

Financial Sections of the Texas Public Libraries Annual Report

Valicia Greenwood, Library Data Coordinator
Texas State Library and Archives Commission

Library Development and Networking Division
2020

Section 3. Expenditures

Section 4. Local Financial Effort

Section 5. Revenue

REPORT ACTUAL EXPENDITURES, NOT BUDGETED AMOUNTS



Operating vs Capital

Common Library Expenditures			
Attorney fees	Downloadable Materials	Replacement of Shelving	Computer Server
Audiobooks	DVD's	Roof Replacement	Library Automation System
Binding Supplies	E-Books	Salaries	New Roof
Books	Employee Benefits	Service contracts	New Vehicles
CD's	Equipment Repair	TexShare Fees	One-time Major Project
Computer Software	Furnishing Replacement	Unemployment	Opening Day Collection
Consultant Fees	Office Supplies	Wages	Purchase of building
Costs for Library Programs	OverDrive Fee	Worker's Compensation	Purchase of land
	Reference Tools		Renovations costs

Operating vs Capital

Operating Expenditures			Capital Expenditures
Attorney fees	Downloadable Materials	Replacement of Shelving	Computer Server
Audiobooks	DVD's	Roof Replacement	Library Automation System
Binding Supplies	E-Books	Salaries	New Roof
Books	Employee Benefits	Service contracts	New Vehicles
CD's	Equipment Repair	TexShare Fees	One-time Major Project
Computer Software	Furnishing Replacement	Unemployment	Opening Day Collection
Consultant Fees	Office Supplies	Wages	Purchase of building
Costs for Library Programs	OverDrive Fee	Worker's Compensation	Purchase of land
	Reference Tools		Renovations costs

Capital Expenditures*

Renovations

Site Acquisition

New Buildings

Opening Day Collection

Library Automation Systems

New Vehicles

One-Time Major Projects

TSLAC Grants Used For
Capital Acquisitions

*Check with local governing funding authority for capitalization level or local accounting practice.



Section 3: Expenditures

Staff Expenditures

Collection Materials Costs

Other Operating Expenditures

Capital Expenditures

Staff Expenditures

3.1 Salaries/Wages

3.2 Employee Benefits

Social Security

Retirement

Medical Insurance

Life Insurance

Disability Income Protection

Unemployment Compensation

Worker's Compensation

Tuition

Housing Benefits



Collection Materials

Expenditures



3.4 Print Materials

3.5 Electronic Materials

e-books * audio
downloadables * video
downloadables *
databases * e-seriales *
any files in digital
format

More...

Collection Materials Expenditures



3.6 Other Collection Materials

microforms * audio and
video physical units *
materials in new
formats

No TexShare Fees
here: report in
Other Operating
Expenditures

3.8 Other Operating Expenditures

TexShare Fees

Office Supplies

Binding Supplies

Contracts for
Services

Consultant Fees

Attorney Fees

Equipment Repair or
Replacement

Replacement of
Furnishings

Costs for Library
Programs (SRP)

Computer Hardware
or Software*

*Check with local government funding authority for capitalization level or local accounting practice.



