

WHATCOM COUNTY LIBRARY SYSTEM
2025 General Fund Budget Amendment
June 17, 2025

Revenue					
Acct No.	Description	2025 Budget Adopted	Amended Amount	Adjustment Amount	Notes
308	BEGINNING FUND BAL	\$ 9,932,448	\$ 9,932,448	\$ -	
310	TAXES				
311.10	General Property Taxes	10,153,717	10,153,717	-	
	TOTAL TAXES	10,153,717	10,153,717	-	
330	INTERGOVERNMENTAL REVENUE				
333.4530	Fed Indirect Grant - IMLS	2,000	2,000	-	
337.1000	Local Grants, Entitlements & Other	45,000	45,000	-	
337.2000	Leasehold Excise Tax	30,000	30,000	-	
	TOTAL INTERGOV. REVENUE	77,000	77,000	-	
340	CHARGES FOR GOODS & SERVICES				
347.2001	Printing & Duplication Services	6,000	6,000	-	
347.2002	Library Use Fees	12,400	12,400	-	
	TOTAL CHARGES FOR SERVICES	18,400	18,400	-	
360	MISCELLANEOUS REVENUES				
361.1100	Investment Interest	352,000	352,000	-	
362.1000	Rents & Leases	3,000	3,000	-	
367.1000	Contributions & Donations	39,000	44,000	5,000	WCLF grant for Library Game
369.1000	Sale of Surplus	100	100	-	
369.9101	Other Misc. Revenue	22,000	22,000	-	
369.9102	Reimburse Lost/Damaged Books	11,000	11,000	-	
369.9105	E-Rate Reimbursement	15,000	15,000	-	
	TOTAL MISC. REVENUES	442,100	447,100	5,000	
	TOTAL OPERATING REVENUE	10,691,217	10,696,217	5,000	
390	OTHER FINANCING SOURCES				
395.1000	Proceeds from Sale of Capital Assets	-	-	-	
397.3000	Transfer from Reserves to Operating	-	-	-	
	TOTAL OTHER FINANCING SOURCES	-	-	-	
	TOTAL REVENUE	\$ 10,691,217	10,696,217	\$ 5,000	

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Acct No.	Description	2025 Budget Adopted	Amended Amount	Adjustment Amount	Notes
572	SALARIES, WAGES, & BENEFITS				
572.1000	Salaries and Wages	\$ 6,289,075	\$ 6,289,075	\$ -	
572.2000	Benefits	2,210,792	2,210,792	-	
	TOTAL SALARIES, WAGES, & BENEFITS	8,499,867	8,499,867	-	
572.30	SUPPLIES & MINOR EQUIPMENT				
572.3031	Office & Operating Supplies	156,570	169,570	13,000	Library Game costs covered by grant Increased costs for branches, Facilities
572.3032	Fuel	24,050	24,050	-	
572.3034	Collection Materials	1,275,000	1,275,000	-	
572.3035	Small Tools & Minor Equipment	217,500	204,650	(12,850)	Shifting funds to cover costs elsewhere
	TOTAL SUPPLIES & MINOR EQUIPMENT	1,673,120	1,673,270	150	
572.40	OTHER SERVICES & CHARGES				
572.4041	Professional Services	705,465	695,115	(10,350)	Shifting funds to cover costs elsewhere
572.4042	Communication	132,088	140,788	8,700	Postage for informational mailer
572.4043	Travel	30,600	30,600	-	
572.4044	Taxes & Operating Assessments	550	550	-	
572.4045	Operating Rentals & Leases	22,423	22,423	-	
572.4046	Insurance	99,537	99,537	-	
572.4047	Utilities	166,424	166,424	-	
572.4048	Repair & Maintenance	112,740	112,740	-	
572.4049	Miscellaneous	104,420	110,920	6,500	Printing informational mailer
	TOTAL OTHER SERVICES & CHARGES	1,374,247	1,379,097	4,850	
	TOTAL OPERATING EXPENDITURES	11,547,235	11,552,235	5,000	
590	OTHER FINANCING USES				
597.2000	Transfers to Designated Fund Balance	-			
	TOTAL OTHER FINANCING USES	78,164	78,164	-	
	TOTAL EXPENDITURES	11,625,398	11,630,398	5,000	
	NET INCOME (LOSS)	\$ (934,181)	(934,181)	\$ -	
	FUND BALANCE SUMMARY				
	Beginning Fund Balance	\$ 9,932,448	9,932,448	\$ -	
	Transfer to (from) Reserves		-	-	
	Ending Fund Balance	\$ 8,998,267	8,998,267	\$ -	

WHATCOM COUNTY LIBRARY SYSTEM
2025 General Fund Budget Amendment
February 18, 2025

Fund Balance Summary

	2025 Budget		Adjustment
	Adopted	Amended Amount	Amount
Beginning Fund Balance	\$ 9,932,448	9,932,448	\$ -
Revenue	10,691,217	10,696,217	5,000
Expenditures	(11,625,398)	(11,630,398)	(5,000)
Use of Fund Balance	-	-	-
Ending Fund Balance	<u>\$ 8,998,267</u>	<u>\$ 8,998,267</u>	<u>\$ -</u>
Committed and Unreserved-Designated Fund Balances			
Cash Flow Reserve	\$ 3,767,044	\$ 3,767,044	\$ -
Emergency Reserve	951,274	951,274	-
Capital Transfer Reserve	78,164	78,164	-
Unemployment Compensation Reserve	15,560	15,560	-
Birch Bay Operating Fund Reserve	580,000	580,000	-
Facility Ownership Fund	2,967,315	2,967,315	-
Facility Maintenance Fund	550,000	550,000	-
Operating Cost Stabilization Fund	-	-	-
Collection Project Fund	-	-	-
Abeyance Fund	-	-	-
Total Committed and Assigned Ending Fund Balance	<u>8,909,357</u>	<u>8,909,357</u>	<u>-</u>
Unassigned Ending Fund Balance	<u>88,910</u>	<u>88,910</u>	<u>-</u>
Total Ending Fund Balance	<u><u>\$ 8,998,267</u></u>	<u><u>\$ 8,998,267</u></u>	<u><u>\$ -</u></u>