

whatcom county
library system

2025 Preliminary Budget

November 19, 2024

WHATCOM COUNTY LIBRARY SYSTEM
WHATCOM COUNTY, WASHINGTON

PRELIMINARY BUDGET
FISCAL YEAR 2025

BOARD OF TRUSTEES

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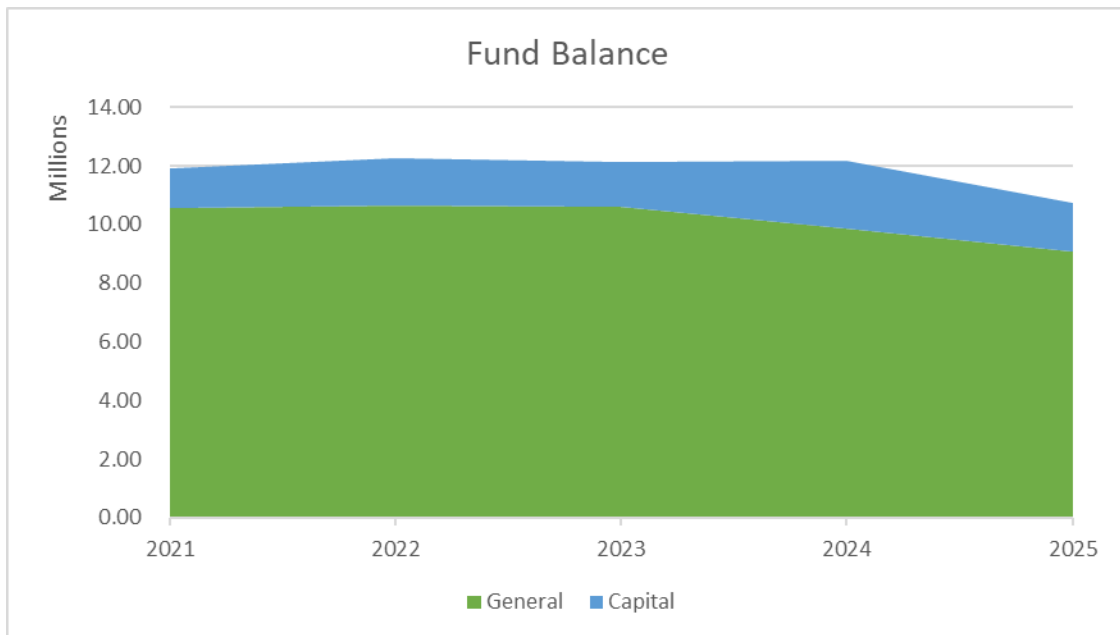
Mary Vermillion, *Community Relations Manager*

Major Fund Balance Summary

	General Fund	Capital Fund	Total Funds
Beginning Fund Balance	\$ 9,869,236	\$ 2,300,605	\$ 12,169,841
Total Revenues	10,728,189	2,200,233	12,928,422
Total Expenditures	11,511,330	2,735,191	14,246,521
Total Revenues Net of Total Expenditures	\$ (783,140)	\$ (534,958)	\$ (1,318,098)

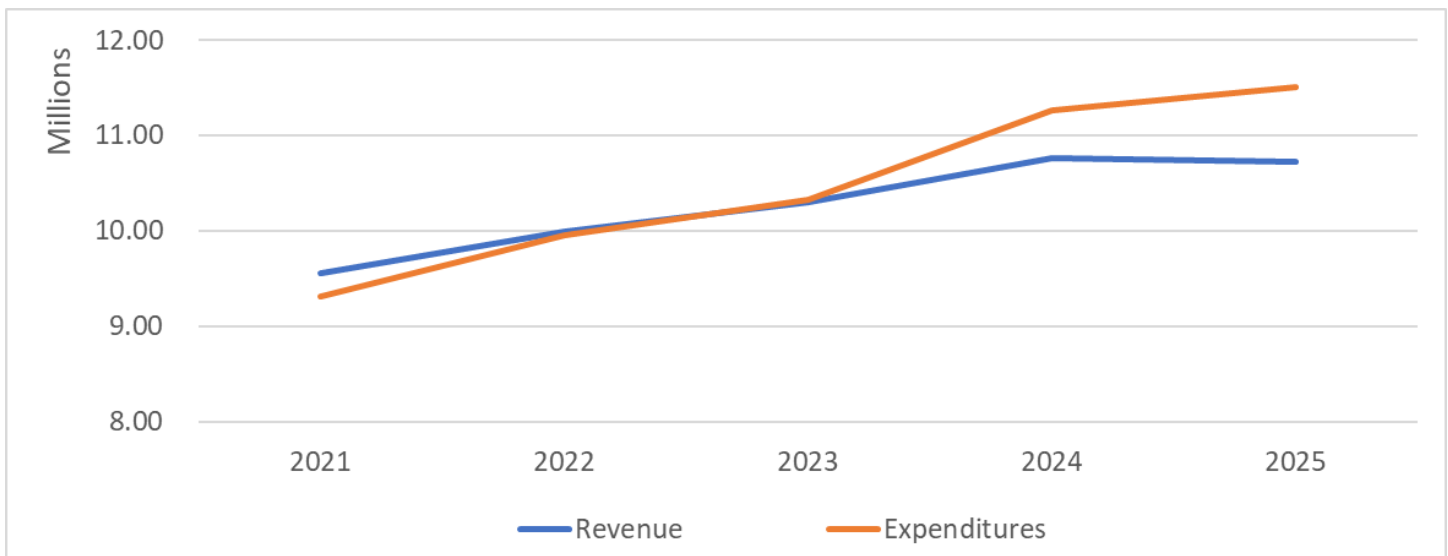
Ending Fund Balance

Assigned Fund Balance - Capital	-	1,533,747	1,533,747
Designated Fund Balance - Cash Flow	3,773,989	-	3,773,989
Designated Fund Balance - Emergency	953,027	231,900	1,184,927
Designated Fund Balance - Capital Transfer	75,000	-	75,000
Designated Fund Balance - Unemployment Comp Reserve	15,648	-	15,648
Designated Fund Balance - Birch Bay Operating Fund Reserve	580,000	-	580,000
Designated Fund Balance - Facility Ownership & Library Svcs Fund Reserve	2,967,315	-	2,967,315
Designated Fund Balance - Facility Maintenance Fund	550,000	-	550,000
Designated Fund Balance - Operating Cost Stabilization Fund	-	-	-
Designated Fund Balance - Collection Project Fund	-	-	-
Total Assigned & Designated Ending Fund Balance	8,914,979	1,765,647	10,680,626
Unassigned, Undesignated Ending Fund Balance	171,116	-	171,116
Total Estimated Ending Fund Balance	\$ 9,086,095	\$ 1,765,647	\$ 10,851,742