Section 4: Local Financial Effort

Local Operating Expenditures

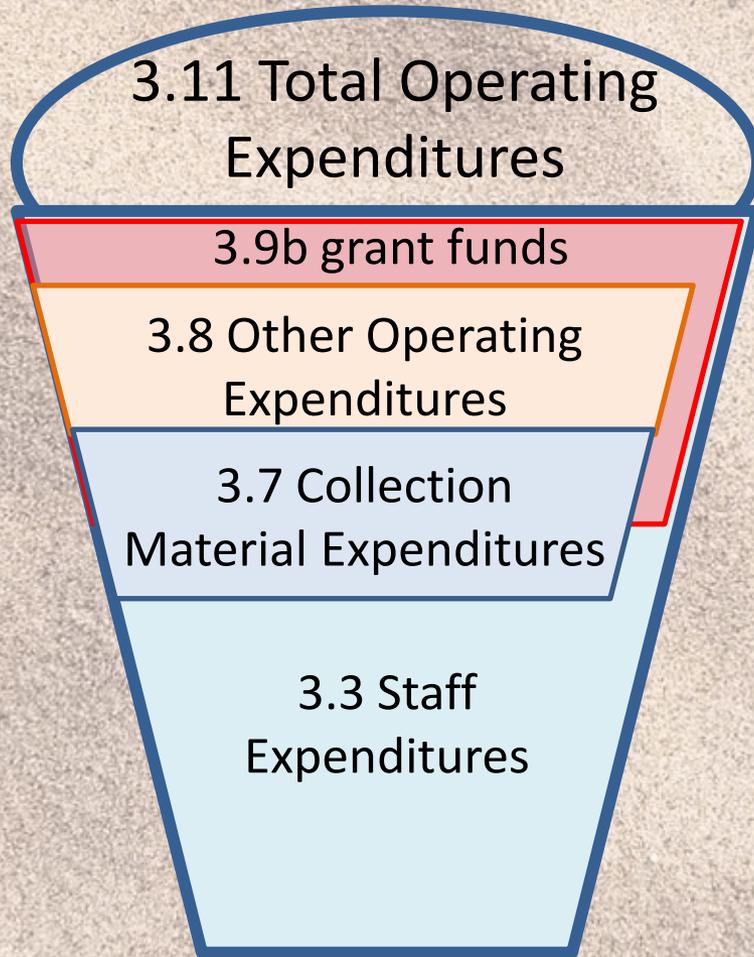
Collection Materials

Local Government Support



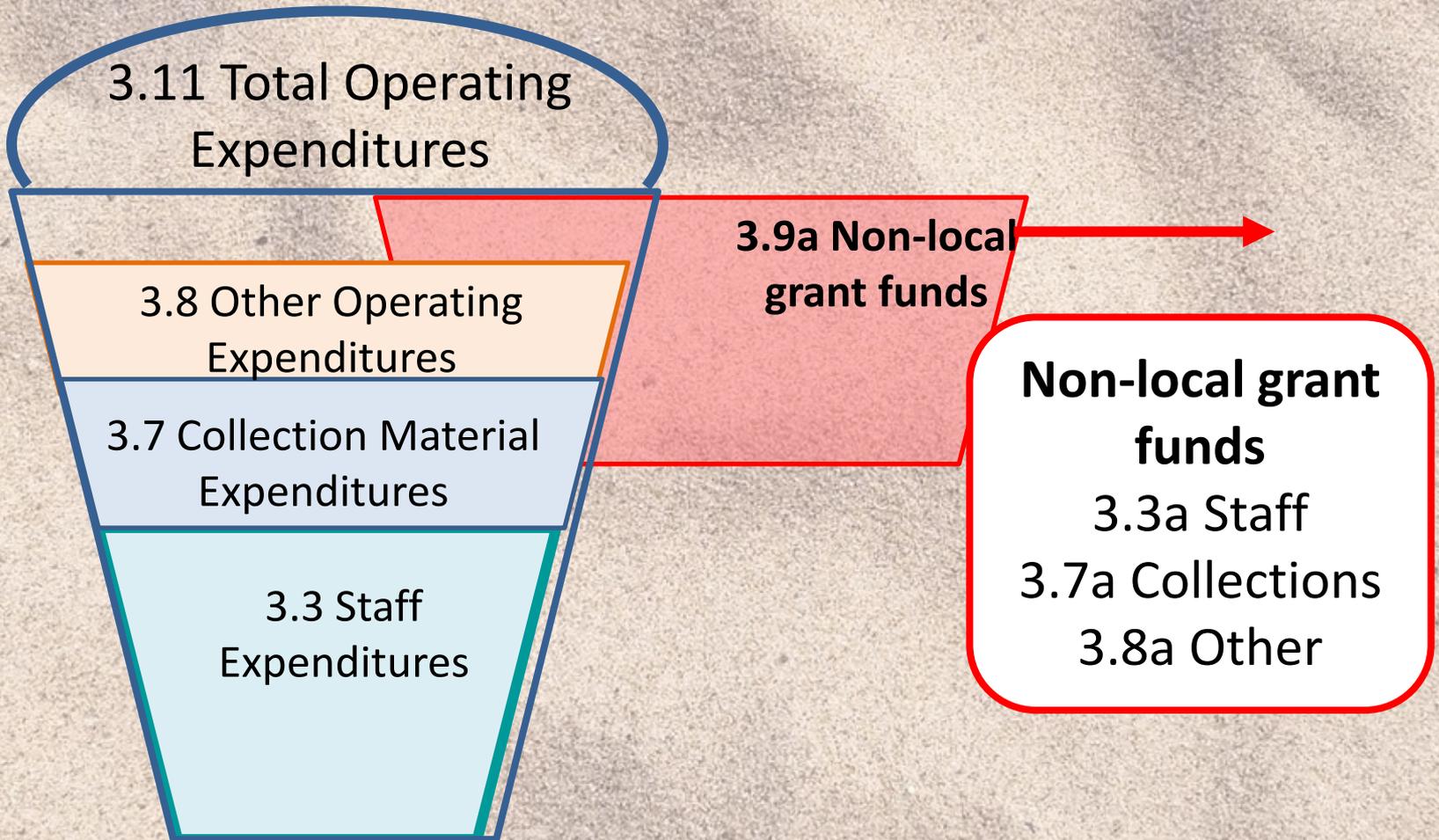
Library Operating Expenditures

Section 3



Library Operating Expenditures

Section 3





Non-Local Grant Funds



TOCKER
FOUNDATION



DOLLAR GENERAL
LITERACY FOUNDATION



**Texas Book
Festival**

**Foundation or
Corporate Funds**

Ladd & Katherine Hancher
Library Foundation

**NATIONAL
ENDOWMENT
FOR THE
ARTS**



INSTITUTE of
Museum and Library
SERVICES

