

MONROE COUNTY LIBRARY SYSTEM

Budget For Fiscal Year 2026

Monroe County Library System
Mary K. Daume Service Center
840 S. Roessler St. Monroe,
MI 48161
734 241-5770

Adopted by MCLS Board December 10, 2025

**Monroe County Library System
Budget for Fiscal Year 2026
Wednesday, December 10, 2025, at 5:00 pm
Mary K. Daume Library Service Center
840 S. Roessler St., Monroe, MI 48161.**

The following is the proposed budget for the Monroe County Library System for the fiscal year 2026.

The budget was developed following board direction and reflects recommendations from our staff and managers, as well as priorities confirmed in our strategic planning process. A public hearing will be held during the Board of Trustees meeting on December 10, 2025.

Anyone wishing to attend the meeting who has need of special assistance under the Americans with Disabilities Act (ADA), is asked to contact Nancy Bellaire at 734 241-5770 at least 48 hours prior to the meeting so that appropriate arrangements can be made.

Following the hearing, the Board of Trustees will adopt a budget for 2026, as such action must take place prior to December 31, 2025.

The proposed beginning fund equity balance of \$5,144,319 includes \$3,314,125 in operating funds. Projected operating expenditures total \$10,487,296. The 2026 budget is increased by a little more than 8.2% when compared to 2025's approved operating budget of \$9,685,674.

Revenues

Current operating revenues and other sources of revenue projected in the 2026 budget total \$10,487,296

- The tax levy and other lesser tax revenue total \$8,460,642 and provide about 81% of our funding for 2026.
- State Aid revenue has been estimated this year at \$165,783. The State of Michigan has indicated that funding for libraries will be level, but we have not yet seen a meaningful breakdown for State Aid. Contract services are expected to generate \$219,258 in 2026.
- We are including a budget of \$810,000 for penal fine income, based on a conservative look at the previous 10 years of fine history, and paying especially close attention to the reduced revenue in 2020-2025. This income represents 8% of our expected revenue.
- We are projecting that we will receive about \$263,863 in interest this year, about 2% of the budget.
- Miscellaneous items including a transfer from the designated funds, provide the remaining income, about 5% of the budgeted revenue.

Designated Fund Equity

- We are projecting about \$53,300 in interest for our Designated Funds and we plan to transfer \$250,000 from both the Maintenance and Capital accounts for special projects. We expect to end 2026 with \$1,383,494 in Designated Fund Equity.

Expenditures

The 2026 budget supports the goals and initiatives identified in our strategic planning sessions and those identified as we evaluate staff competencies annually. We continue to reallocate staff to provide service in better and more efficient ways while supporting new offerings like the Library of Things and staffing/services/materials/technology for a new, two-story Navarre Branch Library.

Salaries and staff related expenditures

- Personnel costs (including retiree related costs) total \$7,276,236 or about 70% of the library's operating expenditures, below the 75-85% range of personnel costs for libraries nationwide.
- Though the Board lifted the hiring freeze for "refills" of positions in 2016, this budget continues to move existing staff into vacancies created by retirements and resignations whenever possible. We realign job duties and cross train as well. There is a 3.5% increase to the salary chart approved by the board at the November budget workshop for all employees except for Pages, and another update to the Longevity Pay for 2026, based on the criteria also approved at the November budget workshop. The Page wage has historically started at minimum wage. We increased this wage to \$13.73 per hour to comply with an increase mandated by the State of Michigan.
- Merit steps for eligible staff, granted in October, have been included on the salary chart. We have eliminated the first two steps shown on the 2025 wage chart and added two steps at the end, effectively unfreezing almost 40 staff members that had reached the top of their pay scale.
- MCLS will offer two versions of Blue Cross' BCN, a health maintenance organization, and a Blue Cross PPO to staff as the health insurance options. The Board has chosen to adopt the State of Michigan's "hard cap", authorizing \$7,942.09 per employee for (single) health insurance offered MCLS during open enrollment. This is up 2.9% from 2025. The total cost of health insurance for 48 current full-time employees is \$324,742, which includes an estimate of a \$9,000 "buyout" (\$1,000 per person accepting the buyout) for those declining health insurance and approximately \$5,000 for Harbor Lighthouse Telehealth, our Employee Assistance Program.

