

## **Budget**

The Schuyler Public Library budget is prepared annually based on information provided by the City Clerk, state statutes, Nebraska Library Commission accreditation standards, and community need. The Library Director along with a budget committee and/or city clerk prepares a preliminary yearly budget within the time frame requested by the city clerk each year. They forward this preliminary budget to the Library Board of Trustees for approval. The Library Board discusses and approves this recommended budget prior to the City Council approval each year.

A monthly accounting of revenues and expenses will be provided to the Library Board of Trustees in packets distributed to each Board member prior to each monthly Library Board meeting. Such figures will be derived from daily revenue forms, and claims submitted to the city office for payment each month. These funds will be compared, for verification, to reports provided by the city offices on a monthly basis.

Monthly Revenue will consist of:

- Interlibrary loan fees – non-taxable
- Copies, B/W or color – taxable
- Fines – non-taxable
- Library Card replacements – non-taxable
- Donations/gifts/memorials – non-taxable
- Weeded book sales – taxable
- Other – may be taxable or non-taxable

Monthly Expenses will consist of the following line item accounts:

- 44-4101 Salaries and Wages: staff salaries
- 44-4102 FICA, Medicare Tax
- 44-4103 Insurance/Bonds, Staff
- 44-4104 Retirement
- 44-4201 Utilities
- 44-4203 Insurance, building
- 44-4204 Bldg/Grounds Maintenance
- 44-4208 Conferences/Travel/Education
- 44-4217 Sales Tax
- 44-4218 Office/Postage
- 44-4220 Miscellaneous
- 44-4221 Story Hour
- 44-4233 Technology

- 44-4301 Supplies
- 44-4304 Books
- 44-4305 Periodicals
- 44-4306 Audio/Visual
- 44-4501 Capital Outlay, Major Building expenses, Sinking fund for technology

The Director manages the ongoing finances of the Schuyler Public Library. The Director along with Library Board of Trustees President and Secretary authorize payment of invoices and reimbursements per State Statute #51-209. The Library Director recommends compensation for staff, contracts for services, manages revenue, and works with the Library Board and City Offices on budgeting issues.

The Director makes a yearly report to the Library Board and City Council based on the Yearly Statistical report required by the Nebraska Library Commission. This report along with collection and circulation statistics includes a budget report. This report will be provided on or before the second Monday in February according to State Statute # 51-213. Other reports may be made as needed.

Statute: 51-209

Public library; funds; disbursements; sinking fund; bonds.

All taxes levied or collected and all funds donated or in any way acquired for the erection, maintenance, or support of any public library shall be kept for the use of the library separate and apart from all other funds of the city, village, county, or township, shall be drawn upon and paid out by the treasurer of such city, village, county, or township upon vouchers signed by the president of the library board and authenticated by the secretary of such board, and shall not be used or disbursed for any other purpose or in any other manner.

Statute: 51-213

Library board; annual report; contents.

The library board shall, on or before the second Monday in February in each year, make a report to the city council or village board or to the county or township board of the condition of its trust on the last day of the prior fiscal year. The report shall show all money received and credited or expended; the number of materials held, including books, video and audio materials, software programs, and materials in other formats; the number of periodical subscriptions on record, including newspapers; the number of materials added and the number

withdrawn from the collection during the year; the number of materials circulated during the year; and other statistics, information, and suggestions as the library board may deem of general interest or as the city council or village, county, or township board may require. The report shall be verified by affidavit of the proper officers of the board.

The Schuyler Public Library Board of Trustees will work with the Schuyler Public Library Foundation on projects falling outside the realm or means of the annual budget provided by the City of Schuyler.