2025 General Fund Budget Summary

Budget Number	Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budgeted	% Change over 2024 Projected
308.0000	Beginning Fund Balance	\$ 10,338,086	\$ 10,583,985	\$ 10,630,324	\$ 10,612,545	\$ 9,869,236	-7.00%
Operating Revenue							
310.0000	Taxes	9,206,508	9,408,229	9,827,497	9,769,533	10,206,689	4.47%
330.0000	Intergovernmental Revenue	193,695	195,188	157,899	75,400	77,000	2.12%
340.0000	Charges for Goods and Services	12,409	16,089	16,991	18,400	18,400	0.00%
360.0000	Miscellaneous Revenue	137,837	195,402	303,410	424,400	426,100	0.40%
	Total Operating Revenue	9,550,448	9,814,908	10,305,797	10,287,733	10,728,189	4.28%
390.0000	Other Financing Sources	3,347	179,642	-	237,752	-	
Operating Expenditures							
572.1000	Salaries and Wages	4,897,366	5,131,974	5,573,808	5,960,525	6,259,123	5.01%
572.2000	Personnel Benefits	1,715,921	1,805,438	1,973,700	2,085,471	2,175,138	4.30%
572.3000	Supplies	1,570,726	1,583,026	1,546,070	1,601,634	1,656,040	3.40%
572.4000	Services	851,259	1,077,193	1,184,998	1,297,029	1,346,028	3.78%
572.5000	Intergovernmental Services	-	-	-	-	-	0.00%
	Total Operating Expenditures	9,035,271	9,597,630	10,278,576	10,944,659	11,436,330	4.49%
590.0000	Other Financing Uses	272,624	350,581	275,000	94,135	75,000	-20.33%
	Net Operating Income (Loss)	515,176	217,278	27,221	(656,926)	(708,140)	7.80%
	Net Other Financing Sources (Uses)	(269,277)	(170,939)	(275,000)	143,617	(75,000)	-152.22%
	Net Income (Loss)	245,899	46,339	(247,779)	(513,309)	(783,140)	52.57%
	Use of Fund Balance	-	-	230,000	(230,000)	-	
508.0000	Ending Fund Balance	\$ 10,583,985	\$ 10,630,324	\$ 10,612,545	\$ 9,869,236	\$ 9,086,095	-7.94%



2025 General Fund Revenues

Budget Number	Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budgeted	% Change over 2024 Projected
308.0000	Beginning Fund Balance	\$ 10,338,086	\$ 10,583,985	\$ 10,630,324	\$ 10,612,545	\$ 9,869,236	-7.00%
311.1000	General Property Taxes	9,206,508	9,408,229	9,827,497	9,769,533	10,206,689	4.47%
310.0000	Total Taxes	9,206,508	9,408,229	9,827,497	9,769,533	10,206,689	4.47%
333.4530	Federal Indirect Grant IMLS	-	13,634	19,546	400	2,000	400.00%
333.9700	Federal Indirect Grant DHS	7,809	40,207	43,568	-	-	
334.0690	State Grant Other	-	-	650	-	-	0.00%
337.1000	Local Entitlements	163,899	115,572	69,660	45,000	45,000	0.00%
337.2000	Leasehold Excise Tax	21,987	25,775	24,475	30,000	30,000	0.00%
330.0000	Total Intergovernmental Revenues	193,695	195,188	157,899	75,400	77,000	2.12%
347.2001	Printing and Duplication Services	3,409	3,709	4,659	6,000	6,000	0.00%
347.2002	Library Use Fees	9,000	12,380	12,332	12,400	12,400	0.00%
340.0000	Total Charges for Goods and Services	12,409	16,089	16,991	18,400	18,400	0.00%
361.1100	Investment Interest	81,417	104,090	230,261	320,000	352,000	10.00%
361.4000	Other Interest Earnings	3	0.48	-	-	-	0.00%
362.1000	Rents and Leases	803	2,225	3,720	3,000	3,000	0.00%
367.1000	Contributions and Donations	21,246	53,142	35,642	67,500	38,000	-43.70%
369.1000	Sale of Discards	314	272	53	100	100	0.00%
369.4100	Judgements and Settlements	-	-	1,546	67	-	
369.8100	Overage/Underage	(2)	22	9	-	-	0.00%
369.9101	Other Miscellaneous	22,686	25,037	18,989	22,000	22,000	0.00%
369.9102	Lost/Damaged Materials	11,317	10,088	11,385	11,000	11,000	0.00%
369.9103	NSF Fee Recoveries	-	-	-	-	-	0.00%
369.9106	COBRA Reimbursement	53	527	1,804	733	-	-100.00%
360.0000	Total Miscellaneous Revenues	137,837	195,402	303,410	424,400	426,100	0.40%
	Total Operating Revenues	9,550,448	9,814,908	10,305,797	10,287,733	10,728,189	4.28%
395.1000	Proceeds from Sale of Cap. Assets	-	-	-	7,752	-	-100.00%
395.2000	Insurance Recoveries	3,347	179,642	-	-	-	0.00%
397.3000	Transfer from Designated Fund Balance	-	-	-	230,000	-	-100.00%
	Total Other Financing Sources	3,347	179,642	-	237,752	-	-100.00%
	Total General Fund Revenues	\$ 9,553,794	\$ 9,994,550	\$ 10,305,797	\$ 10,525,485	\$ 10,728,189	1.93%

Taxes: Taxes on real and personal property are the primary revenue source for the Library System, making up 95% of operating revenues received.

Amounts presented in this budget are based on preliminary valuations provided by the Whatcom County Assessor. Assessed valuations are projected to increase by 1.4% to \$38.6 billion, based on valuations of existing properties within the WCLS taxing district. The impact of this, along with the value of new construction and state assessed properties, has been factored into 2025 budgeted property tax collections. Given this scenario, the 2025 levy rate is anticipated to be \$.26409 per \$1,000 of assessed valuation.

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

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

State or federal grants received in 2025 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 the prior year's amount.

Historically, revenues from the sale of timber and other products from state forest lands have fluctuated from year to year as market forces, including variations in the housing market, impact the rate of harvest in Whatcom County. 2025 revenues have been budgeted to be consistent with the prior year's amount.