Other expenditures

- Supplies and services budgets total \$2,013,092, representing 19% of total expenditures.

- In Capital Outlay, we budgeted \$121,500 to purchase a new delivery truck to replace our Dodge Ram box truck), a server, and 2 digital microfilm stations.
- The Technology Supplies budget will support new computer equipment for Navarre, and several new outdoor access points for Wi-Fi, in addition to the usual laptop and computer rotation.
- The materials budget is set at \$920,000, about 9% of our budget, and recognizes an increase in the demands for more digital reading and viewing materials.
- Under Repairs and Maintenance, we are also hoping to purchase three new HVAC rooftop units for Ellis, a new roof for Ellis, and a humidity control system for the server room at Ellis.
- Debt payment for 2026 includes a principal payment of \$136,071 and an interest payment of \$8,397.

The proposed ending fund balance totals \$5,144,319 in carryover funds, of that \$1,383,494 is in restricted and designated funds.

CURRENT OPERATING EXPENSES:	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Projected	2026 Budget
Salaries / Permanent	\$ 2,515,519	\$ 2,745,240	\$ 2,653,481	\$ 2,870,808	\$ 2,760,000	\$ 3,084,877
Salaries / Part Time	\$ 1,359,170	\$ 1,819,617	\$ 1,523,215	\$ 1,912,503	\$ 1,640,000	\$ 2,051,910
Salaries / Pages	\$ 60,686	\$ 86,241	\$ 65,056	\$ 89,734	\$ 65,000	\$ 98,826
Salaries / Subs	\$ 62,455	\$ 85,000	\$ 54,294	\$ 85,000	\$ 65,000	\$ 85,000
Salaries / Longevity	\$ 27,621	\$ 29,489	\$ 110,678	\$ 115,000	\$ 112,656	\$ 120,939
Salaries / One Time Compensation Adj.	\$ 170,427		\$ 181,990		\$ 177,050	
Salaries / Board	\$ 2,250	\$ 4,000	\$ 2,300	\$ 4,000	\$ 2,150	\$ 4,000
Subtotal Wages:	\$ 4,198,128	\$ 4,769,587	\$ 4,591,014	\$ 5,077,045	\$ 4,821,856	\$ 5,445,552
FICA	\$ 312,707	\$ 343,479	\$ 341,995	\$ 349,915	\$ 350,000	\$ 387,000
Health Insurance	\$ 295,675	\$ 306,708	\$ 320,189	\$ 310,000	\$ 338,000	\$ 324,742
Life Insurance	\$ 4,309	\$ 4,178	\$ 5,140	\$ 6,600	\$ 4,600	\$ 5,988
Retiree Health Care	\$ 150,000	\$ 138,459	\$ 138,459	\$ 168,814	\$ 168,814	\$ 172,474
Retirement	\$ 725,294	\$ 780,889	\$ 780,889	\$ 891,315	\$ 891,315	\$ 838,652
Worker's Compensation	\$ 19,339	\$ 25,165	\$ 21,237	\$ 26,366	\$ 21,000	\$ 28,328
Unemployment Insurance						
AFLAC / Flex One	\$ 22,853	\$ 22,000	\$ 22,136	\$ 23,000	\$ 20,000	\$ 20,000
Dental Insurance	\$ 17,630	\$ 20,000	\$ 19,828	\$ 25,000	\$ 20,000	\$ 22,000
Dental Insurance / WLC			\$ 499	\$ 500	\$ 500	\$ 500
Long Term Disability	\$ 2,821	\$ 4,176	\$ 2,917	\$ 3,200	\$ 3,000	\$ 3,000
Vision Insurance	\$ 2,969	\$ 3,150	\$ 3,039	\$ 3,200	\$ 3,000	\$ 3,000
Subtotal Fringes:	\$ 1,553,597	\$ 1,648,204	\$ 1,656,328	\$ 1,807,910	\$ 1,820,229	\$ 1,805,684
Employee Training	\$ 12,425	\$ 25,000	\$ 15,545	\$ 25,000	\$ 22,000	\$ 25,000
Subtotal Employee Training:	\$ 12,425	\$ 25,000	\$ 15,545	\$ 25,000	\$ 22,000	\$ 25,000
Postage	\$ 9,968	\$ 10,000	\$ 9,788	\$ 10,000	\$ 10,000	\$ 10,000

