

1972

## A Brief Study of Budgeting for the School Library

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## A Brief Study of Budgeting for the School Library

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#### Abstract

The purpose of this paper is to briefly study the processes involved in preparing a budget applicable to a school's instructional materials center (hereinafter referred to as the IMC). However, before a library's budget can be studied and analyzed, the practices and theories of general school finance must be examined--where the money comes from and how the overall school budget is prepared. After such an examination, it becomes much easier to narrow the scope of study to the school library budget. At the individual school library level, much of the same planning theory takes place as it does on the district wide basis--although, needless to say, at a lesser dollar figure.

A BRIEF STUDY OF BUDGETING FOR  
THE SCHOOL LIBRARY

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A Research Paper  
Presented to  
the Faculty of the Library Science Department  
The University of Northern Iowa

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In Partial Fulfillment  
of the Requirements for the Degree  
Master of Arts

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by  
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May 1972

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## TABLE OF CONTENTS

SECTION	PAGE
1. INTRODUCTION.....	1
Definitions of terms used.....	2
Average daily attendance.....	2
Budget.....	2
Budgetary accounts.....	2
Capital outlay.....	3
Performance budget.....	3
Periodical.....	3
Property tax.....	3
Reference books.....	3
School tax.....	4
2. GENERAL SCHOOL FINANCE.....	5
Sources of revenue.....	7
Property tax.....	8
Federal and state aid.....	9
Other sources.....	12
3. LIBRARY BUDGETING.....	13
Program budgeting.....	18
4. COSTS.....	20
Print materials.....	21
Fiction.....	21
Nonfiction.....	21
Reference materials.....	22
Periodicals.....	23

SECTION	PAGE
Nonprint.....	24
35mm filmstrips.....	25
16mm films.....	26
Supplies.....	26
Book trucks.....	26
Book jackets.....	26
Plastic book supports.....	27
Plastic periodical binders.....	27
Princeton files.....	27
Plastic record protectors.....	27
Borrowers cards.....	27
Audiovisual hardware.....	28
16mm projectors.....	28
8mm projectors.....	28
Filmstrip projectors.....	28
Sound filmstrip projectors.....	29
Opaque projectors.....	29
Overhead projectors.....	29
Record players.....	29
Tape recorders.....	29
Cassettes.....	29
Video cameras.....	29
5. BUILDING A LIBRARY BUDGET.....	31
Sample budget.....	35
Library books.....	36

SECTION	PAGE
Reference books.....	37
Periodicals.....	37
Audiovisual.....	38
Furniture and equipment.....	38
Supplies.....	39
Professional library.....	40
6. CLOSING.....	43
BIBLIOGRAPHY.....	45
PRIMARY SOURCES.....	45
SECONDARY SOURCES.....	46

## Section 1

### INTRODUCTION

The best utilization of funds available for school usage has long been a concern to America's educators. In this time of spiraling price increases--which in one way or another affect all segments of American society--it becomes even more important to plan for the expenditure of educational funds in the most economical manner possible. To do this, certain financial practices and principles are followed by all school districts; in other words, all schools adhere to some type of budgetary system.

The purpose of this paper is to briefly study the processes involved in preparing a budget applicable to a school's instructional materials center (hereinafter referred to as the IMC). However, before a library's budget can be studied and analyzed, the practices and theories of general school finance must be examined--where the money comes from and how the overall school budget is prepared. After such an examination, it becomes much easier to narrow the scope of study to the school library budget. At the individual school library level, much of the same planning theory takes place as it does on the district wide basis--although, needless to say, at a lesser dollar figure.

The bulk of this paper pertains to budgetary practices as they apply to the IMC. A section deals with the rationale of library budgeting--what it is, why a library needs a budget, and the general theories of library accountability. A paper dealing with budget must include an examination of the cost of items found in the average IMC...varying from reference books to 16mm projectors. It is revealing in that it brings to light the expense of library related commodities. This paper's final section includes a discussion of the budgetary accounts that should be included in a financial plan. No monetary figure is assigned to the accounts, but rather a brief description of what is found in each major section and a rationale for their inclusion.

#### Definition of Terms Used.

Average Daily Attendance. a statistic computed by the formula: the sum of the days attended by each student enrolled divided by the number of days school is in session; this statistic is usually figured for the period of one year.

Budget. an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budgetary Accounts. accounts necessary to reflect budget operations as distinguished from those



which represent actual assets and liabilities and income and expense accounts.

Capital Outlay. A expenditure that results in the acquisition of fixed assets or additions to fixed assets; it is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment.

Performance Budget. A budget set up on the expenditure side in terms of amounts to be used for each element or project in the total program; contrasted with a budget set up in terms of amounts for various objects, such as salaries, wages, supplies, and equipment.

Periodical. A publication appearing at regular intervals of less than one year and continuing for an indefinite period.

Property Tax. A charge levied at some uniform rate on tangible goods and property to finance services performed by the government.

Reference Books. A book that is used for the purpose of obtaining information, as contrasted with a book that is chiefly for relaxation or fun; examples are the dictionary, encyclopedias, etc.

School Tax. a (tax) levy imposed for the support of schools.

## Section 2

### GENERAL SCHOOL FINANCE

Before any funds can be allocated to the library, they must first be gathered and accounted for by the school district. An overall school budget must be established in order to facilitate the dispersal of funds to the district's schools.

A school budget is a formalized statement of anticipated expenditures and revenues of the school district for a stated period of time. Basically, the budget should be a long-range plan based on educational policy cooperatively developed by both lay and professional participation. The annual budget then becomes, as it should be, an interim instrument for the implementation of the educational policy.<sup>1</sup>

"The ideal school budget may be defined as a complete financial forecast of both expenditures and receipts, based on an educational plan."<sup>2</sup> The key to successful budgeting at any educational level is to plan with the total school program in immediate perspective and to implement those policies that will relate directly to the overall goals of the school district. The variables of what is needed in an educational setting

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<sup>1</sup>Leon Ovsiew and William B. Castetter, Budgeting for Better Schools (Englewood Cliffs, N.J.: Prentice-Hall, Inc., 1960), p. 10.

