

WHATCOM COUNTY LIBRARY SYSTEM
2026 General Fund Budget Amendment
February 17, 2026

Revenue					
Acct No.	Description	2026 Budget Adopted	Amended Amount	Adjustment Amount	Notes
308	BEGINNING FUND BAL	\$ 9,138,159	9,115,981	\$ (22,178)	Updated per 2025 ending balance
310	TAXES				
311.10	General Property Taxes	16,866,352	16,816,085	(50,267)	Updated per final amount from
	TOTAL TAXES	16,866,352	16,816,085	(50,267)	County Assessor's office
330	INTERGOVERNMENTAL REVENUE				
337.1000	Local Grants, Entitlements & Other	45,000	45,000	-	
337.2000	Leasehold Excise Tax	30,000	30,000	-	
	TOTAL INTERGOV. REVENUE	75,000	75,000	-	
340	CHARGES FOR GOODS & SERVICES				
347.2001	Printing & Duplication Services	7,000	7,000	-	
347.2002	Library Use Fees	13,000	13,000	-	
	TOTAL CHARGES FOR SERVICES	20,000	20,000	-	
360	MISCELLANEOUS REVENUES				
361.1100	Investment Interest	404,800	404,800	-	
362.1000	Rents & Leases	4,000	4,000	-	
367.1000	Contributions & Donations	83,000	88,000	5,000	grant expected in 2025 received
369.1000	Sale of Surplus	100	100	-	in 2026
369.9101	Other Misc. Revenue	24,750	24,750	-	
369.9102	Reimburse Lost/Damaged Books	10,000	10,000	-	
369.9105	E-Rate Reimbursement	-	-	-	
	TOTAL MISC. REVENUES	526,650	531,650	5,000	
	TOTAL OPERATING REVENUE	17,488,002	17,442,735	(45,267)	
390	OTHER FINANCING SOURCES				
395.1000	Proceeds from Sale of Capital Assets	-	-	-	
395.2000	Insurance Recoveries	-	-	-	Sumas flood claim pending
397.3000	Transfer from Reserves to Operating	-	-	-	
	TOTAL OTHER FINANCING SOURCES	-	-	-	
	TOTAL REVENUE	\$ 17,488,002	\$ 17,442,735	\$ (45,267)	

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Acct No.	Description	2025 Budget Adopted	Amended Amount	Adjustment Amount	Notes
572	SALARIES, WAGES, & BENEFITS				
572.1000	Salaries and Wages	\$ 6,901,446	6,901,446	\$ -	
572.2000	Benefits	2,216,050	2,203,925	(12,126)	Enrollment changes
	TOTAL SALARIES, WAGES, & BENEFITS	9,117,496	9,105,371	(12,126)	
572.30	SUPPLIES & MINOR EQUIPMENT				
572.3031	Office & Operating Supplies	178,225	180,225	2,000	Additional toner needs anticipated
572.3032	Fuel	27,650	27,650	-	
572.3034	Collection Materials	1,400,000	1,400,000	-	
572.3035	Small Tools & Minor Equipment	222,250	239,800	17,550	Facilities project carry forward
	TOTAL SUPPLIES & MINOR EQUIPMENT	1,828,125	1,847,675	19,550	
572.40	OTHER SERVICES & CHARGES				
572.4041	Professional Services	746,010	742,875	(3,135)	Corrects formula error
572.4042	Communication	140,450	140,450	-	
572.4043	Travel	53,025	53,025	-	
572.4044	Taxes & Operating Assessments	750	750	-	
572.4045	Operating Rentals & Leases	27,447	27,447	-	
572.4046	Insurance	112,124	122,634	10,510	Updated premium amounts & payment timing
572.4047	Utilities	186,066	186,066	-	
572.4048	Repair & Maintenance	120,255	120,255	-	
572.4049	Miscellaneous	116,715	118,965	2,250	Training registration costs
	TOTAL OTHER SERVICES & CHARGES	1,502,843	1,512,468	9,625	
	TOTAL OPERATING EXPENDITURES	12,448,463	12,465,513	17,050	
590	OTHER FINANCING USES				
597.1000	Transfers to Capital	1,000,000	1,000,000	-	
	TOTAL OTHER FINANCING USES	1,000,000	1,000,000	-	
	TOTAL EXPENDITURES	13,448,463	13,465,513	17,050	
	NET INCOME (LOSS)	\$ 4,039,539	3,977,222	\$ (62,317)	

FUND BALANCE SUMMARY

Beginning Fund Balance	\$ 9,138,159	9,115,981	\$ (22,178)
Net Income	4,039,539	3,977,222	(62,317)
Ending Fund Balance	<u>\$ 13,177,697</u>	<u>13,093,203</u>	<u>\$ (84,495)</u>

