

Public Library Financial Management Guide

Appendix 4

Sample Library General Fund - Budget Year Ended December 31, 2013

Account Number	Account Description	Prior Year Actual	Estimate of Current Year	Proposed Budget
Revenue				
271-738-403	Property taxes	\$ 200,000	\$ 210,000	\$ 228,000
271-738-566	State aid	12,000	12,000	13,000
271-738-606	Contractual Fees	6,000	6,000	6,000
271-738-607	Other fees	3,000	3,000	3,000
271-738-609	Book rental fees	1,000	1,000	1,000
271-738-613	Photocopy fees	2,000	2,000	2,000

Include remaining revenue line item descriptions and figures in a similar manner.

	\$ 273,000	\$ 296,000	\$ 325,000
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Expenditures

271-738-702	Salaries & wages	\$ 150,000	\$ 156,000	\$ 161,000
271-738-715	Fringe benefits	28,000	32,000	34,000
271-738-716	Medical/dental	6,000	7,000	8,000
271-738-717	Life insurance/disability	3,000	4,000	4,000
271-738-718	Retirement	8,000	9,000	10,000
271-738-720	FICA & Medicare	11,000	12,000	12,000
271-738-725	Supplies	8,000	11,000	10,000
271-738-727	Office supplies	1,000	1,000	2,000
271-738-728	Library Supplies	3,000	6,000	5,000
271-738-729	Building Supplies	1,000	1,000	1,000

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Sample Library General Fund - Budget (Continued) Year Ended December 31, 2013

Account Number	Account Description	Prior Year Actual	Estimate of Current Year	Proposed Budget
Expenditures, continued				
271-738-730	Postage	1,000	2,000	1,000
271-738-732	Janitorial Supplies	2,000	1,000	1,000
271-738-740	Library Materials	35,000	42,000	39,000
271-738-741	Adult Books	\$ 11,000	\$ 13,000	\$ 13,000
271-738-742	Juvenile Books	3,000	5,000	4,000
271-738-744	Adult A-V	4,000	5,000	6,000
271-738-745	Juv A-V	4,000	4,000	3,000
271-738-747	Subscriptions	12,000	15,000	13,000
271-738-748	Book rental	1,000	-	-
271-738-801	Prof & cont	13,000	12,000	14,000
271-738-808	Online info	12,000	10,000	11,000
271-738-809	Programming	-	1,000	1,000
271-738-810	Other professional	-	-	500
271-738-812	Legal	-	-	500
271-738-814	Membership/dues	500	500	500
271-738-815	Staff inservice	500	500	500
Total Expenditures		<u>\$ 272,000</u>	<u>\$ 296,000</u>	<u>\$ 325,000</u>

Include remaining expenditure line item descriptions and figures in a similar manner.