

**WHATCOM COUNTY LIBRARY SYSTEM**  
**2023 General Fund Budget Amendment**  
**October 17, 2023**

**Revenue**

<b>Acct No.</b>	<b>Description</b>	<b>2023 Budget Adopted*</b>	<b>Amended Amount</b>	<b>Adjustment Amount</b>
308	<b>ESTIMATED BEGINNING FUND BAL</b>	<b>\$ 10,630,324</b>	<b>10,630,324</b>	<b>\$ -</b>
310	<b>TAXES</b>			
311.10	General Property Taxes	\$ 9,660,921	9,890,921	\$ 230,000
	<b>TOTAL TAXES</b>	<b>\$ 9,660,921</b>	<b>9,890,921</b>	<b>\$ 230,000</b>
330	<b>INTERGOVERNMENTAL REVENUE</b>			
333.00	State Library Grants	\$ 19,546	19,546	\$ -
333.97	Fed Indirect Grant from DHS	43,947	43,947	-
334.0690	State Grants from Other Agencies	\$ 650	650	\$ -
337.01	Local Grants & Entitlements	175,000	175,000	-
337.02	Leasehold Excise Tax	25,000	25,000	-
	<b>TOTAL INTERGOVERNMENTAL REV</b>	<b>\$ 264,142</b>	<b>264,142</b>	<b>\$ -</b>
340	<b>CHARGES FOR GOODS &amp; SERVICES</b>			
341.81	Printing & Duplication Services	\$ 4,000	4,000	\$ -
347.20	Library Use Fees	12,100	12,100	-
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 16,100</b>	<b>16,100</b>	<b>\$ -</b>
360	<b>MISCELLANEOUS REVENUES</b>			
361.11	Investment Interest	\$ 120,000	120,000	\$ -
362.10	Rents & Leases	2,000	2,000	-
367.10	Contributions & Donations	34,000	34,000	-
369.10	Sale of Surplus	100	100	-
369.41	Judgments and Settlements	1,546	1,546	-
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	1,151	1,151	-
	<b>TOTAL MISC. REVENUES</b>	<b>\$ 188,797</b>	<b>\$ 188,797</b>	<b>\$ -</b>
	<b>TOTAL OPERATING REVENUE</b>	<b>10,129,960</b>	<b>10,359,960</b>	<b>\$ 230,000</b>
390	<b>OTHER FINANCING SOURCES</b>			
398.10	Insurance Recoveries	\$ -	\$ -	\$ -
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL REVENUE</b>	<b>\$ 10,129,960</b>	<b>\$ 10,359,960</b>	<b>\$ 230,000</b>

\*As Amended June 20, 2023

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**Expenditures**

<b>Acct No.</b>	<b>Description</b>	<b>2023 Budget Adopted*</b>	<b>Amended Amount</b>	<b>Adjustment Amount</b>
<b>572</b>	<b>SALARIES, WAGES, &amp; BENEFITS</b>			
572.10	Salaries and Wages	\$ 5,730,222	5,730,222	\$ -
572.20	Benefits	2,056,993	2,056,993	-
	<b>TOTAL SALARIES, WAGES, &amp; BENE</b>	<b>7,787,215</b>	<b>7,787,215</b>	<b>\$ -</b>
<b>572.30</b>	<b>SUPPLIES &amp; MINOR EQUIPMENT</b>			
572.3031	Office & Operating Supplies	\$ 125,800	125,800	\$ -
572.3032	Fuel	28,900	28,900	-
572.3034	Collection Materials	1,250,000	1,250,000	-
572.3035	Small Tools & Minor Equipment	222,610	222,610	-
	<b>TOTAL SUPPLIES &amp; MINOR EQUIP</b>	<b>1,627,310</b>	<b>1,627,310</b>	<b>\$ -</b>
<b>572.40</b>	<b>OTHER SERVICES &amp; CHARGES</b>			
572.4041	Professional Services	\$ 569,327	569,327	\$ -
572.4042	Communication	133,118	133,118	-
572.4043	Travel	40,182	40,182	-
572.4044	Taxes & Operating Assessments	500	500	-
572.4045	Operating Rentals & Leases	28,018	28,018	-
572.4046	Insurance	89,482	89,482	-
572.4047	Utilities	153,176	153,176	-
572.4048	Repair & Maintenance	164,780	164,780	-
572.4049	Miscellaneous	102,055	102,055	-
	<b>TOTAL OTHER SVCES &amp; CHARGES</b>	<b>\$ 1,280,638</b>	<b>1,280,638</b>	<b>\$ -</b>
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 10,695,163</b>	<b>10,695,163</b>	<b>\$ -</b>
<b>590</b>	<b>OTHER FINANCING USES</b>			
597.1	Transfer to Designated Fund Balance	\$ -	\$ 230,000	\$ 230,000
597.0	Transfer to Capital	45,000	45,000	-
	<b>TOTAL OTHER FINANCING USES</b>	<b>\$ 45,000</b>	<b>\$ 275,000</b>	<b>\$ 230,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 10,740,163</b>	<b>10,970,163</b>	<b>\$ 230,000</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ (610,203)</b>	<b>(610,203)</b>	<b>\$ -</b>
<b>508</b>	<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 10,020,121</b>	<b>10,020,121</b>	<b>\$ -</b>

\*As Amended June 20, 2023

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	<b>2023 Budget Adopted*</b>	<b>Amended Amount</b>	<b>Adjustment Amount</b>
Beginning Fund Balance	\$ 10,630,324	\$ 10,630,324	\$ -
Revenue	10,129,960	10,359,960	230,000
Expenditures	(10,740,163)	(10,970,163)	(230,000)
<b>Ending Fund Balance</b>	<b>\$ 10,020,121</b>	<b>\$ 10,020,121</b>	<b>\$ -</b>

**Fund Balance Summary**

<b>Beginning Fund Balance</b>	<b>\$ 10,630,324</b>	<b>\$ 10,630,324</b>	<b>\$ -</b>
Committed and Unreserved-Designated Fund Balances			
Cash Flow Reserve	3,502,655	3,502,655	-
Emergency Reserve	892,009	892,009	-
Capital Transfer Reserve	45,000	45,000	-
Unemployment Compensation Reserve	14,403	14,403	-
Birch Bay Operating Fund Reserve	600,000	600,000	-
Facility Ownership Fund	3,192,315	3,192,315	-
Facility Maintenance Fund	650,000	650,000	-
Operating Cost Stabilization Fund	250,000	250,000	-
Collection Project Fund	172,000	172,000	-
<b>Abeyance Fund</b>	<b>-</b>	<b>230,000</b>	<b>230,000</b>
<b>Total Committed and Unreserved-Designated Balance</b>	<b>9,318,382</b>	<b>9,548,382</b>	<b>230,000</b>
<b>Beginning Balance less Unreserved-Designated</b>	<b>1,311,942</b>	<b>1,081,942</b>	<b>(230,000)</b>
Net Operating Income	(565,203)	(335,203)	230,000
Net Other Financing Sources (Uses)	(45,000)	(275,000)	(230,000)
<b>Ending Available Funds</b>	<b>701,739</b>	<b>471,739</b>	<b>(230,000)</b>
<b>Ending Designated Funds</b>	<b>9,318,382</b>	<b>9,548,382</b>	<b>230,000</b>
<b>Ending Fund Balance</b>	<b>\$ 10,020,121</b>	<b>\$ 10,020,121</b>	<b>-</b>