

	C	E	F	G	H	J	K
1	DESCRIPTION	Actual 7/1/25- 5/31/26	Approved Budget 2026	Proposed Budget 2027	2026 v. 2027	% change	Comments
2	REVENUE						
3	Local taxes--perpetual millage	5,417,977	5,417,977	5,558,801	140,824	2.6%	Taxable values provided by Wayne County Treasurer's Dept.
4	Delinquent Taxes	10,059	7,500	10,000	2,500	33.3%	
5	Local taxes-renewable millage	2,079,743	2,459,657	2,523,520	63,863	2.6%	Taxable values provided by Wayne County Treasurer's Dept.
6	State Aid	57,025	55,000	57,000	2,000	3.6%	Expected to be flat this year
7	Dev Grants-State (new)	5,400	5,400	5,500	100	1.9%	Continuing Education Grant from Library of Michigan
8	LCSA Revenue	15,960	15,000	15,000	0	0.0%	
9	Ticketed Event Income	17,961	15,000	15,000	0	0.0%	
10	Fines and rentals	14,724	11,000	13,000	2,000	18.2%	Charges for overdue tools, replacement of lost and damaged items
11	Penal Fines	0	45,000	50,000	5,000	11.1%	Increase reflects corrected penal fines calculations at Wayne County
12	Interest income	197,466	125,000	150,000	25,000	20.0%	Formerly in capital budget
13	Gifts--Restricted	500	0	0	0		
14	Friends support	10,560	50,000	50,000	0	0.0%	
15	SE MI Community Foundation	2,716	2,700	2,700	0	0.0%	
16	Foundation support	2,855	95,000	154,000	59,000	62.1%	
17	Misc. income	68,669	65,000	70,000	5,000	7.7%	
18	Transfer from Fund Balance	0	0	0	0		
19	Total Current Year Revenue	7,901,615	8,369,234	8,674,521	305,287	3.6%	
20					0		
21	EXPENSE						
22	Salaries--administration	622,033	699,381	720,000	20,619	2.9%	
23	Salaries--Board of Trustees	1,410	2,500	2,500	0	0.0%	Trustees receive \$30 stipend for each meeting attended per statute.
24	Salaries--Librarians	989,809	1,041,380	1,127,952	86,572	8.3%	Includes addition of two part time (19 hour) librarians for additional outreach and weekend coverage)
25	Salaries--Support staff	723,547	820,966	863,000	42,034	5.1%	Includes addition of one part time (19 hour) circulation clerk to assist with additional processing workload
26	Salaries--Temporary librarians	40,181	41,600	45,000	3,400	8.2%	Raising base pay to \$22 to be at market rate
27	Salaries--Temporary clerical	36,189	41,600	41,600	0	0.0%	
28	Salaries--Students	138,455	185,000	190,000	5,000	2.7%	Includes funds for two MLIS Interns and MSW Practicum Student funded by GPLF grant
29					0		
30	FB--Medical benefits	639,975	720,000	806,000	86,000	11.9%	
31	FB--Retirement fund contribution	207,746	250,000	260,000	10,000	4.0%	
32	FB--Payroll taxes	190,317	254,918	230,000	-24,918	-9.8%	7.65% of payroll
33	FB-Workers compensation insurance	4,497	7,000	7,000	0	0.0%	
34	FB--Unemployment comp payments	0	5,000	5,000	0	0.0%	
35					0		
36	Audio visual	171,320	200,000	220,000	20,000	10.0%	Increased usage of Hoopla and Kanopy, decrease in DVDs and CDs
37	Microsoftware & tech	306,464	365,000	350,000	-15,000	-4.1%	
38	Library books	299,655	365,000	375,000	10,000	2.7%	Our expenses were down this year due to the lapse in orders coming in from Baker and Taylor
39	Periodicals	45,850	47,500	47,000	-500	-1.1%	
40	Vehicle operation	555	5,000	5,000	0	0.0%	
41	Building Supplies	14,701	16,000	17,000	1,000	6.3%	
42	Administrative Supplies	35,906	27,500	40,000	12,500	45.5%	We overspent in this category this year due to having to purchase book jackets and other processing supplies. That cost was previously rolled in with Baker and Taylor invoices and charged to "Books."
43	Postage	1,613	3,000	2,000	-1,000	-33.3%	This cost continues to go down as people shift to electronic notifications and we make electronic payments.
44	Memberships	6,147	7,500	7,000	-500	-6.7%	Membership fees to professional associations
45							
46	Contracted services	321,815	310,000	400,000	90,000	29.0%	Increase due to LaGarda Contract, possible freelance marketing assistance based on strategic plan

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47	Management and professional fees	2,000	5,000	2,500	-2,500	-50.0%	
48	Legal fees	11,174	12,000	14,000	2,000	16.7%	
49	Auditor expense	16,100	16,100	16,900	800	5.0%	Based on contract with new audit firm
50	MeLCat/RIDES Delivery	0	5,319	5,700	381	7.2%	MCLS RIDES delivery service
51	Telephone	41,065	50,000	45,000	-5,000	-10.0%	
52	Printing	40,314	35,000	45,000	10,000	28.6%	Increased marketing efforts based on strategic plan
53	Utilities	218,298	235,000	235,000	0	0.0%	
54	Staff development	24,794	28,000	35,000	7,000	25.0%	Additional training based on strategic plan goals
55	Program	151,096	190,000	200,000	10,000	5.3%	
56	Comprehensive insurance	99,523	100,000	110,000	10,000	10.0%	
57	Raymond James Investment Expenses	25,947	32,000	33,000	1,000	3.1%	Formerly in Capital Budget
58	Unrealized Gain/Loss	-20,425	0	0	0		
59					0		
60	Capital Outlay	0	100,000	51,930	-48,070	-48.1%	
61	New Furniture and Equipment	102,715	165,400	110,000	-55,400	-33.5%	
62	Replacement Furniture	0	50,000	25,000	-25,000	-50.0%	
63	Capital Contracted Svcs & Labor	117,670	75,000	100,000	25,000		
64	Tools	45	1,500	2,000	500	33.3%	
65	Miscellaneous	0	54,596	33,000	-21,596	-39.6%	
66					0		
67	Debt Service--Principal	1,475,000	1,636,737	1,555,000	-81,737	-5.0%	
68	Debt Service-- Interest	323,473	161,737	294,439	132,702	82.0%	
69					0		
70					0		
71					0		
72	TOTAL EXPENSES PLUS DEBT SERVICE	7,426,974	8,369,234	8,674,521	305,287	3.6%	
73					0		