

FY 2026
ACLS Operating Budget
Projected

Ordinary Income/Expense	FY2025	FY2026	Change
Income			
40000 · REVENUE			
40001 · State of Maryland	893,522.00	893,522.00	0.00
40002 · Allegany County	1,097,563.00	1,097,563.00	0.00
40000 · REVENUE - Other			0.00
Total 40000 · REVENUE	<u>1,991,085.00</u>	<u>1,991,085.00</u>	0.00
41000 · GRANT INCOME			
41001 · WMRL Service Enhancement Grant	50,000.00	50,000.00	0.00
41002 · WMRL Staff Development Grant	10,000.00	10,000.00	0.00
41003 · WMRL Public Relations Grant	29,028.00	29,028.00	0.00
41004 · WMRL Marketing Grant	8,505.00	8,505.00	0.00
41017 · MSL Staff Dev. Grant	15,400.00	15,400.00	0.00
WMRL Unrestricted Surplus Grant	100,000.00	0.00	-100,000.00
Total 41000 · GRANT INCOME	<u>212,933.00</u>	<u>112,933.00</u>	-100,000.00
42000 · FINES AND FEES			
42001 · Frostburg Fines and Fees	4,600.00	1,500.00	-3,100.00
42002 · Georges Creek Fines and Fees	1,500.00	500.00	-1,000.00
42003 · LaVale Fines and Fees	10,000.00	5,750.00	-4,250.00
42004 · South Cumberland Fines and Fees	5,000.00	2,500.00	-2,500.00
42005 · Washington St. Fines and Fees	4,600.00	2,250.00	-2,350.00
42006 · Westernport Fines and Fees	1,500.00	500.00	-1,000.00
42007 · Credit Cards (Swiped)	8,000.00	7,000.00	-1,000.00
42008 · Credit Cards (Online Payment)	1,000.00	0.00	-1,000.00
42000 · FINES AND FEES - Other			0.00
Total 42000 · FINES AND FEES	<u>36,200.00</u>	<u>20,000.00</u>	-16,200.00
43000 · COPIER			
43001 · Frostburg Copier	700.00	300.00	-400.00
43002 · Georges Creek Copier	200.00	100.00	-100.00
43003 · LaVale Copier	1,400.00	700.00	-700.00
43004 · South Cumberland Copier	800.00	700.00	-100.00
43005 · Washington St. Copier	1,600.00	700.00	-900.00
43006 · Westernport Copier	300.00	100.00	-200.00
43000 · COPIER - Other			0.00
Total 43000 · COPIER	<u>5,000.00</u>	<u>2,600.00</u>	-2,400.00
44000 · PRINTING			
44001 · Frostburg Printing	2,100.00	900.00	-1,200.00
44002 · Georges Creek Printing	600.00	150.00	-450.00
44003 · LaVale Printing	4,030.00	2,600.00	-1,430.00
44004 · South Cumberland Printing	2,100.00	1,400.00	-700.00
44005 · Washington St. Printing	4,000.00	1,500.00	-2,500.00
44006 · Westernport Printing	600.00	150.00	-450.00
44000 · PRINTING - Other			0.00
Total 44000 · PRINTING	<u>13,430.00</u>	<u>6,700.00</u>	-6,730.00
Total Ordinary Income	<u>2,258,648.00</u>	<u>2,133,318.00</u>	-125,330.00

