

WHATCOM COUNTY LIBRARY SYSTEM
2025 General Fund Budget Amendment
February 18, 2025

Revenue

Acct No.	Description	2025 Budget Adopted	Amended Amount	Adjustment Amount	Notes
308	BEGINNING FUND BAL	\$ 9,840,302	\$ 9,932,448	\$ 92,146	Updated per 2024 ending balance
310	TAXES				
311.10	General Property Taxes	10,206,689	10,153,717	(52,972)	Updated per final amount from
	TOTAL TAXES	10,206,689	10,153,717	(52,972)	County Assessor's office
330	INTERGOVERNMENTAL REVENUE				
333.4530	Fed Indirect Grant - IMLS	2,000	2,000	-	
337.1000	Local Grants, Entitlements & Other	45,000	45,000	-	
337.2000	Leasehold Excise Tax	30,000	30,000	-	
	TOTAL INTERGOV. REVENUE	77,000	77,000	-	
340	CHARGES FOR GOODS & SERVICES				
347.2001	Printing & Duplication Services	6,000	6,000	-	
347.2002	Library Use Fees	12,400	12,400	-	
	TOTAL CHARGES FOR SERVICES	18,400	18,400	-	
360	MISCELLANEOUS REVENUES				
361.1100	Investment Interest	352,000	352,000	-	
362.1000	Rents & Leases	3,000	3,000	-	
367.1000	Contributions & Donations	38,000	39,000	1,000	Additional funds from WCLF
369.1000	Sale of Surplus	100	100	-	
369.9101	Other Misc. Revenue	22,000	22,000	-	
369.9102	Reimburse Lost/Damaged Books	11,000	11,000	-	
369.9105	E-Rate Reimbursement	-	15,000	15,000	New in 2025
	TOTAL MISC. REVENUES	426,100	442,100	16,000	
	TOTAL OPERATING REVENUE	10,728,189	10,691,217	(36,972)	
390	OTHER FINANCING SOURCES				
395.1000	Proceeds from Sale of Capital Assets	-	-	-	
397.3000	Transfer from Reserves to Operating	-	-	-	
	TOTAL OTHER FINANCING SOURCES	-	-	-	
	TOTAL REVENUE	\$ 10,728,189	\$ 10,691,217	\$ (36,972)	

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572	SALARIES, WAGES, & BENEFITS				
572.1000	Salaries and Wages	\$ 6,224,118	\$ 6,289,075	\$ 64,957	Position reclassification
572.2000	Benefits	2,184,008	2,210,792	26,784	Per above plus new PERS eligible staff
	TOTAL SALARIES, WAGES, & BENEFITS	8,408,126	8,499,867	91,741	& insurance enrollment changes
572.30	SUPPLIES & MINOR EQUIPMENT				
572.3031	Office & Operating Supplies	148,570	156,570	8,000	Based on 2024 totals
572.3032	Fuel	24,050	24,050	-	
572.3034	Collection Materials	1,275,000	1,275,000	-	
572.3035	Small Tools & Minor Equipment	214,500	217,500	3,000	Facilities project carry forward
	TOTAL SUPPLIES & MINOR EQUIPMENT	1,662,120	1,673,120	11,000	
572.40	OTHER SERVICES & CHARGES				
572.4041	Professional Services	680,765	705,465	24,700	Multi-year discount for IT service,
572.4042	Communication	132,088	132,088	-	Facilities project carry forward
572.4043	Travel	30,600	30,600	-	
572.4044	Taxes & Operating Assessments	550	550	-	
572.4045	Operating Rentals & Leases	22,423	22,423	-	
572.4046	Insurance	97,529	99,537	2,008	Updated premium amounts
572.4047	Utilities	166,424	166,424	-	
572.4048	Repair & Maintenance	112,740	112,740	-	
572.4049	Miscellaneous	101,920	104,420	2,500	Local group memberships &
	TOTAL OTHER SERVICES & CHARGES	1,345,040	1,374,247	29,208	printing costs (offset by WCLF)
	TOTAL OPERATING EXPENDITURES	11,415,286	11,547,235	131,949	
590	OTHER FINANCING USES				
597.1000	Transfers to Capital	75,000	78,164	3,164	Updated per 2024 DNR & timber tax
	TOTAL OTHER FINANCING USES	75,000	78,164	3,164	revenue amounts
	TOTAL EXPENDITURES	11,490,286	11,625,398	135,112	
	NET INCOME (LOSS)	\$ (762,097)	\$ (934,181)	\$ (172,084)	

FUND BALANCE SUMMARY

Beginning Fund Balance	\$ 9,840,302	\$ 9,932,448	\$ 92,146
Net Income	(762,097)	(934,181)	(172,084)
Ending Fund Balance	<u>\$ 9,078,205</u>	<u>\$ 8,998,267</u>	<u>\$ (79,938)</u>

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Fund Balance Summary

	2025 Budget		Adjustment
	Adopted	Amended Amount	Amount
Beginning Fund Balance	\$ 9,840,302	9,932,448	\$ 92,146
Revenue	10,728,189	10,691,217	(36,972)
Expenditures	(11,490,286)	(11,625,398)	(135,112)
Use of Fund Balance	-	-	-
Ending Fund Balance	<u>\$ 9,078,205</u>	<u>\$ 8,998,267</u>	<u>\$ (79,938)</u>
Committed and Unreserved-Designated Fund Balances			
Cash Flow Reserve	\$ 3,767,044	\$ 3,767,044	\$ -
Emergency Reserve	951,274	951,274	-
Capital Transfer Reserve	75,000	75,000	-
Unemployment Compensation Reserve	15,560	15,560	-
Birch Bay Operating Fund Reserve	58,000	58,000	-
Facility Ownership Fund	2,967,315	2,967,315	-
Facility Maintenance Fund	550,000	550,000	-
Operating Cost Stabilization Fund	-	-	-
Collection Project Fund	-	-	-
Abeyance Fund	-	-	-
Total Committed and Assigned Ending Fund Balance	<u>8,384,193</u>	<u>8,384,193</u>	<u>-</u>
Unassigned Ending Fund Balance	<u>694,011</u>	<u>614,074</u>	<u>(79,938)</u>
Total Ending Fund Balance	<u><u>\$ 9,078,205</u></u>	<u><u>\$ 8,998,267</u></u>	<u><u>\$ (79,938)</u></u>