

**WHATCOM COUNTY LIBRARY SYSTEM**  
**2023 General Fund Budget Amendment**  
**June 20, 2023**

**Revenue**

<b>Acct No.</b>	<b>Description</b>	<b>2023 Budget Adopted*</b>	<b>Amended Amount</b>	<b>Adjustment Amount</b>	<b>Notes</b>
<b>308</b>	<b>ESTIMATED BEGINNING FUND BAL</b>	<b>\$ 10,630,324</b>	<b>\$ 10,630,324</b>	<b>\$ -</b>	
<b>310</b>	<b>TAXES</b>				
311.10	General Property Taxes	\$ 9,660,921	\$ 9,660,921	\$ -	
	<b>TOTAL TAXES</b>	<b>\$ 9,660,921</b>	<b>\$ 9,660,921</b>	<b>\$ -</b>	
<b>330</b>	<b>INTERGOVERNMENTAL REVENUE</b>				
333.00	State Library Grants	\$ 15,964	\$ 19,546	\$ 3,582	Prof Dev travel grants
333.97	Fed Indirect Grant from DHS	45,542	43,947	(1,596)	Update per final award amts
334.0690	State Grants from Other Agencies	\$ -	\$ 650	\$ 650	Prof Dev travel grants
337.01	Local Grants & Entitlements	175,000	175,000	-	
337.02	Leasehold Excise Tax	25,000	25,000	-	
	<b>TOTAL INTERGOVERNMENTAL REV</b>	<b>\$ 261,506</b>	<b>\$ 264,142</b>	<b>\$ 2,636</b>	
<b>340</b>	<b>CHARGES FOR GOODS &amp; SERVICES</b>				
341.81	Printing & Duplication Services	\$ 4,000	\$ 4,000	\$ -	
347.20	Library Use Fees	12,100	12,100	-	
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 16,100</b>	<b>\$ 16,100</b>	<b>\$ -</b>	
<b>360</b>	<b>MISCELLANEOUS REVENUES</b>				
361.11	Investment Interest	\$ 105,000	\$ 120,000	\$ 15,000	Increase per YTD actual
362.10	Rents & Leases	2,000	2,000	-	
367.10	Contributions & Donations	34,000	34,000	-	
369.10	Sale of Surplus	100	100	-	
369.41	Judgments and Settlements	-	1,546	1,546	New item
369.81	Cashier's Overages or Shortages	-	-	-	
369.9101	Other Misc. Revenue	20,000	20,000	-	
369.9102	Reimburse Lost/Damaged Books	10,000	10,000	-	
369.9106	COBRA Reimbursement	541	1,151	610	Update per YTD actual
	<b>TOTAL MISC. REVENUES</b>	<b>\$ 171,641</b>	<b>\$ 188,797</b>	<b>\$ 17,156</b>	
	<b>TOTAL OPERATING REVENUE</b>	<b>\$ 10,110,168</b>	<b>\$ 10,129,960</b>	<b>\$ 19,792</b>	
<b>390</b>	<b>OTHER FINANCING SOURCES</b>				
398.10	Insurance Recoveries	\$ -	\$ -	\$ -	
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>TOTAL REVENUE</b>	<b>\$ 10,110,168</b>	<b>\$ 10,129,960</b>	<b>\$ 19,792</b>	