Due the variability in the distribution of these revenues, WCLS will budget to reserve these and other similar shared revenues for transfer to the Capital Fund.

Charges for Goods and Services: Sources of revenues from charges for goods and services include printing and photocopy fees and library use fees.

All WCLS branch libraries provide printers and copiers for public use. The amount budgeted for 2025 is consistent with amounts received in 2024. Printing revenue reflects a waiver of the fees for this service of up to \$7.00 per patron per week in accordance with Resolution 07/20/21-10.

Library use fee revenues are generated from the sale of library cards to people outside of the WCLS service area and through contracted services with other entities. Patrons who are not residents of the library district and who are not covered by a reciprocal borrowing agreement with another library system, can check out books, movies, music, and other materials from any WCLS branch library by obtaining a non-resident card. WCLS currently contracts with the Whatcom County Sheriff's Office to provide library services at the Whatcom County Jail, with fees paid 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 and other reimbursements, charges for lost or damaged library materials, and other miscellaneous revenue.

On a monthly basis, WCLS invests any substantial amount of excess cash available after calculating immediate expenditure needs. WCLS participates in the Whatcom County Investment Pool program administered by the

Whatcom County Treasurer. The program is a stable investment pool with various taxing district participants. Given the recent rate of return of the investment pool, the amount budgeted for 2025 is \$352,000, a 10% increase over projected 2024 interest revenue.

No significant changes are anticipated for revenue from rents and leases, sales of discards or payments for lost or damaged library materials.

WCLS receives contributions from the Whatcom County Library Foundation, Friends of the Library groups, and other private funding sources. Contributions and donations are expected to decrease by 43.7% in 2025 after completion of one-time only projects in 2024.

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 2025, but the budget will be amended throughout the year to reflect actual collections.

Other Financing Sources: This source of revenue includes proceeds from the sale of capital assets and insurance recoveries. Payments received, if any, will be added as mid-year adjustments as needed.

2025 General Fund Expenditures

Budget Number	Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budgeted	% Change over 2024 Projected
572.1000	Total Salaries and Wages	\$ 4,897,366	\$ 5,131,974	\$ 5,573,808	\$ 5,960,525	\$ 6,259,123	5.01%
572.2010	Retirement	519,306	477,319	496,704	496,352	524,469	5.66%
572.2030	Social Security	366,738	382,466	411,334	455,980	477,761	4.78%
572.2045	Health Insurance	765,699	890,723	972,653	1,072,834	1,091,047	1.70%
572.2055	Disability Insurance	9,190	9,752	10,637	12,444	12,984	4.34%
572.2059	Industrial Insurance	53,729	43,603	31,791	46,214	48,281	4.47%
572.2069	Paid Family Medical Leave	-	-	49,830	1,648	16,629	909.07%
572.2079	Unemployment Compensation	1,259	1,575	-	-	3,967	0.00%
572.2099	Qualified Moving	-	-	750	-	-	0.00%
572.2000	Total Personnel Benefits	1,715,921	1,805,438	1,973,700	2,085,471	2,175,138	4.30%
	Total Salaries, Wages, & Benefits	6,613,287	6,937,412	7,547,508	8,045,996	8,434,261	4.83%
572.3031	Office and Operating Supplies	108,244	132,873	144,131	162,546	144,490	-11.11%
572.3032	Fuel Consumed	15,930	27,471	24,787	22,447	24,050	7.14%
572.3034	Collection Materials	1,227,586	1,238,277	1,275,608	1,250,000	1,275,000	2.00%
572.3035	Small Tools and Minor Equipment	218,966	184,405	101,545	166,641	212,500	27.52%
572.3000	Total Supplies	1,570,726	1,583,026	1,546,070	1,601,634	1,656,040	3.40%
572.4041	Professional Services	339,887	436,967	528,286	587,595	681,955	16.06%
572.4042	Communication	131,781	140,989	139,618	152,197	132,088	-13.21%
572.4043	Travel	6,387	29,965	37,304	38,632	31,150	-19.37%
572.4044	Taxes and Operating Assessments	294	326	378	400	400	0.00%
572.4045	Operating Rentals and Leases	21,751	23,127	20,812	68,665	22,423	-67.34%
572.4046	Insurance	64,194	63,232	75,718	92,884	97,529	5.00%
572.4047	Utility Services	130,801	144,325	156,255	162,492	165,824	2.05%
572.4048	Repairs and Maintenance	69,872	140,554	140,483	105,240	112,740	7.13%
572.4049	Miscellaneous	86,291	97,708	86,143	88,924	101,920	14.61%
572.4000	Total Services	851,259	1,077,193	1,184,998	1,297,029	1,346,028	3.78%
	Total Operating Expenditures	9,035,271	9,597,630	10,278,576	10,944,659	11,436,330	4.49%
597.1000	Transfer to Capital	272,624	350,581	45,000	94,135	75,000	
597.2000	Transfer to Designated Fund Balance	-	-	230,000	-	-	
	Total Other Financing Uses	272,624	350,581	275,000	94,135	75,000	-20.33%
	Total General Fund Expenditures	\$ 9,307,895	\$ 9,948,211	\$ 10,553,576	\$ 11,038,794	\$ 11,511,330	4.28%

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

A 2.5% Cost-of-Living Adjustment (COLA) and a 1% 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, dental, and vision insurance premiums; Health Savings Account contributions; workers' compensation (Labor and Industries); Washington State Paid Family and Medical Leave; long-term disability insurance; and unemployment compensation.

Retirement contributions are based on rates set by the State of Washington Department of Retirement Systems. The employer contribution rate in 2025 will be 9.11% 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 2025.

Medical, dental, and vision insurance premium costs are covered at 100% for eligible employees. Costs for dependents are shared by the employer and employees. WCLS participates in the Washington State Public Employees Benefits Board (PEBB), which offers multiple plan options including QHDHP (Qualified High Deductible Health Plan) combined with a Health Savings Account and PPO (Preferred Provider Organization) plans.

Rates for some PEBB plans are decreasing by up to 4.28% in 2025 while some will increase by up to 10.1%. Dental and vision coverage, along with long-term disability are provided by a private carrier. Dental rates will decrease by 1% while long-term disability rates will increase by 6.9%. Vision coverage was previously included with PEBB medical premiums.

Based on preliminary 2025 rate information, prior year data and WCLS' experience factor, an increase of 3.8% 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 2025 employers will contribute 0.2848% of 0.92% of gross wages.

