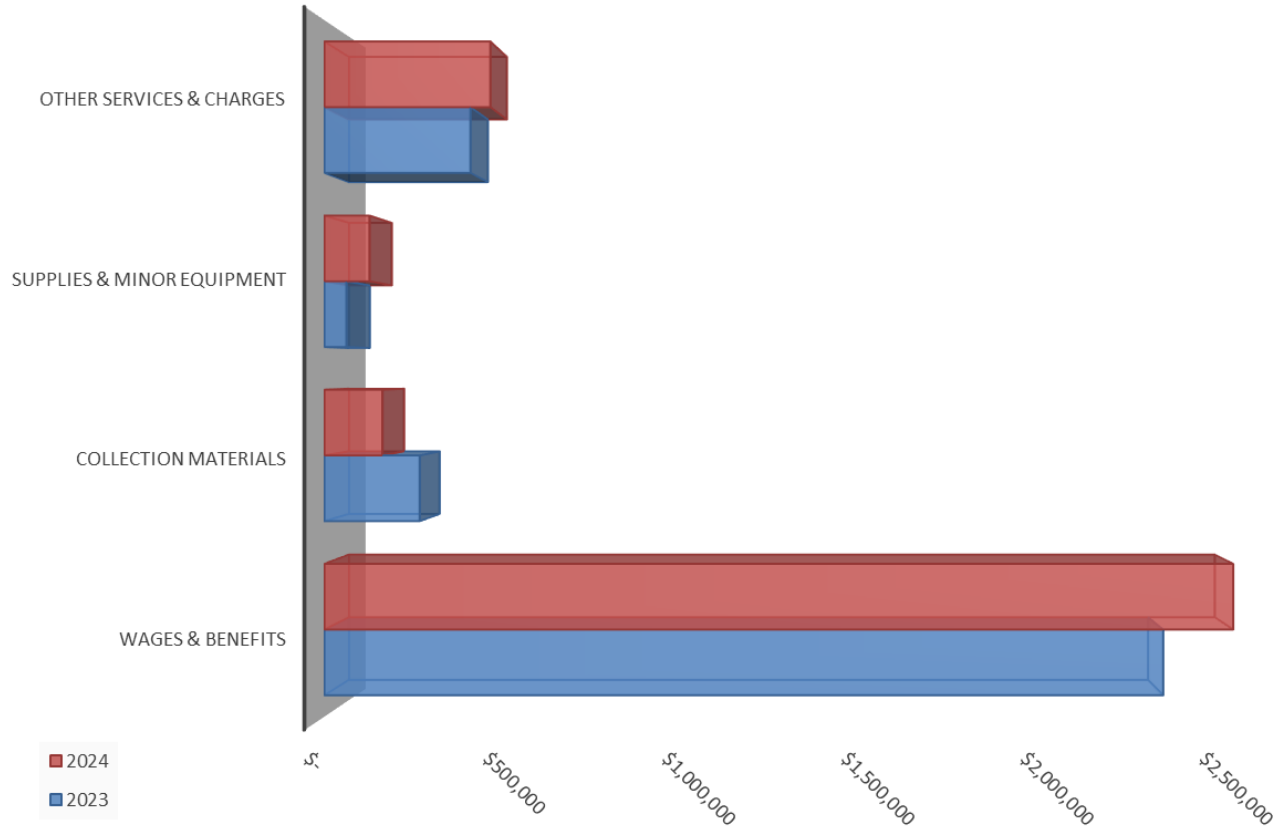
Actual General Fund Revenue Year to Date Comparison			
	2023	2024	% Change
Taxes	\$ 4,435,095	\$ 4,506,357	1.61%
Intergovernmental	77,525	9,799	-87.36%
Charges for Services	13,317	14,008	5.19%
Miscellaneous	77,559	130,206	67.88%
Total Operating Revenue	\$ 4,603,495	4,660,369	1.24%
Other Financing Sources	\$ -	-	0.00%
Total Revenue	\$ 4,603,495	\$ 4,660,369	1.24%



April Expenditures

2024 Budget Expenditures - Year-To-Date						
April 2024 (33% of FY)						
Acct No	Description	Budgeted Expenditures	Actual Expenditures YTD	% of Actual Expenditures YTD	% of Budgeted Expenditures Spent YTD	Budget Variance
572	SALARIES, WAGES, & BENEFITS					
572.1000	Salaries and Wages	\$ 6,028,193	\$ 1,945,390	56.01%	32.27%	\$ (4,082,803)
572.2000	Benefits	2,141,573	687,819	19.80%	32.12%	(1,453,754)
	TOTAL SALARIES, WAGES, & BENEFITS	\$ 8,169,766	\$ 2,633,210	75.81%	32.23%	\$ (5,536,557)
572.30	SUPPLIES & MINOR EQUIPMENT					
572.3031	Office & Operating Supplies	\$ 146,450	\$ 47,251	1.36%	32.26%	\$ (99,199)
572.3032	Fuel	26,050	5,639	0.16%	21.65%	(20,411)
572.3034	Collection Materials	1,250,000	228,579	6.58%	18.29%	(1,021,421)
572.3035	Small Tools & Minor Equipment	202,575	77,882	2.24%	38.45%	(124,693)
	TOTAL SUPPLIES & MINOR EQUIPMENT	\$ 1,625,075	359,351	10.35%	22.11%	\$ (1,265,724)
572.40	OTHER SERVICES & CHARGES					
572.4041	Professional Services	\$ 541,038	\$ 199,452	5.74%	36.86%	\$ (341,587)
572.4042	Communication	134,780	51,206	1.47%	37.99%	(83,574)
572.4043	Travel	43,850	14,964	0.43%	34.12%	(28,886)
572.4044	Taxes & Operating Assessments	400	149	0.00%	37.32%	(251)
572.4045	Operating Rentals & Leases	18,737	7,085	0.20%	37.81%	(11,652)
572.4046	Insurance	91,874	89,635	2.58%	97.56%	(2,239)
572.4047	Utilities	171,176	48,220	1.39%	28.17%	(122,956)
572.4048	Repair & Maintenance	131,440	32,000	0.92%	24.35%	(99,440)
572.4049	Miscellaneous	92,910	38,252	1.10%	41.17%	(54,658)
	TOTAL OTHER SERVICES & CHARGES	\$ 1,226,206	480,963	13.85%	39.22%	\$ (745,243)
	TOTAL OPERATING EXPENDITURES	\$ 11,021,047	3,473,524	100.00%	31.52%	\$ (7,547,523)
590	OTHER FINANCING USES					
597.1000	Transfers to Capital	\$ 94,135	\$ -	0.00%	0.00%	\$ -
	TOTAL OTHER FINANCING USES	\$ 94,135	\$ -	0.00%	0.00%	\$ -
	TOTAL EXPENDITURES	\$ 11,115,182	\$ 3,473,524	100.00%	31.25%	\$ (7,641,658)
	NET INCOME (LOSS)	\$ (679,749)	1,186,845			\$ 1,866,594
	FUND BALANCE SUMMARY					
	Beginning Fund Balance	\$ 10,612,545	\$ 10,612,545			
	Net Income	(679,749)	1,186,845			1,866,594
	Transfer to (from) Reserves	(230,000)	-			230,000
	Ending Fund Balance	\$ 9,702,796	\$ 11,799,390			\$ 2,096,594

