WHATCOM COUNTY LIBRARY SYSTEM
2025 General Fund Budget Amendment
October 21, 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	44,000	44,000	-	
369.1000	Sale of Surplus	100	100	-	
369.9101	Other Misc. Revenue	22,000	33,000	11,000	legal & other reimbursements
369.9102	Reimburse Lost/Damaged Books	11,000	11,000	-	
369.9105	E-Rate Reimbursement	15,000	-	(15,000)	reduction in internet charges instead
	TOTAL MISC. REVENUES	**447,100**	**443,100**	**(4,000)**	of rebate
	TOTAL OPERATING REVENUE	**10,696,217**	**10,692,217**	**(4,000)**	
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	**$ 10,696,217**	**10,692,217**	**$ (4,000)**	

WHATCOM COUNTY LIBRARY SYSTEM
2025 General Fund Budget Amendment
October 21, 2025

Expenditures

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	2,083,374	(127,418)	PERS contribution rate change in July
	TOTAL SALARIES, WAGES, & BENEFITS	**8,499,867**	**8,372,449**	**(127,418)**	
572.30	**SUPPLIES & MINOR EQUIPMENT**				
572.3031	Office & Operating Supplies	169,570	169,570	-	
572.3032	Fuel	24,050	24,050	-	
572.3034	Collection Materials	1,275,000	1,275,000	-	
572.3035	Small Tools & Minor Equipment	204,650	164,650	(40,000)	Reallocating elsewhere
	TOTAL SUPPLIES & MINOR EQUIPMENT	**1,673,270**	**1,633,270**	**(40,000)**	
572.40	**OTHER SERVICES & CHARGES**				
572.4041	Professional Services	695,115	857,205	162,090	Levy Lid Lift election & new Microsoft licenses, offset with other reductions
572.4042	Communication	140,788	140,788	-	
572.4043	Travel	30,600	30,600	-	
572.4044	Taxes & Operating Assessments	550	700	150	Related to increased print revenue
572.4045	Operating Rentals & Leases	22,423	22,423	-	
572.4046	Insurance	99,537	105,737	6,200	Adding additional coverage
572.4047	Utilities	166,424	186,424	20,000	Higher costs than anticipated
572.4048	Repair & Maintenance	112,740	112,740	-	
572.4049	Miscellaneous	110,920	110,920	-	
	TOTAL OTHER SERVICES & CHARGES	**1,379,097**	**1,567,537**	**188,440**	
	TOTAL OPERATING EXPENDITURES	**11,552,235**	**11,573,257**	**21,022**	
590	**OTHER FINANCING USES**				
597.1000	Transfers to Capital	78,164	78,164	-	
597.2000	Transfers to Designated Fund Balance	-			
	TOTAL OTHER FINANCING USES	**78,164**	**78,164**	**-**	
	TOTAL EXPENDITURES	**11,630,398**	**11,651,420**	**21,022**	
	NET INCOME (LOSS)	**$ (934,181)**	**(959,203)**	**$ (25,022)**	

FUND BALANCE SUMMARY				
Net Income	(934,181)	(959,203)	(25,022)	
Transfer to (from) Reserves		-	-	
Ending Fund Balance	$ 8,998,267	8,973,245	$ (25,022)	

WHATCOM COUNTY LIBRARY SYSTEM
2025 General Fund Budget Amendment
October 21, 2025

Fund Balance Summary

	2025 Budget Adopted	Amended Amount	Adjustment Amount
Beginning Fund Balance	$ 9,932,448	9,932,448	$ -
Revenue	10,696,217	10,692,217	(4,000)
Expenditures	(11,630,398)	(11,651,420)	(21,022)
Ending Fund Balance	$ 8,998,267	$ 8,973,245	$ (25,022)
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	8,909,357	8,909,357	-
Unassigned Ending Fund Balance	88,910	63,888	(25,022)
Total Ending Fund Balance	$ 8,998,267	$ 8,973,245	$ (25,022)