Office and Operating Supplies: The supplies category includes office supplies; custodial and maintenance supplies; computer, copier, and printer supplies; materials processing supplies; mailing and shipping supplies; and vehicle supplies and replacement parts. Expenses in this category are expected to decrease by 11.1% due to several one-time only purchases in 2024.

Fuel: This category is for the diesel and gasoline for WCLS's Bookmobile and eight other fleet vehicles. The amount budgeted for 2025 has increased by 7.1% over 2024 due to anticipated usage and rising fuel costs.

Collection Materials: The collection materials budget provides for the books, magazines, audiobooks, CDs, and DVDs, along with the Library of Things and other items that comprise the Library's lending collection. WCLS provides its patrons 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. In 2025 the collections materials budget includes an increase of 2% over 2024, to accommodate the increased cost of physical and digital materials.

Small Tools and Minor Equipment: This category includes furnishings, computers, computer hardware, software, printers, shelving, book carts, and other fixtures and equipment. The 2025 budget includes a 27.5% increase over 2024 spending. WCLS aims to refurbish and reuse furnishings and equipment when possible, however, in 2025 necessary replacements and upgrades are planned. The 2025 budget also includes the cost of new IT equipment for the new Birch Bay Vogt Library Express.

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. In 2025 WCLS plans to conduct a follow-up cyber security audit. The cost of this, along with anticipated increases on existing services, will result in an increase of 16.1% over 2024.

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 branch libraries, the library network and the Internet; DSL circuits in the smaller libraries 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 13.2% in 2025.

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 \$0.67 per mile. WCLS will focus on online or local training opportunities in 2025, reducing travel costs by 19.4%.

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, and post office box rentals. This category also includes rental costs associated with usage of the Sudden Valley Adult Center for the South Whatcom branch library. Budgeted amounts are expected to decrease by 67% due to a one-time expense in 2024 that will not continue into 2025.

Insurance: This includes insurance for WCLS's real and personal property, flood insurance, vehicle insurance, errors and omissions coverage, employment practices, and an umbrella liability plan. 2025 costs are budgeted to increase by 5% over 2024 and may be amended after final renewal rates are known in late December 2024.

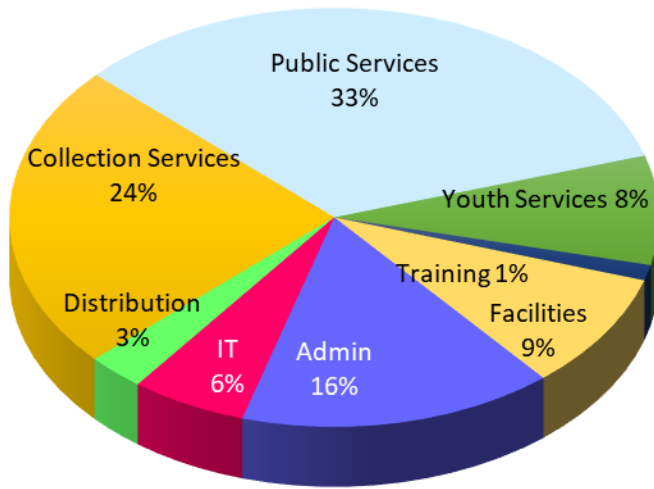
Utilities: This category includes costs for electricity, natural gas, water, sewer, and refuse collection for all WCLS locations. A 2% increase is included to reflect anticipated rate increases.

Repair and Maintenance: This category includes costs for office and telecommunications equipment maintenance and on-going fleet and facilities maintenance. While several projects are planned for 2025, the amount budgeted also includes a contingency for unanticipated vehicle and facility repairs. The repair and maintenance budget will increase by 7.1% in 2025. Additional amounts needed for unanticipated costs beyond the contingency amount will be added through mid-year budget amendments.

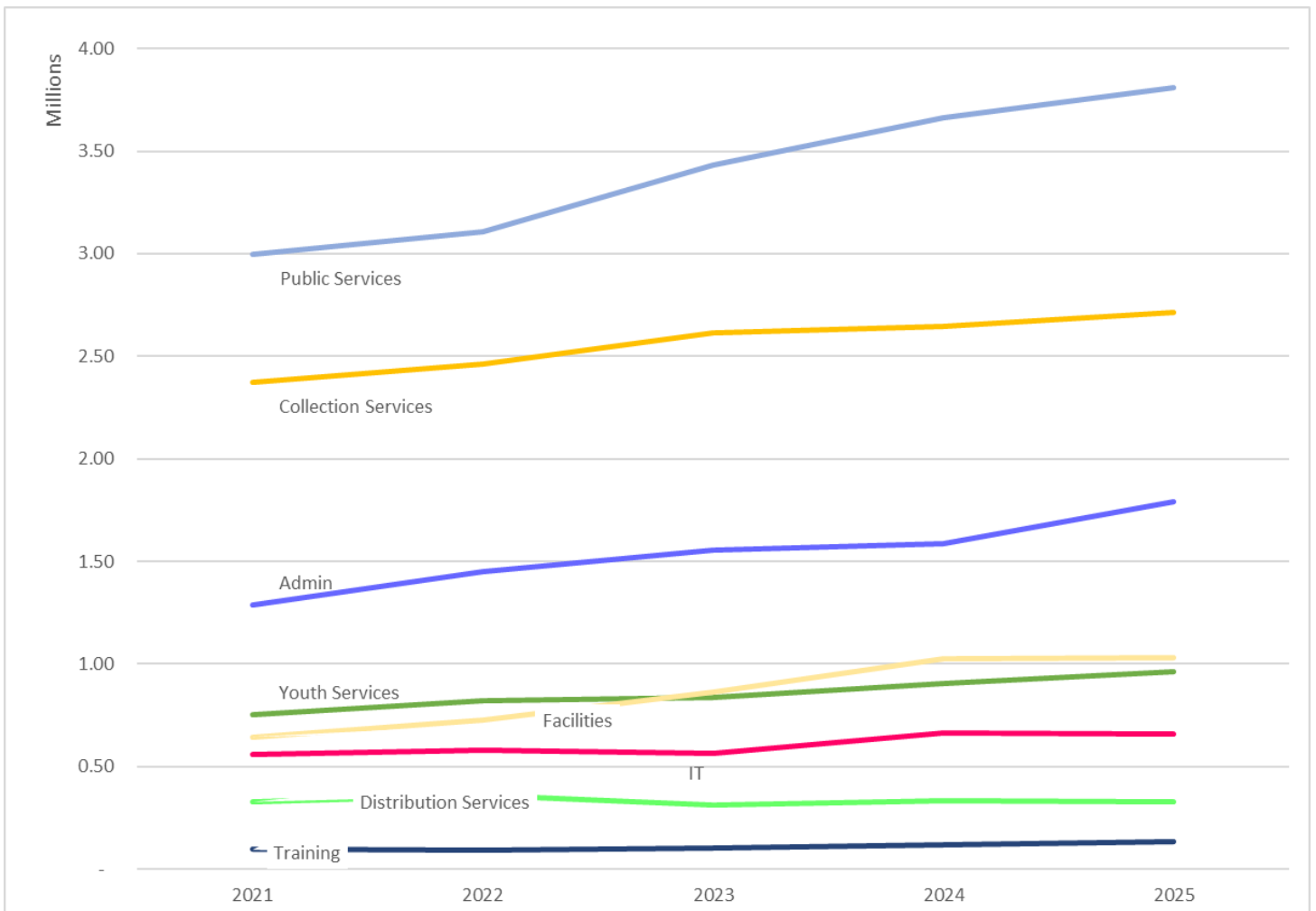
Miscellaneous: This expense category includes trustee and staff WCLS memberships in the Washington Library Association (WLA) and other professional organizations, refunds to patrons who have paid for lost items and later found and returned them, along with training registrations, printing services and other, and miscellaneous fees. An increase of 14.6% is budgeted over 2024 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 2025 the Capital fund transfer is expected to be \$75,000 and will be amended after 2024 revenue totals are known.

