

Boyd County Public Library
BUDGET FOR FISCAL YEAR (FY) 2013-2014
Approved February 19, 2013

ACCOUNT	FY 2013-2014 BUDGET	% of Revenue <small>(w/o reserve funds)</small>	DESCRIPTION
REVENUE			
County Sheriff, Prop. Tax	3,070,000	82.5%	primary source of revenue from county property/personal tax
County Clerk, Vehicle Tax	143,000	3.8%	licenses, plates, etc.
County Clerk, Delinq. Tax	185,000	5.0%	taxes paid late
KY Revenue Cabinet	196,000	5.3%	state tax revenue
E-Rate	30,000	0.8%	telecommunication refund (applied for)
State Aid & Grants (KDLA)	23,500	0.6%	KY Department for Library and Archives aid
Fines	37,000	1.0%	overdue materials, damaged fees, etc.
Copier & Other Fees	15,000	0.4%	fees from copiers and printers
Reimbursements	500	0.0%	staff payments, vendors checks, etc.
Miscellaneous Receipts	1,000	0.0%	varies: other funds not listed
Contributions/Gifts	6,000	0.2%	memorial bricks, donations, sales, etc.
Interest Income	13,500	0.4%	from primary checking
Investment Income	2,000	0.05%	cd's and investments
Friends Receipts	500	0.01%	monies taken in on behalf of the Friends
Total Revenue	3,723,000	100.00%	

ACCOUNT	FY 2013-2014 BUDGET	% of Revenue (w/o reserve funds)	DESCRIPTION
EXPENDITURES			
Salaries & Benefits			
Personnel	1,149,000	30.9%	salaries only
Benefits	236,000	6.3%	medical, dental, vision
Workman's Compensation	18,500	0.5%	worker's comp through KACO
Unemployment	3,500	0.1%	unemployment insurance through KACO
FICA/Medicare	80,500	2.2%	federal taxes paid
Retirement	172,000	4.6%	for all full-time staff; currently 17%
Direct deposit fee	1,500	0.04%	bank fee
Total Salaries & Benefits	1,661,000	44.6%	
Library Materials			
Adult Books	150,000	4.0%	print (circulating fiction and non-fiction)
Reference Books	65,000	1.7%	print (primarily library use only)
Outreach Materials	25,000	0.7%	print materials for homebound service
Genealogy Materials	5,000	0.1%	materials for genealogy and local history room
Juvenile Materials	90,000	2.4%	print and electronic (circulating fiction and non-fiction)
Ematerials	130,000	3.5%	electronic (fiction and non-fiction)
Periodicals/Databases	148,000	4.0%	magazines, newspapers, and databases
Microform	8,000	0.2%	primarily back issues of newspapers and genealogy
Audio books	65,000	1.7%	all formats, adult and juvenile
Games	65,000	1.7%	all formats, adult and juvenile [new category; formerly in Audio]
Music	30,000	0.8%	all formats, adult and juvenile [new category; formerly in Audio]
Videos	150,000	4.0%	all formats, adult and juvenile
Total Library Materials	931,000	25.0%	
Operating Expenses			
Utilities: Main	50,000	1.3%	electric, gas, water, trash
Utilities: KB	1,000	0.0%	gas
Utilities: CB	5,000	0.1%	electric, gas, water, trash
Utilities: SB	4,500	0.2%	electric, gas, water, trash
Telecommunications-ML	125,000	0.3%	telephone, internet, wireless
Telecommunications-KB	6,000	0.2%	telephone
Telecommunications-CB	7,500	0.2%	telephone
Telecommunications-SB	6,000	0.2%	telephone
Lease KB	18,000	0.5%	includes utilities
Insurance: Bldgs/Coll./misc	24,000	0.6%	building, contents, vehicle, liability, bond

ACCOUNT	FY 2013-2014 BUDGET	% of Revenue (w/o reserve funds)	DESCRIPTION
Building Supplies/Misc	13,500	0.4%	toilet paper, cleaning supplies, paper towels, etc.
Building Maintenance	7,500	0.2%	planned maintenance of physical buildings
Equipment Repair	5,000	0.1%	planned maintenance of equipment (not including technology)
Bindery	3,000	0.1%	primarily genealogy and local history items
Vehicle	7,000	0.2%	repair, maintenance, and gas for outreach vehicles
Software	46,500	1.2%	system, staff, and public use
Postage	38,000	1.0%	postage meter, packages, and shipping
Supplies	103,000	2.8%	office, copier, programming, small equipment
Administrative Expense	46,000	1.2%	fees, systemwide and all staff applications
Tech. Serv. Supplies	53,000	1.4%	book jackets, book tape, repair supplies, labels, etc.
Service Contracts	190,000	5.1%	contracts with outside vendors
Public Relations	76,500	2.1%	marketing and branding
Programming	56,500	1.5%	adult, family, children, and summer reading
Outside Services	51,000	1.4%	single use or unforeseen need
Miscellaneous	500	0.0%	varies: other expenses not listed
Total Operating Expenses	944,000	25.4%	
Staff Education			
Staff Development	61,500	1.7%	classes, education, training, etc.
Travel	36,000	1.0%	travel costs associated with above; mileage
Total Staff Education	97,500	2.6%	
CAPITAL OUTLAY			
Equipment and Furnishings	151,500	4.1%	non-computer equipment, furniture, non-permanent, etc. >\$1000
Capital Improvements	418,500	11.2%	long term improvements to interior and exterior of building
Technology	128,000	3.4%	computer and technology enhancements, equipment, and improvements
Total Capital Outlay	698,000	18.7%	
Expenditures	3,633,500	97.6%	salaries, materials, operating, staff development
Capital Outlay	698,000	18.7%	equipment, improvements, technology, etc.
TOTAL EXPENDITURES	4,331,500		
Revenue	3,723,000	100.0%	revenue from all sources
Retained Earnings	608,500	16.3%	to supplement capital outlay projects
TOTAL FUNDS	4,331,500	116.3%	
	0		Difference between Funds and Expenditures