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Expense	FY2025	FY2026	Change
60000 · SUPPLIES			
60001 · Cleaning Tools and Supplies	6,000.00	7,000.00	1,000.00
60002 · Building Tools and Supplies	6,000.00	7,000.00	1,000.00
60003 · Office Supplies	7,000.00	8,000.00	1,000.00
60004 · Display Supplies	1,200.00	1,200.00	0.00
60005 · Programming & Outreach Supplies	9,850.00	14,500.00	4,650.00
Operating Funds	9,250.00	13,500.00	4,250.00
Operating Funds-GBA	600.00	1,000.00	
60006 · Postage	1,500.00	1,500.00	0.00
60007 · Collection Processing Supplies	2,200.00	2,500.00	300.00
60008 · Refreshments for Meetings	1,600.00	2,000.00	400.00
60009 · Decorations	150.00	150.00	0.00
60010 · Prizes and Incentives	800.00	800.00	0.00
60012 · Marketing Budget	8,100.00	8,100.00	0.00
41004 · WMRL Marketing Grant	8,100.00	8,100.00	0.00
60000 · SUPPLIES - Other			0.00
Total 60000 · SUPPLIES	44,400.00	52,750.00	8,350.00
61000 · CONTRACTED SERVICES			
61001 · Fire Alarm/Fire Protection	1,200.00	1,200.00	0.00
61002 · Inspections	2,300.00	2,300.00	0.00
61003 · Cleaning	60,000.00	65,000.00	5,000.00
61004 · Elevator	6,500.00	6,500.00	0.00
61005 · Audit	14,000.00	14,000.00	0.00
61006 · Consultant	0.00	0.00	0.00
61007 · Mowing/Snow Removal	3,000.00	3,000.00	0.00
61008 · Pest Control	2,500.00	2,500.00	0.00
61009 · Photocopiers	8,000.00	8,000.00	0.00
61010 · Performers/Talent	0.00	0.00	0.00
61011 · ILS	3,000.00	0.00	-3,000.00
61012 · Accounting Services	0.00	0.00	0.00
61014 · Facilities Maintenance	31,200.00	33,000.00	1,800.00
61015 · South Security Guard	18,000.00	20,000.00	2,000.00
61000 · CONTRACTED SERVICES - Other			0.00
Total 61000 · CONTRACTED SERVICES	149,700.00	155,500.00	5,800.00

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	FY2025	FY2026	Change
61500 · TRAINING, MEMBERSHIP, SPONSORS			
61501 · Sponsorships	0.00	0.00	0.00
61502 · Training	20,400.00	20,400.00	0.00
41017 · MSL Staff Dev. Grant	15,400.00	15,400.00	0.00
41002 · WMRL Staff Development Grant	5,000.00	5,000.00	0.00
61503 · Memberships - Organizational	3,000.00	3,000.00	0.00
61504 · Memberships - Individual	1,500.00	1,500.00	0.00
6150x - Misc meetings	2,000.00	2,000.00	0.00
61500 · TRAINING, MEMBERSHIP, SPONSORS - Other			0.00
Total 61500 · TRAINING, MEMBERSHIP, SPONSORS	26,900.00	26,900.00	0.00
62000 · FACILITIES - REPAIRS			
62001 · Mileage	0.00	0.00	0.00
62002 · Plumbing and Sewer	700.00	1,200.00	500.00
62003 · Electrical and Lighting	250.00	250.00	0.00
62004 · Heating and Cooling	11,000.00	11,000.00	0.00
62005 · Elevator	500.00	1,000.00	500.00
62006 · Security	400.00	400.00	0.00
62007 · Hardware - IT	500.00	2,000.00	1,500.00
62008 · Software-IT	0.00	0.00	0.00
62009 · Maintenance - IT	0.00	0.00	0.00
62010 · Furnishings	0.00	0.00	0.00
62011 · Painting	0.00	0.00	0.00
62000 · FACILITIES - REPAIRS - Other	0.00	0.00	0.00
Total 62000 · FACILITIES - REPAIRS	13,350.00	15,850.00	2,500.00
63000 · FACILITIES - NEW			
63001 · Mileage	0.00	0.00	0.00
63002 · Plumbing and Sewer	0.00	0.00	0.00
63003 · Electrical and Lighting	0.00	0.00	0.00
63004 · Heating and Cooling	0.00	0.00	0.00
63005 · Elevator	0.00	0.00	0.00
63006 · Security	0.00	0.00	0.00
63007 · Hardware - IT	10,000.00	20,000.00	10,000.00
WMRL Unrestricted Surplus Grant	100,000.00	0.00	-100,000.00
63008 · Software - IT	7,000.00	7,000.00	0.00
63009 · Maintenance - IT	0.00	0.00	0.00
63010 · Furnishings	0.00	0.00	0.00
63011 · Painting	0.00	0.00	0.00
630xx - WMRL Service Enhancement project		50,000.00	50,000.00
63000 · FACILITIES - NEW	0.00	0.00	0.00
Total 63000 · FACILITIES - NEW	117,000.00	77,000.00	-40,000.00