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	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budgeted	% Change over 2024 Projected
572.1000	Total Salaries and Wages	\$ 768,506	\$ 841,326	\$ 893,822	\$ 969,473	\$ 1,028,624	6.10%
572.2010	Retirement	88,121	85,395	86,835	89,768	92,701	3.27%
572.2030	Social Security	56,919	63,174	66,937	74,165	78,230	5.48%
572.2045	Health Insurance	101,680	110,074	108,700	121,954	126,579	3.79%
572.2055	Disability Insurance	1,659	1,773	1,886	2,305	2,449	6.22%
572.2059	Industrial Insurance	4,438	3,968	3,072	4,162	4,324	3.89%
572.2069	Paid Family Medical Leave	-	-	17,394	(9,206)	2,695	-129.28%
572.2079	Unemployment Compensation	815	-	-	-	643	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	253,631	264,385	284,824	283,147	307,621	8.64%
	Total Salaries, Wages, & Benefits	1,022,137	1,105,710	1,178,646	1,252,620	1,336,245	6.68%
572.3031	Office and Operating Supplies	12,696	16,500	24,834	24,936	25,800	3.47%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	7,891	3,720	587	1,741	250	-85.64%
572.3000	Total Supplies	20,587	20,219	25,422	26,677	26,050	-2.35%
572.4041	Professional Services	97,316	161,788	187,082	152,108	262,995	72.90%
572.4042	Communication	28,141	33,038	28,318	31,397	34,180	8.86%
572.4043	Travel	37	5,529	4,060	4,410	2,800	-36.51%
572.4044	Taxes and Operating Assessments	294	326	378	400	400	0.00%
572.4045	Operating Rentals and Leases	11,716	11,764	11,579	16,705	11,740	-29.72%
572.4046	Insurance	25,063	27,658	22,965	25,833	27,125	5.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	4,642	4,812	20,294	-	5,500	0.00%
572.4049	Miscellaneous	77,027	77,845	74,625	77,424	85,220	10.07%
572.4000	Total Services	244,237	322,760	349,300	308,277	429,960	39.47%
	Total Departmental Expenditures	\$ 1,286,961	\$ 1,448,690	\$ 1,553,368	\$ 1,587,574	\$ 1,792,255	12.89%

General Fund Expenditures
Information Technology

IT Budget Number	Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budgeted	% Change over 2024 Projected
572.1000	Total Salaries and Wages	\$ 247,334	\$ 260,468	\$ 278,730	\$ 294,738	\$ 312,492	6.02%
572.2010	Retirement	28,606	26,637	28,077	27,338	27,941	2.20%
572.2030	Social Security	18,752	19,573	21,261	22,547	23,698	5.10%
572.2045	Health Insurance	33,553	43,915	46,624	43,353	42,785	-1.31%
572.2055	Disability Insurance	596	627	677	750	788	5.05%
572.2059	Industrial Insurance	1,222	1,060	751	1,325	1,364	2.89%
572.2069	Paid Family Medical Leave	-	-	1,918	639	819	28.21%
572.2079	Unemployment Compensation	-	-	-	-	195	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	82,728	91,812	99,308	95,953	97,590	1.71%
	Total Salaries, Wages, & Benefits	330,062	352,280	378,038	390,691	410,081	4.96%
572.3031	Office and Operating Supplies	21,976	39,599	11,210	7,000	7,000	0.00%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	126,903	98,390	47,983	100,000	95,000	-5.00%
572.3000	Total Supplies	148,878	137,989	59,193	107,000	102,000	-4.67%
572.4041	Professional Services	2,426	7,383	52,163	93,158	78,798	-15.41%
572.4042	Communication	73,822	77,041	70,571	72,600	63,748	-12.19%
572.4043	Travel	-	-	-	250	250	0.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	2,462	2,457	1,241	1,730	1,583	-8.47%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	263	578	1,609	240	240	0.00%
572.4049	Miscellaneous	141	424	325	1,000	2,500	150.00%
572.4000	Total Services	79,115	87,883	125,909	168,978	147,119	-12.94%
	Total Departmental Expenditures	\$ 558,055	\$ 578,152	\$ 563,140	\$ 666,670	\$ 659,201	-1.12%