<sup>2</sup>Ibid., p. 11.

and why <sup>are</sup> is as valid on the individual school library level as <sup>it is</sup> it is for the entire district.

There are several budgetary practices that should be included in any school district's financial program.

School budgeting, in well-managed school systems, consists of a number of important processes. The most important school budgetary processes are:

- (1) The determination of the purpose of the educational program.
- (2) The development of an educational plan to achieve the purposes agreed upon.
- (3) The preparation of a budget document to forecast the expenditures and revenues necessary to implement the educational plan during a stated period of time.
- (4) The presentation, consideration, and adoption of the budget.
- (5) The appraisal of the budget.<sup>3</sup>

A school district, then, must establish the purposes and direction for its educational program and then, through sound financial management, move in that direction. Such a plan of action and development must be stated clearly and then financed in terms of the overall educational plan of the district. This, of course, approaches the domain of program budgeting, which will be discussed in greater detail later. Ovsiew and Castetter state that the following purposes should be served by the budget:

- Give an account of financial stewardship
- Facilitating the control of expenditure

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<sup>3</sup>Roe L. Johns and Edgar L. Morphet, Financing in Public Schools (Englewood Cliffs, N.J.: Prentice-Hall, Inc., 1960), p. 398.

- Identifying key elements in the management of funds, facilities, and personnel
- Appraising the operation of the school program
- Specifying educational objectives in financial planning<sup>4</sup>

Many budgeting systems are available for financial management. It is not the purpose of this paper to identify the classification schemes that may be used. However, "the budget-maker needs to be sure that sufficient detail appears in his budget system to show his organizational patterns and operational plans, and this can be guaranteed under almost any classification scheme."<sup>5</sup>

#### Sources of Revenue

The above discussion of general school finance is academic unless there are funds available for school use. After all, money is at the root of any and all educational programs. In this time of exploding costs, sources of funds to adequately finance a school district become increasingly more important. Perhaps, then, the key theme of this section is not budgetary practices and methods, but rather sources of funds--where the money comes from.

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<sup>4</sup>Ovsiew and Castetter, op. cit., p. 373.

<sup>5</sup>Carlton W.H. Erickson, Administering the Instructional Media Program (New York: The Macmillan Company, 1968), p. 558.

Property Tax. Any taxpayer is well aware of a major source of revenues for the schools--the school levy built into the property tax structure. The property tax is a tax levied on goods and property at the local geographic level to be used for services provided by the local unit of government. The school district is then made the recipient of a fixed percentage of the total income from the property tax. This, in essence, is the school levy. It would appear that the property tax structure is seriously being questioned as a legitimate source of funds--as evidenced by the recent court actions declaring the tax unconstitutional...particularly in California. Nevertheless, the school levy is still one of the major sources of income for educational programs at the district level.

The property tax is and will continue to be an important source of local tax support for schools, in spite of certain weaknesses in the tax due to ineffective administration, erosion of the base by exemptions (and by more recent shifts in population patterns), fractional assessments, and questional equity.<sup>6</sup>

Most financial experts realize that the property tax has many shortcomings.

The property tax produces a substantial amount of revenue, it is a relatively stable tax, the yield is relatively inflexible, it is rigid because of constitutional and statutory restric-

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<sup>6</sup>Warren E. Gauerke and Jack R. Childress (eds.), The Theory and Practice of School Finance (Chicago: Rand McNally & Company, 1967), p. 58.

tions, it is expensive to administer, it is direct and certain, and it is relatively inconvenient to pay.<sup>7</sup>

The constitutionality of the property tax will undoubtedly be settled by a U.S. Supreme Court decision within a relatively short period of time. If the court rules against continued local taxation of goods and property for the purpose of school support, local districts will suffer a major loss of income. Even with its faults, the property tax provides money for school operation. If declared illegal, other sources of revenue will have to be found--perhaps a greater tax on income, with a certain percentage of it set aside for the schools.

Federal and State Aid. Other sources of income for a school district are those funds provided by the state and federal governments. They, particularly the state, provide a major percentage of a district's total financial income. Each is mentioned briefly.

State aid to local school districts is derived from a somewhat complicated formula. In most states, an average daily attendance (ADA) figure becomes the basis for state aid. The ADA is computed by establishing the average number of students attending a school over a set period of time. A per student dollar figure is then

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<sup>7</sup>Johns and Morphet, op. cit., p. 128.

given to each district based on their ADA figures. A purely fictitious example would run as follows:

Smithtown Public Schools

ADA figure = 1000 students      \$10.00 given in state aid  
    for each student counted  
    in the ADA.

1000 X \$10.00 = \$10,000.00 in state aid

The above example is obviously a gross oversimplification and does not represent the figures applicable to state aid in Iowa based on ADA statistics.

The federal government also provides funds for education. The majority of this aid is granted in the form of Congressional legislation setting aside lump sums to be administered by the Department of Health, Education and Welfare through the educational instruction departments of the individual states. The most important such legislation--or at least the most widely publicized-- has been the Elementary and Secondary Education Act of 1965 which provided large amounts of money for three broad areas...programs for the disadvantaged and slow learners, programs for the purchase of library related media, and programs for innovative educational strategies. Each was given a separate name; Title I, Title II, and Title III respectively. As an example of what was provided is this quote concerning Title II:



Title II provided \$100 million to furnish 'library resources, text books, and other printed and published instructional materials for the use of children and teachers in public and private elementary and secondary schools,' and is not limited to the educationally deprived children, although a need factor is supposed to be considered in allocating Title II funds under the plan drawn up by each state department of instruction.<sup>8</sup>

Another source of federal funds is the National Defense Education Act (NDEA) of the late 1950's. The passage of the bill was stimulated by the success of the Russian Sputnik. It was designed to encourage the growth of science and math curriculums in America's schools.