Office Supplies	\$	39,591	\$	83,581	\$	51,517	\$	80,000	\$	45,000	\$	60,000
Printing Supplies	\$	2,116	\$	8,000	\$	3,253	\$	5,500	\$	3,000	\$	5,500
Program Supplies	\$	86,884	\$	120,000	\$	85,935	\$	120,000	\$	90,000	\$	120,000
Technology Supplies	\$	91,098	\$	241,500	\$	91,642	\$	241,500	\$	146,642	\$	330,000
COVID Supplies	\$	861										
Vehicle Supplies	\$	15,039	\$	15,000	\$	13,882	\$	15,000	\$	12,000	\$	15,000
Janitorial Service / Monroe	\$	-	\$	5,500			\$	3,000	\$	2,500	\$	3,000
Janitorial Service / Ellis	\$	39,836	\$	55,000	\$	44,925	\$	55,000	\$	46,000	\$	55,000
Janitorial Service / Daume	\$	10,585	\$	14,000	\$	11,212	\$	14,000	\$	12,000	\$	14,000
Janitorial Supplies	\$	2,847	\$	4,000	\$	3,978	\$	4,000	\$	4,000	\$	4,000
Janitorial Supplies / Daume	\$	1,542	\$	2,000	\$	1,912	\$	2,000	\$	2,000	\$	2,000

Subtotal Supplies:	\$	300,367	\$	558,581	\$	318,044	\$	550,000	\$	373,142	\$	618,500
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Professional Services	\$	40,183	\$	60,000	\$	56,843	\$	70,000	\$	70,000	\$	70,000
Professional-Technology		\$3,000	\$	70,000	\$	1,061	\$	90,000	\$	73,000	\$	110,000
Cooperative Services	\$	77,371	\$	77,371	\$	77,866	\$	83,053	\$	82,892	\$	82,892
Memberships	\$	6,196	\$	7,000	\$	4,677	\$	7,000	\$	6,000	\$	7,000
Telecommunications	\$	57,268	\$	60,000	\$	73,669	\$	60,000	\$	68,000	\$	70,000
Telephone / Monroe	\$	9,015	\$	9,000	\$	10,413	\$	15,000	\$	9,000	\$	15,000
Public Information	\$	1,789	\$	5,000	\$	1,908	\$	5,000	\$	3,200	\$	5,000
Mileage / Travel	\$	24,592	\$	45,000	\$	40,598	\$	45,000	\$	41,000	\$	45,000
Contract Printing	\$	699	\$	6,500	\$	316	\$	5,000	\$	2,000	\$	5,000
General Insurance	\$	70,505	\$	73,000	\$	82,423	\$	90,000	\$	86,667	\$	100,000
Utilities	\$	33,985	\$	45,000	\$	46,752	\$	48,500	\$	48,500	\$	50,000
Utilities / Monroe	\$	19,094	\$	23,000	\$	22,007	\$	23,000	\$	15,000	\$	24,000
Utilities / Daume	\$	18,919	\$	24,000	\$	18,606	\$	24,000	\$	21,000	\$	24,000
Rubbish Pick-Up	\$	2,346	\$	3,500	\$	2,484	\$	3,000	\$	2,500	\$	3,000
Rubbish Pick-Up / Daume	\$	1,725	\$	2,600	\$	1,863	\$	2,500	\$	2,000	\$	2,300
Equipment Repair												
Equipment Maintenance	\$	19,001	\$	22,200	\$	29,145	\$	30,000	\$	25,000	\$	30,000
Technology Maintenance	\$	263,834	\$	288,000	\$	284,214	\$	335,000	\$	350,000	\$	360,000
Vehicle Repair & Maintenance	\$	11,464	\$	12,000	\$	10,025	\$	12,000	\$	13,500	\$	14,000