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Fund Balance Summary

	2026 Budget		Adjustment
	Adopted	Amended Amount	Amount
Beginning Fund Balance	\$ 9,138,159	9,115,981	\$ (22,178)
Revenue	17,488,002	17,442,735	(45,267)
Expenditures	(13,448,463)	(13,465,513)	(17,050)
Ending Fund Balance	<u>\$ 13,177,697</u>	<u>\$ 13,093,203</u>	<u>\$ (84,495)</u>
Committed and Unreserved-Designated Fund Balances			
Cash Flow Reserve	\$ 4,107,993	\$ 4,107,993	\$ -
Emergency Reserve	1,037,372	1,037,372	-
Capital Transfer Reserve	1,000,000	1,000,000	-
Unemployment Compensation Reserve	17,254	17,254	-
Birch Bay Operating Fund Reserve	505,000	505,000	-
Facility Ownership Fund	2,967,315	2,967,315	-
Facility Maintenance Fund	550,000	550,000	-
Levy Stabilization Fund	1,000,000	1,000,000	-
Total Committed and Assigned Ending Fund Balance	<u>11,184,933</u>	<u>11,184,933</u>	-
Unassigned Ending Fund Balance	<u>1,992,764</u>	<u>1,908,269</u>	<u>(84,495)</u>
Total Ending Fund Balance	<u>\$ 13,177,697</u>	<u>\$ 13,093,203</u>	<u>\$ (84,495)</u>

2026 Capital Budget				
Project	2026 Approved Budget	2026 Proposed Amendment	Adjustment Amount	Notes
Building and Furnishings Enhancement and Replacement program				
Birch Bay New Branch Furnishings	\$ -	\$ 35,257	\$ 35,257	2025 carry forward New expense, offset by insurance claim NF meeting room project 2025 carry forward, FFE for new SU meeting room (from building updates below)
SU Flood Recovery	-	70,000	70,000	
Branch Renovations/Upgrades	151,560	156,560	5,000	
Sub-Total Building and Furnishings Enhancement and Replacement Program	151,560	261,817	110,257	
Building Repair and Maintenance Program				
Admin Services Maintenance & Improvement	60,000	107,483	47,483	AS lighting project carry forward
Branch Lighting Retrofit Upgrades	-	-	-	
Branch Building Updates	199,806	218,442	18,637	DE carpeting project carry forward
Exterior Signage Updates	30,000	30,000	-	
Parking Updates	100,000	100,000	-	
Solar Panels	-	-	-	
Sub-Total Building Repair and Maintenance Program	389,806	455,925	66,120	
Equipment Replacement Program				
Vehicle Replacements & Upgrades	245,000	245,000	-	
Book Return	-	-	-	
AV Equipment	15,000	15,000	-	
Sub-Total Equipment Replacement Program	260,000	260,000	-	
Access Improvement Program	40,000	-	(40,000)	duplicate/formula error
Land Purchase/New Branch Libraries/Building Upgrades				
Birch Bay Library Design and Construction	1,525,509	1,586,218	60,708	2025 carry forward 2025 carry forward Shift to FFE
Electric Vehicle Charging Initiative	-	213,672	213,672	
Meeting Space	40,000	30,000	(10,000)	
Sub-total Land Purchase/New Branch Libraries	1,565,509	1,829,890	264,380	
Total Expenditures	\$ 2,406,875	\$ 2,807,633	400,757	

Funding Summary:	2026 Approved Budget	2026 Proposed Amendment	Adjustment Amount	
Investment Interest	\$ 75,000	\$ 80,000	\$ 5,000	increased based on 2025 amounts
Grants/Donations/Reimbursements	1,373,960	1,761,864	387,904	2025 carry forward
Transfer From General Fund	1,000,000	1,000,000	-	
Prior Period Ending Fund Balance	2,333,871	2,329,223	(4,648)	per 2025 ending balance
Total Funding	\$ 4,782,831	\$ 5,171,087		

Fund Balance:	2026 Approved Budget	2026 Proposed Amendment	Adjustment Amount	Notes
Assigned Beginning Fund Balance	\$ 2,101,971	2,097,323	\$ (4,648)	
Designated Beginning Fund Bal. - Emergency	231,900	231,900	-	
Total Beginning Fund Balance	2,333,871	2,329,223	(4,648)	
Revenues	1,448,960	1,841,864	392,904	
Transfer From General Fund	1,000,000	1,000,000	-	
Expenditures	2,406,875	2,807,633	400,757	
Net Income	42,085	34,231	(7,854)	
Ending Fund Balance	\$ 2,375,955	\$ 2,363,454	(12,500)	