The federal government also provides money for milk and hot lunch programs at an extremely low cost per meal. It allows many youngsters to have a good nutritious hot lunch.

The bulk of the money available for education comes from the government at one of the several levels.

Government provides the main funds for education. How much government can make available depends on national income, other determinants of taxable capacity, the nature of the tax system, and the pressure of demands on the government for purposes other than education. The more income rises, and the more tax capacity grows with an improved tax structure, the more the government should be able to put into education--that is on the assumption of no major wars, sharing of educational burden according to capacity of each type of government

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<sup>8</sup>Dean M. Kelley, "Elementary and Secondary Education Act," Wilson Library Bulletin, 41:688, March, 1967.

to levy taxes, etc.<sup>9</sup>

Other Sources. Several other sources of income occasionally avail themselves for use by the schools. Some money is raised through school sponsored activities; athletics, plays, etc. Given the proper conditions, athletics can generate a substantial amount of money. Generally, however, this is not the case. Endowments, inheritance, foundations, etc. are occasional sources of revenue--as evidenced by the recent \$3.5 million endowment in Bandag, Inc. stock given to the University of Iowa by a private industrialist. School districts may sometimes rent or sell property they own and will realize some money.

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<sup>9</sup>Seymour E. Harris, How Shall We Pay for Education (New York: Harper & Brothers, 1948), p. 122.

### Section 3

#### LIBRARY BUDGETING

##### General Theory.

Budgeting for the IMC of an individual school involves many of the same practices and procedures mentioned in the section on general school finance. Before a budget can be prepared, a source or sources of revenue must be made available to those officials involved in library financial planning. The funds earmarked for the library need to be spent as beneficially as possible. "The level of a school library budget is determined largely by the esteem in which education is held in the community and by the appreciation of the role played by the librarians in the system."<sup>10</sup> This is perhaps stated too simply, but the attitude of the community towards the school and the libraries is of vital importance when considering the necessary financial support of the public school system. "A library budget is a monetary expression of a library's health, growth and maturity. It supplies it sustenance. It also reflects the school and community climate in which the library functions."<sup>11</sup>

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<sup>10</sup>Sylvia Ziskind, "School Library Budgets," Wilson Library Bulletin, 32:425, February, 1958.

<sup>11</sup>Ibid., p. 420.

As a general philosophy, the media specialist must be respectful of the funds granted by the budget planners.

The library provides a heavy slice of the school's budget. Money allocated from the tax fund is, naturally, carefully handled by the librarian according to the guidelines set by the school board. In most instances, school systems have also established regulations for spending their internal accounts.<sup>12</sup>

Perhaps the most important point that should be made in the planning of a school library budget is that of coordinating the purchase of materials with the district's overall educational objectives. Purchase of material must meet the need factor. This point has been mentioned before and will prove to be one of the major themes of this paper. "The program of library services, the kind of services performed, and the adequacy of this performance are the foundation stones of budget building."<sup>13</sup> As Earley states:

The budget is in effect the library's financial plan and should be based on the goals of the library. The annual preparation of the budget affords the officers of the library the opportunity to reevaluate the programs of the library.<sup>14</sup>

The budget, then, must be tailored to fulfill the

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<sup>12</sup>Madeline E. Paetro, "Getting a Head Start," School Library Journal, 18:45, September 10, 1971.

<sup>13</sup>Norman E. Tanis, "You Can't Go by the Book for Library Budgets," College and University Business, 47:65, November, 1969.

<sup>14</sup>George E. Earley, "The Endless Budget," Wisconsin Library Bulletin, 64:1, January-February, 1968.

school's educational objectives, but has to be spent carefully in respect to the community's taxpayers.

Another vital point to mention is the importance of involving administration and the teaching staff in the preparation of the yearly budget. Their inclusion in the planning process helps to insure the coordination of curriculum needs with the purchase of library materials. This thought has been mentioned earlier but must be accomplished to offer the best program of services. This writer would like to see the media specialist as the pivotal cog in the financial management of the library--more or less in complete charge of budgeting. Naturally, the ultimate decision on spending is made by the school administration; either the district's superintendent or the principals of the individual buildings. However, the media program is best managed by one individual--the librarian.

Theoretically, it could be argued that all instructional media--print and non-print--should be administered as a unified program and that one departmental administrator should coordinate the development of the budget. This would make for economy by reducing unnecessary duplication of facilities, equipment, and personnel. It would also allow for thorough and systematic coordination of various instructional resources which becomes increasingly important as technology accelerates.<sup>15</sup>

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<sup>15</sup>James W. Brown and Kenneth D. Norberg, Administering Educational Media (New York: McGraw Hill Book Company, 1965), p. 40.

In order for the librarian to have the necessary leeway for financial planning, the budget used by the IMC should be as flexible as possible. Movement of funds from one account to another must be facilitated by the structure of the budget. Even though this paper will detail the internal accounts of a proposed budget later, it is necessary to make mention here of certain points pertaining to form. Several simple rules should be followed. First, as previously mentioned, the budget needs to be flexible enough to allow for some juggling of money from one account to another. Little is gained if funds are frozen into one account and can be used only for the purchase of items specifically defined by that account. Secondly, the budget should be as simple as possible--embracing the fewest possible number of accounts. If movement of funds within the accounts is allowable, the budget need not be the elaborate affair used by many schools. In fact, elaboration may at times prove restrictive.

If the budget is the line-item type, the librarian's decision-making authority is drastically limited. But if a lump sum budget is used, the librarian has considerable freedom in allocating the funds available to him.<sup>16</sup>

Media specialists must be in charge of their library--both administratively and financially. One of

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<sup>16</sup>Elizabeth Stone, Training for the Improvement of Library Administration (Ann Arbor, Michigan: Edwards Brothers, Inc., 1957), p. 63.

the most important vehicles of authority a media specialist possesses is that of managing the purchase of media. Theoretically, every piece of media purchased should be approved--or at least checked--by the librarian, who is the trained expert. A well-trained librarian should actively seek out and protect this authority...as tactfully as possible. This writer firmly believes in the ideas presented here concerning the leadership role the librarian must assume.