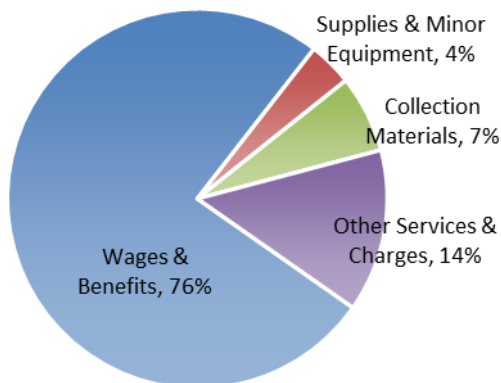
General Fund Operating Expenditures to Date-Compared to Prior Year



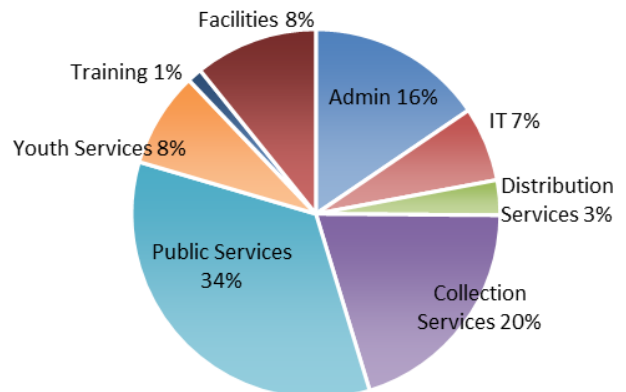
Actual General Fund Revenue Year to Date Comparison

	2023	2024	% Change
Wages & Benefits	\$ 2,430,354	\$ 2,633,210	8.35%
Collection Materials	276,337	168,292	-39.10%
Supplies & Minor Equipment	64,045	130,772	104.19%
Other Services & Charges	423,333	480,963	13.61%
Total Operating Expenditures	3,194,069	3,413,237	6.86%
Other Financing Uses	\$ -	-	0.00%
Total Expenditures	\$ 3,194,069	\$ 3,413,237	6.86%

YTD Expense by Category



YTD Expense by Department



Fund Balance Summary		2023 Actual	2024 Budgeted	2024 Actual to Date
Beginning Fund Balance		\$ 10,630,324	\$ 10,612,545	\$ 10,612,545
Revenue		10,305,797	10,435,433	4,660,369
Expenditures		(10,553,576)	(11,115,182)	(3,473,524)
Transfer to (from) Reserves		230,000	(230,000)	-
Ending Fund Balance		\$ 10,612,545	\$ 9,702,796	\$ 11,799,390
Ending Fund Balance Designation Detail				
Ending Fund Balance Designation Detail		2023 Actual	2024 Budgeted	2024 Actual to Date
Designated Ending Fund Balance - Cash Flow		\$ 3,502,655	\$ 3,639,587	\$ 3,639,587
Designated Ending Fund Balance - Emergency		892,009	926,588	926,588
Designated Ending Fund Balance - Capital Transfer		45,000	130,000	130,000
Designated Ending Fund Balance - Unemployment Comp Reserve		14,403	14,662	14,662
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		172,000	172,000	172,000
Designated Ending Fund Balance - Abeyance Fund		230,000	-	230,000
Total Designated Ending Fund Balance		9,548,382	9,575,151	9,805,151
Beginning Fund Balance less designated funds		1,081,942	1,037,394	807,394
Transfer to (from) Reserves		230,000	(230,000)	-
Net Income		(247,779)	(679,749)	1,186,845
Ending Unassigned Funds with no designation		1,064,163	127,645	1,994,239
Ending Designated Funds		9,548,382	9,575,151	9,805,151
Total Ending Fund Balance		\$ 10,612,545	9,702,796	\$ 11,799,390

April Summary

- As of April 30, we have received \$4,506,357 in property tax revenue, with another \$695,764 coming in the first half of May. This puts us at just over 53% of budgeted property tax revenue for the year. This influx of revenue has allowed us to replenish the Cash Flow reserve fund, which was utilized in February and March.
- Today's packet includes a draft of our 2023 Annual Report to the State Auditor's Office. The final report is due May 29.
- We received our first payment from the State Department of Commerce for the Birch Bay Vogt Library Express project. This payment, totaling \$688,473, covers the property purchase in 2017 and architectural feasibility work done in 2022. The remaining grant funds will be used for constructions costs, and are paid on a reimbursement basis.
- In March and April we purchased updated emergency supplies and replaced expired food and water for our shelter-in-place kits. We hope these supplies are not needed but are glad to have them just in case! Next we'll be updating first aid kits and standardizing components across all our branches.

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 Rural Library District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		<u>Total for All Funds (Memo Only)</u>	<u>001 General</u>	<u>300 Capital</u>
Beginning Cash and Investments				
308	Beginning Cash and Investments	12,259,901	10,630,324	1,629,577
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	9,827,497	9,827,497	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	157,899	157,899	-
340	Charges for Goods and Services	16,991	16,991	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	384,578	303,409	81,169
Total Revenues:		<u>10,386,965</u>	<u>10,305,796</u>	<u>81,169</u>
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	10,267,357	10,267,357	-
Total Expenditures:		<u>10,267,357</u>	<u>10,267,357</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		119,608	38,439	81,169
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	45,000	-	45,000
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		<u>45,000</u>	<u>-</u>	<u>45,000</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	229,504	-	229,504
591-593, 599	Debt Service	11,221	11,221	-
597	Transfers-Out	45,000	45,000	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		<u>285,725</u>	<u>56,221</u>	<u>229,504</u>
Increase (Decrease) in Cash and Investments:		<u>(121,117)</u>	<u>(17,782)</u>	<u>(103,335)</u>
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	1,526,242	-	1,526,242
50891	Unassigned	10,612,545	10,612,545	-
Total Ending Cash and Investments		<u>12,138,787</u>	<u>10,612,545</u>	<u>1,526,242</u>

The accompanying notes are an integral part of this statement.

**WHATCOM COUNTY RURAL LIBRARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended December 31, 2023**

Note 1 - Summary of Significant Accounting Policies

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

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Capital Projects Funds

These funds account for financial resources which are assigned for the acquisition or construction of capital facilities or other capital assets.

B. Basis of Accounting and Measurement Focus

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

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

C. Cash and Investments

See Note 3 - *Deposits and Investments*.

D. Capital Assets

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

E. Compensated Absences

Vacation leave may be accumulated up to a maximum of 240 hours at year-end, and is payable up to 240 hours upon separation or retirement. Sick leave may be accumulated up to a maximum of 960 hours. Upon separation or retirement employees do not receive payment for unused sick leave, however, employees whose accrued sick leave exceeds 960 hours may cash out up to eight hours annually. Payments are recognized as expenditures when paid.

F. Restricted and Committed Portion of Ending Cash and Investments

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

The District's primary source of revenue, property tax collections, is received primarily in the second and fourth quarters. Given the variability in the timing of the receipts of these and other operating revenues, the District designates a portion of its unassigned funds, minimum of thirty-three and one-third percent (33.33%) of budgeted operating expenditures, as unassigned but designated Beginning and Ending Cash Investments to ensure adequate cash flows and to avoid short-term borrowing to fund operating activities. Additionally, the District has designated eight and one-third percent (8.33%) as unassigned but designated Beginning and Ending Cash Investments for emergency use. The District's Board of Trustees

has designated additional unassigned funds for future projects, unanticipated operating expenditures, and facilities maintenance needs. As of December 31, 2023, the unassigned but designated Ending Cash and Investments in the General Fund was \$9,548,382 The remaining unassigned balance was \$1,064,163 for a total of \$10,612,545 in unassigned funds. The restricted and committed balance is \$0.

The District’s Beginning and Ending Cash and Investments in its Capital Fund are assigned to be used for the acquisition or improvement of the real personal property of the District. As of December 31, 2023, the Capital Fund assigned balance was \$1,526,242. The restricted and committed balance is \$0.

