

Guernsey Memorial Library Budget 2026-2027

<u>EXPENDITURES</u>	2025-2026	2026-2027	Difference	% Difference
122 Librarian salaries	\$141,000.00	\$146,000.00	\$5,000.00	3.42%
173 Custodians	\$51,000.00	\$52,000.00	\$1,000.00	1.92%
179 Clerks	\$250,000.00	\$287,000.00	\$37,000.00	12.89%
180 Library Aides	\$70,000.00	\$43,000.00	-\$27,000.00	-62.79%
195 Treasurer	\$9,000.00	\$9,500.00	\$500.00	5.26%
HR Clerk	\$0.00	\$3,700.00	\$3,700.00	100.00%
200 Equipment	\$16,000.00	\$16,000.00	\$0.00	0.00%
405 Equip Bldg repair	\$15,000.00	\$20,000.00	\$5,000.00	25.00%
406 Contracted Services	\$150,000.00	\$150,000.00	\$0.00	0.00%
408 PR/Advertising	\$10,000.00	\$10,000.00	\$0.00	0.00%
409 Repair Contracts	\$20,000.00	\$20,000.00	\$0.00	0.00%
417 Insurance	\$20,000.00	\$17,000.00	-\$3,000.00	-17.65%
420 Staff Development	\$5,000.00	\$5,000.00	\$0.00	0.00%
425 Postage	\$1,200.00	\$1,500.00	\$300.00	20.00%
426 Programs	\$20,000.00	\$20,000.00	\$0.00	0.00%
431 Electricity	\$20,000.00	\$26,000.00	\$6,000.00	23.08%
432 Natural Gas	\$9,000.00	\$10,000.00	\$1,000.00	10.00%
434 Water & Sewer	\$1,000.00	\$1,000.00	\$0.00	0.00%
435 Telephone	\$3,100.00	\$3,600.00	\$500.00	13.89%
438 Audit	\$20,000.00	\$14,000.00	-\$6,000.00	-42.86%
440 Contingent	\$7,500.00	\$7,500.00	\$0.00	0.00%
450 General Supplies	\$14,000.00	\$14,000.00	\$0.00	0.00%
451 Audio / Video Materials	\$35,000.00	\$35,000.00	\$0.00	0.00%
452 Subscriptions	\$14,000.00	\$14,000.00	\$0.00	0.00%
458 Administrative Software	\$1,000.00	\$1,000.00	\$0.00	0.00%
465 Landfill Charges	\$1,800.00	\$2,000.00	\$200.00	10.00%
469 Local history	\$5,000.00	\$5,000.00	\$0.00	0.00%

482 Library Books	\$75,000.00	\$75,000.00	\$0.00	0.00%
803 Emp retirement Sys	\$65,000.00	\$95,000.00	\$30,000.00	31.58%
801 FICA/Medicare	\$40,000.00	\$40,000.00	\$0.00	0.00%
806 Workers Compensation	\$11,000.00	\$10,000.00	-\$1,000.00	-10.00%
800 Unemployment Insurance	\$3,000.00	\$3,000.00	\$0.00	0.00%
804 Health	\$185,000.00	\$140,000.00	-\$45,000.00	-32.14%
900 Interfund Transfer				

Total Expenditures	\$1,288,600.00	\$1,296,800.00	\$8,200.00	0.63%
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REVENUES

1001 Real Property Taxes	\$1,059,600.00	\$1,071,250.00	\$11,650.00	1.09%
2082 Library Charges	\$200.00	\$300.00	\$100.00	33.33%
2401 Interest & Earnings	\$30,000.00	\$35,000.00	\$5,000.00	14.29%
2410 Rental of meeting room	\$800.00	\$900.00	\$100.00	11.11%
241401 Copier Use/Printers	\$4,000.00	\$4,000.00	\$0.00	0.00%
2650 Sale of Scrap & Excess	\$400.00	\$400.00	\$0.00	0.00%
265001 Sale of Book Bags & Book Sales	\$3,200.00	\$4,000.00	\$800.00	20.00%
2690 Compensation for Loss	\$1,000.00	\$1,300.00	\$300.00	23.08%
2705 Gifts & Donations	\$2,000.00	\$1,500.00	-\$500.00	-33.33%
275501 Newton Trust Fund	\$5,700.00	\$6,400.00	\$700.00	10.94%
275503 Shapiro Collection	\$0.00	\$250.00	\$250.00	100.00%
275505 Richard and Marian Cook	\$9,900.00	\$10,200.00	\$300.00	2.94%
2760 4CLS Grant	\$6,800.00	\$6,300.00	-\$500.00	-7.94%

Total Revenues	\$64,000.00	\$70,550.00	\$6,550.00	9.28%
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Appropriated Fund Balance	\$165,000.00	\$155,000.00	-\$10,000.00	-6.45%
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Total	\$1,288,600.00	\$1,296,800.00	\$8,200.00	0.63%
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