\*As Amended May 16, 2023

**WHATCOM COUNTY LIBRARY SYSTEM**  
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**Expenditures**

<b>Acct No.</b>	<b>Description</b>	<b>2023 Budget Adopted*</b>	<b>Amended Amount</b>	<b>Adjustment Amount</b>	<b>Notes</b>
572	<b>SALARIES, WAGES, &amp; BENEFITS</b>				
572.10	Salaries and Wages	\$ 5,730,222	\$ 5,730,222	\$ -	
572.20	Benefits	2,078,993	2,056,993	(22,000)	PERS rate update, COBRA
	<b>TOTAL SALARIES, WAGES, &amp; BENE</b>	<b>\$ 7,809,215</b>	<b>\$ 7,787,215</b>	<b>\$ (22,000)</b>	
572.30	<b>SUPPLIES &amp; MINOR EQUIPMENT</b>				
572.3031	Office & Operating Supplies	\$ 134,800	\$ 125,800	\$ (9,000)	Reallocate UW project costs and
572.3032	Fuel	28,900	28,900	-	Open Book event costs
572.3034	Collection Materials	1,250,000	1,250,000	-	
572.3035	Small Tools & Minor Equipment	220,610	222,610	2,000	Open Book event costs
	<b>TOTAL SUPPLIES &amp; MINOR EQUIP</b>	<b>\$ 1,634,310</b>	<b>\$ 1,627,310</b>	<b>\$ (7,000)</b>	
572.40	<b>OTHER SERVICES &amp; CHARGES</b>				
572.4041	Professional Services	\$ 565,127	\$ 569,327	\$ 4,200	UW project costs, Open Book costs
572.4042	Communication	133,118	133,118	-	
572.4043	Travel	32,600	40,182	7,582	Adjustments for grants & stipends
572.4044	Taxes & Operating Assessments	500	500	-	
572.4045	Operating Rentals & Leases	24,318	28,018	3,700	Open Book event costs
572.4046	Insurance	96,982	89,482	(7,500)	Move to Emergency Fund
572.4047	Utilities	153,176	153,176	-	
572.4048	Repair & Maintenance	164,780	164,780	-	
572.4049	Miscellaneous	102,055	102,055	-	
	<b>TOTAL OTHER SVCES &amp; CHARGES</b>	<b>\$ 1,272,656</b>	<b>\$ 1,280,638</b>	<b>\$ 7,982</b>	
	<b>TOTAL OPERATING EXPENDITURE:</b>	<b>\$ 10,716,181</b>	<b>\$ 10,695,163</b>	<b>\$ (21,018)</b>	
590	<b>OTHER FINANCING USES</b>				
597.1	Transfers-Out to Capital	\$ 45,000	\$ 45,000	\$ -	
	<b>TOTAL OTHER FINANCING USES</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ -</b>	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 10,761,181</b>	<b>\$ 10,740,163</b>	<b>\$ (21,018)</b>	
	<b>NET OPERATING INCOME (LOSS)</b>	<b>\$ (651,013)</b>	<b>\$ (610,203)</b>	<b>\$ 40,810</b>	
508	<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 9,979,311</b>	<b>\$ 10,020,121</b>	<b>\$ 40,810</b>	

\*As Amended May 16, 2023

**WHATCOM COUNTY LIBRARY SYSTEM**  
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**Fund Balance Summary**

	<b>2023 Budget Adopted*</b>	<b>Amended Amount</b>	<b>Adjustment Amount</b>
Beginning Fund Balance	\$ 10,630,324	\$ 10,630,324	\$ -
Revenue	10,110,168	10,129,960	19,792
Expenditures	(10,761,181)	(10,740,163)	21,018
Ending Fund Balance	<u>\$ 9,979,311</u>	<u>\$ 10,020,121</u>	<u>\$ 40,810</u>

**Fund Balance Designation Summary**

Assigned Ending Fund Balance - Cash Flow	\$ 3,502,655	\$ 3,502,655	\$ -
<b>Assigned Ending Fund Balance - Emergency</b>	<b>884,509</b>	<b>892,009</b>	<b>\$ 7,500</b>
Committed Ending Fund Balance - Capital Transfer	60,000	60,000	\$ -
Committed Ending Fund Balance - Unemployment Comp Reserve	14,403	14,403	-
Committed Ending Fund Balance - Birch Bay Operating Fund Reserve	600,000	600,000	-
Committed Ending Fund Balance - Facility Ownership & Library Svcs Fund Reserve	3,192,315	3,192,315	-
Committed Ending Fund Balance - Facility Maintenance Fund	650,000	650,000	-
Committed Ending Fund Balance - Operating Cost Stabilization Fund Reserve	250,000	250,000	-
Committed Ending Fund Balance - Collection Project Fund	112,000	112,000	-
Total Committed and Assigned Ending Fund Balance	<u>9,265,882</u>	<u>9,273,382</u>	<u>7,500</u>
Unassigned Ending Fund Balance	713,429	746,739	33,310
Total Ending Fund Balance	<u>\$ 9,979,310</u>	<u>\$ 10,020,121</u>	<u>\$ 40,810</u>

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