One of the bad habits that many librarians have fallen into over the years has been that of making the new budget a carbon copy of the previous year's. Such financial planning, obviously, is to be avoided. Next year's budget should reflect the projected educational goals, not merely repeat past experiences.

Intelligent budget planning does not contemplate merely repeating current figures, then adding some fixed amount or percentage amount in order to arrive at next year's figure. However, a close scrutinizing of the year's budget as well as the current one helps immeasurably in projecting next year's.<sup>17</sup>

As the above quote mentions, it would prove unwise to ignore last year's budget. It can provide answers to many questions about the realism of current or projected library expenditures.

When considering the proposed budget for next year, it is impossible not to review the condition

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<sup>17</sup>Earley, op. cit., p.18.

of this year's budget. By keeping a monthly check on expenditures related to each item in the current budget, the administration will always be aware of the condition of that budget and will know whether it is realistic enough to implement the library's program and serve as a basis for the proposed budget for next year.<sup>18</sup>

The key, then, is to use, not abuse, last year's budget--making it helpful but not using it as an instant financial plan.

### Program Budgeting.

Any discussion of school library financial planning and management is incomplete without the mention of a relatively new budgetary system--new at least to the school. This is program budgeting or sometimes referred to as PPBS. The organization to first draw a great deal of publicity by using PPBS was the Department of Defense under the leadership of Robert McNamara. This type of budgetary planning is dependent upon the type of program being offered by an institution. As can easily be seen, such planning is applicable to the school library.

The School budget today is usually an object classification which shows what education buys (teacher time, books, chairs), not what it does (teach math, science, history). An object classification fails to show the nature of the educational program or the accomplishments under the program. No doubt the object-centered budget is necessary for many reasons, but a systems analysis approach requires a more useful and probably

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<sup>18</sup>Ibid., p. 2.



an additional accumulation of costs--an accumulation which collects and assigns costs to major inputs in combinations that carry out tasks or functions.<sup>19</sup>

The coordination of program and budget, of course, is one of the major themes of this paper and has been heavily stressed. It should be considered in terms of an actual budgeting plan, not just mouthed as a good idea and then dropped in favor of last year's budget, with a few minor changes. As Lore asks:

Have you tried program budgeting? If PPBS worked for Mr. McNamara, why not you? Prepare your budget recommendations not in terms of types of materials, books, filmstrips, periodicals, supplies, etc., but in terms of program. Include not only the cost of materials, supplies, processing, and so on, but sources too.<sup>20</sup>

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<sup>19</sup>Brown and Norberg, op. cit., p. 143.

<sup>20</sup>Howard Lore, "A Better Look at Budget," Library Journal, 96:1082, March 15, 1971.

## Section 4

### COSTS

Before any paper on budgeting for the library can be considered complete, a brief overview of the cost of library-oriented materials must be presented. The price of things--when considered with application and usage--is at the heart of all financial planning for the IMC. As is pointed out, the cost of operating an IMC is considerable.

Ideally, budgets are the culmination of many months of executive planning and evaluation and are plans for meeting educational needs. The budgets are an important instrument of social, political, and economic policy, because they influence input and output of these segments of society.<sup>21</sup>

Perhaps the key phrase in the above quotation is "meeting educational needs." It is vital to have a firm grasp of the school's curriculum as it applies to library materials. The purchase of unuseable materials is reflective of poor financial management. This should be kept in mind when examining the prices quoted below. Librarians have to determine the needs of their particular situation before planning the budget.

It must be noted here that the below quoted price listings is an attempt to give the reader a

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<sup>21</sup>Robert J. Garvue, Modern Public School Financing (New York: The Macmillan Co., 1969), p. 106.

general knowledge of current costs. The items were randomly selected from various sources. This section is not intended to portray an in-depth analysis of the prices charged by the various companies involved in the business of library supply. All items that may be found in an IMC are not mentioned. The costs quoted do not include discounts that may be offered by individual companies.

### Print Materials.

Fiction. Example prices of both fiction and nonfiction come from the same source.

- Baker, Elliot. The Penny Wars. Putnam(1968), \$5.95.  
 Ball, John. Miss One Thousand Spring Blossoms. Little(1968), \$5.95.  
 Boyd, John. Last Starship from Earth. Weybright & Talley(1968), \$5.95.  
 Grubb, Davis. The Golden Sickle. World(1968), \$4.95.  
 Kuper, Jack. Child of the Holocaust. Doubleday(1968), \$4.95.

### Nonfiction.

- Bird, Carolyn. Born Female: The High Cost of Keeping Women Down. McKay(1968), \$5.95.  
 Eldredge, Lawrence H. Trials of a Philadelphia Lawyer. Lippincott(1968), \$5.95.  
 Moody, Ann. Coming of Age in Mississippi. Dial Press(1968), \$5.95.  
 Time-Life Book. The Negro and the City. Time, Inc.(1968), \$1.50.  
 Kauffeld, Carl. Snakes: The Keeper and the Kept. Doubleday(1968), \$5.95.  
 Carey, James. The College Drug Scene. Prentice-Hall(1968), \$5.95.

Gies, Joseph. Harry S. Truman: a Pictorial Biography. Doubleday(1968), \$6.95.<sup>22</sup>

The average cost of fiction, not including discounts, would appear to be roughly \$4.00 to 6.00. The average cost of nonfiction is approximately \$5.00 to 7.00. These figures represent 1968-69 prices and would undoubtedly run somewhat higher today. This writer has heard an average price of approximately \$8.00 for the most recent nonfiction. The average 1972 price for fiction books would have risen as well. The 1969 Standards recommends that schools of 250+ have "at least 6000-10,000 titles representing 10,000 volumes or 20 volumes per student, whichever is greater."<sup>23</sup> These figures, of course, represent a total number of volumes, not yearly additions. However, to maintain such a collection, large number of relatively expensive books must be added every year.

