



2025 Budget

December 17, 2024

WHATCOM COUNTY LIBRARY SYSTEM WHATCOM COUNTY, WASHINGTON

FINAL OPERATING AND CAPITAL BUDGET FISCAL YEAR 2025

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WHATCOM COUNTY LIBRARY SYSTEM
WHATCOM COUNTY, WASHINGTON

OPERATING AND CAPITAL BUDGET
FISCAL YEAR 2025

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This document is also available online at www.wcls.org/library-board-of-trustees.

2025 Budget Introduction – Executive Director’s Message

For the second year in a row, WCLS is projecting a significant budget deficit that requires us to deplete reserve funds to accommodate. This is not indicative of poor planning but rather the cumulative effect of years of significant inflation outpacing increases to revenue. Library trustees must now make difficult decisions of how and when to reduce the library services the community relies on (to reduce expenses) and how and when to ask voters to support an increase to the levy rate (to increase revenue).

As WCLS prepares for a levy lid lift election, we will be focusing our energy on gathering input from the community to make these important budget-related decisions. We will also be working to communicate the library’s value to our constituents and the value to the community at large. We are working on a project called The Library Game that will encourage community members to visit their libraries and experience various programs and services. Our Youth Services team, along with Public Services and Collection Services, are piloting an effort targeted at families with preschoolers called “The First 500”. Staff will prepare weekly checkout bags of children’s books for enrolled families to grab and read with their earliest learners. Over the course of the year, the child will have enjoyed 500 library books – building a foundation for a lifelong love of reading and establishing a family pattern of regular library visits.

After many years of planning, working to develop bid documents and finalizing pre-permit application requirements with Whatcom County, we will be going out to bid on the Birch Bay Vogt Library Express project in 2025. We are working with Osborn Architects Inc. (OAI) of Lynden and look forward to selecting a local contractor. We are excited for construction to begin!

It has been three years since WCLS experienced a data breach by an unknown threat actor. Since then, we upgraded hardware and security software, implemented new security policies and continually emphasize staff security training. As required in our Information Technology Services Policy, we will be contracting with a third-party vendor to conduct a cybersecurity audit. This expense is substantial but essential to confirm that we are protecting our data and technology resources to the best of our ability and consistent with current best practices. Nationwide shortages of EV Charging equipment have delayed implementation of EV chargers at multiple branch locations and Administrative Services. We expect to be able to begin installation in 2025, accessing grant pledges to do this work. One grant requires us to purchase electric vehicles for our fleet; we have been waiting to replace two passenger vehicles until the charging stations are in service.

After 13 years as Whatcom County Library Foundation’s Development Director, Jennifer Rick is retiring. We are actively recruiting for her replacement. This is a twenty-hour per week non-benefited position. While it may be optimal to hire a full-time employee to serve in this role, the annual funds raised are not yet at a level that would support this. Whatcom County Library Foundation (WCLF) funds a small portion of the cost of wages and WCLS supplies the rest, consistent with our Memorandum of Understanding with WCLF.

In 2024 our bargaining team came to an agreement with AFSCME Local 1581 to update and renew our union contract through December 31, 2029. The annual Wage & Benefit agreement includes a 2.5% COLA and 1% proficiency for all staff. This adjusts our Pay Scale to account for increases to Washington State minimum wage. This year is a critical one for WCLS’s financial viability. Our intent this year is to maintain existing service levels to deliver maximum value to the community. In the future, we will need to adjust this approach based on the feedback we receive from community members prior to a levy lid lift and in response to election results.

-- Christine Perkins, Executive Director

Whatcom County Library System Services Summary

Service Area

Whatcom County Library System (WCLS) provides library services in the unincorporated areas of Whatcom County, Washington and five annexed cities and towns.

WCLS served an estimated population of 140,730 in 2024. WCLS offers more than 670,000 books, audiobooks, DVDs, digital resources and other items. In 2024, WCLS patrons checked out over 2,100,000 items, made more than 550,000 visits to branch libraries and there were over 52,000 participants in online and in-person programming and events.

WCLS services are available to anyone who lives, works, attends school or owns property in the WCLS service area, as well as individuals who live in Bellingham and any Washington resident with a public library card. Library materials are available to teachers in public and independent schools, homeschools, preschools and childcare centers in the service area.

