

WBCL BUDGET

January - December 2026

Income

410 Sales Tax Income	2500000
415 Retained Income	
420 Interest	70000
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	2578100

Gross Profit

Expenses

500 Other Misc Expense	
505 Volunteer Expenses	1500
Total 500 Other Misc Expense	
510 Employee Expense	
511 payroll wages	825000
513 Employer expenses	
5131 SS/MC library	63112.5
5132 St/Fed. Unemployment	10725
5133 Workers Comp. Ins	4000
5134 EAP Workers Program	
5136 Health Reimbursements	7500
5137 STD Insurance	4800
5138 Vision Insurance	
514 Team building	7500
515 memberships	1500
516 employee training	15000
517 Employee Insurance	150000
518 Employee Retirement	41250
Employee expenses	
Total 510 Employee Expense	1130387.5
520 Library materials	
521 Books Adult	25500
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
527 Outreach Collections- LFL	
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
558 EReaders	
Total 550 Technology	54105
560 Facilities Expense Fixed	
562 Lease of Land from MUD	500
563 Insurance on Building	37064
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	181364
580 Finance & Legal	
581 Accounting / bookkeeping	4000

582 Audit Expenses	6850
583 Legal Services	2500
584 Insurance - directors	1736
585 Bank Charges	500
586: Sales Tax Recovery	5000
587: Sales Tax payable to state	500
Total 580 Finance & Legal	21086
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	15000
Total 595 Advertising	16500
Total Expenses	1631542.5
Retained Income for Capital Expenses	946557.5