#### Reference Materials.

Encyclopedia of Religions. M.A. Canney. Gale, \$15.00.

Encyclopedia of American History. R.B. Morris and H.S. Commage, ed. Har-Row, \$12.50.

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<sup>22</sup>Prices taken from The School Library Journal Book Review: 1968-69 (New York: R.R. Bowker Co., 1969).

<sup>23</sup>Standards for School Media Programs (Chicago and Washington: American Library Association and the Department of Audiovisual Instruction of the National Education Association, 1969), p. 30.

- Encyclopedia Americana(1969). 30 vols. Grollier, \$375.00.  
Encyclopedia of World Art(1959-68). W. L. Langer, ed. 15 vols. McGraw, \$39.80 ea.  
Encyclopedia of Wit, Humor and Wisdom. L.B. Williams. Abingdon, \$5.50.  
Dictionary of Battles. D. Eggenberger. T.Y. Crowell, \$1495.  
Dictionary of Art and Artists. P. and L. Murray. Praeger, \$1495.  
Dictionary of American Authors. 5th ed. O.F. Adams. Gale, \$14.50.  
World Book Atlas(1970). Field Ent., \$31.20.  
World Book Encyclopedia(1970). 20 vols. \$204.00<sup>24</sup>

The average price per item for reference books is more difficult to compute than that of fiction and nonfiction. The price range is much greater. The cost of a one volume item appears to be somewhere between \$10.00 and 20.00--with a great deal of variation above and below even this wide price range. The cost of encyclopedias, needless to say, is much higher. When a school buys a set of encyclopedias yearly, a large sum of money is involved.

#### Periodicals.

<u>Life</u>	\$10.00
<u>Ladies Home Journal</u>	5.94
<u>Foreign Affairs</u>	10.00
<u>Ebony</u>	8.00
<u>Popular Mechanics</u>	5.00
<u>Radio Electronics</u>	7.00
<u>Reader's Digest</u>	4.97
<u>Seventeen</u>	6.00
<u>Sports Illustrated</u>	12.00
<u>Time</u>	14.00
<u>U.S. News &amp; World Report</u>	12.00

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<sup>24</sup>Prices taken from Books in Print: Volume II  
Titles (New York: R.R. Bowker Co., 1970).

<u>Vogue</u>	\$14.00
<u>National Wildlife</u>	6.50
<u>American Heritage</u>	20.00
<u>Successful Farming</u>	2.00
<u>National Geographic</u>	9.00
<u>Fortune</u>	16.00 <sup>25</sup>

The average cost of periodicals, as mentioned by Little, is approximately \$7.44 per item.<sup>26</sup>

The 1969 Standards suggest the following number of titles.

Elementary School(K-6)	40-50 titles(includes some adult non-professional periodicals)
Elementary School(K-8)	50-75 titles
Junior High School	100-125 titles
Secondary Schools	125-175 titles
All Schools	in addition: necessary magazine indexes and duplication of titles and indexes as required <sup>27</sup>

As indicated by the number of titles suggested by the 1969 Standards, a school could easily spend upwards to \$1000.00 yearly on periodicals--especially at the secondary level.

### Non-Print.

This section deals entirely with audiovisual software.

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<sup>25</sup>Prices taken from Reader's Guide to Periodic Literature, Vol. 72, No. 2, March 10, 1972.

<sup>26</sup>Robert D. Little, "Constructing A School Budget," Wisconsin Library Bulletin, 64:5, January-February, 1968.

<sup>27</sup>Standards for School Media Programs, loc. cit.

### 35mm Filmstrips.

Black History: Part I 1472-1865. 18 minutes.  
 \$18.00 with record: audible and inaudible signal  
 \$20.00 with cassette: audible and inaudible signal  
Dewey Decimal Classification. 15 minutes.  
 \$18.00 with record: audible and inaudible signal  
 \$20.00 with cassette: audible and inaudible signal<sup>28</sup>

The prices of the two filmstrips were taken directly from the catalog of the distributor. The average cost of a sound filmstrip--cassette or record--will approximate those mentioned above. Sound filmstrips with records average \$15.00 to 18.00--cassettes several dollars more...approaching \$20.00 for a 15-20 minute presentation. Silent filmstrips of 10-20 minutes are cheaper--in the \$5.00 to 10.00 range.

The 1969 Standards states that schools of 250+ students should have "500-1000 titles, representing 1500 prints or 3 prints per pupil, whichever is greater(the number of titles to be increased in larger collections."<sup>29</sup>

### 16mm Films.

Alexander Has a Good Day(1969). Prod/Dist., Coronet Films. 11 min. Color, \$130.00. B&W \$65.00  
Alphabet(1969). Prod/Dist., National Film Board of Canada. 6 min. B&W, \$65.00.  
American Samoa: Paradise Lost. Dist., NET Film Services., 55 min. Color, \$420.00. B&W, \$240.00.

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<sup>28</sup>Prices taken from Ease Your Workload with Color-Sound Filmstrips (Wichita, Kansas: Library Filmstrip Center, 1971).

<sup>29</sup>Standards for School Media Programs, loc. cit.

First Battle of Manassas(1968). Dist., Doubleday.  
12 min. Color, \$155.00. Super 8mm, \$93.00.<sup>30</sup>

For films of 20 minutes or less, the average cost of a color 16mm film appears to be \$100.00 to 200.00; black and white approximately \$100.00. In a seminar session this writer heard an interesting cost breakdown mentioned. The cost of a color film ran approximately \$10.00 to 15.00 per minute; longer color films, \$10.00 per minute.

Needless to say, most individual school do not purchase 16mm films, opting rather for rentals. These prices, however, are germane to school districts that operate a 16mm film library.

### Supplies.

The prices of supplies are all taken from one source.