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64000 - UTILITIES			
64001 - Electric	60,000.00	67,000.00	7,000.00
64002 - Water	6,600.00	7,600.00	1,000.00
64003 - Trash Removal	3,500.00	3,500.00	0.00
64004 - Gas	26,000.00	26,000.00	0.00
64005 - Telephone / Fax	16,000.00	16,000.00	0.00
64006 - Internet	0.00	0.00	0.00
64007 - Cell Phones	3,750.00	3,750.00	0.00
64000 - UTILITIES - Other			0.00
Total 64000 - UTILITIES	115,850.00	123,850.00	8,000.00
65000 - VEHICLES			
65001 - Gold Van	0.00	0.00	0.00
65002 - Red Van	900.00	900.00	0.00
65003 - Prius	700.00	700.00	0.00
65004 - Other	0.00	0.00	0.00
65005 - Delivery Van Ford Translt	8,000.00	8,000.00	0.00
65006 - Events Van	2,500.00	2,500.00	0.00
65000 - VEHICLES - Other			0.00
Total 65000 - VEHICLES	12,100.00	12,100.00	0.00
66000 - WAGES AND BENEFITS			
66001 - Salaries - Exempt	409,995.00	471,333.00	61,338.00
66002 - Salaries - NonExempt	815,845.00	845,943.00	30,098.00
Operating Funds	786,817.00	816,915.00	30,098.00
41003 - WMRL Public Relations Grant	29,028.00	29,028.00	0.00
66003 - Salaries - Contract	147,866.00	152,856.00	4,990.00
Operating Funds	92,866.00	147,856.00	54,990.00
41002 - WMRL Staff Development Grant	5,000.00	5,000.00	0.00
41001 - WMRL Service Enhancement Grant	50,000.00	0.00	-50,000.00
66004 - Non-Teacher's Pension Expenses	0.00	0.00	0.00
66005 - FICA Taxes	105,089.00	112,465.00	7,376.00
66006 - Staff Service Awards	300.00	300.00	0.00
66007 - Health Insurance	244,000.00	270,000.00	26,000.00
Annual Bonuses	6,000.00	6,000.00	0.00
Time to Care act contributions	0.00	20,000.00	20,000.00
66000 - WAGES AND BENEFITS - Other			0.00
Total 66000 - WAGES AND BENEFITS	1,729,095.00	1,878,897.00	149,802.00
67000 - INSURANCE			
67001 - Disability Insurance	2,200.00	2,200.00	0.00
67002 - Vehicle Insurance	9,400.00	9,400.00	0.00
67003 - Facility Insurance	23,400.00	23,400.00	0.00
67004 - Flood Insurance	16,000.00	16,000.00	0.00
67000 - INSURANCE - Other			0.00
Total 67000 - INSURANCE	51,000.00	51,000.00	0.00

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67500 · SERVICE CHARGES AND FEES			
67501 · Credit Card Fees	200.00	200.00	0.00
67503 · Bank Service Charges	800.00	800.00	0.00
67504 · Merchant Fee - eProcessing	0.00	0.00	0.00
67505 · Merchant Fee - Authorize.net	0.00	0.00	0.00
67506 · Refund to Patron	200.00	200.00	0.00
67507 · Paypal	600.00	600.00	0.00
67500 · SERVICE CHARGES AND FEES - Other	300.00	300.00	0.00
Total 67500 · SERVICE CHARGES AND FEES	<u>2,100.00</u>	<u>2,100.00</u>	<u>0.00</u>
68000 · COLLECTIONS			
68001 · Adult Fiction	39,000.00	46,000.00	7,000.00
68002 · Adult Non-Fiction	14,985.00	18,000.00	3,015.00
68003 · Adult Paperback	4,125.00	5,000.00	875.00
68004 · Large Print	15,600.00	17,400.00	1,800.00
68005 · Young Adult	5,775.00	7,000.00	1,225.00
68006 · Easy Books	18,975.00	23,000.00	4,025.00
68007 · Juvenile Fiction	2,887.00	3,500.00	613.00
68008 · Juvenile Non-Fiction	9,900.00	12,000.00	2,100.00
68009 · Juvenile Paperback	2,475.00	3,000.00	525.00
68010 · Audiobooks	2,145.00	2,600.00	455.00
68011 · Music	0.00	0.00	0.00
68012 · DVD	16,500.00	20,000.00	3,500.00
68013 · Newspapers	3,400.00	4,500.00	1,100.00
68014 · Periodicals	0.00	0.00	0.00
68015 · Video Games	0.00	0.00	0.00
68016 · Processing costs	8,250.00	10,000.00	1,750.00
68017 · Cataloging Services (TS3 B&T)	1,800.00	1,800.00	0.00
68000 · COLLECTIONS - Other	0.00	0.00	0.00
Total 68000 · COLLECTIONS	<u>145,817.00</u>	<u>173,800.00</u>	<u>27,983.00</u>
68500 · GIFTS & MEMORIALS			
68501 · Collections			0.00
68502 · Programming			0.00
68503 · Furniture			0.00
68500 · GIFTS & MEMORIALS - Other			0.00
Total 68500 · GIFTS & MEMORIALS			<u>0.00</u>
Total Expense	<u>2,407,312.00</u>	<u>2,569,747.00</u>	<u>162,435.00</u>
Net Ordinary Income	<u>-148,664.00</u>	<u>-436,429.00</u>	<u>-287,765.00</u>