WCLS holds formal reciprocal borrowing agreements with Bellingham Public Library, the Fraser Valley Library System, Upper Skagit Library District and La Conner Regional Library District.

Services

WCLS provides services through ten branch libraries, a bookmobile, three express libraries, homebound and jail services, outreach, its website and in partnership with public and independent school districts across the county.

WCLS service hours provide access to a branch seven days a week. Hours are designed so that as much as possible, there is access to library services mornings, afternoons and evenings to meet the needs of the diverse population. Express libraries offer extended holds pick-up hours seven days a week from 6:00 AM to 11:00 PM.

In addition to branch locations, the WCLS Mobile Services team provides services to those unable to visit a library. Mobile Services staff provided library materials to fourteen health care, retirement, residential treatment and assisted living facilities, the Whatcom County Jail and to those who are homebound. In 2022 WCLS introduced the Books-by-Mail program to reach even more patrons. The bookmobile serves four communities on a weekly basis.

Teen and Children's Services partner with Whatcom County school districts and independent schools to provide annual book talks and programming at elementary, middle and high schools throughout the county.

In Whatcom County Library System's branch libraries, people can access:

- Books, movies, music, games and more available for checkout
- No-contact curbside pickup of items, including curated "to-go" bags and printing services
- Free internet access on public library computers, personal laptops and other devices on the Library's WiFi network
- Drive-up WiFi internet service and loaner laptops
- Early learning programs and support for children ages birth-to-5, along with programs for children, teens and adults
- Job and business development assistance
- Materials and programs in world languages including Punjabi, Russian and Spanish
- Public meeting rooms
- Private spaces and equipment for online meetings
- Local history collections
- Staff to provide expert support for information access and reading recommendations
- Staff members who speak ASL, Punjabi, Russian and Spanish and staff who are members of Lummi Nation and the Nooksack Tribe

Online, people can access:

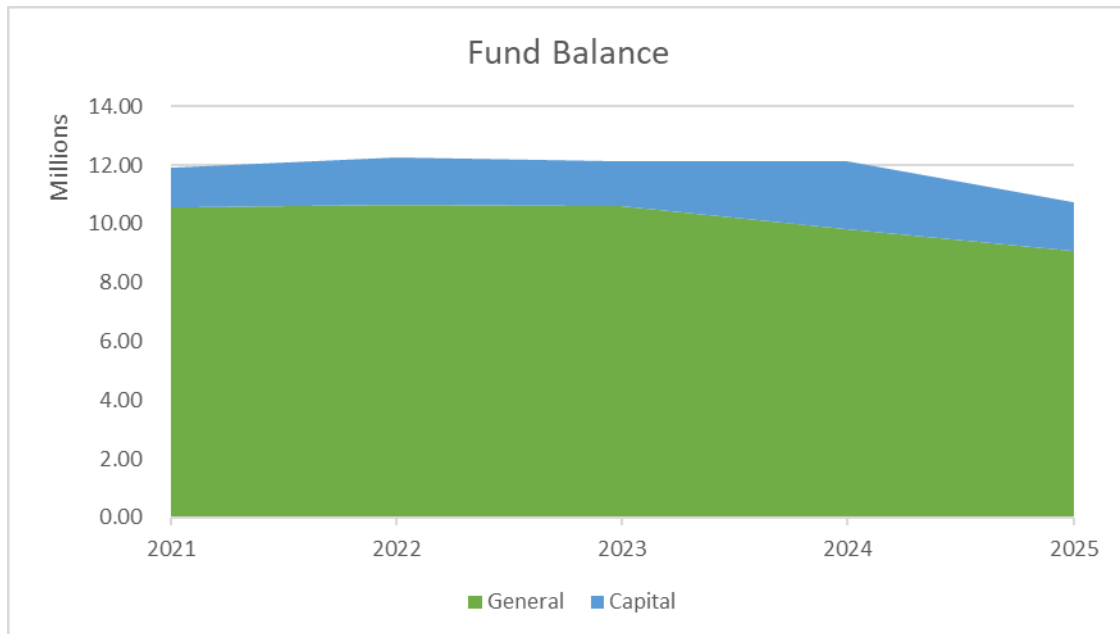
- Digital audiobooks, eBooks and eMagazines
- Online streaming of music, movies and documentaries
- Online versions of adult and youth programs including prerecorded storytime videos and online book clubs for adults and teens
- Credible, reliable information from online resources including newspaper and magazine articles, consumer information, vehicle repair manuals, encyclopedias and more
- Online reference and homework help
- Help for writing resumes, career planning and finding jobs
- A robust website, podcast and social media accounts to learn more about library services
- Online language learning for over 70 world languages, including Spanish, French, Italian, German and Japanese, as well as English courses for speakers of 21 world languages

