WBCL BUDGET draft

January - December 2026

Income	
410 Sales Tax Income	2500000
415 Retained Income	
420 Interest	200000
430 fines, fees	7500
450 Grants	
459 Misc Grant	500
Total 450 Grants	
460 Cash Donations	
461 donations - not designated	100
464 book sales	
Total 460 Cash Donations	
Total Income	2708100
Expenses	
505 Volunteer Expenses	1500
510 Employee Expense	
511 payroll wages	790000
513 Employer expenses	
5131 SS/MC library	60435
5132 St/Fed. Unemployment	10270

5133 Workers Comp. Ins	4000
5134 EAP Workers Program	
5136 Health Reimbursements	7500
5137 STD Insurance	4800
5138 Vision Insurance	
Total 513 Employer expenses	
514 Team building	7500
515 memberships	1500
516 employee training	15000
517 Employee Insurance	110000
518 Employee Retirement	39500
Employee expenses	
Total 510 Employee Expense	1050505
520 Library materials	
521 Books Adult	22500
522 Books Children	12000
5225 Books YA	7500
5226 Graphic Novels	7500
523 Media Adult	7500

524 Media Childen	4500
525 Subscriptions	1500
5255 Overdrive	82500
526 Library processing materials	1500
Total 520 Library materials	150000
530 Programs	
531 Childrens Programs	10000
5315 Teen Programs	2000
Total 531 Childrens Programs	
532 General/Adult Programs	8000
533 All ages Programs	8000
5335 MakerSpace	10000
534 Reading Incentives	6000
Total 530 Programs	44000
540 Office Expenses	
542 office supply & materials	4000
5421 Printer Supplies	6000
Total 542 office supply & materials	
543 postage and delivery	3000

544 mileage	1500
Total 540 Office Expenses	14500
550 Technology	
551 Internet access	3000
552 Webhost and Subscriptions	8705
553 Technology Maintenance	12000
556 Patron Network	18000
557 Staff Network	12400
Total 550 Technology	54105
560 Facilities Expense Fixed	
562 Lease of Land from MUD	500
563 Insurance on Building	5219
564 Security	7050
565 Landscape Maintenance	16000
566 Trash Pickup & water	3000
567 Furniture	2000
568 Special Improvements	50000

Total 560 Facilities Expense Fixed	
570 Facilities Expense Operating	
571 Telephone	4000
572 Electric / Gas	18500
573 Repairs, Maintenance	25000
574 Janitorial Supplies	18000
575 Supplies for R & M	250
Total 570 Facilities Expense Operating	149519
580 Finance & Legal	
581 Accounting / bookkeeping	4000
582 Audit Expenses	6850
583 Legal Services	2500
584 Insurance - directors	1076
585 Bank Charges	500
586: Sales Tax Recovery	5000
587: Sales Tax payable to state	500
Total 580 Finance & Legal	20426

590 Board Expenses	
591 Misc Board Expense	1000
592 Election Expense	17500
5291 newspaper ad	1100
593 Legislative Expenses	
Total 590 Board Expenses	19600
595 Advertising	
596 Misc & WBNA news	1500
597 Advertising & Marketing	10000
Total 595 Advertising	11500
Total Expenses	**1514155**
Net Operating Income for Capital Projects and Reserves	**1193945**