

Sample Format of a Minimal Library Budget

Note: This example of an operating budget of \$67,000 is meant for illustrative purposes only. Actual amounts will vary depending on local needs.

Operating Income	2011 Actual	2012 Budget	2013 Budget
Municipality	\$ 47,500	\$ 48,200	\$ 48,925
County	\$ 13,400	\$ 13,600	\$ 13,800
State / library system	\$ 1,340	\$ 1,360	\$ 1,380
Federal (LSTA)	\$ 1,340	\$ 1,360	\$ 1,380
Funds carried forward	\$ 700	\$ 700	\$ 700
Fines	\$ 1,200	\$ 1,225	\$ 1,240
Donations	\$ 700	\$ 700	\$ 700
Fees/other*	\$ 150	\$ 175	\$ 175
Transfer from gift fund	\$ 670	\$ 680	\$ 700
Operating Income Total	\$ 67,000	\$ 68,000	\$ 69,000

Operating Expenditures	2011 Actual	2012 Budget	2013 Budget
Salaries and wages	\$ 30,820	\$ 31,280	\$ 31,740
Employee benefits	\$ 9,380	\$ 9,520	\$ 9,660
Books	\$ 9,000	\$ 9,110	\$ 9,250
Periodicals (including electronic)	\$ 1,800	\$ 1,880	\$ 1,930
Video materials	\$ 1,440	\$ 1,460	\$ 1,480
Audio materials	\$ 600	\$ 610	\$ 620
Software and other electronic materials	\$ 670	\$ 680	\$ 690
Contracted services	\$ 1,340	\$ 1,360	\$ 1,380
Staff and board continuing education	\$ 1,340	\$ 1,360	\$ 1,380
Public programming	\$ 670	\$ 680	\$ 690
Telecommunications	\$ 2,010	\$ 2,040	\$ 2,070
Utilities	\$ 5,250	\$ 5,300	\$ 5,350
Equipment repair	\$ 670	\$ 680	\$ 690
Supplies	\$ 2,010	\$ 2,040	\$ 2,070
Operating Expenditures Total	\$ 67,000	\$ 68,000	\$ 69,000

Capital Income	2011 Actual	2012 Budget	2013 Budget
Municipality	\$ 2,000	\$ 3,000	\$ 3,000

Capital Expenditures	2011 Actual	2012 Budget	2013 Budget
Computer equipment replacement	\$ 2,000	\$ 2,000	\$ 2,000
New shelving		\$ 1,000	\$ 1,000
Capital Expenditures Total	\$ 2,000	\$ 3,000	\$ 3,000

Total of All Expenditures	\$ 69,000	\$ 71,000	\$ 72,000
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*State law requires that all information-providing public library services be provided free of charge. (See [Trustee Essential #8: Developing the Library Budget](#) for details.)