2025 Major Fund Balance Summary

	General Fund	Capital Fund	Total Funds
Beginning Fund Balance	\$ 9,840,302	\$ 2,293,607	\$ 12,133,909
Total Revenues	10,728,189	2,202,827	12,931,016
Total Expenditures	11,490,286	2,729,802	14,220,088
Total Revenues Net of Total Expenditures	\$ (762,097)	\$ (526,975)	\$ (1,289,072)

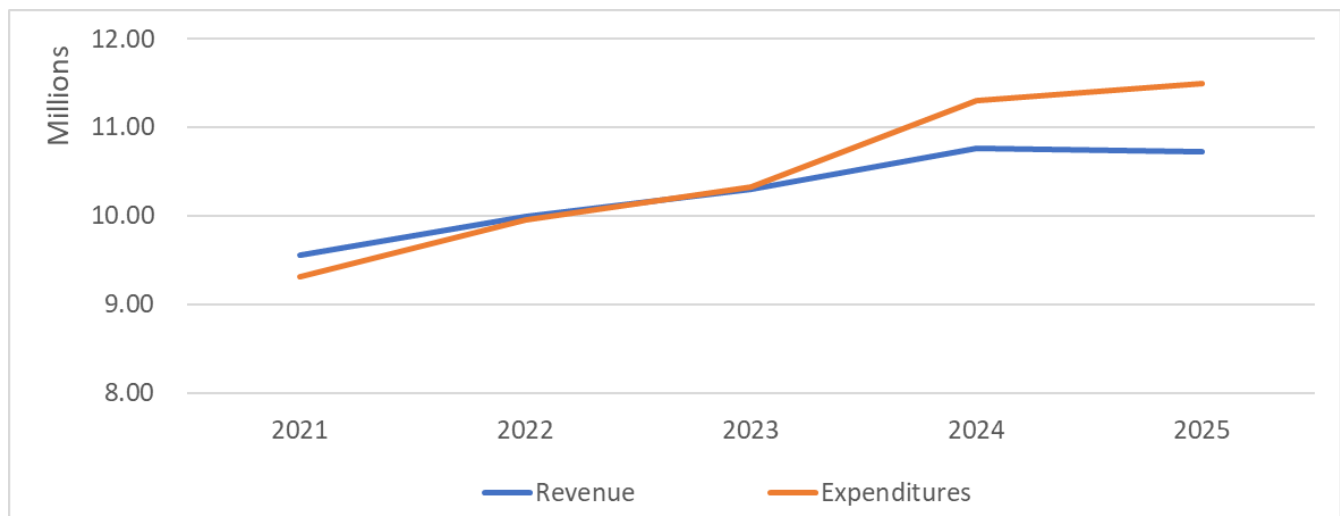
Ending Fund Balance

Assigned Fund Balance - Capital	\$ -	\$ 1,534,733	\$ 1,534,733
Designated Fund Balance - Cash Flow	3,767,044	-	3,767,044
Designated Fund Balance - Emergency	951,274	231,900	1,183,174
Designated Fund Balance - Capital Transfer	75,000	-	75,000
Designated Fund Balance - Unemployment Comp Reserve	15,560	-	15,560
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	8,906,194	1,766,633	10,672,826
Unassigned, Undesignated Ending Fund Balance	172,011	-	172,011
Total Estimated Ending Fund Balance	\$ 9,078,205	\$ 1,766,633	\$ 10,844,838



