

Briggs District Library Budget 2026-2027		Adopted
		2026-2027
Revenue: 101.000		
Account Number	Line Item Description	
101.000.370	Fund Balance	
101.000.401	Taxes	\$723,180
101.000.500	Federal, State, Local Grants	\$21,390
101.000.600	Service Fees & Rentals	\$6,685
101.000.655	Fines & Replacement Fees	\$66,000
101.000.664	Investments	\$10,000
101.000.672	Other Revenue	\$3,020
	Total Revenue	\$830,275
Briggs District Library Budget 2026-2027		
Expenditures	General Fund: 101	
Account Number	Line Item Description	
101.790.701	Wages & Benefits	\$537,594
101.790.726	Supplies	\$16,520
101.800.000	Other Services & Charges	\$167,286
101.790.970	Capital Outlay	\$108,875
101.790.998	Special Items	
101.790.999	Extraordinary Items	
	Total Expenditures	\$830,275

	A	B	C	D	E
1	2025-2026	Revenue			Adopted
2		With Subaccounts			2026-2027
3	Account Numbers	Line Item Description			
4	101.000.370	Fund Balance			
5	101.000.375	Fund Balance - Restricted			
6	101.000.380	Fund Balance - Committed			
7	101.000.385	Fund Balance - Assigned			
8	101.000.390	Fund Balance - Unassigned (General Fund)			
9	101.000.401	Taxes			
10	101.000.402	Current Real Property Tax			\$696,000
11	101.000.406	Renaissance Zone			\$7,000.00
12	101.000.407	OPRA			\$105.00
13	101.000.411	Delinquent Real Property Tax			\$20,000.00
14	101.000.412	Delinquent Personal Property Tax			\$0.00
15	101.000.432	Payment in Lieu of Taxes (PILOT)			\$75.00
16	101.000.437	Industrial Facilities Tax			\$0.00
17	101.000.500	Federal, State, Local Grants			
18	101.000.556	State Aid			\$20,490.00
19	101.000.567	Grants			\$900.00
20		Federal Appropriation			\$0.00
21	101.000.600	Service Fees & Rentals			
22	<i>101.000.626</i>	<i>Services</i>			
23	101.000.626.1	Copies			\$2,600.00
24	101.000.626.2	Fax Fees			\$430.00
25	101.000.626.3	Test Proctoring			\$0.00
26	101.000.626.4	Room Rental			\$25.00
27	101.000.626.5	Video Rentals			\$400.00
28	101.000.642	<i>Sales</i>			
29	101.000.642.1	Booksale (Blue Cart)			\$0.00
30	101.000.642.2	Booksale			\$0.00
31	101.000.651	Library User Fee			\$3,230.00

	A	B	C	D	E
32	101.000.655	Fines & Replacement Fees			
33	101.000.656	Penal Fines			\$64,850.00
34	101.000.659.1	Book Fines			\$550.00
35	101.000.659.2	Lost Books/Replacement Fees			\$600.00
36	101.000.659.3	Interloan			\$0.00
37	101.000.664	Investments			
38	101.000.665	Interest			\$10,000.00
39	101.000.672	Other Revenue			
40	101.000.674.1	Donations: Designated			\$2,000.00
41	101.000.674.2	Donations: General Fund			\$180.00
42	101.000.674.3	Donations: Building			\$0.00
43	101.000.675	Fundraiser(s)			\$0.00
44	101.000.676	Reimbursements/Refunds			\$790.00
45	101.000.677	Miscellaneous Revenue			\$50.00
46	101.000.699	From Reserves			\$0.00
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48		Dif between audit & PL statement			
49		Total Revenues			\$830,275.00
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	A	B	C	D	E
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64	2025-2026: Expenditures				
65		General Fund: 101			
66		With Subaccounts			
67		Line Item Description			
68	101.790.701	Wages & Benefits			
69	101.790.702	Salaried (Full Time)			\$225,000
70	101.790.703	Hourly (Part Time)			\$150,275
71	101.790.704	Longevity			\$3,520
72	101.790.710	Benefits			\$52,000
73	101.790.711	Employer Social Security			\$23,485
74	101.790.712	Medicare / Employer Portion			\$5,493
75	101.790.713	UNEM-MI			\$1,500
76	101.790.714	Retirement: Defined Benefit			\$48,936
77	101.790.715	Pension Liability			\$0
78	101.790.716	Retirement: Defined Contribution			\$17,275
79	101.790.720	Education/Training			\$7,000
80	101.790.721	Professional Dues			\$2,110
81	101.790.25	Workman's Comp Insurance			\$1,000
82	101.790.726	Supplies			
83	101.790.727	Janitorial Supplies			\$3,000
84	101.790.728	Computer Supplies			\$0
85	101.790.729	Office Supplies			\$8,200
86	101.790.730	Postage			\$1,700
87	101.790.731	Copy Machine / Printer			\$3,620
88	101.800.000	Other Services & Charges			
89	101.790.801	Human Resource Services			\$3,500
90	101.790.802	Audit Fees			\$7,410
91	101.790.803	Janitorial Services			\$0
92	101.790.804	Carpet Cleaning			\$3,000
93	101.790.805	Refuse			\$900

