

The Library Budget Calendar

July 1: The budget process for the next fiscal year begins shortly after the beginning of the current fiscal year; in the course of doing the library annual report, the library director gathers information for the trustees to review in developing the budget. Some questions trustees should ask are:

- Did more people use the library this year?
- Are people using the library in different ways?
- Were the prior year's line item costs accurate?
- Is there a need for more programming?
- Have there been requests for new services or technology?
- Are there better ways to serve the community through the library?

August-November: The library director is responsible for drafting the budget request and the board of trustees is responsible for the final approval and adoption of the budget request before it is sent to the city council. Items to consider when setting the budget request include:

- reviewing the plan for the library
- projecting anticipated expenditures
- deciding library priorities
- projecting anticipated revenues. Part of the anticipated revenue includes the amount of county funding the library will receive. Trustees are responsible for requesting funds from the county supervisors. Depending upon the county, the request may be made by each library board in the county, or by a representative of the county library association.

December-January: The library trustees, many times with the library director, present the budget request to the city council. City hall often sets the tone for what the presentation will include, and library budget requests usually proceed through municipal budget schedules. Although library budget requests are subject to many of the same guidelines as other city departments, the city has authority to approve only the bottom line amount. Trustees have line item control, and may determine staff salaries and other individual parts of the budget.

January-March: The city council holds budget work sessions and adopts a final proposed budget. Hearings for adoption are held and the budget goes to the county auditor in March for certification.

July 1: The certified budget takes effect. State Library of Iowa, 2006