### Metal Book Trucks.

Two flat shelves- height 36"	\$47.00
length 30"	
width 16"	
shelf length 26 3/4"	

### Adjustable Book Jacket Covers.

	25	100
18" long for books 7 1/8"	\$2.40	\$8.00
through 8" high		

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<sup>30</sup>Prices taken from Landers Film Reviews, Vol.14, No. 6, 1970.



	<u>25</u>	<u>100</u>
20" long for books 9 1/8" through 9" high	\$2.90	\$9.00
28" long for books 14 1/8" through 16" high	\$5.10	\$18.50

Plastic Book Supports.

6 1/4" X 5" Wide		
<u>Base</u>	<u>12(min.) ea.</u>	<u>100-500 ea.</u>
Plain	\$.38	\$.32
Plastic Urethane	.48	.42
Composition Cork	.53	.47
9" X 6 1/4" Wide		
Plain	.72	.67
Plastic Urethane	.87	.82
Composition Cork	.94	.89

Periodical Binders.

Flexible 40 mil clear vinyl cover electronically sealed to the opaque vinyl back cover

5 5/8 X 7 3/4"	\$2.85
9 1/2 X 12 5/8"	3.40
12 X 16 1/8"	3.95

Princeton Files.

	<u>3min.</u>	<u>1doz.</u>	<u>3doz.</u>	<u>6doz.</u>
5 1/4 X 3 3/4 X 7"	\$3.00	11.40	10.80	10.20
10 1/2 X 3 3/4 X 10"	\$5.10	19.80	19.20	18.00

Plastic Record Protectors.

	<u>Per Doz.</u>	<u>Per 100</u>
For 1 record and album cover	\$15.50	\$117.50
For 2 record and album cover	17.00	130.00
For 3 record and album cover	19.00	145.00

Borrowers Card.

Made of durostock. Prices include printing the name and address of the library. 7.5 X 12.5 cm.

In buff, blue, salmon, goldenrod.

500 min.	\$7.50
1000	12.25
3000	10.85
5000	10.15

Without the name of the library	
500 min.	\$3.60
1000	6.30
3000	6.20
5000	6.10 <sup>31</sup>

The prices quoted above may not seem unreasonable, as they are probably not. However, these are the perishable items that are regularly used up and must be replaced. An order of adequate volume to last for a school year would add up to quite a sum.

### Audiovisual Hardware.

The prices of AV equipment are all taken from the same source.

#### 16mm Projectors.

Bell & Howell. 614CE Commercial JAN. \$1492.00.  
 Bell & Howell. 566T Specialist Autoload.  
 \$1675.00.  
 Eastman Kodak. Pageant Arc. \$1595.00.  
 Graflex. Model 1015. \$700.00.  
 Honeywell, Inc. Elmo F16-1000s Sound. \$750.00

#### 8mm Projectors.

Eastman Kodak. Ektagraphic MFS-8 Silent.  
 Remote Control. \$325.00.  
 Eastman Kodak. Ektagraphic Sound 8. \$195.50.  
 Technicolor, Inc. 510 Instant Super 8(silent).  
 \$109.50.  
 Technicolor, Inc. 1000B Portable Sound.  
 \$399.95.  
 Technicolor, Inc. 1300X Portable Rear Screen  
 Viewer. \$449.95.

#### Filmstrip Projectors.

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<sup>31</sup>Prices taken from Gaylord Library Supplies  
 Catalog (Syracuse, New York: Gaylord Bros., Inc.,  
 1971).

Bell & Howell. 745-C Specialist Autoload.  
\$159.95.

Graflex. School Master 750. \$126.00.

Viewlex, Inc. V-25. \$109.00.

Viewlex, Inc. Preview Junior #1. \$19.75.

#### Sound Filmstrip Projector.

Viewlex, Inc. 55A. \$249.50.

#### Opaque Projectors

American Optical Corp. 3525 High Speed.  
\$403.00.

Project Optics Co., Inc. Opascope 2000.  
\$353.00.

#### Overhead Projectors.

Bell & Howell. 360 Specilaist. \$225.00

Charles Beseler Co. 17627-SS. \$191.00

#### Record Players.

Hamilton Electronic Corp. 922m. \$91.60.

Audiotronic Corp. ATC-302. \$89.95.

#### Tape Recorders.

Sony/Superscope, Inc. 106A-V. \$159.95.

Wollensak/3M Co. 1520A-V. \$189.95.

V-M Corp. 780A-V. \$169.90.

#### Cassettes.

Audiotronic Corp. ATC-141. \$69.95.

Sharp Electronics Corp. \$39.95.

#### Video Cameras.

Ampex Corp. CC 330-01. \$2295.00.

RCA. PK 730(Color). \$9850.00.

The prices on VTR receivers range from \$189.00 to 1475.00 for color.<sup>32</sup>

As is by now quite evident, it would be to the librarian's advantage to make the school's administration aware of the high cost of library-oriented material and equipment. Administrators are generally aware of the rising costs of all educationally related goods and services. They do not, however, have the thorough knowledge of the cost involved in the operation of an IMC. Therefore, it should be reaffirmed that the administration must be included in the planning the IMC's budget.

Presumably, budget-making will be a cooperative undertaking participated in by the librarian, the principal, and the supervisor of libraries, if there is one. The librarian takes the initiative in suggesting the total amount required and its allocation, but the principal must approve the budget before it is presented to the board of education.<sup>33</sup>

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<sup>32</sup>Prices taken from The Audiovisual Directory (Fairfax, Virginia: National Audiovisual Association, Inc., 17th edition, 1971).

<sup>33</sup>Lucile F. Fargo, The Library in the School (Chicago: American Library Association, 1947), p. 248.

## Section 5

### BUILDING A LIBRARY BUDGET

This section deals with the steps involved in formulating a school library budget, common items found in most plans, suggested levels of expenditures, and finally a suggested budget.

There are virtually as many variations of school library budgets as there are schools. It is impossible to examine all the varieties that exist. However, certain types of items appear in most plans.