	A	B	C	D	E
94	101.790.806	Snow Removal & Lawn Care			\$9,000
95	101.790.807	Insurance Package (Building)			\$8,000
96	101.790.808	Insurance (Officers & Director's Liability)			\$1,000
97	101.790.809	Contracted Services (Legal)			\$5,000
98	101.790.810	Computer Labor			\$37,125
99	101.790.811	Co-op Fees			\$7,340
100	101.790.812	Interloan			\$3,500
101	101.790.850	Telephone			\$1,325
102	101.790.851	Automated Info.			\$5,675
103	101.790.860	Mileage			\$7,500
104	101.790.880	Marketing			\$10,000
105	101.790.920	Gas			\$4,000
106	101.790.921	Electric			\$15,000
107	101.790.922	Water & Sewer			\$1,600
108	101.790.955	Exterior Maintenance			\$4,000
109	101.790.956	Interior Maintenance			\$4,000
110	101.790.957	Interior Décor			\$4,000
111	116.790.958	Software Purchases			\$3,700
112	101.790.960	Library Programs			\$14,000
113	101.790.961	Special Events			\$3,000
114	101.790.962	Miscellaneous			\$391
115	101.790.964	Tax Appeals			\$1,500
116	101.790.965	Alarms & Beepers			\$1,820
117	101.790.969	Designated Friends (Saturday Booksale)			
118	101.790.970	Capital Outlay			
119	101.790.971	Print Materials			\$32,750
120	101.790.972	Audio/Video/TNT			\$11,350
121	101.790.973	Electronic Materials			\$37,775
122	101.790.975	Building Improvements/Renovations			\$25,000
123	101.790.976	Hardware Purchases			
124	101.790.977	Designated General Donations			\$2,000

	A	B	C	D	E
125	101.790.998	Capital Projects Fund			
126	101.790.999	Dif between QB & Audit			
127	101.790.999.1	Uncatagorized			
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129		Total Expenditures			\$830,275

		2026-2027
101.790.971	Print Materials	
	Periodicals/Newspapers	\$2,600.00
	Non-fiction Books	\$6,100.00
	Juvenile Books	\$9,100.00
	Middle Ground Book	\$1,050.00
	Fiction Books	\$8,000.00
	Large Print	\$2,500.00
	Young Adult Books	\$3,400.00
	Replacement Materials/Repair	\$0.00
	Total	\$32,750
101.790.972	Audio/Video/TNT	
	Audio Materials (BCD)	\$5,600.00
	Video Materials (DVDs)	\$2,750.00
	Non Traditional Collections	\$3,000
	Total	\$11,350
101.790.973	Electronic Materials	
	Downloadable Materials	\$33,000
	Databases	\$4,775
	Total	\$37,775
	Grand Total	\$81,875