

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

Account No.	Description	2018 Budget Adopted*	2018 Budget Amended 11/20/18	Adjustment
<b>308</b>	<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 9,564,508</b>	<b>\$ 9,564,508</b>	<b>-</b>
<b>310</b>	<b>TAXES</b>			
311.10	General Property Taxes	\$ 8,482,550	\$ 8,482,550	-
311.30	Sale of Tax Title Property	-	-	-
	<b>TOTAL TAXES</b>	<b>\$ 8,482,550</b>	<b>\$ 8,482,550</b>	<b>-</b>
<b>330</b>	<b>INTERGOVERNMENTAL REVENUE</b>			
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	-
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>\$ 172,616</b>	<b>\$ 172,616</b>	<b>-</b>
<b>340</b>	<b>CHARGES FOR GOODS &amp; SERVICES</b>			
341.60	Printing & Duplication Services	\$ 26,500	\$ 26,500	-
347.20	Library Use Fees	9,025	9,025	-
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 35,525</b>	<b>\$ 35,525</b>	<b>-</b>
<b>350</b>	<b>FINES &amp; FORFEITS</b>			
359.70	Library Fines	\$ 60,000	\$ 60,000	-
	<b>TOTAL FINES &amp; FORFEITS</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>-</b>
<b>360</b>	<b>MISCELLANEOUS REVENUES</b>			
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	2,034	2,760	726
	<b>TOTAL MISC. REVENUES</b>	<b>\$ 136,124</b>	<b>\$ 136,850</b>	<b>726</b>
	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 8,886,814</b>	<b>\$ 8,887,540</b>	<b>726</b>
<b>390</b>	<b>OTHER FINANCING SOURCES</b>			
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	-
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>447,243</b>	<b>447,243</b>	<b>-</b>
	<b>TOTAL REVENUE</b>	<b>\$ 9,334,057</b>	<b>\$ 9,334,783</b>	<b>726</b>

\*as amended May 15,2018

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

Account No.	Description	2018 Budget		Adjustment
		2018 Budget Adopted*	Amended 11/20/18	
	<b>SALARIES, WAGES, &amp; BENEFITS</b>			
572.10	Salaries and Wages	\$ 4,576,877	\$ 4,576,877	\$ -
572.20	Benefits	1,780,943	1,781,669	726
	<b>TOTAL SALARIES, WAGES, &amp; BENEFITS</b>	<b>\$ 6,357,820</b>	<b>\$ 6,358,546</b>	<b>\$ 726</b>
	<b>SUPPLIES &amp; MINOR EQUIPMENT</b>			
572.3031	Office & Operating Supplies	\$ 122,389	\$ 122,389	\$ -
572.3032	Fuel	12,600	15,000	2,400
572.3034	Collection Materials	1,160,000	1,160,000	-
572.3035	Minor Equipment	188,128	188,128	-
	<b>TOTAL SUPPLIES &amp; MINOR EQUIPMENT</b>	<b>\$ 1,483,117</b>	<b>\$ 1,485,517</b>	<b>\$ 2,400</b>
	<b>OTHER SERVICES &amp; CHARGES</b>			
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	120,000	4,434
572.4048	Repair & Maintenance	106,550	99,716	(6,834)
572.4049	Miscellaneous	37,109	37,109	-
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>\$ 950,262</b>	<b>\$ 947,862</b>	<b>\$ (2,400)</b>
	<b>INTERGOVERNMENTAL SERVICES</b>			
572.5051	Intergovernmental Services	\$ 187,036	\$ 187,036	\$ -
	<b>TOTAL INTERGOVERNMENTAL SERVICES</b>	<b>\$ 187,036</b>	<b>\$ 187,036</b>	<b>\$ -</b>
	<b>TOTAL LIBRARY OPERATING EXPENDITURES</b>	<b>\$ 8,978,234</b>	<b>\$ 8,978,959</b>	<b>\$ 726</b>
	<b>OTHER FINANCING USES</b>			
596-599	Transfer to Other Funds	\$ 168,298	\$ 168,298	\$ -
597	<b>TOTAL OTHER FINANCING USES</b>	<b>\$ 168,298</b>	<b>\$ 168,298</b>	<b>\$ -</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 9,146,532</b>	<b>\$ 9,147,257</b>	<b>\$ 726</b>
	<b>Excess (Deficit) Revenues over Expenditures</b>	<b>\$ 187,526</b>	<b>\$ 187,526</b>	<b>\$ 0</b>
	Transfer Fund Balance to Operating Budget	182,243	182,243	-
	Additional One-time Capital Transfer	300,093	300,093	-
508	<b>TOTAL ENDING FUND BALANCE</b>	<b>9,269,698</b>	<b>9,269,698</b>	<b>\$ -</b>

\*as amended May 15,2018