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Detail

	FY2025	FY2026	Change
Other Income/Expense			
Other Income			
40500 · FRIENDS OF THE LIBRARY			
40501 · Friends of Frostburg Library			0.00
40502 · Friends of GC Library			0.00
40503 · Friends of LaVale Library			0.00
40504 · Friends of SC Library			0.00
40505 · Friends Washington St. Library			0.00
40506 · Friends of Westernport Library			0.00
40500 · FRIENDS OF THE LIBRARY - Other			0.00
Total 40500 · FRIENDS OF THE LIBRARY			0.00
45000 · GIFTS AND MEMORIALS			
45001 - Carl Schafer Income	12,000.00	12,000.00	0.00
45002 - Frostburg Friends Photocopier reimbursemer	3,000.00	3,000.00	0.00
45000 · GIFTS AND MEMORIALS - Other			
Total 45000 · GIFTS AND MEMORIALS	15,000.00	15,000.00	0.00
46000 · INTEREST			
46001 · M&T Interest	3,000.00	2,600.00	-400.00
46002 · Okey Michael Interest	1,000.00	800.00	-200.00
46003 · AAUW Interest (MLGIP)	4,000.00	3,500.00	-500.00
46004 · Avirett Interest	200.00	200.00	0.00
46005 · Kruson Interest (MLGIP)	2,000.00	1,750.00	-250.00
46006 · Capital Interest	700.00	600.00	-100.00
46007 · Endowment Interest	1,300.00	1,200.00	-100.00
46008 · Frostburg Interest	0.00	0.00	0.00
46009 · Knipple Interest	1,700.00	0.00	-1,700.00
46010 · Logsdon Interest (MLGIP)	5,000.00	4,500.00	-500.00
46011 · Reserve Interest	1,000.00	850.00	-150.00
46012 · Skitarelic Interest	1,200.00	1,000.00	-200.00
46014 - Operating (MLGIP) Interest	7,000.00	6,500.00	-500.00
46000 · INTEREST - Other			0.00
Total 46000 · INTEREST	28,100.00	23,500.00	-4,600.00

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46500 · TRANSFERS			
46501 · Logsdon Account	5,000.00	5,000.00	0.00
46502 · Endowment Account	0.00	0.00	0.00
46503 · Reserve Account	0.00	0.00	0.00
46504 · Kruson Account	7,500.00	7,500.00	0.00
46505 · Knipple Account	54,850.00	0.00	-54,850.00
46500 · TRANSFERS - Other			0.00
Total 46500 · TRANSFERS	<u>67,350.00</u>	<u>12,500.00</u>	<u>-54,850.00</u>
47500 · INSURANCE REIMBURSEMENTS			
47501 · Pam Neder Health Insurance	0.00	0.00	0.00
47502 · Claim Reimbursement	3,214.00	2,400.00	-814.00
47500 · INSURANCE REIMBURSEMENTS - Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total 47500 · INSURANCE REIMBURSEMENTS	<u>3,214.00</u>	<u>2,400.00</u>	<u>-814.00</u>
FY2023 Carry Over	<u>35000</u>	<u>35,000.00</u>	<u>0.00</u>
Total Other Income	<u>148,664.00</u>	<u>88,400.00</u>	<u>-60,264.00</u>
Net Other Income	<u>148,664.00</u>	<u>88,400.00</u>	<u>-60,264.00</u>
Net Income	<u><u>0.00</u></u>	<u><u>-348,029.00</u></u>	<u><u>-348,029.00</u></u>