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	\$ 9,840,302	-7.28%
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	5,953,055	6,224,118	4.55%
572.2000	Personnel Benefits	1,715,921	1,805,438	1,973,700	2,085,078	2,184,008	4.74%
572.3000	Supplies	1,570,726	1,583,026	1,546,070	1,614,907	1,662,120	2.92%
572.4000	Services	851,259	1,077,193	1,184,998	1,320,553	1,345,040	1.85%
572.5000	Intergovernmental Services	-	-	-	-	-	0.00%
	Total Operating Expenditures	9,035,271	9,597,630	10,278,576	10,973,593	11,415,286	4.03%
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	(685,860)	(687,097)	0.18%
	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)	(542,243)	(762,097)	40.55%
	Use of Fund Balance	-	-	230,000	(230,000)	-	
508.0000	Ending Fund Balance	\$ 10,583,985	\$ 10,630,324	\$ 10,612,545	\$ 9,840,302	\$ 9,078,205	-7.74%



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	\$ 9,840,302	-7.28%
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, rebates 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	\$ 5,953,055	\$ 6,224,118	4.55%
572.2010	Retirement	519,306	477,319	496,704	496,178	521,473	5.10%
572.2030	Social Security	366,738	382,466	411,334	455,409	474,597	4.21%
572.2045	Health Insurance	765,699	890,723	972,653	1,073,185	1,106,445	3.10%
572.2055	Disability Insurance	9,190	9,752	10,637	12,444	12,929	3.89%
572.2059	Industrial Insurance	53,729	43,603	31,791	46,214	48,083	4.04%
572.2069	Paid Family Medical Leave	-	-	49,830	1,648	16,537	903.51%
572.2079	Unemployment Compensation	1,259	1,575	-	-	3,945	0.00%
572.2099	Qualified Moving	-	-	750	-	-	0.00%
572.2000	Total Personnel Benefits	<u>1,715,921</u>	<u>1,805,438</u>	<u>1,973,700</u>	<u>2,085,078</u>	<u>2,184,008</u>	4.74%
	Total Salaries, Wages, & Benefits	<u>6,613,287</u>	<u>6,937,412</u>	<u>7,547,508</u>	<u>8,038,133</u>	<u>8,408,126</u>	4.60%
572.3031	Office and Operating Supplies	108,244	132,873	144,131	169,469	148,570	-12.33%
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	172,991	214,500	23.99%
572.3000	Total Supplies	<u>1,570,726</u>	<u>1,583,026</u>	<u>1,546,070</u>	<u>1,614,907</u>	<u>1,662,120</u>	2.92%
572.4041	Professional Services	339,887	436,967	528,286	591,895	680,765	15.01%
572.4042	Communication	131,781	140,989	139,618	157,197	132,088	-15.97%
572.4043	Travel	6,387	29,965	37,304	41,650	30,600	-26.53%
572.4044	Taxes and Operating Assessments	294	326	378	550	550	0.00%
572.4045	Operating Rentals and Leases	21,751	23,127	20,812	69,190	22,423	-67.59%
572.4046	Insurance	64,194	63,232	75,718	103,415	97,529	-5.69%
572.4047	Utility Services	130,801	144,325	156,255	162,492	166,424	2.42%
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	<u>851,259</u>	<u>1,077,193</u>	<u>1,184,998</u>	<u>1,320,553</u>	<u>1,345,040</u>	1.85%
	Total Operating Expenditures	<u>9,035,271</u>	<u>9,597,630</u>	<u>10,278,576</u>	<u>10,973,593</u>	<u>11,415,286</u>	4.03%
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	<u>272,624</u>	<u>350,581</u>	<u>275,000</u>	<u>94,135</u>	<u>75,000</u>	-20.33%
	Total General Fund Expenditures	<u>\$ 9,307,895</u>	<u>\$ 9,948,211</u>	<u>\$ 10,553,576</u>	<u>\$ 11,067,728</u>	<u>\$ 11,490,286</u>	3.82%

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); Washinton State Paid Family and Medical Leave; long-term disability insurance; and unemployment compensation.

Retirement contributions are based on rates set by the State of Washington Department of Retirement Systems. The employer contribution rate 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.

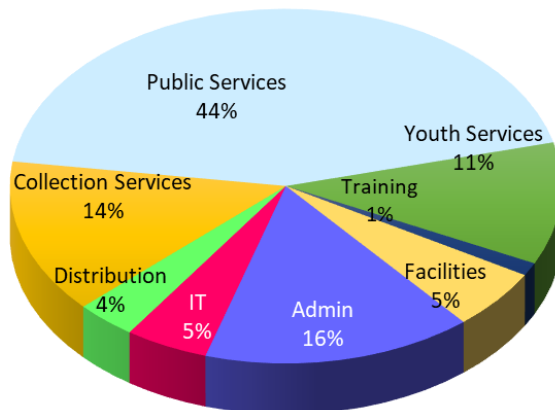
Rates for some PEBB plans are decreasing by up to 4.28% in 2025 while some will increase by up to 10.1%. Dental and vision coverage, along with long-term disability are provided by a private carrier. Dental rates will decrease by 1% while long-term disability rates will increase by 6.9%. Vision coverage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

Based on 2025 rate information provided by the State of Washington Department of Labor and Industries, an increase of 4.04% is budgeted for total workers' compensation costs.

