

**WHATCOM COUNTY RURAL LIBRARY DISTRICT
2019 General Fund Budget - Revenue**

Account No.	Description	2019 Budget		Adjustment	Notes
		2019 Budget Adopted	Amended 2/19/19		
308	ESTIMATED BEGINNING FUND BALANCE	\$ 9,352,540	\$ 9,706,974	354,434	2018 Ending Actual
310	TAXES				
311.10	General Property Taxes	\$ 8,700,050	\$ 8,687,097	(12,952)	Revised levy amount
311.30	Sale of Tax Title Property	-	-	-	
	TOTAL TAXES	\$ 8,700,050	\$ 8,687,097	(12,952)	
330	INTERGOVERNMENTAL REVENUE				
333.4531	State Library Grants	\$ 4,842	\$ 4,842	-	
335.0232	DNR Other Trust Revenue	500	500	-	
335.0233	DNR Timber Trust Revenue	-	-	-	
337.10	Local Grants, Entitlements & Other	160,656	160,656	-	
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 165,998	\$ 165,998	-	
340	CHARGES FOR GOODS & SERVICES				
341.60	Printing & Duplication Services	\$ 30,000	\$ 30,000	-	
347.20	Library Use Fees	9,800	9,800	-	
	TOTAL CHARGES FOR SERVICES	\$ 39,800	\$ 39,800	-	
350	FINES & FORFEITS				
359.70	Library Fines	\$ 50,000	\$ 50,000	-	
	TOTAL FINES & FORFEITS	\$ 50,000	\$ 50,000	-	
360	MISCELLANEOUS REVENUES				
361.11	Investment Interest	\$ 154,100	\$ 154,100	-	
361.19	Other Interest Earnings	-	-	-	
362.00	Space & Facility Rental	610	610	-	
367.00	Contributions & Donations	6,075	6,075	-	
369.10	Sale of Discards	-	-	-	
369.81	Overage/Underage	-	-	-	
369.9101	Other Misc. Revenue	18,000	18,000	-	
369.9102	Reimburse Lost/Damaged Books	20,000	20,000	-	
369.9103	NSF Checks	-	-	-	
369.9112	COBRA Reimbursement	-	337	337	
	TOTAL MISC. REVENUES	\$ 198,785	\$ 199,122	337	
	TOTAL OPERATING REVENUE	\$ 9,154,633	\$ 9,142,017	(12,615)	
390	OTHER FINANCING SOURCES				
395.10	Proceeds from Sales	\$ -	\$ -	-	
397.20	Transfer-in from Prior Year	336,933	336,933	-	
	TOTAL OTHER FINANCING SOURCES	336,933	336,933	-	
	TOTAL REVENUE	\$ 9,491,566	\$ 9,478,950	(12,615)	

**WHATCOM COUNTY RURAL LIBRARY DISTRICT
2019 General Fund Budget - Expenditure**

Account No.	Description	2019 Budget		Adjustment	Notes
		2019 Budget Adopted	Amended 2/19/19		
	SALARIES, WAGES, & BENEFITS				
572.10	Salaries and Wages	\$ 4,833,822	\$ 4,833,822	\$ -	
572.20	Benefits	1,956,629	1,956,966	337	COBRA
	TOTAL SALARIES, WAGES, & BENEFITS	\$ 6,790,451	\$ 6,790,788	\$ 337	
	SUPPLIES & MINOR EQUIPMENT				
572.3031	Office & Operating Supplies	\$ 123,990	\$ 123,990	\$ -	
572.3032	Fuel	15,745	15,745	-	
572.3034	Collection Materials	1,200,000	1,200,000	-	
572.3035	Minor Equipment	211,210	211,210	-	
	TOTAL SUPPLIES & MINOR EQUIPMENT	\$ 1,550,945	\$ 1,550,945	\$ -	
	OTHER SERVICES & CHARGES				
572.4041	Professional Services	\$ 411,349	\$ 471,349	\$ 60,000	2018 Whatcom Reads,
572.4042	Communication	122,473	122,473	-	2018 Polaris fees
572.4043	Travel	43,050	43,050	-	
572.4044	Taxes & Operating Assessments	2,600	2,600	-	
572.4045	Operating Rentals & Leases	24,849	24,849	-	
572.4046	Insurance	50,937	50,937	-	
572.4047	Utilities	125,233	125,233	-	
572.4048	Repair & Maintenance	80,750	80,750	-	
572.4049	Miscellaneous	78,980	78,980	-	
	TOTAL OTHER SERVICES & CHARGES	\$ 940,222	\$ 1,000,222	\$ 60,000	
	INTERGOVERNMENTAL SERVICES				
572.5051	Intergovernmental Services	\$ 3,000	\$ 3,562	\$ 562	Final payment to PRPR
	TOTAL INTERGOVERNMENTAL SERVICES	\$ 3,000	\$ 3,562	\$ 562	
	TOTAL LIBRARY OPERATING Overage/Underage	\$ 9,284,618	\$ 9,345,516	\$ 60,899	
	OTHER FINANCING USES				
596-599	Transfers-Out to Capital	\$ 206,948	\$ 285,001	\$ 78,053	Per 2018 receipts
597	TOTAL OTHER FINANCING USES	\$ 206,948	\$ 285,001	\$ 78,053	
	TOTAL EXPENDITURES	\$ 9,491,566	\$ 9,630,517	\$ 138,951	
	Excess (Deficit) Revenues over Expenditures	\$ -	\$ (151,567)	\$ 151,567	
	FUND BALANCE				
508	TOTAL ENDING FUND BALANCE	9,352,540	9,555,407	\$ 202,867	