

**DERRY PUBLIC LIBRARY**  
**FINANCIAL POLICIES MANUAL**

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## **DERRY PUBLIC LIBRARY FINANCIAL PROCEDURES AND POLICIES**

Derry Public Library is governed by the laws of the state of New Hampshire and applicable federal laws. The Board of Trustees is committed to upholding all library laws (RSA 202-A), the Municipal Budget Law (RSA 32), and the Right-to-Know Law (RSA 91-A). Some procedures in this manual are dictated by the Town Finance accounting system.

***The library trustees shall have the entire custody and management of the public library and of all of the property of the town relating thereto, except trust funds held by the town...***

**RSA 202-A:6**

The Board of Trustees has complete fiduciary responsibility for the preparation and administration of the budget. The Town Council votes on the bottom line of the library appropriation and approves the bottom line of the Trustees' expenditure of library independent revenue. Only the Board of Trustees determines the allocation for each activity center category. Only the Board of Trustees has the authority to move money from one category to another.

The Library Director is the Administrative Officer of the Library. The Director creates a draft budget proposal for the board to review and approve during the budget process, manages the budget, approves staff expenditures for training and travel, supervises the time card reports of staff, obtains bids and arranges for ongoing maintenance/repairs services. She/he recommends expenses for extraordinary maintenance and repairs to the Board for approval.

The Board of Trustees has delegated the following authority to the Director:

- Supervision of the petty cash account
- Determining with Department Heads the allocation of the materials budget to appropriate account lines within the total budget for each department.
- Distribution (with the Board Treasurer) of independent library revenues
- To administrate and expend library funds in accordance with Library and Town policy and procedures and state and federal law.

### **BUDGET CYCLE**

Financial year: July 1 through June 30 of the following year. The Board Finance Committee and Director's schedule follows:

#### **December**

- Begin preparation for next year's budget and CIP; examine needs.

## **January**

- Board reviews and approves preliminary personnel budget for submission to Town Council.

## **February**

- Board approves proposed complete budget and submits to Town Council.

## **March/April**

- Budget hearing(s) with Town Council.

## **May**

- Final municipal budget vote by Town Council.

## **May/June**

- Director, with help from the Administrative Assistant, estimates and submits purchase orders for encumbrances and end-of-year expenses.
- If money needs to be moved from one line to another, Director presents to the Board a request to reallocate lines of current budget.
- If the Treasurer/Finance Committee approves reallocation, Director submits request to reallocate lines of current budget to Town Finance Department for implementation.

Reconciliation of accounts continues until the Town Finance Dept. closes the books. The Town Auditor reviews each prior year's budget. Encumbrances are valid for one year from end of fiscal year.

## **INVOICES**

Approved invoices and packing slips are sent to Town Finance every week.

## **PAYROLL**

Time sheets:

- Submitted to Administrative Assistant by appropriate deadline.
- By Monday 11:00AM (holidays excepted) Director forwards approved payroll to Town Payroll Administrator.
- Approved time sheets are sent to Town Payroll weekly Wednesday or Thursday.

## **LIBRARY REVENUE**

Report prepared and submitted with cash/checks to Town Tax Collector weekly.

- Every effort will be made to submit deposits on Thursdays by 11:00 a.m.
- The timing of weekly deposits may be affected by Thursday holidays.
- Revenue from each month to the next must be kept separate and reported separately. Revenue from present year must be kept separate from following budget year.

## **REPORTS**

Monthly Budget Report prepared and sent to every Board member, Director and Assistant Director before Board meeting. Report must include encumbrances, assets, and all expenditures to that date. A report will also be accessible for staff. Department Heads will receive a monthly report of budgets for which each is responsible.

## **BONDING**

The members of the Board of Trustees are bonded through the Town. In addition, the following staff members shall be bonded: Director, Assistant Director, and Administrative Assistant.

## **AUTOMATIC PAYMENT BY TOWN FINANCE DEPARTMENT**

Annually, the Board of Trustees signs a letter of agreement with the Town Finance Department, authorizing Town Finance to automatically pay specified accounts. Examples would be health insurance, computer and copier leases, etc.

In addition, the Board annually issues to Town Finance a letter which authorizes processing a gross weekly payroll, specifying a dollar amount that said payroll should not exceed. Any pay period overages must be pre-approved by the Director on an individual basis.