Note 2 - Budget Compliance

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

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

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

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$10,970,163	\$ 10,323,576	\$ 646,587
Capital Fund	\$ 603,227	\$ 229,504	\$ 373,722

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

Note 3 – Deposits and Investments

Investments are reported at fair value. Deposits and investments at December 31, 2023 are as follows:

Type of deposit or investment	District's deposits and investments		
	General Fund	Capital Fund	Total
Bank Deposits	\$ 562,129	\$ 126,098	\$ 688,227
Local Government Investment Pool	10,074,721	1,400,143	11,474,864
Cash on Hand (branch change funds, undeposited funds)	1,148	0	1,148
Total	\$10,637,998	\$1,526,241	\$12,164,239

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

Investments in Whatcom County Investment Pool

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

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

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

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

WCLF payments are made directly to vendors on behalf of the District, or as a reimbursement to the District for purchases made related to the above programs. In 2023, WCLF paid a total of \$19,473 to the District for the reimbursement of purchases as described above, or to support various District programs. WCLF's total program and giving related expenses in 2023 were \$227,430. There was \$408 in open invoices due from WCLF to the District as of December 31, 2023. No amount is due from the District to WCLF.

Note 5 – Leases

The District leases a postage meter from Pitney Bowes. Under a five-year lease agreement, running from March 2018 to March 2023, payments were \$493 per quarter. The amount paid toward this lease in 2023 was \$493. A subsequent five-year lease with Pitney Bowes runs from March 2023 to March 2028, with payments of \$488 per quarter. The amount paid toward this lease in 2023 was \$1463, for a total of \$1,955 in lease payments to Pitney Bowes in 2023. There are no options to renew either lease or purchase the equipment at the conclusion of the lease terms.

The District leases three copier/printers from Ricoh; these are housed at the District's Administrative Services location, the Ferndale Library, and the Lynden Library. Each machine is under a five-year lease agreement running from February 2020 through February 2025. Each lease includes the option to renew for another five-years or purchase the machines at the conclusion of the lease period however these

options are unlikely to be exercised. The Administrative Services lease payment is \$739 per month. The lease payments for the units at the Ferndale and Lynden Libraries are \$57 per month each. The total amount paid toward these leases in 2022 was \$10,232.

The total amount paid for leases in 2023 was \$12,188. As of December 31, 2023, the future lease payments are as follows:

Year ended December 31	Total
2024	\$12,183
2025	\$5,361
2026	\$1,950
2027	\$1,950
2028	\$488
2029-2033	\$0
Total	\$21,931

Note 6 – OPEB Plans

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

The District had 68 active plan members and one retired plan member as of December 31, 2023. As of December 31, 2023, the District’s total OPEB liability was \$1,449,575 as calculated using the alternative measurement method. The District contributed \$5,729 to the plan for the year ended December 31, 2023.

Note 7 – Pension Plans

State Sponsored Pension Plans

Substantially all the District’s full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans.

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

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information for each plan.

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

At June 30, 2023 (the measurement date of the plans), the District’s proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	\$ 183,062	.026864%	\$ 613,233
PERS 2/3	\$ 304,629	.034648%	\$ (1,420,112)

Note 8 - Property Tax

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

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

The District’s regular levy for the year 2023 was \$.29847 per \$1,000 on an assessed valuation of \$32,368,471,460 for a total regular levy of \$9,660,921.

Note 9 – Risk Management

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

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

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

The District self-insures its unemployment compensation obligations through a reimbursable account administered by the Washington State Employment Security Department, and pays the full cost of all unemployment benefits drawn by former employees. For the five-year period from 2019 through 2023, the District incurred total expenses of \$5,603 for unemployment compensation.

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

Note 10 – SBITA

During the year ended December 31, 2023, the District adopted guidance for the presentation and disclosure of Subscription Based Information Technology Arrangements (SBITA), as required by the BARS manual. This requirement resulted in the addition of a subscription liability reported on the Schedule of Liabilities.

The District made annual subscription payments for its integrated library system (ILS) under a five-year SBITA contract covering August 1, 2018 through July 31, 2023. The contract renews for one-year terms thereafter with both parties having the option to cancel renewal. The portion of the initial term paid in 2023 was \$83,951. This is the total amount paid for SBITAs in 2023.

As of December 31, 2023, the district has \$0.00 in future SBITA payments.



Board Meeting Agenda Item Cover Sheet

Meeting Date:	5/21/2024
Committee or Department:	Administration, Human Resources
Subject:	New Pets and Service Animals in the Workplace Policy 12.58, Update Disability, Serious Illness, and Accommodation Policy 12.48
Prepared By:	Beth Andrews
Impact upon Budget?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Recommendation or Request: Approval of new Pets and Service Animals in the Workplace Policy 12.58 and update to Disability, Serious Illness, and Accommodation Policy 12.48

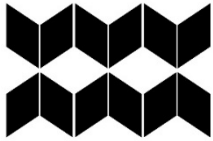
Suggested Motion for Consideration: Move approval of the new Pets and Service Animals in the Workplace Policy 12.58 and update to Disability, Serious Illness, and Accommodation Policy 12.48 as presented.

Summary: We recognized we did not have a policy addressing expectations around pets in the workplace. This policy was drafted in accordance with Title I of the ADA, and has been reviewed by our employment attorney, to provide guidance for WCLS staff and administration. The associated Disability, Serious Illness, and Accommodation Policy 12.48 was review and updated in conjunction with this policy to better reflect the process for accommodation requests.

Alternatives: Continue without a policy regarding pets in the workplace and maintain an accommodation policy that lacks clarity on the accommodation process.

Fiscal Impact: none

Comments: none



whatcom county
library system

PET AND SERVICE ANIMALS IN THE WORKPLACE POLICY

POLICY NUMBER: 12.58

SCOPE

This policy applies to all WCLS employees.

PURPOSE

This policy is to inform WCLS staff the expectations regarding bringing animals into the workplace.

PETS

Whatcom County Library System is responsible for providing a healthy and safe work environment for all employees. Pets are not permitted to accompany employees during their scheduled work shifts in any WCLS workplace location. Exceptions allowed only on prior approval in special circumstances.

SERVICE AND EMOTIONAL SUPPORT ANIMALS

A service animal is defined as “any dog or small horse that is individually trained to do work or perform tasks for the benefit of an individual with a disability”. The rules that apply to service animals in public spaces (Title II and III of the ADA) are not the same rules that govern a service animal accompanying an employee to their job (Title I of the ADA). An employee may request to have their service animal accompany them to their job as a “reasonable accommodation” under Title I of the ADA, which governs employment accommodations. Service animals must be trained to do work or perform tasks to assist their handler (the employee) with a disability. Emotional support animals, comfort animals, and therapy animals must also meet the requirement of being trained to do work or perform tasks that assist with a disability, and must have training beyond that sets it apart from a family pet. Please see the Disability, Serious Illness, and Accommodation Policy 12.48 for more information on workplace accommodation.

REFERENCES/RESOURCES: (if any, that may have shaped the policy, other than the policies and statutory references below.)

RELATED POLICIES: [Equal Opportunity Policy 12.01](#); [Unlawful Discrimination Policy 12.27](#); [Disability, Serious Illness, and Accommodation Policy 12.48](#).

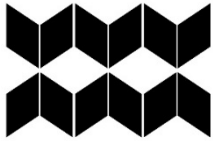
STATUTORY REFERENCE: Americans with Disabilities Act; Law Against Discrimination.

Legal review by attorney Karen Funston April 11, 2024.

