

**WHATCOM COUNTY RURAL LIBRARY DISTRICT
2018 General Fund Budget - Revenue**

| Account No. | Description | 2018 Budget Adopted | 2018 Budget Amended 2/20/18 | Adjustment |
|--------------------|---|--------------------------------|--|-------------------|
| 308 | ESTIMATED BEGINNING FUND BALANCE | \$ 9,369,081 | \$ 9,564,508 | 195,427 |
| 310 | TAXES | | | |
| 311.10 | General Property Taxes | \$ 8,440,581 | \$ 8,482,550 | 41,969 |
| 311.30 | Sale of Tax Title Property | - | - | - |
| | TOTAL TAXES | \$ 8,440,581 | \$ 8,482,550 | 41,969 |
| 330 | INTERGOVERNMENTAL REVENUE | | | |
| 333.XX | State Library Grants | \$ 6,016 | \$ 6,016 | - |
| 335.0232 | DNR Other Trust Revenue | 600 | 600 | - |
| 335.0233 | DNR Timber Trust Revenue | - | - | - |
| 337.10 | Local Grants, Entitlements & Other | 166,000 | 166,000 | - |
| | TOTAL INTERGOVERNMENTAL REVENUE | \$ 172,616 | \$ 172,616 | - |
| 340 | CHARGES FOR GOODS & SERVICES | | | |
| 341.60 | Printing & Duplication Services | \$ 26,500 | \$ 26,500 | - |
| 347.20 | Library Use Fees | 9,025 | 9,025 | - |
| | TOTAL CHARGES FOR SERVICES | \$ 35,525 | \$ 35,525 | - |
| 350 | FINES & FORFEITS | | | |
| 359.70 | Library Fines | \$ 60,000 | \$ 60,000 | - |
| | TOTAL FINES & FORFEITS | \$ 60,000 | \$ 60,000 | - |
| 360 | MISCELLANEOUS REVENUES | | | |
| 361.11 | Investment Interest | \$ 89,250 | \$ 89,250 | - |
| 361.19 | Other Interest Earnings | - | \$ - | - |
| 362.00 | Space & Facility Rental | 1,700 | \$ 1,700 | - |
| 367.00 | Contributions & Donations | 7,500 | \$ 7,500 | - |
| 369.10 | Sale of Discards | 200 | \$ 200 | - |
| 369.81 | Overages/Underages | - | \$ - | - |
| 369.9101 | Other Misc. Revenue | 15,000 | \$ 15,000 | - |
| 369.9102 | Reimburse Lost/Damaged Books | 20,600 | \$ 20,600 | - |
| 369.9103 | NSF Checks | (160.00) | \$ (160) | - |
| 369.9112 | COBRA Reimbursement | - | \$ 326 | 326 |
| | TOTAL MISC. REVENUES | \$ 134,090 | \$ 134,416 | 326 |
| | TOTAL OPERATING REVENUE | \$ 8,842,811 | \$ 8,885,106 | 42,295 |
| 390 | OTHER FINANCING SOURCES | | | |
| 395.10 | Proceeds from Sales | \$ - | \$ - | - |
| 397.20 | Transfer-in from Prior Year | 265,000 | 265,000 | - |
| 397.30 | Transfer-in from Reserves | 182,243 | 182,243 | - |
| | TOTAL OTHER FINANCING SOURCES | 447,243 | 447,243 | - |
| | TOTAL REVENUE | \$ 9,290,054 | \$ 9,332,349 | 42,295 |

**WHATCOM COUNTY RURAL LIBRARY DISTRICT
2018 General Fund Budget - Expenditure**

| Account No. | Description | 2018 Budget | | |
|-------------|--|------------------------|---------------------|------------------|
| | | 2018 Budget Adopted | Amended 2/20/18 | Adjustment |
| | SALARIES, WAGES, & BENEFITS | | | |
| 572.10 | Salaries and Wages | \$ 4,568,156 | \$ 4,576,877 | \$ 8,720 |
| 572.20 | Benefits | 1,762,676 | 1,779,235 | 16,560 |
| | TOTAL SALARIES, WAGES, & BENEFITS | \$ 6,330,832 | \$ 6,356,112 | \$ 25,280 |
| | SUPPLIES & MINOR EQUIPMENT | | | |
| 572.30 | SUPPLIES & MINOR EQUIPMENT | | | |
| 572.3031 | Office & Operating Supplies | \$ 111,450 | \$ 122,389 | \$ 10,939 |
| 572.3032 | Fuel | 12,600 | 12,600 | - |
| 572.3034 | Collection Materials | 1,160,000 | 1,160,000 | - |
| 572.3035 | Minor Equipment | 188,128 | 188,128 | - |
| | TOTAL SUPPLIES & MINOR EQUIPMENT | \$ 1,472,178 | \$ 1,483,117 | \$ 10,939 |
| | OTHER SERVICES & CHARGES | | | |
| 572.40 | OTHER SERVICES & CHARGES | | | |
| 572.4041 | Professional Services | \$ 445,543 | \$ 445,543 | \$ - |
| 572.4042 | Communication | 118,935 | 118,935 | - |
| 572.4043 | Travel | 40,950 | 40,950 | - |
| 572.4044 | Taxes & Operating Assessments | 2,600 | 2,600 | - |
| 572.4045 | Operating Rentals & Leases | 26,258 | 26,258 | - |
| 572.4046 | Insurance | 56,750 | 56,750 | - |
| 572.4047 | Utilities | 115,566 | 115,566 | - |
| 572.4048 | Repair & Maintenance | 106,550 | 106,550 | - |
| 572.4049 | Miscellaneous | 37,109 | 37,109 | - |
| | TOTAL OTHER SERVICES & CHARGES | \$ 950,262 | \$ 950,262 | \$ - |
| | INTERGOVERNMENTAL SERVICES | | | |
| 572.50 | INTERGOVERNMENTAL SERVICES | | | |
| 572.5051 | Intergovernmental Services | \$ 187,036 | \$ 187,036 | \$ - |
| | TOTAL INTERGOVERNMENTAL SERVICES | \$ 187,036 | \$ 187,036 | \$ - |
| | TOTAL LIBRARY OPERATING EXPENDITURES | \$ 8,940,307 | \$ 8,976,526 | \$ 36,219 |
| | OTHER FINANCING USES | | | |
| 596-599 | OTHER FINANCING USES | | | |
| 597 | Transfer to Other Funds | \$ 168,298 | \$ 168,298 | \$ - |
| | TOTAL OTHER FINANCING USES | \$ 168,298 | \$ 168,298 | \$ - |
| | TOTAL EXPENDITURES | \$ 9,108,605 | \$ 9,144,824 | \$ 36,219 |
| | Excess (Deficit) Revenues over Expenditures | \$ 181,449 | \$ 187,526 | \$ 6,077 |
| | Transfer Fund Balance to Operating Budget | 182,243 | 182,243 | - |
| | Additional One-time Capital Transfer | 285,093 | 300,093 | 15,000 |
| 508 | TOTAL ENDING FUND BALANCE | 9,083,194 | 9,269,698 | 186,503 |