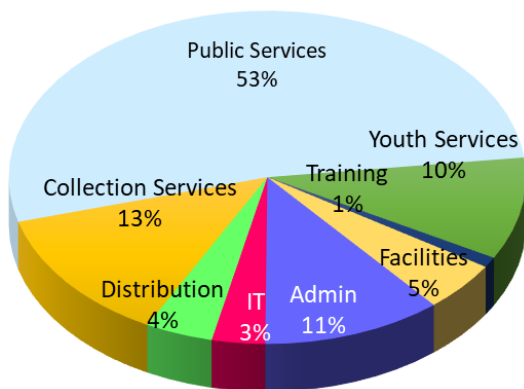
WCLS is on a reimbursable plan with the State of Washington for unemployment compensation. 0.06% of gross wages are budgeted for possible reimbursements, in addition to a fund reserve made up of 0.25% of wages.

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.

Personnel Budget By Department



FTE By Department



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 12.3% 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 24% 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 branch 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 15.1% 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 16% 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. WCLS will focus on online or local training opportunities in 2025, reducing travel costs by 26.5%.

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 67.6% 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 premiums are budgeted to increase by 5% although costs will decrease from 2024 due to a change in timing of when annual payments are made. Costs may be amended after final renewal rates are known in late December 2024.

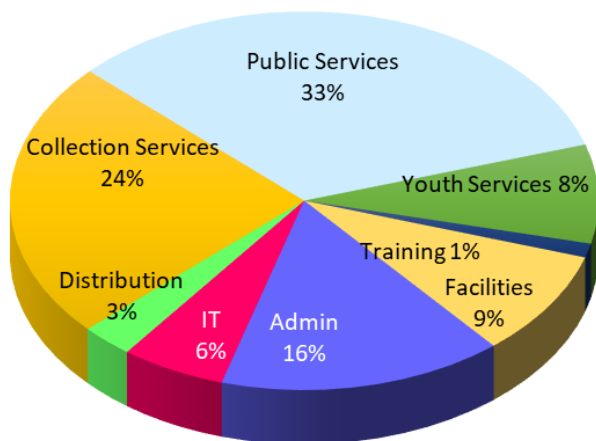
Utilities: This category includes costs for electricity, natural gas, water, sewer and refuse collection for all WCLS locations. A 2.4% increase is included to reflect anticipated rate increases.

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.

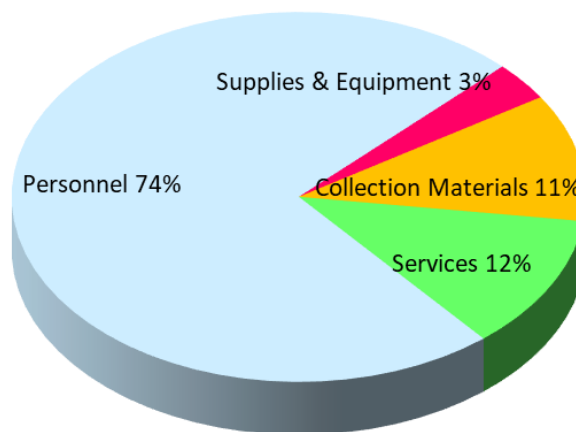
Miscellaneous: This expense category includes trustee and staff WCLS memberships in the Washington Library Association (WLA) and other professional organizations, refunds to patrons who have paid for lost items and later found and returned them, along with training registrations, printing services and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

Budget By Department



Budget By Category



Schedules of Fines and Fees

Administrative Procedure 4.01.04 Schedule of Fines and Fees

Policy Authority: 4.01 Borrower's Policy

1. Nonresident card fees:	
a. Family Fee	\$52.00 (up to 8 cards)
b. Adult Fee (18-65)	\$40.00
c. Child Fee (under 18)	\$20.00
d. Senior (65 and older)/Disabled Fee	\$20.00
2. If library materials are returned late:	
No overdue fines; items that are more than 28 days overdue will be considered lost. Damaged and lost fees may apply.	
3. If the account is submitted to collection agency:	\$10.00
4. Lost items or missing parts:	
Lost items will be charged to the patron's account based on their replacement value.	