General Fund Expenditures
Distribution Services

DIST Budget Number	Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budgeted	% Change over 2024 Projected
572.1000	Total Salaries and Wages	\$ 198,960	\$ 208,306	\$ 189,543	\$ 181,842	189,410	4.16%
572.2010	Retirement	21,482	19,463	20,842	20,028	21,210	5.90%
572.2030	Social Security	15,212	15,916	17,257	13,911	17,422	25.24%
572.2045	Health Insurance	35,745	36,792	52,757	71,224	63,380	-11.01%
572.2055	Disability Insurance	378	318	412	456	484	6.21%
572.2059	Industrial Insurance	6,470	4,624	3,361	4,660	4,822	3.49%
572.2069	Paid Family Medical Leave	-	-	1,563	485	612	26.14%
572.2079	Unemployment Compensation	5	-	-	-	146	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	<u>79,292</u>	<u>77,113</u>	<u>96,192</u>	<u>110,764</u>	<u>108,076</u>	-2.43%
	Total Salaries, Wages, & Benefits	<u>278,252</u>	<u>285,420</u>	<u>285,735</u>	<u>292,606</u>	<u>297,486</u>	1.67%
572.3031	Office and Operating Supplies	1,623	1,086	912	16,000	1,000	-93.75%
572.3032	Fuel Consumed	15,930	27,471	24,717	22,397	24,000	7.16%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	1,259	106	41	-	500	0.00%
572.3000	Total Supplies	<u>18,812</u>	<u>28,663</u>	<u>25,670</u>	<u>38,397</u>	<u>25,500</u>	-33.59%
572.4041	Professional Services	-	863	228	-	250	0.00%
572.4042	Communication	365	-	-	-	-	0.00%
572.4043	Travel	121	250	364	1,000	1,600	60.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	451	-	-	-	0.00%
572.4046	Insurance	10,521	11,210	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	19,729	32,398	360	-	-	0.00%
572.4049	Miscellaneous	228	228	205	-	2,200	0.00%
572.4000	Total Services	<u>30,964</u>	<u>45,401</u>	<u>1,157</u>	<u>1,000</u>	<u>4,050</u>	305.00%
	Total Departmental Expenditures	<u>\$ 328,028</u>	<u>\$ 359,483</u>	<u>\$ 312,562</u>	<u>\$ 332,003</u>	<u>\$ 327,036</u>	-1.50%

General Fund Expenditures
Collection Services

COLL SVCS Budget Number	Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budgeted	% Change over 2024 Projected
572.1000	Total Salaries and Wages	\$ 663,704	\$ 702,737	\$ 755,662	\$ 788,650	\$ 821,551	4.17%
572.2010	Retirement	69,127	66,512	70,237	67,224	74,345	10.59%
572.2030	Social Security	49,098	51,611	55,503	60,332	61,304	1.61%
572.2045	Health Insurance	149,104	162,331	179,502	218,578	223,206	2.12%
572.2055	Disability Insurance	1,514	1,628	1,727	1,946	2,098	7.84%
572.2059	Industrial Insurance	5,026	4,413	3,118	4,821	5,029	4.31%
572.2069	Paid Family Medical Leave	-	-	5,193	1,666	2,153	29.18%
572.2079	Unemployment Compensation	-	-	-	-	513	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	273,869	286,495	315,279	354,567	368,648	3.97%
	Total Salaries, Wages, & Benefits	937,573	989,232	1,070,940	1,143,216	1,190,199	4.11%
572.3031	Office and Operating Supplies	23,685	22,765	21,929	14,750	14,350	-2.71%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	1,227,586	1,238,277	1,275,608	1,250,000	1,275,000	2.00%
572.3035	Small Tools and Minor Equipment	781	1,858	1,070	150	1,000	566.67%
572.3000	Total Supplies	1,252,051	1,262,900	1,298,606	1,264,900	1,290,350	2.01%
572.4041	Professional Services	156,937	167,952	197,758	185,572	193,686	4.37%
572.4042	Communication	26,920	30,816	39,734	47,000	32,660	-30.51%
572.4043	Travel	288	6,290	2,417	5,000	3,600	-28.00%
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	1,012	5,103	2,523	2,000	2,000	0.00%
572.4000	Total Services	185,156	210,161	242,432	239,572	231,946	-3.18%
	Total Departmental Expenditures	\$ 2,374,780	\$ 2,462,292	\$ 2,611,978	\$ 2,647,689	\$ 2,712,495	2.45%

General Fund Expenditures
Public Services

PUB SVCS Budget Number	Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budgeted	% Change over 2024 Projected
572.1000	Total Salaries and Wages	\$ 2,186,685	\$ 2,255,121	\$ 2,500,241	\$ 2,663,610	\$ 2,796,309	4.98%
572.2010	Retirement	222,752	198,441	207,134	209,161	217,426	3.95%
572.2030	Social Security	164,779	168,200	179,878	203,766	214,847	5.44%
572.2045	Health Insurance	308,628	380,523	403,185	418,956	429,432	2.50%
572.2055	Disability Insurance	3,338	3,566	3,874	4,520	4,729	4.62%
572.2059	Industrial Insurance	24,384	19,986	14,878	21,509	22,718	5.62%
572.2069	Paid Family Medical Leave	-	63	17,076	5,741	7,440	29.59%
572.2079	Unemployment Compensation	113	-	-	-	1,775	0.00%
572.2099	Qualified Moving	-	-	750	-	-	0.00%
572.2000	Total Personnel Benefits	<u>723,994</u>	<u>770,780</u>	<u>826,774</u>	<u>863,654</u>	<u>898,366</u>	4.02%
	Total Salaries, Wages, & Benefits	<u>2,910,679</u>	<u>3,025,900</u>	<u>3,327,015</u>	<u>3,527,264</u>	<u>3,694,675</u>	4.75%
572.3031	Office and Operating Supplies	29,366	28,319	54,046	65,560	66,340	1.19%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	32,013	10,761	5,492	5,000	5,000	0.00%
572.3000	Total Supplies	<u>61,379</u>	<u>39,081</u>	<u>59,538</u>	<u>70,560</u>	<u>71,340</u>	1.11%
572.4041	Professional Services	11,263	14,063	17,050	32,032	20,200	-36.94%
572.4042	Communication	2,535	94	996	1,200	1,500	25.00%
572.4043	Travel	3,769	14,001	19,863	19,500	17,000	-12.82%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	1,040	1,752	3,896	4,675	1,500	-67.91%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	3,954	10,715	5,270	5,000	5,500	10.00%
572.4000	Total Services	<u>22,561</u>	<u>40,624</u>	<u>47,075</u>	<u>62,407</u>	<u>45,700</u>	-26.77%
	Total Departmental Expenditures	<u>\$ 2,994,618</u>	<u>\$ 3,105,606</u>	<u>\$ 3,433,628</u>	<u>\$ 3,660,231</u>	<u>\$ 3,811,715</u>	4.14%

