

# WBCL BUDGET

January - December 2025

## Income

410 Sales Tax Income	\$2,250,000.00
415 Retained Income	
420 Interest	\$200,000.00
430 fines, fees	\$7,500.00
450 Grants	
459 Misc Grant	\$500.00
Total 450 Grants	
460 Cash Donations	
461 donations - not designated	\$100.00
464 book sales	
Total 460 Cash Donations	
<b>Total Income</b>	<b>\$2,458,100.00</b>

## Gross Profit

## Expenses

500 Other Misc Expense	
505 Volunteer Expenses	\$1,500.00
Total 500 Other Misc Expense	
510 Employee Expense	
511 payroll wages	\$668,800.00
513 Employer expenses	
5131 SS/MC library	\$51,163.20
5132 St/Fed. Unemployment	\$8,694.40
5133 Workers Comp. Ins	\$2,759.00
5134 EAP Workers Program	
5136 Health Reimbursements	\$7,000.00
5137 STD Insurance	\$4,200.00
5138 Vision Insurance	
Total 513 Employer expenses	
514 Team building	\$7,500.00
515 memberships	\$3,025.00
516 employee training	\$15,000.00
517 Employee Insurance	\$89,250.00
518 Employee Retirement	\$33,440.00
Employee expenses	
<b>Total 510 Employee Expense</b>	<b>\$892,331.60</b>

520 Library materials		% of collect budget
521 Books Adult	\$49,160.00	20
522 Books Children	\$24,580.00	10
5225 Books YA	\$12,290.00	5
5226 Graphic Novels	\$12,290.00	5
523 Media Adult	\$4,916.00	2

524 Media Childen	\$2,458.00	1
525 Subscriptions (inc pressreader)	\$2,458.00	1
5255 Overdrive	\$135,190.00	55
526 Library processing materials	\$2,458.00	1
527 Outreach Collections- LFL		100
<b>Total 520 Library materials</b>	<b>\$245,800.00</b>	
<b>530 Programs</b>		
531 Childrens Programs	\$12,000.00	
5315 Teen Programs	\$3,000.00	
<b>Total 531 Childrens Programs</b>		
532 General/Adult Programs	\$12,000.00	
533 Special Family Programs	\$8,500.00	
5335 MakerSpace	\$3,500.00	
534 Reading Incentives	\$5,000.00	
<b>Total 530 Programs</b>	<b>\$44,000.00</b>	
<b>540 Office Expenses</b>		
542 office supply & materials	\$3,000.00	
5421 Printer Supplies	\$5,000.00	
<b>Total 542 office supply &amp; materials</b>		
543 postage and delivery	\$2,000.00	
544 mileage	\$1,200.00	
<b>Total 540 Office Expenses</b>	<b>\$11,200.00</b>	
<b>550 Technology</b>		
551 Internet access	\$3,500.00	
552 Webhost and Subscriptions	\$10,000.00	
553 Technology Maintenance	\$15,000.00	
556 Patron Network	\$10,000.00	
557 Staff Network	\$10,000.00	
558 EReaders		
<b>Total 550 Technology</b>	<b>\$48,500.00</b>	
<b>560 Facilities Expense Fixed</b>		
562 Lease of Land from MUD	\$500.00	
563 Property and Liability Insurance	\$12,856.00	
564 Security	\$7,050.00	
565 Landscape Maintenance	\$20,000.00	
566 Trash Pickup & water	\$3,000.00	
567 Furniture	\$3,500.00	
568 Special Improvements	\$50,000.00	
<b>Total 560 Facilities Expense Fixed</b>		
<b>570 Facilities Expense Operating</b>		
571 Telephone	\$4,000.00	
572 Electric / Gas	\$18,500.00	
573 Repairs, Maintenance	\$50,000.00	
574 Janitorial Supplies	\$22,500.00	
575 Supplies for R & M	\$2,500.00	
<b>Total 570 Facilities Expense Operating</b>	<b>\$194,406.00</b>	

<b>580 Finance &amp; Legal</b>	
581 Accounting / bookkeeping	\$4,000.00
582 Audit Expenses	\$6,850.00
583 Legal Services	\$2,500.00
584 Insurance - directors	\$1,117.00
585 Bank Charges	\$500.00
586: Sales Tax Recovery	\$5,000.00
587: Sales Tax payable to state	\$500.00
<b>Total 580 Finance &amp; Legal</b>	<b>\$20,467.00</b>
<b>590 Board Expenses</b>	
591 Misc Board Expense	\$1,000.00
592 Election Expense	\$20,000.00
5291 newspaper ad	\$1,100.00
593 Legislative Expenses	\$0.00
<b>Total 590 Board Expenses</b>	<b>\$22,100.00</b>
<b>595 Advertising</b>	
596 Misc & WBNA news	\$1,500.00
597 Advertising & Marketing	\$6,000.00
<b>Total 595 Advertising</b>	<b>\$7,500.00</b>
<b>Total Expenses</b>	<b>\$1,486,304.60</b>
<b>Net Operating Income- Capital for Renovation</b>	<b>\$971,795.40</b>