APPROVALS AND UPDATES

Date	Action	Reviewer	Approved By	Approval Signature
May 21, 2024	Adopted.	Beth Andrews	Whatcom County Library System Board of Trustees	

DRAFT



whatcom county
library system

DISABILITY, SERIOUS ILLNESS, AND ACCOMMODATION POLICY

POLICY NUMBER: 12.48

SCOPE

This policy applies to all WCLS employees.

The Whatcom County Library System (WCLS) is committed to equal employment opportunity for qualified employees and applicants with disabilities and to reasonable accommodation of disability as provided in the Law Against Discrimination, the Americans with Disabilities Act and other applicable federal, state and local laws. Reasonable accommodation depends on the specific circumstances involved. Reasonable accommodation may include adjustments to employee work schedules; modifications of workspace or equipment, or other adjustments that permit a qualified employee with a disability to perform the essential functions of the job without causing or creating an undue burden or hardship to WCLS operations.

If you have a disability that substantially limits your ability to perform your job duties and you need a reasonable accommodation, you should make that fact known to your supervisor or the ~~Executive Director~~ [Human Resources Manager](#). We will treat such information as confidential except to the extent other employees need to know to [appropriately](#) evaluate your request for an accommodation or to accommodate your disability. [All accommodation determinations will be made by the Human Resources Manager, in coordination with the employee's supervisor and the Executive Director.](#) You are not required to disclose a disability unless you are seeking an accommodation.

In order to evaluate options for accommodation, WCLS may request medical information to determine how a disability affects your work, to identify potential reasonable accommodations, or to determine whether your continued work would pose a direct threat to the health or safety of yourself or others that cannot be eliminated by reasonable accommodation. [Once we have received your request for accommodation we will begin the process of discussing the situation with you. Any determination of the accommodation which most appropriately suits the employee's situation will be based on the recommendation of the employee's health care provider, when applicable.](#)

RELATED POLICIES: [Equal Opportunity Policy 12.01](#); [Unlawful Discrimination Policy 12.27](#); [Pets in the Workplace Policy #](#)-

STATUTORY REFERENCE: Law Against Discrimination; Americans with Disabilities Act.

Legal review by attorney Deborra Garrett May 10, 2007. [Legal review by attorney Karen Funston, April 11, 2024.](#)

APPROVALS AND UPDATES

Date	Action	Reviewer	Approved By	Approval Signature
July 19, 2007	Adopted.	-	Whatcom County Library System Board of Trustees	/s/

DRAFT



Board Meeting Agenda Item Cover Sheet

Meeting Date:	5/21/2024
Committee or Department:	Administration
Subject:	Fixed Asset Policy 20.05
Prepared By:	Jackie Saul
Impact upon Budget?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Recommendation or Request: Approval of updates to Fixed Asset Policy 20.05

Suggested Motion for Consideration: Move approval of updates to Fixed Asset Policy 20.05 as presented.

Summary:

The Fixed Asset Policy establishes control and accountability guidelines regarding WCLS’s fixed asset system, including both capital and small and attractive assets. The policy defines capital assets as a single item costing \$5,000 or more, or a group of identical items that when purchased together cost \$5,000 or more. This update removes grouped assets from capital assets.

Grouping capital assets as currently defined in the policy is onerous and adds unnecessary complexity to the asset management system. It creates arbitrary inventory requirements based on whether an item was purchased individually or as part of a group. This update simplifies the policy language while maintaining the integrity of our fixed asset management system.

Alternatives: Leave policy as is

Fiscal Impact: None; as a cash-based entity, capital assets are expensed when paid for rather than depreciated over time, so this policy change will not impact asset valuations

Comments: This change has been reviewed by our attorney Dan Gotlieb, and it mirrors Fixed Asset policies of other library districts across the state. Of the publicly available policies I was able to review, ours is the only one that includes grouped assets.



I. Policy Statement

The Whatcom County Library System (WCLS) shall comply with all federal and state fixed asset statutory requirements and the BARS (Budgeting, Accounting, and Reporting System) manual for Library Districts. The intent of this policy is to establish control and accountability guidelines regarding WCLS's fixed asset system, provide centralized documentation for insurance purposes, and maintain asset management information. This policy also establishes WCLS's fixed asset criteria and small and attractive asset criteria.

This policy does not apply to library collection materials. Disposal of library materials is addressed in the "Disposal of Library Materials" policy.

II. Fixed Asset Criteria

A fixed asset is considered to be a capital asset when all of the following criteria are met:

- 1) ~~Assets~~ A single item purchased, built or leased ~~have that has a~~ useful ~~lives-life~~ of one (1) year or more
- 2) The cost of the ~~asset~~ item, including installation, is \$5,000 or more

Intangible assets are capitalized when the above criteria are met. Examples of intangible assets are computer software, easements, and rights to natural resources.

Leases of assets are capitalized when the asset is acquired at the end of the lease, providing that the above criteria are met.

Improvements, such as additions, alterations, repairs, and renovations are capitalized when they consist of appreciably prolonging the life of the asset and when the cost of the improvement is \$5,000 or more.

~~A group capital asset is two or more identical items purchased together with each item individually costing less than \$5,000, but as a group, the total purchase price exceeds \$5,000. The group is treated as a single capital asset.~~

III. Small and Attractive Assets

Items or equipment are considered to be small and attractive assets when all of the following criteria are met:

- 1) A useful life of one (1) or more years
- 2) The cost of the asset is between \$300 and \$5,000
- 3) The asset is considered sensitive and requiring property control

For examples of small and attractive assets, see the Fixed Asset System Administrative Procedure.

IV. Inventory

Inventoried assets shall include:

- 1) Capital assets
- 2) Small and attractive assets

All inventoried assets shall be assigned a unique WCLS identification number. The assigned number shall follow the asset throughout its life in WCLS's fixed asset system.

V. Transferred and Donated Assets, Assets Received through Grants

Items or equipment received from another government agency shall be treated as capital or small and attractive assets when the above criteria are met. The original cost of the asset shown on the transfer document shall be considered the asset value.

Items or equipment donated to WCLS shall be treated as capital or small and attractive assets when the above criteria are met. For donated items, the fair market value at the time of acquisition shall be considered the asset value. If the fair market value is not practicably determinable due to lack of sufficient records, then the estimated cost shall be used.

Items or equipment purchased or received through a grant shall be treated as capital or small and attractive assets when the above criteria are met. Any special requirements for recordkeeping that are required by the grant must be followed.

VI. Surplus and Disposal

Capital assets that are unserviceable or obsolete must be declared surplus by a Board of Trustee resolution. WCLS management has the authority to surplus and dispose, in the most efficient manner, assets under \$5,000 when they are no longer serviceable or become obsolete.

Capital assets declared surplus shall be sold through a competitive bidding process, such as a public auction, if feasible or possible.

A transfer of a WCLS asset may be made to another government agency. The transfer, along with the original cost of the asset, should be noted in a letter to the other agency with signatures of the responsible parties from WCLS and from the agency acknowledging the transfer.

Disposal of assets with a value of \$50,000 or more shall be subject to the provisions of RCW 39.33.020, which requires a public hearing.

The Director of Finance and Administration may authorize a donation of surplus property, including items that are not a fixed asset, when the cost of disposition of the property is equal to or exceeds the current fair market value of the property, to a specific bona fide charitable organization which is tax exempt pursuant to Internal Revenue Code 501(c)(3).

RELATED POLICIES: Disposal of Library Materials Policy 3.02.

STATUTORY REFERENCE: RCW 39.33 Intergovernmental disposition of property; RCW 39.33.020 Disposal of surplus property—Hearing—Notice.