Building Repair & Maintenance	\$	30,746	\$	100,000	\$	76,081	\$	75,000	\$	65,000	\$	300,000	roof and RTUs
Building R & M / Monroe	\$	10,301	\$	20,000	\$	27,351	\$	20,000	\$	31,500	\$	12,500	
Building Rent/Monroe									\$	18,200	\$	8,400	
Building R & M / Daume Ida Facility	\$	59,661	\$	85,000	\$	19,225	\$	50,000	\$	20,000	\$	20,000	.
Building R & M / Maybee													
Facilities Needs	\$	13,085	\$	15,000	\$	13,001	\$	15,000	\$	16,000	\$	23,000	
Miscellenous Expenses	\$	6,028	\$	7,500	\$	40	\$	6,500	\$	1,500	\$	6,500	
Tax Tribunal													
Bank Fees	\$	4,257	\$	5,000	\$	5,956	\$	6,000	\$	6,500	\$	7,000	
Refunds & Rebates	\$	(3,202)			\$	(2,126)			\$	(850)			

Subtotal Services:	\$	781,862	\$	1,065,671	\$	904,398	\$	1,120,553	\$	1,077,109	\$	1,394,592	
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Capital Outlay \$5,000 plus	\$	52,420	\$	85,000	\$	43,706	\$	50,000	\$	57,210	\$	121,500	van, 2 microfilm
Capital Outlay / Monroe													
Capital Outlay / Daume													
Capital Outlay / Ellis													

Subtotal Capital Outlay:	\$	52,420	\$	85,000	\$	43,706	\$	50,000	\$	57,210	\$	121,500	
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Books, Pamphlets, Etc.	\$	351,705	\$	375,000	\$	318,684	\$	340,000	\$	280,000	\$	310,000	
Media	\$	92,453	\$	100,000	\$	78,415	\$	75,000	\$	75,000	\$	65,000	
Periodicals / Microfilm	\$	22,804	\$	40,000	\$	18,876	\$	25,000	\$	20,000	\$	30,000	
Electronic Media	\$	300,551	\$	320,000	\$	415,340	\$	425,000	\$	465,000	\$	515,000	

Subtotal Library Materials:	\$	767,513	\$	835,000	\$	831,315	\$	865,000	\$	840,000	\$	920,000	
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Endowment													
Software	\$	22,778	\$	23,000	\$	3,522	\$	45,000	\$	32,000	\$	12,000	

Subtotal:	\$	22,778	\$	23,000	\$	3,522	\$	45,000	\$	32,000	\$	12,000	
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Principle	\$	119,789	\$	125,604	\$	125,604	\$	131,419	\$	131,419	\$	136,071
Interest	\$	23,795	\$	18,887	\$	18,887	\$	13,747	\$	13,747	\$	8,397
Subtotal Debt Service Buildings:	\$	143,584	\$	144,491	\$	144,491	\$	145,166	\$	145,166	\$	144,468
Transfers to Designated:												
Endowment												
Maintenance Reserve	\$	100,000			\$	150,000						
Equipment												
Automation												
Capital	\$	100,000			\$	150,000						
Total Transfers to Designated:	\$	200,000			\$	300,000						
TOTAL EXPENDITURES:	\$	8,032,674	\$	9,154,534	\$	8,808,363	\$	9,685,674	\$	9,188,712	\$	10,487,296

