

Marshall-Lyon County Library

2027 Draft Budget - 3% COLA

		2024		2025		2026		2027		
	Revenue	Budget	Actuals	Budget	Actuals	Budget	As of 05/31/26	Request	Increase/ Decrease	% Increase
33316	City of Marshall	746,180	746,180	789,088	789,088	824,447	343,520	880,576	56,129	6.8%
33314	Lyon County	373,090	373,090	394,544	394,544	412,223	206,112	440,288	28,065	6.8%
	Total	1,119,270	1,119,270	1,183,632	1,183,632	1,236,670	549,632	1,320,864	84,194	6.8%
	Miscellaneous									
36125	Interest	8,000	11,300	8,000	11,126	8,000	1,903	10,000	2000	25.0%
36410	Room Renta/Equipment	1,500	4,219	1,500	1,597	3,000	685	3,000	0	0.0%
35110	Fines, Fees, Miscellaneous	7,500	8,414	7,500	9,799	8,000	3,568	8,000	0	0.0%
36435	Copies	3,000	5,419	3,000	5,472	4,000	2,728	4,000	0	0.0%
36450	Earbud Sales		64		52		11			
36335	Refunds & Reimbursements	1,000	841	1,000	999	1,000	286	1,000	0	
36230	Grants/Donations	15,000	36,306	15,000	40,774	16,000	22,544	16,000	0	0.0%
	Donations		10,398		13,310		10,284			
	Wishtree		204		460		260			
	Friends		25,014		25,407		12,000			
	Grants		690		1,597		0			
	Sub Total Miscellaneous	36,000	66,563	36,000	69,820	40,000	31,726	42,000	2,000	5.0%
	Other									
36185	Cash Long (Short)		50		14	0	1	0	0	
36126	Unrealized Gain/(Loss)		2,816		3,992		0			
	Reserve Fund	17,161		17,161	0	17,161		17,161	0	
	Sub Total Others	17,161	2,867	17,161	4,007	17,161	1	17,161	0	
	Total Revenue	\$ 1,172,431	\$ 1,188,699	\$ 1,236,793	\$ 1,257,459	\$ 1,293,831	\$ 581,359	\$ 1,380,025	\$ 86,194	6.7%

		2024		2025		2026		2027		
Personnel Expenses		Budget	Actual	Budget	Actual	Budget	As of 05/31/26	2027 Request	Increase/ Decrease	% Increase
51110	Salaries -Fulltime	495,838	498,819	526,613	529,285	565,285	207,958	600,270	34,985	6.2%
51120	Salaries - Parttime	220,692	206,327	232,952	215,011	242,751	82,984	252,126	9,375	3.9%
51130	Severance Salaries/Benefits		42,009							
52120	FICA Contributions	54,815	53,404	58,107	54,909	61,815	21,265	65,208	3,393	5.5%
52110	PERA Contributions	53,740	51,062	56,967	56,362	60,603	21,184	63,930	3,327	5.5%
52210	Health Insurance	69,935	65,451	78,026	79,328	85,892	31,342	107,365	21,473	25.0%
52215	Health Insurance Benefit Allotment	9,833	9,832	10,000	10,216	10,000	3,822	10,000	0	0.0%
52220	Dental Insurance	6,169	3,015	3,338	3,419	3,440	1,397	3,680	240	7.0%
52230	Life Insurance/LTD	1,284	948	1,290	1,076	1,351	455	1,412	61	4.5%
52420	Worker's Compensation	3,726	1,114	3,950	1,255	3,394	849	3,580	186	5.5%
	Paid Leave					3,350	0	3,350	0	0.0%
	Prior Year Audit Adjustment		15,420							
Sub Total - Personnel Expenses		\$ 916,032	\$ 947,402	\$ 971,243	\$ 950,863	\$ 1,037,881	\$ 371,256	\$ 1,110,920	\$ 73,039	7.0%
Operating Expenses										
	Administration									
54110	Supplies - General Office	2,000	2,527	2,000	1,716	2,000	651	2,000	0	0%
53110	Professional Services	2,550	3,070	3,000	3,875	3,800	1,718	4,000	200	5%
53140	Telephone & Cellular Phones	7,100	5,593	7,100	6,499	6,000	3,072	6,000	0	0%
53145	Postage	650	295	650	302	300	0	300	0	0%
53165	Travel & Conference/CE	300	360	300	184	300	121	200	(100)	
54430	Mileage Reimbursement	700	496	700	417	550	204	500	(50)	-9%
53130	Marketing	2,000	1,512	2,000	1,177	1,500	1,267	1,500	0	0%
53410	Maintenace Agreements (A&B - copier)	5,600	6,586	6,600	6,583	6,600	2,245	6,600	0	0%
58145	Dues & Subscriptions	1,300	764	1,300	674	1,300	40	1,300	0	0%
58155	Licenses & Taxes	500	594	550	602	550	0	550	0	0%
58115	Bank Charges (Credit Card Fee)	500	1,609	750	817	750	134	750	0	0%
Sub Total - Administration		23,200	23,404	24,950	22,846	23,650	9,451	23,700	50	0.2%
	Building									
54210	Supplies - Building	2,250	2,565	3,000	2,981	3,000	810.03	3,000	0	0.0%
53420	Repair & Maintenance of Bldg.	7,500	8,389	7,500	17,976	7,500	4071.5	10,000	2,500	33.3%
	Geothermal & Security Cameras		14,596							
53210	Insurance General/Liability	15,700	13,476	15,700	13,383	15,700	9252	15,700	0	0.0%
53310	Electric Utilities	30,000	26,397	30,000	28,860	30,000	12207.85	30,000	0	0.0%
53315	Water Utilities	700	765	750	769	750	299.43	800	50	6.7%
53325	Refuse Disposal	1,300	1,434	1,400	1,454	1,400	512.07	1,400	0	0.0%
53330	Sewer Utilities	525	558	525	589	525	231.34	600	75	14.3%
53410	Maintenance Agreements	30,000	31,732	30,900	31,283	32,100	8863.07	33,000	900	2.8%
Sub Total - Building		87,975	99,913	89,775	97,295	90,975	36,247	94,500	3,525	3.9%