Adopted by the Whatcom County Library System Board of Trustees May 18, 2010.

Revised: August 17, 2021, January 21, 2020, September 17, 2019; August 15, 2017; December 20, 2016; March 15, 2016; November 27, 2012; December 13, 2011; December 17, 2010.

7.03 Meeting Room and Facilities Use Policy Attachment A Schedule of Fees

Base Rental Fees (Rate covers 2 hours of use)			
Meeting Room	Capacity	Schedule A	Schedule B
Blaine Library Multi-Use Space	45	No Fee	\$30
Deming Library Meeting Room	58	No Fee	\$30
Ferndale Library Meeting Room	80	No Fee	\$30
Ferndale Library Conference Room	10	No Fee	\$25
Ferndale Library Study Room	3	No Fee	\$15
Lynden Library Meeting Room	80	No Fee	\$30
Lynden Library Conference Room	10	No Fee	\$25
Lynden Library Study Room	3	No Fee	\$15
North Fork Library Outdoor Side Lot	40' x 40'	No Fee	\$15
Point Roberts Library Meeting Room	30	No Fee	\$30
Additional Fees			
The following is charged in addition to the base rental fee:			
1. Additional time incurs additional fees charged in two hour blocks.			
2. Before/Afterhours use fee will be assessed by WCLS, the building owner, or Friends of the Library group on a case-by-case basis. Staff time is assessed at \$20 per hour and subject to availability.			
3. If special cleaning or repair is required as a result of use by a person or group, WCLS may charge the contact person an amount equal to the cost incurred by WCLS to return the meeting room to its previous condition.			

Adopted by the Whatcom County Library System Board of Trustees May 17, 2016

Revised: July 20, 2021, August 17, 2018, March 28, 2017



whatcom county
library system

Whatcom County Library System 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.

2025 Capital Budget

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	53,951	121,866	87,000	35,000	160,000	50,000	453,866
Sub-Total Building and Furnishings Enhancement and Replacement Program	53,951	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	1,119,000
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	69,972	1,718,221	-	-	-	-	1,718,221
AS Feasibility Study	62,000	-	-	-	-	-	-
Electric Vehicle Charging Initiative	-	363,715	-	-	-	-	363,715
Sub-total Land Purchase/New Branch Libraries/Building Upgrades	131,972	2,081,936	-	-	-	-	1,718,221
Total Expenditures	\$ 328,937	\$ 2,729,802	\$ 385,000	\$ 381,000	\$ 408,000	\$ 195,000	\$ 3,654,087

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	936,168	2,057,827	111,000	173,000	113,000	-	2,454,827
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	2,293,607	1,766,633	1,637,633	1,574,633	1,424,633	
Total Funding	\$ 2,622,544	\$ 4,496,435	\$ 2,022,633	\$ 1,955,633	\$ 1,832,633	\$ 1,569,633	

Fund Balance:	2024 Projected	2025	2026	2027	2028	2029	
Assigned Beginning Fund Balance	\$ 1,294,342	2,061,707	\$ 1,534,733	\$ 1,405,733	\$ 1,342,733	\$ 1,192,733	
Designated Beginning Fund Balance - Emergency	231,900	231,900	231,900	231,900	231,900	231,900	
Total Beginning Fund Balance	1,526,242	2,293,607	1,766,633	1,637,633	1,574,633	1,424,633	
Revenues	1,002,168	2,127,827	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	328,937	2,729,802	385,000	381,000	408,000	195,000	
Net Income	767,366	(526,975)	(129,000)	(63,000)	(150,000)	(50,000)	
Ending Fund Balance	\$ 2,293,607	\$ 1,766,633	\$ 1,637,633	\$ 1,574,633	\$ 1,424,633	\$ 1,374,633	

Note: Projected revenues and expenditures represent current estimates. The priority, timing and available funding for budgeted projects are subject to change based on the changing needs of WCLS, its staff and the patrons and communities that it serves.