

Section 11-12

Building a Service Based Budget
Line Item Budget Categories



STLS

Southern Tier Library System

Connecting Community Libraries

Annual Report to the State

We don't recommend shaping your budgeting or your services around the Annual Report to the state, but knowing what categories you need to account for will help you when the time comes.

Income (Operating Fund Receipts)

Local Public Funds (money that you receive from taxing districts, including from municipal contracts)

School District Vote (259)

Municipal Vote (414)

Municipal funding (no vote)

Municipal contract

System Cash Grants to Member Libraries

Local Library Services Aid (LLSA)

RBDB Grants

System travel grants

Other State Aid

Construction Aid (if no capital account)

Bullet Aid (if received directly from the Senator)

Arts Council Grants

Federal Aid for Library Operation

LSTA funds (if not received through the System)

Any other direct from the Feds grants

Gifts & Endowments (money received directly from a person or foundation, including all grants from private foundations)

Fund Raising (money raised from organized events)

Income from Investments (only if money from those investments were added to your operating accounts)

Library Charges (money from fines, fees, and services like copy machines)

Other (space or equipment rentals & other miscellaneous income generators)

Expenditures (Operating Fund Disbursements)

Staff Expenditures

Salaries

Employee Benefits (library contribution to Social Security, Unemployment, Workmen's Compensation, & Disability Insurances)

Collection Expenditures

Print Materials

Electronic Materials

Other Materials (audiobooks, DVDs, CDs, microform)

Operation & Maintenance of Building

Repairs to Buildings & Building Equipment

Other Building costs (utilities, insurance, custodial supplies and services, maintenance services)

Office & Library Supplies (paper, supplies for copier, library book processing supplies)

Telecommunications (phone, internet and installation costs)

Binding Expenses (only if you are having stuff bound by a vendor)

Postage & Freight

Professional & Consultant fees (attorney, accountant, auditor, program presenters & performers)

Equipment (copier, computer, scanner, and the repair of those items)

Contracts with Public Library Systems (Cost share)

Debt Service (the monthly payment you make to the debt holder, for instance the bank)