		2024		2025		2026		2027		
		Budget	Actual	Budget	Actual	Budget	As of 05/31/26	2027 Request	Increase/ Decrease	% Increase
	Public Services									
54215	Supplies - Processing	3,000	3,324	3,000	1,713	3,000	629.06	2,500	(500)	-17%
53170	Delivery Services - Plum Creek	6,300	6,300	6,480	6,480	6,660	6660	6,840	180	3%
53170	Automation Fees - Plum Creek	30,125	30,125	30,275	30,275	30,275	30275	30,675	400	1%
54220	Books	40,000	35,973	42,500	29,916	42,500	9530.83	42,500	0	0%
54225	Electronic Resources	33,385	38,500	33,385	44,885	33,385	30000	38,385	5,000	15%
53170	Plum Creek - Digital Library	8,505	8,505	8,505	8,505	8,505	8505	8,505	0	0%
54230	Periodicals/Newspapers	4,000	3,958	4,000	3,821	4,000	2265.5	4,000	0	0%
54235	A-V Materials	3,000	2,084	3,500	1,321	3,500	856.13	3,000	(500)	-14%
	Sub Total - Public Services	128,315	128,769	131,645	126,916	131,825	88,722	136,405	4,580	3%
	Tech & Equipment									
54410	Computer Software Support/Agreements	6,119	3,842	6,119	6,928	5,000	483	5,000	0	0%
53415	Repair & Maintenance of Equip.	1,500	1,405	1,500	1,621	1,500	0	1,500	0	0%
54150	Machinery/Equipt. up to \$5000.	9,290	9,122	11,561	11,485	3,000	1,375	8,000	5,000	167%
	Sub Total - Tech & Equipment	16,909	14,369	19,180	20,034	9,500	1,858	14,500	5,000	53%
	Total Operating Expenses	\$ 256,399	\$ 266,454	\$ 265,550	\$ 267,091	\$ 255,950	\$ 136,278	\$ 269,105	\$ 13,155	5.1%
		2024 Budget	Actual	2025 Budget	Actual	2026 Budget	As of 05/31/26	2027 Request	Increase/ Decrease	% Increase
36130	Grant/Donation Expenses									
	Donations		3919		14765		1,517	-	0	0%
	Wish Tree		419		0		50	-	0	0%
	Friends		21550		29222		13,654	-	0	0%
	Grants		1830		1148		0	-	0	0%
	Total Gifts/ Donations Expenses		\$ 27,718		\$ 45,135		\$ 15,221	\$ -	\$ -	0%
	Total Expenses	\$ 1,172,431	\$ 1,241,575	\$ 1,236,793	\$ 1,263,089	\$ 1,293,831	\$ 522,755	\$ 1,380,025	\$ 86,194	6.7%