General Fund Expenditures
Youth Services

YOUTH SVCS Budget Number	Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budgeted	% Change over 2024 Projected
572.1000	Total Salaries and Wages	\$ 526,670	\$ 549,793	\$ 566,138	\$ 619,288	\$ 664,397	7.28%
572.2010	Retirement	61,500	56,405	52,413	51,586	60,118	16.54%
572.2030	Social Security	38,731	40,329	41,191	47,376	48,890	3.20%
572.2045	Health Insurance	101,698	126,955	138,594	149,469	158,884	6.30%
572.2055	Disability Insurance	1,246	1,351	1,387	1,609	1,732	7.66%
572.2059	Industrial Insurance	3,627	3,210	2,216	3,555	3,840	8.02%
572.2069	Paid Family Medical Leave	-	-	4,257	1,321	1,741	31.77%
572.2079	Unemployment Compensation	-	-	-	-	415	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	206,802	228,250	240,058	254,915	275,621	8.12%
	Total Salaries, Wages, & Benefits	733,472	778,043	806,196	874,204	940,018	7.53%
572.3031	Office and Operating Supplies	12,249	16,191	20,676	21,800	16,500	-24.31%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	2,526	19,176	531	750	750	0.00%
572.3000	Total Supplies	14,775	35,367	21,207	22,550	17,250	-23.50%
572.4041	Professional Services	450	1,155	346	500	2,000	300.00%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	311	2,736	5,384	7,000	4,500	-35.71%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	-	-	365	-	-100.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	1,954	2,996	2,110	1,500	1,500	0.00%
572.4000	Total Services	2,715	6,887	7,840	9,365	8,000	-14.58%
	Total Departmental Expenditures	\$ 750,962	\$ 820,297	\$ 835,244	\$ 906,119	\$ 965,268	6.53%

General Fund Expenditures
Training

TRAINING Budget Number	Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budgeted	% Change over 2024 Projected
572.1000	Total Salaries and Wages	\$ 63,157	\$ 59,614	\$ 67,935	\$ 71,574	\$ 74,555	4.16%
572.2010	Retirement	7,354	6,131	6,771	5,972	6,792	13.73%
572.2030	Social Security	4,681	4,558	5,190	5,475	5,703	4.16%
572.2045	Health Insurance	11,749	9,652	12,090	12,596	12,364	-1.84%
572.2055	Disability Insurance	143	157	171	186	196	5.37%
572.2059	Industrial Insurance	391	311	249	373	387	3.80%
572.2069	Paid Family Medical Leave	-	1,512	493	151	195	29.10%
572.2079	Unemployment Compensation	-	-	-	-	47	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	24,318	22,321	24,963	24,754	25,685	3.76%
	Total Salaries, Wages, & Benefits	87,475	81,935	92,898	96,328	100,239	4.06%
572.3031	Office and Operating Supplies	2,692	4,669	3,211	4,500	5,000	11.11%
572.3032	Fuel Consumed	-	-	-	-	-	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	-	-	6	-	-	0.00%
572.3000	Total Supplies	2,692	4,669	3,216	4,500	5,000	11.11%
572.4041	Professional Services	4,375	5,349	4,659	17,310	29,700	71.58%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	62	547	5,024	150	600	300.00%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	-	1,711	-	400	1,000	150.00%
572.4046	Insurance	-	-	-	-	-	0.00%
572.4047	Utility Services	-	-	-	-	-	0.00%
572.4048	Repairs and Maintenance	-	-	-	-	-	0.00%
572.4049	Miscellaneous	1,506	205	206	500	500	0.00%
572.4000	Total Services	5,943	7,812	9,889	18,360	31,800	73.20%
	Total Departmental Expenditures	\$ 96,109	\$ 94,416	\$ 106,003	\$ 119,188	\$ 137,039	14.98%

General Fund Expenditures
Facilities

FACILITIES Budget Number	Description	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Budgeted	% Change over 2024 Projected
572.1000	Total Salaries and Wages	\$ 242,349	\$ 254,610	\$ 321,737	\$ 371,349	\$ 371,785	0.12%
572.2010	Retirement	20,364	18,335	24,397	25,275	23,937	-5.29%
572.2030	Social Security	18,567	19,105	24,118	28,408	27,666	-2.61%
572.2045	Health Insurance	23,542	20,480	31,200	36,703	34,417	-6.23%
572.2055	Disability Insurance	316	331	504	673	508	-24.46%
572.2059	Industrial Insurance	8,172	6,031	4,146	5,809	5,797	-0.21%
572.2069	Paid Family Medical Leave	-	-	1,937	850	974	14.64%
572.2079	Unemployment Compensation	326	-	-	-	232	0.00%
572.2099	Qualified Moving	-	-	-	-	-	0.00%
572.2000	Total Personnel Benefits	71,287	64,282	86,303	97,718	93,532	-4.28%
	Total Salaries, Wages, & Benefits	313,636	318,892	408,040	469,067	465,317	-0.80%
572.3031	Office and Operating Supplies	3,957	3,745	7,313	8,000	8,500	6.25%
572.3032	Fuel Consumed	-	-	70	50	50	0.00%
572.3034	Collection Materials	-	-	-	-	-	0.00%
572.3035	Small Tools and Minor Equipment	47,595	50,393	44,234	59,000	110,000	86.44%
572.3000	Total Supplies	51,552	54,139	51,617	67,050	118,550	76.81%
572.4041	Professional Services	67,121	78,415	70,600	106,914	94,326	-11.77%
572.4042	Communication	-	-	-	-	-	0.00%
572.4043	Travel	1,800	611	192	1,322	800	-39.50%
572.4044	Taxes and Operating Assessments	-	-	-	-	-	0.00%
572.4045	Operating Rentals and Leases	6,532	4,991	4,096	44,790	6,600	-85.26%
572.4046	Insurance	28,610	24,364	52,754	67,051	70,404	5.00%
572.4047	Utility Services	130,801	144,325	156,255	162,492	165,824	2.05%
572.4048	Repairs and Maintenance	45,238	102,766	118,220	105,000	107,000	1.90%
572.4049	Miscellaneous	468	192	880	1,500	2,500	66.67%
572.4000	Total Services	280,569	355,665	402,997	489,070	447,454	-8.51%
	Total Departmental Expenditures	\$ 645,757	\$ 728,695	\$ 862,653	\$ 1,025,186	\$ 1,031,321	0.60%



whatcom county
library system

Whatcom County Library System Preliminary Five-Year Capital Improvement Plan 2025-2029

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.

The Capital Fund is primarily 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. When possible, WCLS may seek outside public and private grant funding for certain capital projects.

Although not specifically mentioned below, capital purchases in 2025 may also include items or projects identified and approved for 2024 but carried forward into 2025. When this is the case, the 2025 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.

2025

- Purchase fixtures, furnishings, and equipment (FFE) for the new Birch Bay Vogt Library Express.
- Update staff and manager workspaces at the Blaine Library.
- Complete updates in teen areas at the Deming and South Whatcom Libraries.
- Purchase furnishings for updated meeting space at the North Fork Library (pending grant funding for renovation costs).

