

WHATCOM COUNTY LIBRARY SYSTEM
2026 General Fund Budget Amendment
July 21, 2026

Revenue

Acct No.	Description	2026 Budget Adopted	Amended Amount	Adjustment Amount	Notes
308	BEGINNING FUND BAL	\$ 9,115,981	9,115,981	\$ -	
310	TAXES				
311.10	General Property Taxes	16,816,085	16,816,085	-	
	TOTAL TAXES	16,816,085	16,816,085	-	
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	88,000	103,000	15,000	Grants from WCLF, ALA
369.1000	Sale of Surplus	100	100	-	
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	531,650	546,650	15,000	
	TOTAL OPERATING REVENUE	17,442,735	17,457,735	15,000	
390	OTHER FINANCING SOURCES				
395.1000	Proceeds from Sale of Capital Assets	-	-	-	
395.2000	Insurance Recoveries	-	-	-	
397.3000	Transfer from Reserves to Operating	-	-	-	
	TOTAL OTHER FINANCING SOURCES	-	-	-	
	TOTAL REVENUE	\$ 17,442,735	17,457,735	\$ 15,000	

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Acct No.	Description	2026 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	2,203,925	2,203,925	-	
	TOTAL SALARIES, WAGES, & BENEFITS	9,105,371	9,105,371	-	
572.30	SUPPLIES & MINOR EQUIPMENT				
572.3031	Office & Operating Supplies	180,225	186,725	6,500	Summer at the Library costs covered by WCLF funds, additional library cards
572.3032	Fuel	27,650	30,150	2,500	Anticipated higher costs
572.3034	Collection Materials	1,400,000	1,400,000	-	
572.3035	Small Tools & Minor Equipment	239,800	239,800	-	
	TOTAL SUPPLIES & MINOR EQUIPMENT	1,847,675	1,856,675	9,000	
572.40	OTHER SERVICES & CHARGES				
572.4041	Professional Services	742,875	724,325	(18,550)	Reduced costs for special projects, shifting funds to Rentals & Leases
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	32,447	5,000	Shifting funds from Prof Services
572.4046	Insurance	122,634	122,634	-	
572.4047	Utilities	186,066	186,066	-	
572.4048	Repair & Maintenance	120,255	120,255	-	
572.4049	Miscellaneous	118,965	118,965	-	
	TOTAL OTHER SERVICES & CHARGES	1,512,468	1,498,918	(13,550)	
	TOTAL OPERATING EXPENDITURES	12,465,513	12,460,963	(4,550)	
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	13,465,513	13,460,963	(4,550)	
	NET INCOME (LOSS)	\$ 3,977,222	3,996,772	19,550	
	FUND BALANCE SUMMARY				
	Beginning Fund Balance	\$ 9,115,981	9,115,981	-	
	Net Income	3,977,222	3,996,772	19,550	
	Ending Fund Balance	\$ 13,093,203	13,112,753	19,550	

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Fund Balance Summary

	2026 Budget		Adjustment
	Adopted	Amended Amount	Amount
Beginning Fund Balance	\$ 9,115,981	\$ 9,115,981	\$ -
Revenue	17,442,735	17,457,735	15,000
Expenditures	(13,465,513)	(13,460,963)	4,550
Ending Fund Balance	<u>\$ 13,093,203</u>	<u>\$ 13,112,753</u>	<u>\$ 19,550</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>	<u>-</u>
Unassigned Ending Fund Balance	<u>1,908,269</u>	<u>1,927,819</u>	<u>19,550</u>
Total Ending Fund Balance	<u><u>\$ 13,093,203</u></u>	<u><u>\$ 13,112,753</u></u>	<u><u>\$ 19,550</u></u>