Many variations exist in the manner in which budgets are set up, but the basic procedures are simple. A detailed budget breakdown, is preferable, and the media director should seek guidance from school administrative officials as to prescribed budget categories and the detail that is necessary. Essentially, every budget should allow locally standardized categories with which all involved are familiar, (1) the predicted total income from all sources, and (2) the ways in which this income is to be distributed.<sup>34</sup>

Many media specialists who have wrestled with a library's budget undoubtedly wish that it was as simple as this quote makes it out to be. However, the procedure of 1) predicting and gathering income, and 2) the expenditure of those funds, is simple enough...it is the steps between that complicate the matter!

What items should be included in the budget?

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<sup>34</sup>Erickson, loc. cit.

What items should not? These two questions have always bothered budget-makers. The answers depend a great deal upon the library's program of services. Ziskind states:

The following items may be used as a checklist of the library needs for which financial provision should be made.

- Reading materials
  - Books
  - Periodicals
  - Pamphlets
- Audiovisual materials
- Care, repair, and binding services
- Supplies (printed forms, paper, clips, catalog cards, etc.)
- Furniture and equipment (desks, chairs, filing cabinets, book trucks, typewriters, etc.)
- Building construction (reading room, office, work room, conference room, book shelves, chutes, etc.)
- Building maintenance (lighting, heating, phones, cleaning, etc.)
- Staff salaries
  - Librarians
  - Assists
  - Clerks<sup>35</sup>

This list would draw frowns from many modern librarians. One such individual involved in an audio-visual program sees four basic accounts; 1) Personal Service Fund--basically salaries, 2) Contractual Services' Fund, 3) Supplies Fund, 3) Capital Outlay Fund.<sup>36</sup> Such a plan would be more in keeping with the concept of budgetary simplicity. Ziskind's suggestions are more involved and need a larger budgetary framework.

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<sup>35</sup>Ziskind, op. cit., p. 424.

<sup>36</sup>Erickson, op. cit., p. 561.

The answer is probably somewhere between the two. This writer sees the need for six or seven accounts built into a plan flexible enough to allow for manipulations of funds.

It is appropriate at this time to broach the subject of proper levels of expenditures. No hypothetical dollar figure--broken down according to accounts--will be given...only the percentage of funds designated for library use. Both the 1969 Standards and Iowa's Plans for Progress offer such a percentage. The 1969 Standards suggest:

To maintain an up-to-date collection of materials in the media center, not less than 6% of the national average for per pupil operational cost (based on average daily attendance) should be spent each year per student. These funds are used to purchase materials for both the individual school and the system media center.<sup>37</sup>

The 1969-70 national average per pupil operational cost was \$766.00. The figure quoted in the 1969 Standards was based on the 1968-69 per pupil expenditure of \$680.00.

Iowa's Plan for Progress called for the following:

Materials	Phase I
	3% of the national average for per pupil operational costs as annual per pupil expenditures to maintain an up-to-date collection of

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<sup>37</sup> Standards for School Media Programs, op. cit., p. 35.

materials in the media center;  
sufficient capital outlay

Phase 2

5% of the national average for per pupil operational costs as annual per pupil expenditures to maintain an up-to-date collection of materials in the media center; sufficient capital outlay

Phase 3

6% of the national average for per pupil operational costs as annual per pupil expenditures to maintain an up-to-date collection of materials in the media center; sufficient capital outlay

Equipment

Sufficient yearly capital to provide for reaching the equipment goals for each phase; additional capital outlay to replace worn and defective equipment

Supplies

Sufficient yearly allocations to provide adequate quantities of print and non-print supplies for operation of the media center<sup>38</sup>

Frankly, most educators laughed at these percentages--branding them totally unrealistic. Running a program at these suggested levels of expenditures would be an extremely expensive undertaking. However, if schools were at these levels, school library programs would be excellent.

Many schools budget a per pupil sum to be used for media purchases as well as operational maintenance. The amounts vary from school to school--depending upon the school's commitment to educational media and/or

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<sup>38</sup>Plans for Progress...in the Media Center,  
A Report Prepared by the Handbook Committee (Des Moines,  
Iowa: Department of Public Instruction, 1969), p. 26.



financial security. The average per pupil dollar figure is extremely difficult to estimate. Most Iowa schools would probably fall in a broad range of \$2.00 to 5.00 for print media. This, however, is just a guess and may not be altogether accurate.

The 1969 Standards suggest that "half of the annual appropriations be spent on printed materials and half on audiovisual materials."<sup>39</sup> This figure may seem high to some librarians but is indicative of the Standard's commitment to multi-media education. The individual school or librarian can best decide upon the percentage breakdown between print and nonprint. Considering a program weak in AV materials, a 60/40% expenditure favoring nonprint media is an alternative to a weak AV program.

#### Sample Budget.

The following is a sample budget proposed by this writer. No actual monetary figures are suggested--this is best left to the individual schools. The proposed budget is an attempt to formulate and explain a simple financial plan, yet flexible enough to best meet the obligations of sound financial management. The format follows the pattern of listing the several major accounts, possible sub-accounts, and, at times, an

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<sup>39</sup>Standards for School Media Programs, loc. cit.

explanation for the inclusion or exclusion of certain items.

I. Library Books. All printed book materials, other than reference, should be included in this major account.

A. School Library Books. This is the account used for the purchase of school library books. The cost of binding and other book repairs should be kept here, eliminating the need for a special book repair account.

The most common method of determining the amount of money to be budgeted here is to multiply the anticipated student enrollment by a set amount of money, such as recommended by the Department of Public Instruction.<sup>40</sup>

The division of the money for the purchase of fiction and nonfiction should be based upon the needs of the library program.

B. Capital Outlay. This would include "expenditures for the original purchase of library books to stock new or existing library."<sup>41</sup>

Naturally, this account is seldom used

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<sup>40</sup>Little, op. cit.

<sup>41</sup>Ibid.

and may not be included in many budgets. However, this writer would like to see a budget which included this capital outlay account--even if rarely used. Any amount included in this area would be above the normal sum budgeted for books.