ADOPTED by the Whatcom Library System Board of Trustees on February 15, 2000.

REVISED: May 21, 2024; February 18, 2020; October 18, 2016; April 15, 2008; October 21, 2003.

DRAFT



Board Meeting Agenda Item Cover Sheet

Meeting Date:	5/21/2024
Committee or Department:	Administration
Subject:	Birch Bay Incorporation
Prepared By:	Christine Perkins
Impact upon Budget?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Supporting Documents:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Recommendation or Request: For discussion only.

Suggested Motion for Consideration: None. For discussion only.

Summary: A group of Birch Bay residents have formed the [Birch Bay Incorporation Association \(BBIA\)](#) to look at the question, “Should Birch Bay become a city?” They are reaching out to the various entities providing services to Birch Bay to discuss potential impacts of incorporation. According to attorney Dan Gottlieb, when an area incorporates, it is automatically removed from the boundaries of junior taxing districts such as the library district. Residents of the newly incorporated city would no longer be eligible to get WCLS library cards nor would they be able to access the Birch Bay Vogt Library Express, unless the new city council approved a contract with WCLS agreeing to pay the same amount to WCLS that property owners would have paid in taxes. Attached please find a draft “Pre-Annexation Agreement”. Ultimately, the goal would be to have voters in the new city vote to approve to annex into the library district so that these city residents are served in the same way that residents of other cities (e.g. Blaine, Everson, Ferndale, Lynden and Sumas) are.

Alternatives: As discussed.

Fiscal Impact: None at this time.

Comments: It is not possible to get a signed agreement from any entity prior to an election to incorporate, since the city legislators legally able to enter into the agreement will not yet have been elected. However, this draft agreement has been shared with BBIA leadership and will be shared with the public, to be abundantly clear that this is the expectation on WCLS’s part in order for Birch Bay residents to maintain access to library services. They have been a part of WCLS since our beginning in 1944, receiving library services via the bookmobile, online, and at libraries in Blaine, Ferndale, Lynden, and even Bellingham for more than 75 years.

PREANNEXATION LIBRARY SERVICES AGREEMENT

This Agreement is made between the CITY OF BIRCH BAY (the “City”) and the WHATCOM COUNTY RURAL LIBRARY DISTRICT (the “Library District”). The City and the Library District are sometimes collectively referred to as the “Parties” and individually as a “Party”.

RECITALS

A. Pursuant to chapter 27.12 RCW, the Library District provides library services to the citizens of unincorporated Whatcom County, Washington (the “County”), and those cities and towns within the County that have chosen to annex into the Library District.

B. The Library District opened its Birch Bay Vogt Library Express in 2021 in order to provide more convenient library services to the members of the Birch Bay community, which was then in unincorporated Whatcom County. However, upon incorporation on [REDACTED], 2021, the City was removed from the Library District as required pursuant to RCW 35.02.180, and the residents of the City were no longer entitled to free access to library services at the Birch Bay Vogt Library Express or elsewhere in the Library District.

C. The City and the Library District both desire to restore library services to City residents by annexation of the City into the Library District, if approved by the City’s voters, and pending such approval, by this Agreement as permitted by RCW 27.12.180.

NOW, THEREFORE, the City and the Library District agree as follows:

1. Library District Agreement. The Library District agrees to make available to the residents of the City library services consistent with its policies and procedures with the intent of providing the highest level of modern library services possible with available resources. The Library District reserves the right to rotate material throughout its library system.

2. City Agreements. The City agrees as follows:

a. The City shall pay to the Library District in calendar year 2021 and in each calendar year thereafter during the life of this Agreement as a fee for library services for the calendar year in which such payment is made, the sum of money equal to the levy rate applied for rural library purposes, multiplied by the assessed valuation of property, including new construction, within the City boundaries. Each year’s payment shall be made in two (2) equal installments, with the first installment to be remitted on or before the first of June, and the second installment to be remitted on or before the first of December; provided, however, the City’s obligation to pay such fees shall terminate automatically as of the end of the calendar year immediately preceding the first calendar year during which the Library District shall be authorized to levy property taxes within the City boundaries.

b. The City shall submit to the City’s voters, for their approval or rejection at an election to be held on or before the November [REDACTED], 2021 general election, the proposition of whether the City should be annexed into the Library District.

3. Term of Agreement. The initial term of this Agreement will be a [REDACTED]-year period beginning upon execution of this Agreement, unless earlier terminated as described in this Agreement. Thereafter, this Agreement shall renew automatically for additional terms of one year each, unless and until it is terminated as described in this Agreement.

4. Termination of Agreement.

a. This Agreement may be terminated by either Party at the end of any calendar year upon written notice of termination to the other Party at least six (6) months before the last day of such calendar year.

b. This Agreement shall be terminated upon the annexation of the City into the Library District.

5. Miscellaneous.

a. This Agreement embodies the entire agreement and understanding between the Parties and supersedes all prior agreements and understandings between the Parties related to the subject matter hereof.

b. This Agreement may be amended only by a written instrument executed by the Parties.

c. This Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument. A facsimile signature shall be deemed an original signature for all purposes.

d. This Agreement shall be governed, construed and interpreted by, through and under the laws of the State of Washington. The Whatcom County Superior Court shall have jurisdiction and venue of any action or proceeding arising out of or related to the negotiation, execution, performance, breach or the enforcement of this Agreement. The substantially prevailing party in any dispute arising out of this Agreement shall be entitled to an award of its attorneys' fees and costs.

e. Any notice required or permitted under this Agreement shall be in writing and may be served personally or by certified mail addressed to the Parties at the addresses listed below, or at the address one Party specifies to the other in writing. Each Party will notify the other promptly of any change in address.

City of Birch Bay

Birch Bay, WA 98230

Whatcom County Rural Library District
5205 Northwest Drive
Bellingham, WA 98226

IN WITNESS WHEREOF, the City and the Library District have caused this Agreement to be duly executed by their authorized agents as of the day of , 202 .

CITY OF BIRCH BAY
By its authorized agent

WHATCOM COUNTY RURAL LIBRARY DISTRICT
By its authorized agent

[Name]
[Title]

[Name]
[Title]

Date _____

Date _____



Board Meeting Agenda Item Cover Sheet

Meeting Date:	5/21/2024
Committee or Department:	Administration
Subject:	South Whatcom Library Lease 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: TBD. We are awaiting a draft lease agreement for your approval.

Suggested Motion for Consideration: TBD.

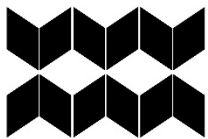
Summary:

Alternatives: As discussed.

Fiscal Impact: None at this time.

Comments: The Second Addendum to Interim Library Agreement between WCLS and the Sudden Valley Community Association is due to expire June 30, 2024. In order to continue operating the South Whatcom Library, we need to come to terms with SVCA on an updated lease agreement.

We do not have a current draft of the Lease Agreement available at the time of creating the agenda packet; we will share it at the time of the meeting.



whatcom county
library system

Executive Director's Report

May 2024

COMMUNITY

On May 22, Bellingham Public Library Director Rebecca Judd and I will be co-presenting 'Palaces for the People': Today's Libraries" for Bellingham City Club's monthly program. We'll touch on the similarities and differences between our two library systems and highlight current collections, events, and services as well as the challenges facing modern libraries.

ACCESS

A group of property owners in Birch Bay have formed the Birch Bay Incorporation Association to explore the question of whether or not Birch Bay should become a city. Although residents of unincorporated Birch Bay have been receiving library services from WCLS since 1945, incorporation would automatically remove their properties from our district. The new city government would need to approve a contract with WCLS to pay the same amount of tax revenue for library services as they would have pre-incorporation. As soon as possible, City residents would be asked to approve a vote to annex into our district. We are in conversation with BBIA to make sure all parties are aware of the impact that incorporation would have on library services and are ready to mitigate that.