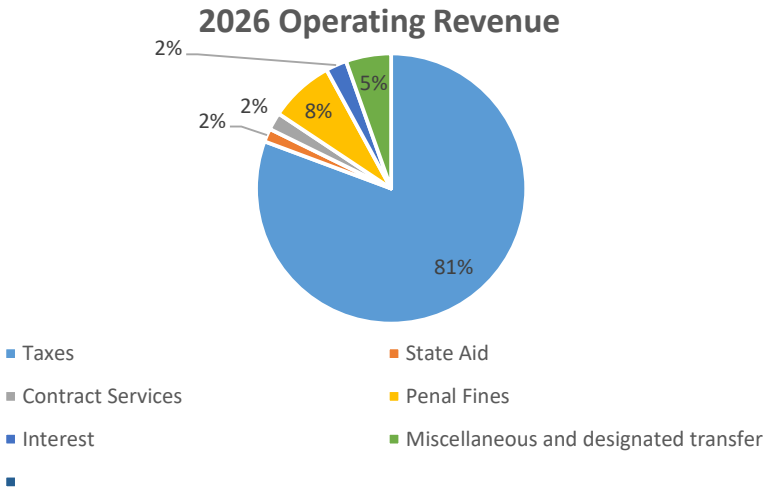
RRRRENT OPERATING REVENUE	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Projected	2026 Budget
BEGINNING FUND EQUITY	\$ 4,917,493	\$ 5,017,493	\$ 5,017,493	\$ 5,215,865	\$ 5,114,705	\$ 5,144,319
Tax Levy	\$ 6,444,895	\$ 7,180,779	\$ 7,175,029	\$ 7,590,826	\$ 7,233,362	\$ 7,940,762
Personal PropTaxes Reimbursemen	\$ 153,330	\$ 136,313	\$ 136,313	\$ 191,078	\$ 191,078	\$ 180,880
Delinquent Taxes	\$ 247,849	\$ 250,000	\$ 243,436	\$ 245,000	\$ 285,615	\$ 280,000
Payment in Liew of Taxes	\$ 23,160	\$ 25,000	\$ 17,960	\$ 25,000	\$ 24,911	\$ 24,000
Industrial Facilities	\$ 27,583	\$ 28,000	\$ 13,706	\$ 25,000	\$ 47,895	\$ 35,000
Penalties & Interest on Taxes						
Grants	\$ 24,970	\$ 8,000	\$ 5,313	\$ 5,000	\$ 6,942	\$ 5,000
State Grants						
State Aid to Public Libraries	\$ 154,742	\$ 154,742	\$ 155,733	\$ 166,105	\$ 165,783	\$ 165,783
Contract Services/WLC						\$ 48,974
Contract Services / Monroe	\$ 49,000	\$ 65,000	\$ 49,250	\$ 65,000	\$ 65,000	\$ 65,000
Contract Services/MCERS						\$ 105,284
Miscellaneous Charges						
Non Resident Fee	\$ 100	\$ 100	\$ 100	\$ 100		
Copy Machine	\$ 27,019	\$ 25,000	\$ 30,116	\$ 28,000	\$ 27,200	\$ 28,000
Sale of Publications	\$ 21				\$ 63	
Sale of Books / Supplies	\$ 7,400	\$ 6,800	\$ 9,442	\$ 7,000	\$ 8,500	\$ 8,500
Penal Fines / Probate						
Penal Fines / District	\$ 562,175	\$ 650,000	\$ 603,857	\$ 754,065	\$ 765,000	\$ 775,000
Penal Fines / Circuit	\$ 46,532	\$ 50,000	\$ 44,463	\$ 60,000	\$ 29,000	\$ 35,000
Overdues						
Interest / General	\$ 334,174	\$ 300,000	\$ 488,363	\$ 350,000	\$ 340,000	\$ 263,863
Sale of Fixed Assets						
Gifts & Bequests	\$ 6,664	\$ 7,000	\$ 3,751	\$ 4,000	\$ 7,000	\$ 5,000
Ida Facility						
Writers on the River	\$ 425					
Special Events / Programs	\$ 3,740	\$ 4,000	\$ 8,500	\$ 4,000	\$ 4,324	\$ 4,000
Gifts - Bookmobile	\$ 20	\$ 300	\$ 460	\$ 500		\$ 500

