

WHATCOM COUNTY RURAL LIBRARY DISTRICT
2019 General Fund Budget - Revenue

Account No.	Description	2019 Budget			Notes
		2019 Budget Adopted*	Amended 6/18/19	Adjustment	
308	ESTIMATED BEGINNING FUND BALANCE	\$ 9,706,974	\$ 10,043,370	\$ 336,396	Updated per Audit
310	TAXES				
311.10	General Property Taxes	\$ 8,687,097	\$ 8,687,097	\$ -	
311.30	Sale of Tax Title Property	-	-	-	
	TOTAL TAXES	\$ 8,687,097	\$ 8,687,097	\$ -	
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				
341.80	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	25,075	19,000	Friends/WCLF contribution to Summer Reading
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	\$ 199,122	\$ 218,122	\$ 19,000	
390	OTHER FINANCING SOURCES				
395.10	Proceeds from Sales	\$ -	\$ -	\$ -	
	TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	
	TOTAL OPERATING REVENUE	\$ 9,142,017	\$ 9,161,017	\$ 19,000	
	TRANSFERS FROM RESERVES				
	Transfer from Prior Year Excess Revenue	\$ 336,933	\$ -	\$ (336,933)	
	Transfer from Fund Balance	-	336,933	336,933	
	TOTAL TRANSFERS FROM RESERVES	\$ 336,933	\$ 336,933	\$ -	
	TOTAL REVENUE	\$ 9,478,950	\$ 9,497,950	\$ 19,000	

*As amended 2/19/19

WHATCOM COUNTY RURAL LIBRARY DISTRICT
2019 General Fund Budget - Expenditure

Account No.	Description	2019 Budget			Notes
		2019 Budget Adopted*	Amended 6/18/19	Adjustment	
	SALARIES, WAGES, & BENEFITS				
572.10	Salaries and Wages	\$ 4,833,822	\$ 4,833,822	\$ -	
572.20	Benefits	1,956,966	1,956,966	-	
	TOTAL SALARIES, WAGES, & BENEFITS	\$ 6,790,788	\$ 6,790,788	\$ -	
	SUPPLIES & MINOR EQUIPMENT				
572.30	Office & Operating Supplies	\$ 123,990	\$ 142,990	\$ 19,000	Summer Reading Books
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	\$ 1,569,945	\$ 19,000	
	OTHER SERVICES & CHARGES				
572.40	Professional Services	\$ 471,349	\$ 471,349	\$ -	
572.4041	Communication	122,473	122,473	-	
572.4042	Travel	43,050	43,050	-	
572.4043	Taxes & Operating Assessments	2,600	2,600	-	
572.4044	Operating Rentals & Leases	24,849	24,849	-	
572.4045	Insurance	50,937	50,937	-	
572.4046	Utilities	125,233	125,233	-	
572.4047	Repair & Maintenance	80,750	80,750	-	
572.4048	Miscellaneous	78,980	78,980	-	
572.4049					
	TOTAL OTHER SERVICES & CHARGES	\$ 1,000,222	\$ 1,000,222	\$ -	
	INTERGOVERNMENTAL SERVICES				
572.50	Intergovernmental Services	\$ 3,562	\$ 3,562	\$ -	
572.5051					
	TOTAL INTERGOVERNMENTAL SERVICES	\$ 3,562	\$ 3,562	\$ -	
	OTHER FINANCING USES				
596-599	Transfers-Out to Capital	\$ 285,001	\$ 285,001	\$ -	
597					
	TOTAL OTHER FINANCING USES	\$ 285,001	\$ 285,001	\$ -	
	TOTAL EXPENDITURES	\$ 9,630,517	\$ 9,649,517	\$ 19,000	
	NET OPERATING INCOME (LOSS)	\$ (488,499.3)	\$ (488,499.3)	\$ -	
	NET INCOME (LOSS) W/USE OF RESERVES	\$ (151,566.5)	\$ (151,566.3)	\$ -	
508	TOTAL ENDING FUND BALANCE	\$ 9,555,407	\$ 9,554,871	\$ (537)	

*As amended 2/19/19

FUND BALANCE SUMMARY

	2019 Budget Adopted*	2019 Budget Amended 6/18/19	Adjustment
Beginning Fund Balance	9,706,974	10,043,370	336,396
Revenue Items			-
Operating Revenue	9,142,017	9,161,017	19,000
Transfer from Prior Year Excess Revenue	336,933	-	(336,933)
Transfer from Fund Balance	-	336,933	336,933
Expense Items			-
Operating Expenditures	(9,630,517)	(9,649,517)	(19,000)
Transfers from Fund Balance to Operating Budget	-	(336,933)	(336,933)
Ending Fund Balance	9,555,408	9,554,871	(537)
Ending Fund Balance Designation Summary			
Assigned Ending Fund Balance - Cash Flow	3,115,172	3,115,172	-
Assigned Ending Fund Balance - Emergency	778,793	778,793	-
Committed Ending Fund Balance - Next Year's Operating Budget	-	-	-
Committed Ending Fund Balance - Capital Transfer	285,001	285,001	-
Committed Ending Fund Balance - Unemployment Comp Reserve	12,152	12,152	-
Committed Ending Fund Balance - Birch Bay Operating Fund Reserve	600,000	600,000	-
Committed Ending Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,250,000	3,250,000	-
Committed Ending Fund Balance - Facility Maintenance Fund	650,000	650,000	-
Committed Ending Fund Balance - Operating Cost Stabilization Fund Reserve	250,000	250,000	-
Branch Change Funds	-	790	790
Total Committed and Assigned Ending Fund Balance	8,941,118	8,941,908	790
Unassigned Ending Fund Balance	614,290	612,963	(1,327)
Total Ending Fund Balance	9,555,408	9,554,871	(537)

*As amended 2/19/19