

WHATCOM COUNTY LIBRARY SYSTEM
2023 General Fund Budget Amendment
May 16, 2023

Revenue

| Acct No. | Description | 2023 Budget Adopted* | Amended Amount | Adjustment Amount | Notes |
|-----------------|---|---------------------------------|---------------------------|------------------------------|--------------|
| 308 | ESTIMATED BEGINNING FUND BAL | \$ 10,630,324 | \$ 10,630,324 | \$ - | |
| 310 | TAXES | | | | |
| 311.10 | General Property Taxes | \$ 9,660,921 | \$ 9,660,921 | \$ - | |
| | TOTAL TAXES | \$ 9,660,921 | \$ 9,660,921 | \$ - | |
| 330 | INTERGOVERNMENTAL REVENUE | | | | |
| 333.00 | State Library Grants | \$ 15,964 | \$ 15,964 | \$ - | |
| 333.97 | Fed Indirect Grant from DHS | 45,542 | 45,542 | - | |
| 337.01 | Local Grants & Entitlements | 175,000 | 175,000 | - | |
| 337.02 | Leasehold Excise Tax | 25,000 | 25,000 | - | |
| | TOTAL INTERGOVERNMENTAL REV | \$ 261,506 | \$ 261,506 | \$ - | |
| 340 | CHARGES FOR GOODS & SERVICES | | | | |
| 341.81 | Printing & Duplication Services | \$ 4,000 | \$ 4,000 | \$ - | |
| 347.20 | Library Use Fees | 12,100 | 12,100 | - | |
| | TOTAL CHARGES FOR SERVICES | \$ 16,100 | \$ 16,100 | \$ - | |
| 360 | MISCELLANEOUS REVENUES | | | | |
| 361.11 | Investment Interest | \$ 105,000 | \$ 105,000 | \$ - | |
| 362.10 | Rents & Leases | 2,000 | 2,000 | - | |
| 367.10 | Contributions & Donations | 34,000 | 34,000 | - | |
| 369.10 | Sale of Surplus | 100 | 100 | - | |
| 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 | 541 | - | |
| | TOTAL MISC. REVENUES | \$ 171,641 | \$ 171,641 | \$ - | |
| | TOTAL OPERATING REVENUE | \$ 10,110,168 | \$ 10,110,168 | \$ - | |
| 390 | OTHER FINANCING SOURCES | | | | |
| 398.10 | Insurance Recoveries | \$ - | \$ - | \$ - | |
| | TOTAL OTHER FINANCING SOURCES | \$ - | \$ - | \$ - | |
| | TOTAL REVENUE | \$ 10,110,168 | \$ 10,110,168 | \$ - | |

*As Amended February 21, 2023

WHATCOM COUNTY LIBRARY SYSTEM
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May 16, 2023

Expenditures

| Acct No. | Description | 2023 Budget Adopted* | Amended Amount | Adjustment Amount | Notes |
|-----------------|--|---------------------------------|---------------------------|------------------------------|---|
| 572 | SALARIES, WAGES, & BENEFITS | | | | |
| 572.10 | Salaries and Wages | \$ 5,730,222 | \$ 5,730,222 | \$ - | |
| 572.20 | Benefits | 2,078,993 | 2,078,993 | - | |
| | TOTAL SALARIES, WAGES, & BENE | \$ 7,809,215 | \$ 7,809,215 | \$ - | |
| 572.30 | SUPPLIES & MINOR EQUIPMENT | | | | |
| 572.3031 | Office & Operating Supplies | \$ 134,800 | \$ 134,800 | \$ - | |
| 572.3032 | Fuel | 28,900 | 28,900 | - | |
| 572.3034 | Collection Materials | 1,250,000 | 1,250,000 | - | |
| 572.3035 | Small Tools & Minor Equipment | 220,610 | 220,610 | - | |
| | TOTAL SUPPLIES & MINOR EQUIP | \$ 1,634,310 | \$ 1,634,310 | \$ - | |
| 572.40 | OTHER SERVICES & CHARGES | | | | |
| 572.4041 | Professional Services | \$ 567,277 | \$ 565,127 | \$ (2,150) | shifting funds budgeted for All |
| 572.4042 | Communication | 133,118 | 133,118 | - | Staff Learning Day speakers to |
| 572.4043 | Travel | 32,600 | 32,600 | - | bus rental |
| 572.4044 | Taxes & Operating Assessments | 500 | 500 | - | |
| 572.4045 | Operating Rentals & Leases | 22,168 | 24,318 | 2,150 | ASLD bus rental |
| 572.4046 | Insurance | 96,982 | 96,982 | - | |
| 572.4047 | Utilities | 153,176 | 153,176 | - | |
| 572.4048 | Repair & Maintenance | 149,780 | 164,780 | 15,000 | Sumas roof replacement |
| 572.4049 | Miscellaneous | 102,055 | 102,055 | - | |
| | TOTAL OTHER SVCES & CHARGES | \$ 1,257,656 | \$ 1,272,656 | \$ 15,000 | |
| | TOTAL OPERATING EXPENDITURES | \$ 10,701,181 | \$ 10,716,181 | \$ 15,000 | |
| 590 | OTHER FINANCING USES | | | | |
| 597.1 | Transfers-Out to Capital | \$ 60,000 | \$ 45,000 | \$ (15,000) | funds earmarked for Sumas |
| | TOTAL OTHER FINANCING USES | \$ 60,000 | \$ 45,000 | \$ (15,000) | renovations will go to the City for the roof replacement project |
| | TOTAL EXPENDITURES | \$ 10,761,181 | \$ 10,761,181 | \$ - | |
| | NET OPERATING INCOME (LOSS) | \$ (651,013) | \$ (651,013) | \$ - | |
| 508 | TOTAL ENDING FUND BALANCE | \$ 9,979,311 | \$ 9,979,311 | \$ - | |

*As Amended February 21, 2023