Summer Reading												
AFLAC Flex One	\$	18,447	\$	22,000	\$	17,158	\$	20,000	\$	16,000	\$	16,000
Miscellaneous Revenue	\$	519	\$	1,500	\$	387	\$	3,000	\$	653	\$	750
Bond proceeds												
Subtotal Revenue:	\$	8,132,765	\$	8,914,534	\$	9,003,337	\$	9,543,674	\$	9,218,326	\$	9,987,296
Tranfer in from Fund Balance (Operations)	\$	100,000										
Transfers from Designated:												
Endowment												
Maintenance Reserve											\$	250,000
Equipment												
Automation												
Capital											\$	250,000
Monroe Reserve												
Maybe Facility												
Total Transfers from Designated:											\$	500,000
TOTAL REVENUE:	\$	8,273,600	\$	9,014,534	\$	9,140,678	\$	9,685,674	\$	9,218,326	\$	10,487,296

BEGINNING FUND EQUITY DESIGNATED:	2023	2024	2025	2025	2026
	Actual	Actual	Budget	Projected	Budget
Endowment	\$ 92,192	\$ 96,676	\$ 101,536	\$ 101,375	\$ 104,872
Maintenance Reserve	\$ 251,971	\$ 364,170	\$ 532,479	\$ 531,948	\$ 550,298
Equipment	\$ 357,700	\$ 375,045	\$ 393,900	\$ 393,331	\$ 406,899
Automation	\$ 39,846	\$ 41,779	\$ 43,879	\$ 43,815	\$ 45,326
Capital	\$ 403,615	\$ 523,159	\$ 699,461	\$ 698,697	\$ 722,799
Monroe Reserve					
Maybe Facility					
Subtotal:	\$ 1,145,324	\$ 1,400,829	\$ 1,771,255	\$ 1,769,166	\$ 1,830,194
INTEREST INCOME:					
Interest / Endowment	\$ 4,484	\$ 4,699	\$ 4,000	\$ 3,497	\$ 3,200
Interest / Maintenance	\$ 12,199	\$ 17,778	\$ 13,000	\$ 18,350	\$ 15,000
Interest / Equipment	\$ 17,345	\$ 18,316	\$ 16,000	\$ 13,568	\$ 12,000
Interest / Automation	\$ 1,933	\$ 2,036	\$ 1,700	\$ 1,511	\$ 1,100
Interest / Capital	\$ 19,544	\$ 25,538	\$ 21,000	\$ 24,102	\$ 22,000
Interest / Monroe Reserve					
Interest / Maybe					
Subtotal:	\$ 55,505	\$ 68,367	\$ 55,700	\$ 61,028	\$ 53,300
TRANSFERS IN (OPERATIONS)					
Endowment					
Maintenance Reserve	\$ 100,000				
Equipment					
Automation					
Capital	\$ 100,000				
Monroe Reserve					
Maybe Facility					
Subtotal:					
TRANSFERS OUT (OPERATIONS)					
Endowment					
Maintenance Reserve				\$ 250,000	
Equipment					
Automation					
Capital				\$ 250,000	
Monroe Reserve					
Maybe Facility					
Subtotal:					
ENDING FUND EQUITY - DESIGNATED					
Endowment	\$ 96,676	\$ 101,375	\$ 105,536	\$ 104,872	\$ 108,072
Maintenance Reserve	\$ 364,170	\$ 531,948	\$ 545,479	\$ 550,298	\$ 315,298
Equipment	\$ 375,045	\$ 393,331	\$ 409,900	\$ 406,899	\$ 418,899
Automation	\$ 41,779	\$ 43,815	\$ 45,579	\$ 45,326	\$ 46,426
Capital	\$ 523,159	\$ 698,697	\$ 720,461	\$ 722,799	\$ 494,799
Monroe Reserve					
Maybe Facility					
TOTAL ENDING FUND EQUITY - DESIGNATED	\$ 1,400,829	\$ 1,769,166	\$ 1,826,955	\$ 1,830,194	\$ 1,383,494

2026 Operating Revenue:

Taxes	\$	8,460,642
State Aid	\$	165,783
Contract Services	\$	219,258
Penal Fines	\$	810,000
Interest	\$	263,863
Miscellaneous and designated transfer	\$	567,750
	\$	10,487,296



2026 Operating Expenses

Personnel Services	\$	7,276,236
Supplies & Services	\$	2,013,092
Capital Outlay	\$	121,500
Materials	\$	920,000
Debt service	\$	144,468
Software	\$	12,000
	\$	10,487,296