RESOURCES

Superior Court Judge David E. Freeman reached out recently to bring us up to speed on the upcoming process for [Nooksack Water Rights Adjudication \(WRIA 1\)](#). Approximately 30,000 properties in Whatcom County will be affected. WCLS staff are getting ready to assist property owners with filing their water rights claims online. This pertains to any property that directly withdraws water from a well or waterbody (stream, lake, river) in the WRIA 1 watershed. Because much of the claims research process and filing process must be done online, WCLS locations will be key to serve property owners who do not have internet access or computers at home.

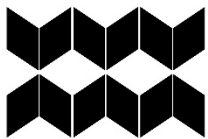
EQUITY, DIVERSITY AND INCLUSION

Nooksack Cultural Focus Public Services Assistant Joshua Olsen has arranged for us to meet with staff from the Nooksack Tribal Library to discuss possible partnerships. Michael Cox, Joshua and I will be touring the tribal library on May 22.

STEWARDSHIP

The City of Ferndale Public Works Department has informed us of a planned 8-hour power outage on Tuesday, May 28 that will affect Administrative Services. A.S. staff who can work from home will need to do so; those who cannot may receive assignments elsewhere or will receive Closure Pay. IT Services will be operating our backup generator that day to keep the servers running that provide internet and WiFi to five library locations.

Christine Perkins, Executive Director



whatcom county
library system

Deputy Director Report

May 2024

COMMUNITY

The work of developing community requires building a web of connections with individuals and community groups that overlap with our mission in some way.

The [Whatcom Literacy Council](#) (WLC) empowers adults in Whatcom County to achieve their goals and improve their lives with free literacy programs. WCLS provides access to meeting spaces for WLC volunteer tutors to meet regularly with adult learners to improve the skills they need to become more self-sufficient, more employable, and more involved members of our community. WCLS has also provided expertise and leadership, participating as trustees for the past 20 years. Former Executive Director, Joan Airoidi, Thom Barthelme, and I have represented WCLS during this community service work. Our deep engagement with this community partner reflects the WCLS vision of building a community where literacy flourishes. We reinforce and support the belief of the Whatcom Literacy Council that, “literacy gives people a voice to advocate for themselves and their communities about issues that matter, enables them to vote, empowers them to rise above discrimination, and helps their children succeed in school.”

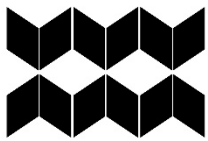
The [Whatcom Asset Building Coalition](#) (WABC) works to foster collaboration in the community to increase the financial stability of low-income people in Whatcom County. Since 2018, I have been serving on the advisory committee with WABC. Learning about and connecting people with existing financial resources in our area has been mutually beneficial. WCLS staff are working now to merge our work of developing a database of [community resources](#). At upcoming event, [Unmasking Fraud & Scams](#), Christine Perkins and Tamar Clarke will share the tools they have created to help people improve their [digital literacy](#) skills to avoid scams. The event takes place on May 30 from 1-4 p.m. at the Bellingham Cruise Terminal, and all are welcome to participate.

EQUITY, DIVERSITY AND INCLUSION

At the Chardi Kala Celebration recognizing Sikh and Punjabi culture in Whatcom County on Saturday, May 18th, WCLS Punjabi Cultural Liaison Harneet Sidhu and I represented WCLS in being recognized for our work serving this community. Harneet then facilitated a small group discussion. The mission of the Chardi Kala Project is to stop hate crimes against Sikhs.

Michael Cox

Deputy Director



whatcom county
library system

RESOURCES

The 2024 Summer Reading Program is poised to launch, thanks to many hours of behind-the-scenes work on all the moving parts. The program this year includes many of features people enjoyed last year, with some of the superfluous complexities removed.

We have a few goals for the program, the first of which is to position reading as a community activity. With that in mind, WCLS is partnering again with the Whatcom Million Trees Project. Participants of all ages will complete a variety of activities and work towards a community goal of planting 250 trees in Whatcom County this fall. This partnership has appeal for patrons of all ages and seems to be responsible for an increase in adult participation.



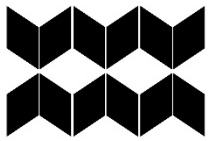
Another program goal is to celebrate reading as a joyful and gratifying activity, especially for young people. The distinction between *being able to read* and *loving to read* is an important one. Summer Reading programs of yore were designed to combat the “summer slide,” the loss of school-built reading skill over the summer. They encouraged copious reading, counted how much kids achieved, and rewarded that achievement. We’re now focused on a love of reading. We want kids to own their reading, and we know that autonomy and freedom of choice are huge predictors of both reading skill and affinity. So, we have moved away from extrinsic measurements and judgments and the prizes associated with them. In their place is the freedom to read whatever and however we want, the only “prize” being a forever book received at the *beginning* of the summer. We create booklists for every program. We ask kids about their reading and affirm their responses. We center books in everything we do.

We also have a deep interest in making the program accessible to readers in many languages. We have translated our materials into Punjabi, Russian, and Spanish, and assured that all of the activities on the summer reading card could be successfully accomplished by readers of those languages with WCLS materials.

Many thanks to Sarah Lavender, Summer Reading Committee Chair, and all of the people in Community Relations, Public Services, and Youth Services, who have worked so hard to make this program a reality.

Thom Barthelmess

Youth Services Manager



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library system

Community Relations Report

May 2024

ACCESS/RESOURCES

Our Power of Sharing campaign currently features Mango, the Library's language learning app. This version of the campaign began in mid-March and will continue through August. Promising results so far include this stat: patron use of Mango Languages was 33% higher in April 2024 than it was in April 2023. Possibly driven by the campaign, we also heard from the Lynden Middle School multilingual learner coordinator that she is encouraging her students to use WCLS's "online language tutorials" over the summer. Download [Mango](#) and choose from more than 70 languages. What will you learn?



COMMUNITY

At the 2023 All-Friends Gathering, Online Experience Coordinator Neil McKay proposed that the library system create and host web pages for each Friends group on our website. Placement on our website might boost engagement. The partnership will also help Friends groups that may not want to manage their own website. With the help of Friends volunteers, the webpages are now live. Check them out at wcls.org/friends-of-the-library.