One of the reference sources suggested an account that was used specifically for ESEA Title II money--if any becomes available.<sup>42</sup> Such an account is unusual, but would provide a convenient way to account for any Title II funds a school might receive.

II. Reference Books. This account would be used for the purchase or replacement of dated editions. The cost of the yearly replacement of a set of encyclopedias is charged to reference. Reference works, of course, include encyclopedias, dictionaries, and other materials designed to answer research questions.

III. Periodicals. "This includes expenditures for periodicals and magazines purchased in the school library."<sup>43</sup> For a brief rundown on prices of periodicals see the section on costs.

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<sup>42</sup>Ibid., p. 5.

<sup>43</sup>Ibid.

IV. Audiovisual. An AV account would include money necessary for the purchase of AV materials used in the library--excluding hardware, which will be placed in another section.

A lump sum budgeted for audiovisual would prove to be more workable and more easily managed than a line-item type. Here again, the concept of simplicity enters in. Why subdivide the AV account into many smaller categories, thus creating a larger bookkeeping problem? A lump sum AV section is more manageable, so long as the items charged to this account fall within a general definition of AV software.

V. Equipment and furniture. Such an account would include the equipment(AV hardware) and furnishings necessary to operate a media center--excluding office supplies.

A. Maintenance. A sub-account designed to pay for the upkeep of furniture and equipment. Included here is the money necessary for the replacement of existing library equipment that is replaced due to normal wear and tear.

B. Capital Outlay. To this account would be charged the "purchase of furniture and equipment in addition to that already in the library."<sup>44</sup>

The equipment and furniture account of any IMC is a very important section. On most occasions, such an account would amount to a relatively large sum. As in the case of audiovisual, it is unnecessary to create sub-accounts designed to handle AV hardware and library furnishings. One major budgetary account is ample to allow for the maintenance and purchase of such items, provided that capital outlay is available for any new, major acquisitions.

IV. Supplies. Included here is a multitude of items; ditto and necessary paper supplies, sundry office supplies (paper clips, pencils, etc.), postage fund, typewriter ribbons, book pockets, mending, MT5 and lamination tissue (if a dry mounting press is used), book cards, etc.

A. Petty Cash Fund. It is important to have an account into which the librarian may dip upon short notice.

A petty cash fund "furnishes the wherewithal

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<sup>44</sup>Ibid., p. 6.

with which to meet unforeseen expenses, usually of no great amount, incurred in the daily administration of the library."<sup>45</sup>

It is important for the librarian to have a petty cash fund from which current pamphlets, pictures, and other inexpensive items can be bought. Having such funds makes it possible for the librarian to order items costing less than a dollar directly from the source of production; delays, red tape encountered when ordering these small items through the regular channels of the school office are thus avoided.<sup>46</sup>

The supply account is the catchall for items that cannot be conveniently placed in other areas. "The amount budgeted here is perhaps the most difficult one to determine. It may be necessary to depend to a degree on past experience in determining the amount."<sup>47</sup>

VII. Professional Library. Such an account provides funds for an adult collection of educationally oriented materials designed to give the school's staff an opportunity to read professional journals and other materials.

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<sup>45</sup>Fargo, op. cit., p. 252.

<sup>46</sup>Frances Henne, Ruth Ersted, and Alice Lohrer, A Planning Guide for the High School Library (Chicago: American Library Association, 1951), p. 92.

<sup>47</sup>Little, loc. cit.

The sum of money assigned to this account might vary anywhere from \$200.00 to 800.00--depending upon the size of the school, staff interest, etc. A school's professional library has long been touted as one of the answers to needed educational growth of a school's staff. Personally, this writer would rather spend a portion of this money on materials usable by the students.

The principle theme of this chapter is one of budgetary simplicity...providing for the fewest accounts possible while still maintaining a structurally sound and workable scheme. Too many budgets prove unmanageable when of a complex line-item type, requiring an elaborate bookkeeping system.

Some kind of accounting system is necessary to "keep track of the amounts left in each account."<sup>48</sup> A simple ledger listing the accounts is adequate. Encumbered and unencumbered balances are easily kept with such a system if the media specialist receives a copy of the invoice accompanying every order. A School's business office is not infallible.

In closing this section, one last thing of a personal nature should be mentioned. This writer is a firm believer in capital outlay accounts wherever large, new purchases of furnishings, AV hardware, or new book

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<sup>48</sup>Paetro, loc. cit.

holdings are added to the library's inventory--provided that no money is taken from the normal amount budgeted to these areas and diverted to a capital outlay section.



## Section 6

### CLOSING

Budgeting is an on-going, continuous process-- a vital part of a librarian's professional activity and responsibility.

The budget is in effect the library's financial, plan and should be based on the goals of the library. The annual preparation of the budget affords the officers of the library the opportunity to reexamine and reevaluate the program of the library.<sup>49</sup>

A library's financial plan is the means to an end... spending the money made available to the IMC in the most meaningful and self-serving way. It must be made subservient--not paramount--to the overall educational program of a school or school district. Since this is true of the district's general budget, it must filter down the chain of command to the individual schools and the appropriate personnel.

In narrowing to the school library budget, the same type of planning takes place. After all, the IMC is an expression of a district's educational plan. Budget preparation offers a convenient opportunity to examine the program. If such a process reveals a glaring weakness, the appropriate officials must

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<sup>49</sup>Earley, op. cit., p. 1.

search for answers to solve the detected problem--it is as simple as that.

This paper, then, attempted to delve into policies and practices of library budgeting. In such an undertaking, it is virtually impossible to study in-depth all the aspects of financial accountability. As briefly, but yet as thoroughly, as possible, this library student has explored general school finance, the generalities of library financial planning and management, the increasingly high cost of necessary library items, and the actual accounts and account management of a proposed budgetary plan. However, writing about something and actually doing it are two different things. As the old adage maintains, only time will tell.

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