Federal Funds

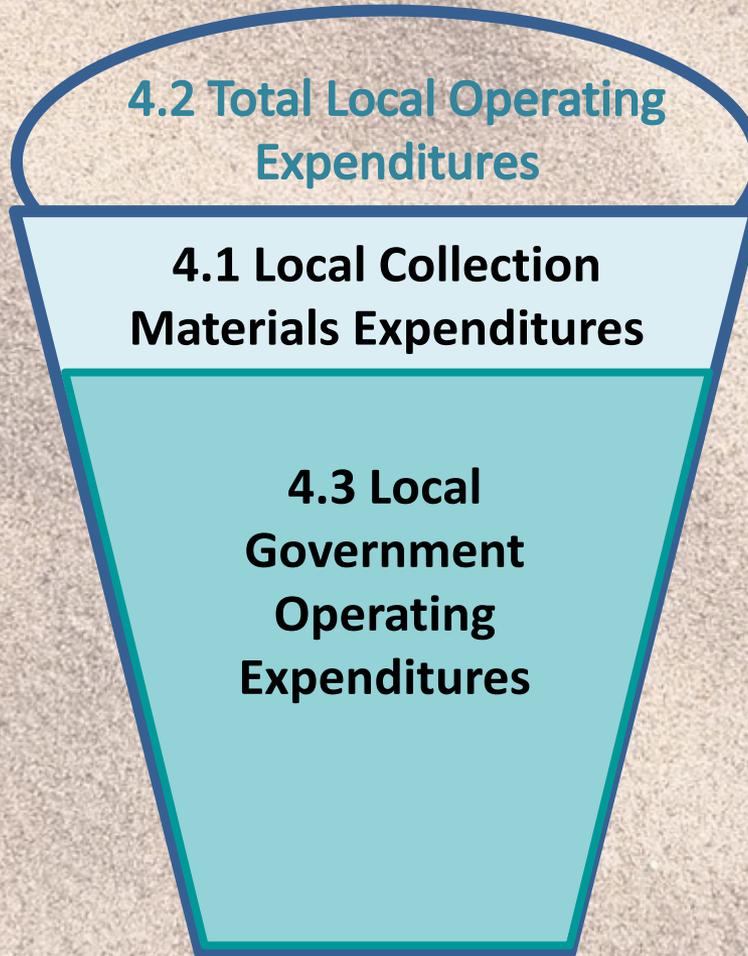


**Texas
Commission
on the Arts**
Investing in a Creative Texas

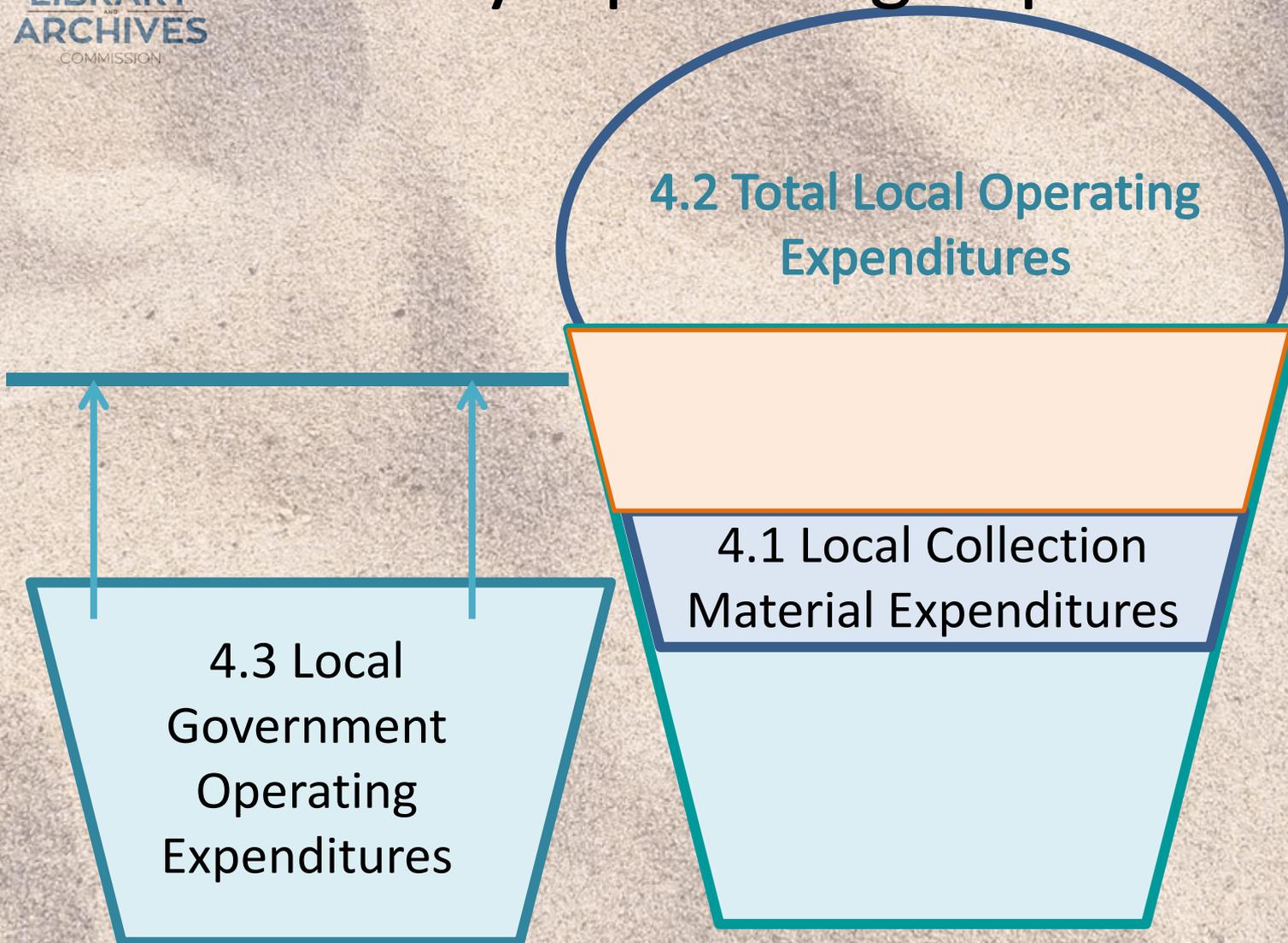
State Funds

Local Operating Expenditures

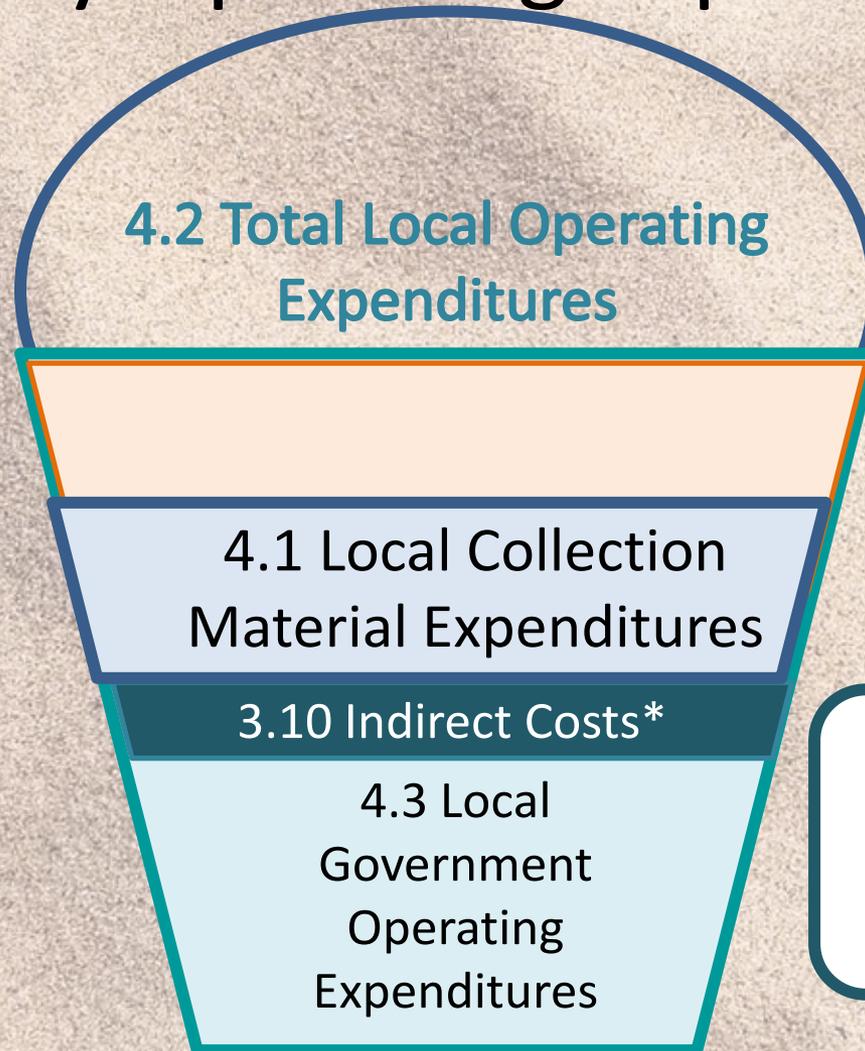
Section 4



Library Operating Expenditures



Library Operating Expenditures



*Only if needed to meet MOE or Local Government Support criteria



Section 5: Revenue

Operating

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Capital

Local Government

State

Federal

Grants

Other Local Sources