News Releases

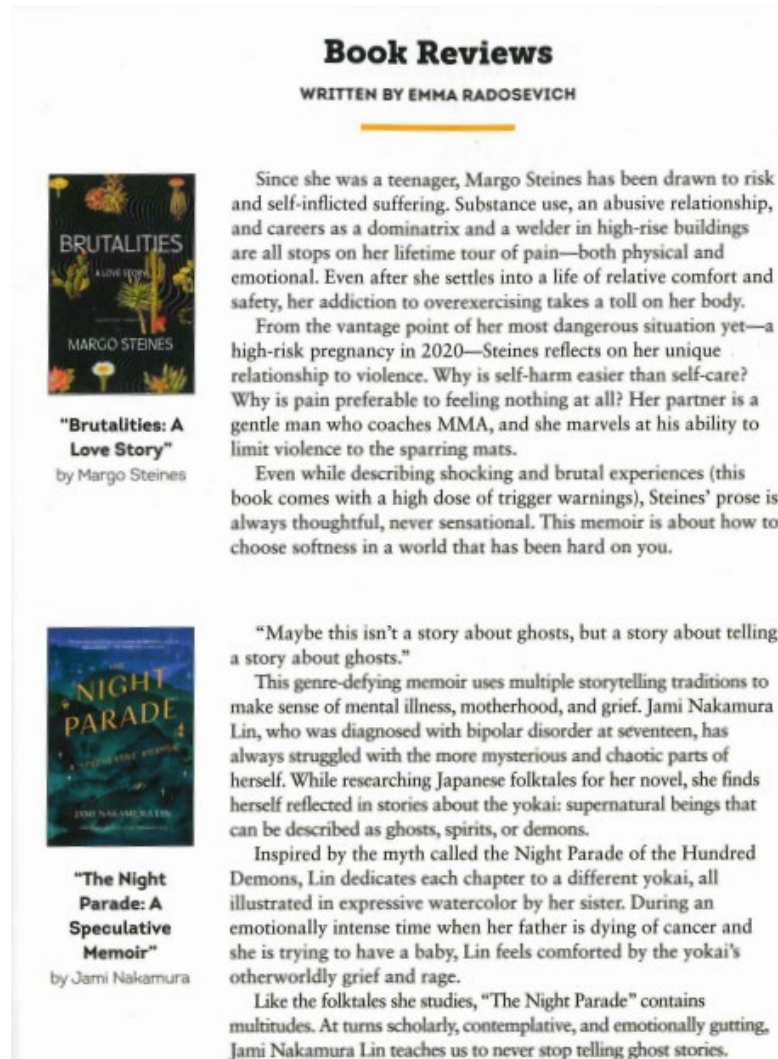
- [WCLS offers sensory kits](#)
- [WCLS describes next steps for Birch Bay Vogt Library Express](#)
- [Thank you, Joyce](#)

Podcast

- Episode 46, National Poetry Month, wcls.org/podcast or subscribe via your favorite podcast platform.

Book Reviews

- *Cascadia Daily News*, April 7, 2024, [This is the Honey](#) by Kwame Alexander
- *The Northern Light*, April 11, 2024, [Blaine book club review: 'The Chaos Machine'](#)
- *Cascadia Daily News*, April 14, 2024, [Daughters of Riga](#) by Marian Exall
- *Bellingham Alive*, April 2024, see clip below



Book Reviews
WRITTEN BY EMMA RADOSEVICH

BRUTALITIES
A LOVE STORY
MARGO STEINES

"Brutalities: A Love Story"
by Margo Steines

Since she was a teenager, Margo Steines has been drawn to risk and self-inflicted suffering. Substance use, an abusive relationship, and careers as a dominatrix and a welder in high-rise buildings are all stops on her lifetime tour of pain—both physical and emotional. Even after she settles into a life of relative comfort and safety, her addiction to overexercising takes a toll on her body.

From the vantage point of her most dangerous situation yet—a high-risk pregnancy in 2020—Steines reflects on her unique relationship to violence. Why is self-harm easier than self-care? Why is pain preferable to feeling nothing at all? Her partner is a gentle man who coaches MMA, and she marvels at his ability to limit violence to the sparring mats.

Even while describing shocking and brutal experiences (this book comes with a high dose of trigger warnings), Steines' prose is always thoughtful, never sensational. This memoir is about how to choose softness in a world that has been hard on you.

NIGHT PARADE
A SPECULATIVE MEMOIR
JAMI NAKAMURA LIN

"The Night Parade: A Speculative Memoir"
by Jami Nakamura

"Maybe this isn't a story about ghosts, but a story about telling a story about ghosts."

This genre-defying memoir uses multiple storytelling traditions to make sense of mental illness, motherhood, and grief. Jami Nakamura Lin, who was diagnosed with bipolar disorder at seventeen, has always struggled with the more mysterious and chaotic parts of herself. While researching Japanese folktales for her novel, she finds herself reflected in stories about the yokai: supernatural beings that can be described as ghosts, spirits, or demons.

Inspired by the myth called the Night Parade of the Hundred Demons, Lin dedicates each chapter to a different yokai, all illustrated in expressive watercolor by her sister. During an emotionally intense time when her father is dying of cancer and she is trying to have a baby, Lin feels comforted by the yokai's otherworldly grief and rage.

Like the folktales she studies, "The Night Parade" contains multitudes. At turns scholarly, contemplative, and emotionally gutting, Jami Nakamura Lin teaches us to never stop telling ghost stories.

Media Coverage

- *Visit Bellingham*, April 1, 2024, [Whatcom Community College Open House In Ferndale](#)
- *Lynden Tribune*, April 1, 2024, [WHATCOM COUNTY NEWS BRIEFS \(Whatcom READS\)](#)
- *SenateDemocrats.gov*, April 2, 2024, [MEDIA ADVISORY: Shewmake and Timmons to Host Community Chats Across the 42nd District on April 13th \(Ferndale Library\)](#)
- *My Bellingham Now*, April 3, 2024, [Proposed upgrades to nearby border crossings to be discussed at upcoming meeting \(Lynden Library\)](#)

- *All Point Bulletin*, April 4, 2024, [The Point Roberts Library and Water District are hiring](#)
- *Lynden Tribune*, April 4, 2024, [Bostrom says ‘phooey’ to fiction-writing fears](#) (*Lynden Library*)
- *The Northern Light*, April 10, 2024, [Blaine library recognizes Vanderpol’s philanthropy](#)
- *The Northern Light*, April 10, 2024, [WCLS hires architects for Birch Bay library](#)
- *The Northern Light*, April 10, 2024, [Blaine City Council: A freedom of speech protest, downtown parking proposal and more](#) (*proposed Blaine Library project*)
- *The Northern Light*, April 10, 2024, [Shewmake and Timmons to host Birch Bay community meeting](#) (*Ferndale and Lynden libraries*)
- *Lynden Tribune*, April 11, 2024, [Open house April 16 on border facility upgrade plans](#) (*Lynden Library*)
- *The Northern Light*, April 17, 2024, [Planning commission extends public hearing on downtown parking reductions](#) (*proposed Blaine Library project*)
- *The Northern Light*, April 17, 2024, [Op-Ed: WCLS describes next steps for Birch Bay Vogt Library Express](#)
- *Whatcom Talk*, April 19, 2024, [WCLS Provides Sensory Kits To Support Autistic Patrons](#)
- *KPUG*, April 23, 2024, [Whatcom County Libraries launching sensory kits in honor of Autism Acceptance Month](#)
- *All Point Bulletin*, April 25, 2024, [In the Garden - May](#)
- *Salish Current*, April 2024, see clips below

Sensory kits. Whatcom County Library patrons can request sensory kits that include noise reduction headphones to block unwanted auditory stimuli; glare reducing sunglasses to mitigate unwanted visual stimuli; visual communication cards to support communication for nonspeaking or minimally speaking children; and a tangle fidget toy to calm tactile sensory stimulus. (WCLS)

Birch Bay library. Osborn Architects Inc. has been hired by the Whatcom County Library System to begin the construction design process for the new Birch Bay Vogt Library Express. (*The Northern Light*)

Social Media Highlight



Thanks to a lot of shares and comments, an April 27 WCLS Facebook post announcing Salish Seed Guild seed libraries at Deming, North Fork, Everson, Lynden and Ferndale has so far engaged 216 people. That’s a tremendous response, indicating interest in this idea from gardeners and others who are intrigued by what a library can offer.

