Section 3. Expenditures

Section 4. Local Financial Effort

Section 5. Revenue
REPORT ACTUAL EXPENDITURES, NOT BUDGETED AMOUNTS
# Operating vs Capital

## Common Library Expenditures

<table>
<thead>
<tr>
<th>Operating Costs</th>
<th>Capital Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attorney fees</td>
<td>Downloadable Materials</td>
</tr>
<tr>
<td>Replacement of Shelving</td>
<td>Computer Server</td>
</tr>
<tr>
<td>Audiobooks</td>
<td>DVD’s</td>
</tr>
<tr>
<td>Roof Replacement</td>
<td>Library Automation System</td>
</tr>
<tr>
<td>Binding Supplies E-Books</td>
<td>Salaries</td>
</tr>
<tr>
<td>New Roof</td>
<td></td>
</tr>
<tr>
<td>Books Employee Benefits</td>
<td>Service contracts</td>
</tr>
<tr>
<td>New Vehicles</td>
<td></td>
</tr>
<tr>
<td>CD’s Equipment Repair</td>
<td>TexShare Fees</td>
</tr>
<tr>
<td>One-time Major Project</td>
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</tr>
<tr>
<td>Computer Software</td>
<td>Furnishing Replacement</td>
</tr>
<tr>
<td>Unemployment</td>
<td>Opening Day Collection</td>
</tr>
<tr>
<td>Consultant Fees Office Supplies</td>
<td>Wages</td>
</tr>
<tr>
<td>Costs for Library Programs OverDrive Fee</td>
<td>Worker’s Compensation</td>
</tr>
<tr>
<td>Reference Tools</td>
<td>Renovations costs</td>
</tr>
</tbody>
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## Operating vs Capital

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<th>Capital Expenditures</th>
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<td>Service contracts</td>
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<tr>
<td>Books</td>
<td>New Vehicles</td>
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<tr>
<td>Employee Benefits</td>
<td>One-time Major Project</td>
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<td>Service contracts</td>
<td>Opening Day Collection</td>
</tr>
<tr>
<td>Books</td>
<td>Unemployment</td>
</tr>
<tr>
<td>Equipment Repair</td>
<td>Purchase of building</td>
</tr>
<tr>
<td>CD’s</td>
<td>Worker’s Compensation</td>
</tr>
<tr>
<td>Furnishing Replacement</td>
<td>Purchase of land</td>
</tr>
<tr>
<td>Consultant Fees</td>
<td>Wages</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>Renovations costs</td>
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<td>Costs for Library Programs</td>
<td></td>
</tr>
<tr>
<td>Reference Tools</td>
<td></td>
</tr>
</tbody>
</table>


- **Capital Expenditures:** Computer Server, Library Automation System, New Roof, New Vehicles, One-time Major Project, Opening Day Collection, Purchase of building, Purchase of land, 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-serials * 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

<table>
<thead>
<tr>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>TexShare Fees</td>
</tr>
<tr>
<td>Office Supplies</td>
</tr>
<tr>
<td>Binding Supplies</td>
</tr>
<tr>
<td>Contracts for Services</td>
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<tr>
<td>Consultant Fees</td>
</tr>
<tr>
<td>Attorney Fees</td>
</tr>
<tr>
<td>Equipment Repair or Replacement</td>
</tr>
<tr>
<td>Replacement of Furnishings</td>
</tr>
<tr>
<td>Costs for Library Programs (SRP)</td>
</tr>
<tr>
<td>Computer Hardware or Software*</td>
</tr>
</tbody>
</table>

*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

3.11 Total Operating Expenditures

3.9b grant funds

3.8 Other Operating Expenditures

3.7 Collection Material Expenditures

3.3 Staff Expenditures
Library Operating Expenditures

Section 3

3.11 Total Operating Expenditures

3.8 Other Operating Expenditures

3.7 Collection Material Expenditures

3.3 Staff Expenditures

3.9a Non-local grant funds

Non-local grant funds
3.3a Staff
3.7a Collections
3.8a Other
Non-Local Grant Funds

Federal Funds

Foundation or Corporate Funds

State Funds

Ladd & Katherine Hancher Library Foundation
Local Operating Expenditures

Section 4

4.1 Local Collection Materials Expenditures

4.2 Total Local Operating Expenditures

4.3 Local Government Operating Expenditures
Library Operating Expenditures

4.2 Total Local Operating Expenditures

4.1 Local Collection Material Expenditures

4.3 Local Government Operating Expenditures
Library Operating Expenditures

4.2 Total Local Operating Expenditures

4.1 Local Collection Material Expenditures

3.10 Indirect Costs*

4.3 Local Government Operating Expenditures

*Only if needed to meet MOE or Local Government Support criteria
Section 5: Revenue

Operating

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
Federal Revenue Sources

Do not report E-rate funds.
You’ve got this!
Thank YOU!

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800-252-9386