2026

- Make updates to circulation and staff work area at Deming Library (pending grant or other funding).
- Complete Birch Bay Vogt Library Express project.
- Review use, size, and capacity of existing youth spaces at WCLS libraries for possible updates and expansion where possible.

2027

- Update circulation area at South Whatcom Library.

2028

- Update patron lounge and task furnishings at the Lynden Library.
- Install outdoor play area at North Fork Library (pending grant or other funding).

2029

- 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.

2025

- Partner with the Friends of the Deming Library to replace carpeting at the Deming Library.
- Partner with the Friends of the North Fork Library to create a private meeting space within the library (pending grant funding).
- Install retrofit LED lighting at Administrative Services.
- Update monument and wayfinding signage at various libraries.

2026

- Partner with City of Lynden to make restroom updates at Lynden Library.
- Reseal and restripe parking lot at North Fork.
- Partner with Point Roberts Park and Recreation Department to update the irrigation system at Point Roberts Library.
- Continue to address items identified in Facilities Assessment.
- Continue efforts to update monument and wayfinding signage.

2027

- Partner with Deming Friends to update exterior areas at Deming Library.
- Create additional private meeting space at Deming Library (pending grant or other funding).
- Updates at Everson Library including carpeting, exterior, storage, water fountain/bottle refill station (pending grant or other funding).
- Investigate solar panels for North Fork Library (pending grant or other funding).
- Partner with Sudden Valley Community Association for LED lighting updates at South Whatcom Library.
- Continue to address items identified in Facilities Assessment.
- Continue efforts to update monument and wayfinding signage.

2028

- Partner with City of Ferndale to for LED lighting retrofit at the Ferndale Library.
- Update staff and manager areas at Lynden Library (pending grant or other funding).
- Continue to address items identified in Facilities Assessment.

2029

- Install acoustical noise reduction system at Ferndale Library (pending grant or other funding).
- Continue to address items identified in Facilities Assessment.

Equipment Replacement Program

WCLS budgets to replace aging equipment, particularly vehicles, on a regular basis. In accordance with our 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:

2025

- Replace mid-sized passenger vehicle and mini-vans with electric vehicles.
- Replace aging lift-gate on a box truck.
- Purchase a book return.

2026

- Replace Nissan NV or similar style work van.

2027

- Replace second mini-van with an electric vehicle.

2028-2029:

- No replacements planned.

Land Purchases, New Branch Libraries, Building Upgrades

This category includes costs related to new or updated library facilities, including real estate purchases, architectural design, and construction costs.

2025

- Complete architectural design and construction on Birch Bay Vogt Library Express Project.
- 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.

2026-2029:

- No additional projects planned.

Preliminary Capital Budget

2025-2029 CAPITAL IMPROVEMENT PLAN							
Project	2024 Projected	2025	2026	2027	2028	2029	Est. plan Total
Building and Furnishings Enhancement and Replacement program							
Birch Bay New Branch Furnishings	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Branch Renovations/Upgrades	54,937	121,866	87,000	35,000	160,000	50,000	453,866
Sub-Total Building and Furnishings Enhancement and Replacement Program	54,937	271,866	87,000	35,000	160,000	50,000	603,866
Building Repair and Maintenance Program							
Admin Services Maintenance & Improvements	17,698	75,000	100,000	100,000	100,000	100,000	475,000
Branch Lighting Retrofit Upgrades	-	-	-	20,000	120,000	-	140,000
Branch Building Updates	51,485	135,000	88,000	113,000	28,000	45,000	409,000
Exterior Signage Updates	-	25,000	60,000	10,000	-	-	95,000
Solar Panels	-	-	-	75,000	-	-	-
Sub-Total Building Repair and Maintenance Program	69,183	235,000	248,000	318,000	248,000	145,000	1,482,715
Equipment Replacement Program							
Vehicle Replacements & Upgrades	69,156	135,000	50,000	28,000	-	-	213,000
Book Return	-	6,000	-	-	-	-	6,000
Storage Container	4,674	-	-	-	-	-	-
Sub-Total Equipment Replacement Program	73,830	141,000	50,000	28,000	-	-	213,000
Land Purchase/New Branch Libraries/Building Upgrades							
Birch Bay Library Design and Construction	64,583	1,723,610	-	-	-	-	1,723,610
AS Feasibility Study	62,000	-	-	-	-	-	-
Electric Vehicle Charging Initiative	-	363,715	-	-	-	-	363,715
Sub-total Land Purchase/New Branch Libraries/Building Upgrades	126,583	2,087,325	-	-	-	-	1,723,610
Total Expenditures	\$ 324,533	\$ 2,735,191	\$ 385,000	\$ 381,000	\$ 408,000	\$ 195,000	\$ 4,023,191

Funding Summary:	2024 Projected	2025	2026	2027	2028	2029	Est. Plan Total
Investment Interest	\$ 66,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000
Grants/Donations/Reimbursements	938,762	2,055,233	111,000	173,000	113,000	-	2,452,233
Transfer From General Fund	94,135	75,000	75,000	75,000	75,000	75,000	375,000
Prior Period Ending Fund Balance	1,526,242	2,300,605	1,765,647	1,636,647	1,573,647	1,423,647	-
Total Funding	\$ 2,625,138	\$ 4,500,838	\$ 2,021,647	\$ 1,954,647	\$ 1,831,647	\$ 1,568,647	\$ 4,023,191

Fund Balance:	2024 Projected	2025	2026	2027	2028	2029	
Assigned Beginning Fund Balance	\$ 1,294,342	\$ 2,068,705	\$ 1,533,747	\$ 1,404,747	\$ 1,341,747	\$ 1,191,747	
Designated Beginning Fund Balance - Emergency	231,900	231,900	231,900	231,900	231,900	231,900	
Total Beginning Fund Balance	1,526,242	2,300,605	1,765,647	1,636,647	1,573,647	1,423,647	
Revenues	1,004,762	2,125,233	181,000	243,000	183,000	70,000	
Transfer From General Fund	94,135	75,000	75,000	75,000	75,000	75,000	
Expenditures	324,533	2,735,191	385,000	381,000	408,000	195,000	
Net Income	774,364	(534,958)	(129,000)	(63,000)	(150,000)	(50,000)	
Ending Fund Balance	\$ 2,300,605	\$ 1,765,647	\$ 1,636,647	\$ 1,573,647	\$ 1,423,647	\$ 1,373,647	