Mary Vermillion
Community Relations Manager

Collection Size	Physical	Electronic	Total
	308,373	350,135	658,508

Circulation	Apr 2023	Apr 2024	YTD 2023	YTD 2024	YTD % chg
Physical Circulation					
Blaine	11,994	13,751	48,690	49,911	2.5%
Bookmobile & Outreach	4,301	4,422	18,076	17,460	-3.4%
Deming	7,572	7,629	31,570	31,409	-0.5%
Everson	9,134	8,938	38,073	34,975	-8.1%
Ferndale	32,325	32,997	127,597	127,931	0.3%
Island	1,821	1,568	7,737	6,444	-16.7%
Lynden	37,493	36,582	153,686	142,970	-7.0%
North Fork	4,446	3,633	17,487	15,120	-13.5%
NWIC	10	6	50	30	-40.0%
Point Roberts + PRX	2,057	1,972	8,778	8,080	-8.0%
Sumas + SLX	2,268	2,208	5,873	9,068	54.4%
South Whatcom	7,657	7,164	30,549	29,334	-4.0%
NDX	3,063	3,552	13,072	13,192	0.9%
Physical Circulation Total	124,141	124,422	501,238	485,924	-3.1%
Disc materials: DVDs, CDs	27,036	25,818	109,895	103,810	-5.5%
All other materials	96,065	97,804	387,123	377,980	-2.4%
Digital Circulation					
eBooks/eAudiobooks	30,950	36,016	126,695	143,852	13.5%
eMagazines	1,666	3,306	6,647	21,188	218.8%
eMusic	11,647	9,598	42,634	41,320	-3.1%
Streaming Video	1,618	1,075	6,964	5,134	-26.3%
Digital Circulation Total	45,881	49,995	182,940	211,494	15.6%
Grand Total	170,022	174,417	684,178	697,418	1.9%

Visitors (Door counts)	Apr 2023	Apr 2024	YTD 2023	YTD 2024	YTD % chg	Apr 2019
Blaine	6,295	6,981	24,700	26,878	8.8%	8,857
Deming	2,009	2,913	8,941	11,389	27.4%	3,905
Everson	2,832	3,201	11,302	12,527	10.8%	5,668
Ferndale	10,141	14,514	42,048	52,649	25.2%	17,333
Island	679	1,159	2,868	4,422	54.2%	1,450
Lynden	9,729	11,488	38,229	44,924	17.5%	17,316
NDX	265	313	1,146	1,282	11.9%	
North Fork	1,198	1,952	5,025	6,729	33.9%	2,826
Point Roberts + PRX	1,092	1,411	4,315	5,160	19.6%	1,318
Sumas + SLX	1,032	1,519	2,036	4,599	125.9%	1,724
South Whatcom	1,479	2,737	6,398	10,961	71.3%	2,207
Total	36,751	48,188	147,008	181,520	23.5%	62,604

New Borrowers	Apr 2023	Apr 2024	YTD 2023	YTD 2024	YTD % chg
	405	554	2,345	2,508	7.0%

Interlibrary Loan	Apr 2023	Apr 2024	YTD 2023	YTD 2024	YTD % chg
Borrowed from BPL	11,089	12,285	46,900	48,710	3.9%
Lent to BPL	21,448	21,409	87,932	88,231	0.3%
Borrowed: other libraries	441	722	2,116	2,680	26.7%
Lent: other libraries	520	640	2,156	2,461	14.1%

Electronic Resources	Apr 2023	Apr 2024	YTD 2023	YTD 2024	YTD % chg
WCLS.org Sessions	35,679	38,552	148,604	154,164	3.7%
Bibliocommons Sessions	49,778	101,314	210,876	394,670	87.2%
Internet Sessions	3,125	3,796	12,050	14,294	18.6%
Wifi Clients / Sessions	5,822	7,683	25,310	25,722	1.6%

Volunteers	Apr 2023	Apr 2024	YTD 2023	YTD 2024	YTD % chg
	907	782	2,952	3,070	4.0%

Activities	Apr 2023	Apr 2024	YTD 2023	YTD 2024	YTD % chg
Programs					
Adults	56	80	197	275	39.6%
Teens	22	7	76	55	-27.6%
Children	101	127	378	413	9.3%
Total	179	214	651	743	14.1%
Attendance					
Adults	420	127	2,542	3,261	28.3%
Teens	277	106	1,582	1,864	17.8%
Children	2,297	2,413	9,689	8,370	-13.6%
Total	2,994	2,646	13,813	13,495	-2.3%

Notes/Corrections:

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

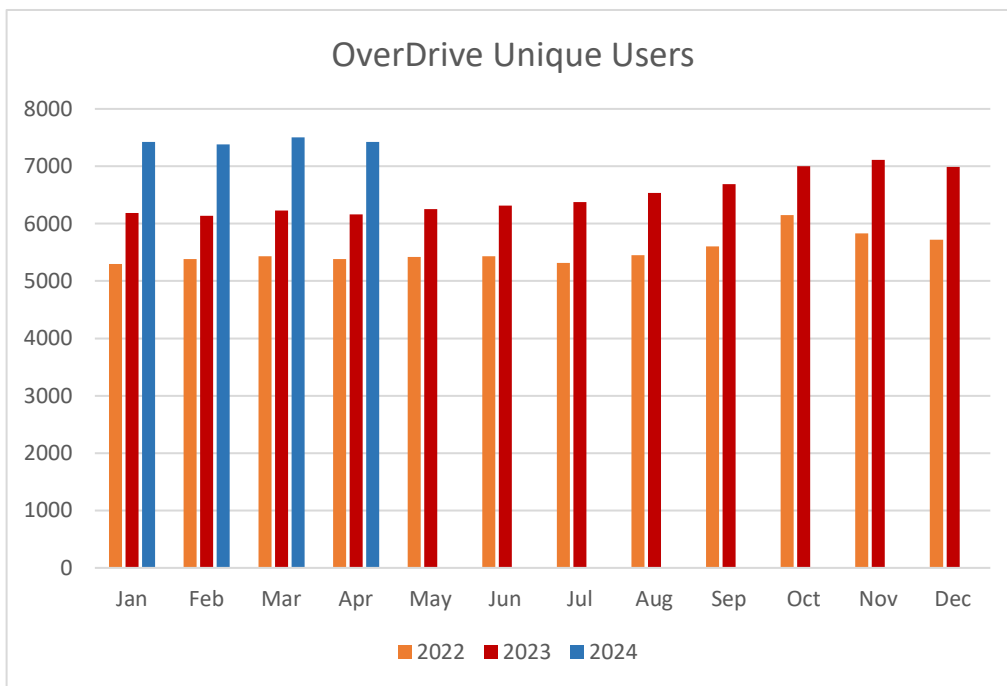
Jan - June 2023 stats for Bibliocommons & WCLS.org track entrances not sessions due to Google Analytics update in July 2023

Jan - Dec 2024 Kanopy stats now track titles played per state library guidance and are not comparable with Jan - Dec 2023, which tracks Kanopy Views

Due to a technical error at OverDrive, digital magazine circulation is unusually low.

OVERDRIVE UNIQUE USERS

7,423 unique users checked out content at the WA Anytime Library in April; 355 of those users were new to the platform. *The Women* by Kristin Hannah was the highest circulating eBook (45); for eAudio, fantasy steals the spotlight with three books in Sarah J. Maas's Court of Thorns & Roses series taking the top three positions (*The Women* by Kristin Hannah was #4). For eMagazines, *Us Weekly* has been pushed down to #3 (114) by *The New Yorker* (255) and *Shooting Times & Country* (138).



DATABASE USAGE

Aggregated database usage was up slightly in April (over March) and just lower than April 2023. Use of Mango Languages was 33% higher in April 2024 than it was in April 2023 thanks to the WCLS Marketing Campaign which focuses on Mango for this quarter. We heard from the the Lynden Middle School Multilingual Learner Coordinator that she intends to encourage her students to make use of the WCLS “online language tutorials” over the summer - sweet!