Revenue

- Report expenditures as they occur.
- Report revenues when received whether expended (spent) or not .



Funding Used for **Operating** Expenditures

5.1 City Revenue

5.2 County Revenue

5.3 School District Revenue

5.4 Sum of Local Government
Revenue

5.5 State Revenue

5.6 Federal Revenue

5.7 Grants

5.8 Other Local Sources of Revenue



Funding Used
for **Capital**
Expenditures

- 5.10 City Revenue
- 5.11 County Revenue
- 5.12 School District Revenue
- 5.13 State Revenue
- 5.14 Federal Revenue
- 5.15 Grants Revenue
- 5.16 Other Local Sources Revenue

Outside Revenue

Skip question 5.18 if all revenue came from local sources.

5.18 – 5.19 Revenue sources *outside* home county (legal service area)

State Revenue Sources

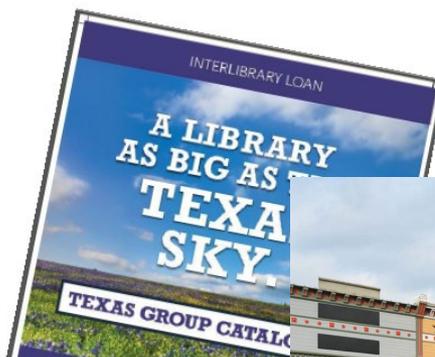
- 5.5 State Operating Revenue or
- 5.13 State Capital Revenue





Federal Revenue Sources

5.6 Federal Operating Revenue or
5.14 Federal Capital Revenue



TSLAC
Funding



Federal Revenue Sources

**Do not report
E-rate funds.**





You've got this!



*Thank
YOU!*

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