

**WHATCOM COUNTY LIBRARY SYSTEM**  
**2024 General Fund Budget Amendment**  
**October 22, 2024**

<b>Revenue</b>					
<b>Acct No.</b>	<b>Description</b>	<b>2024 Budget Adopted</b>	<b>Amended Amount</b>	<b>Adjustment Amount</b>	<b>Notes</b>
308	<b>BEGINNING FUND BAL</b>	\$ 10,612,545	\$ 10,612,545	\$ -	
310	<b>TAXES</b>				
311.10	General Property Taxes	9,769,533	9,769,533	-	
	<b>TOTAL TAXES</b>	<b>9,769,533</b>	<b>9,769,533</b>	<b>-</b>	
330	<b>INTERGOVERNMENTAL REVENUE</b>				
333.4530	Fed Indirect Grant - IMLS	2,500	2,500	-	
337.1000	Local Grants, Entitlements & Other	45,000	45,000	-	
337.2000	Leasehold Excise Tax	30,000	30,000	-	
	<b>TOTAL INTERGOV. REVENUE</b>	<b>77,500</b>	<b>77,500</b>	<b>-</b>	
340	<b>CHARGES FOR GOODS &amp; SERVICES</b>				
347.2001	Printing & Duplication Services	4,000	4,000	-	
347.2002	Library Use Fees	12,300	12,300	-	
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>16,300</b>	<b>16,300</b>	<b>-</b>	
360	<b>MISCELLANEOUS REVENUES</b>				
361.1100	Investment Interest	247,350	291,780	44,430	increased per year-to-date trends
362.1000	Rents & Leases	3,500	3,500	-	
367.1000	Contributions & Donations	73,500	73,500	-	
369.1000	Sale of Surplus	100	100	-	
369.8100	Cashier's Overages or Shortages	-	-	-	
369.9101	Other Misc. Revenue	20,000	20,000	-	
369.9102	Reimburse Lost/Damaged Books	11,000	11,000	-	
369.9103	NSF Checks	-	-	-	
369.9106	COBRA Reimbursement	733	733	-	
	<b>TOTAL MISC. REVENUES</b>	<b>356,183</b>	<b>400,613</b>	<b>44,430</b>	
	<b>TOTAL OPERATING REVENUE</b>	<b>10,219,516</b>	<b>10,263,946</b>	<b>44,430</b>	
390	<b>OTHER FINANCING SOURCES</b>				
395.1000	Proceeds from Sale of Capital Assets	-	7,752	7,752	sale of surplus box truck
397.3000	Transfer from Reserves to Operating	230,000	230,000	-	
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>230,000</b>	<b>237,752</b>	<b>7,752</b>	
	<b>TOTAL REVENUE</b>	<b>\$ 10,449,516</b>	<b>\$ 10,501,698</b>	<b>\$ 52,182</b>	

**WHATCOM COUNTY LIBRARY SYSTEM**  
**2024 General Fund Budget Amendment**  
**July 16, 2024**

**Expenditures**

<b>Acct No.</b>	<b>Description</b>	<b>2024 Budget Adopted</b>	<b>Amended Amount</b>	<b>Adjustment Amount</b>	<b>Notes</b>
572	<b>SALARIES, WAGES, &amp; BENEFITS</b>				
572.1000	Salaries and Wages	\$ 6,010,093	\$ 6,010,093	\$ -	
572.2000	Benefits	2,112,922	2,112,922	-	
	<b>TOTAL SALARIES, WAGES, &amp; BENEFITS</b>	<b>8,123,015</b>	<b>8,123,015</b>	<b>-</b>	
572.30	<b>SUPPLIES &amp; MINOR EQUIPMENT</b>				
572.3031	Office & Operating Supplies	151,450	168,410	16,960	restocking emergency supplies and library cards, increased toner costs, reallocating costs for Open Book
572.3032	Fuel	26,050	26,050	-	
572.3034	Collection Materials	1,250,000	1,250,000	-	
572.3035	Small Tools & Minor Equipment	200,075	185,075	(15,000)	shifting funds for Facilities projects
	<b>TOTAL SUPPLIES &amp; MINOR EQUIPMENT</b>	<b>1,627,575</b>	<b>1,629,535</b>	<b>1,960</b>	
572.40	<b>OTHER SERVICES &amp; CHARGES</b>				
572.4041	Professional Services	540,538	582,140	41,602	shifting funds for Facilities projects, 2023 IT costs paid in 2024
572.4042	Communication	147,280	152,500	5,220	increased postage costs
572.4043	Travel	46,250	46,250	-	
572.4044	Taxes & Operating Assessments	400	400	-	
572.4045	Operating Rentals & Leases	60,871	64,271	3,400	reallocating costs for Open Book
572.4046	Insurance	91,874	91,874	-	
572.4047	Utilities	171,176	171,176	-	
572.4048	Repair & Maintenance	133,240	133,240	-	
572.4049	Miscellaneous	92,910	92,910	-	
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>1,284,540</b>	<b>1,334,762</b>	<b>50,222</b>	
590	<b>OTHER FINANCING USES</b>				
597.1000	Transfers to Capital	94,135	94,135	-	
	<b>TOTAL OTHER FINANCING USES</b>	<b>94,135</b>	<b>94,135</b>	<b>-</b>	
	<b>TOTAL EXPENDITURES</b>	<b>11,129,265</b>	<b>11,181,447</b>	<b>52,182</b>	
	<b>NET INCOME (LOSS)</b>	<b>\$ (679,749)</b>	<b>\$ (679,749)</b>	<b>\$ -</b>	
	<b>FUND BALANCE SUMMARY</b>				
	Beginning Fund Balance	\$ 10,612,545	\$ 10,612,545	\$ -	
	Net Income	(679,749)	(679,749)	-	
	Transfer to (from) Reserves	(230,000)	(230,000)	-	
	Ending Fund Balance	<b>\$ 9,702,796</b>	<b>\$ 9,702,796</b>	<b>\$ -</b>	

**WHATCOM COUNTY LIBRARY SYSTEM**  
**2024 General Fund Budget Amendment**  
**October 22, 2024**

**Fund Balance Summary**

	<b>2024 Budget Adopted</b>	<b>Amended Amount</b>	<b>Adjustment Amount</b>
Beginning Fund Balance	\$ 10,612,545	10,612,544.83	\$ -
Revenue	10,449,516	10,501,698	52,182
Expenditures	(11,129,265)	(11,181,447)	(52,182)
Use of Fund Balance	(230,000)	(230,000)	-
Ending Fund Balance	<u>\$ 9,702,796</u>	<u>\$ 9,702,796</u>	<u>\$ -</u>
<b>Committed and Unreserved-Designated Fund Balances</b>			
Cash Flow Reserve	\$ 3,639,587	\$ 3,639,587	\$ -
Emergency Reserve	926,588	926,588	-
Capital Transfer Reserve	94,135	94,135	-
Unemployment Compensation Reserve	14,662	14,662	-
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	-
Abeyance Fund	-	-	-
Total Committed and Assigned Ending Fund Balance	<u>9,539,286</u>	<u>9,539,286</u>	<u>-</u>
Unassigned Ending Fund Balance	<u>163,510</u>	<u>163,510</u>	<u>-</u>
Total Ending Fund Balance	<u><u>\$ 9,702,796</u></u>	<u><u>\$ 9,702,796</u></u>	<u><u>\$ -</u></u>