## **END OF YEAR ACCOUNTING**

***“...appropriations shall cover anticipated expenditures for one fiscal year. All appropriations shall lapse at the end of the fiscal year and any unexpended portion thereof shall not be expended without further appropriation, unless:***

- I. The amount has, prior to the end of that fiscal year, become encumbered by a legally enforceable obligation, created by contract or otherwise, to any person for that amount;***  
***or***
- II. The amount is legally placed in any non-lapsing fund properly created pursuant to statute, including but not limited to, a capital reserve fund under RSA 35, or a town-created trust fund under RSA 31:19-a...”***

### **N.H. Municipal Budget Law RSA 32:7**

1. All unexpended monies from the Town tax base, unless encumbered, lapse into the Town’s general fund at the end of the year.
2. The Board of Trustees, however, may request in writing that any unexpended town money be placed in the Library’s capital reserve line.
3. Unexpended library revenue (fine money) is retained by the Library.
4. The Director, with help from the Administrative Assistant, identifies items and amounts to be encumbered from the current year funds.

5. The Director, with help from the Administrative Assistant, estimates any redistribution of funds into appropriate line items for Treasurer/Finance Committee approval.
6. A purchase order for encumbered items must be approved by the Director.
7. Procedures will follow those established by the Town Finance Department and/or the Board of Trustees.

## SUMMARY OF ACCOUNTABILITY

### **Board of Trustees:**

Ultimate legal accountability and fiduciary responsibility for the Library.

### **Board Treasurer**

Responsible for:

- Reviewing invoices on at least a quarterly basis.
- Providing a Treasurer's Report at monthly Board meetings.
- Has the prerogative to call Finance Committee meetings if concerns related to library finances arise.

### **Director**

Responsible for:

- Drafting initial proposed budget during budget cycle.
- Administering the budget.
- Administering the petty cash account.
- Approving all payments up to \$5,000.
- Bringing payments exceeding \$5,000 to the Finance Committee for approval.
- Providing timely and accurate financial reports to the Board and appropriate staff.

### **Administrative Assistant**

Responsible for:

- Accurate data entry of all income and expenditures.
- Coding all items to the proper account numbers.
- Processing petty cash account and library revenues for deposit.
- Categorizing income entries.
- Preparing weekly deposit accounting of library revenue to be verified by the Head of Circulation and submitted to the Town Tax Collector for deposit.
- Maintaining salary and benefits records.
- Generating reports as requested by the Board of Trustees.
- Providing monthly budget reports to Board members and other reports as required.

### **Head of Technical Services**

Responsible for:

- Ordering, logging in, checking, and tracking all library materials.
- Working with the Administrative Assistant to properly code materials.

### **Heads of Departments**

Responsible for:

- Managing his/her department budget.
- Developing and documenting department procedures.



**Town Finance Department:**

Responsible for:

- Accounting and book-keeping for the Library.
- Writing all checks and paying invoices in a timely manner.
- Establishing all account numbers.
- Storing invoices and packing slips.
- Maintaining all payroll, benefits accounts and records for the Library.
- Tracking and reconciling all library revenue income and expenditures.

## FINANCIAL POLICIES

- The Board of Trustees approves the allocation of funds to activity center categories.
- At the end of the fiscal year the Director, with help from the Administrative Assistant, submits for approval to the Treasurer/Finance Committee any suggested transfers of funds from one line to another that may be needed.
- At the next Board meeting the Treasurer presents any transfers for approval by the full Board.
- The Director then submits a formal request to the Town Finance Dept. asking that said transfer be made in MUNIS.
- No payments shall be made without the required approved invoice, packing slip if appropriate, approved required form, receipt, or approved record for an electronic or credit card purchase.
- Credit card purchases are paid for with allocated Town funds. The credit card is maintained by the Director. Credit card purchases shall be made for the sole use of the Derry Public Library for the following authorized purchases:
  - Food which is to be served at training session sponsored by and held at the Library
  - Food which is served at library-sponsored events (such as Author Fest or staff recognition) held at the Library
  - Community events (such as Chamber of Commerce) attended by a Library representative
  - Books and materials
  - Supplies: Postage, programming, office, trade and custodial equipment
  - Conference registration and/or training fees
  - Public promotion (such as Facebook, newspapers ads, etc.)
  - Gifts: See *Hospitality & Gifts*

If the use of the card does not adhere to these specific guidelines, the expenditure must be approved by the Board of Trustees.

The Board will take the following actions for unauthorized use:

1. The employee shall be personally liable for repayment to the Library or directly to the credit card company.
  2. An immediate revocation of all credit card privileges and official reprimand and/or possible dismissal may occur.
- The library will reimburse staff and Trustees for travel costs incurred for library business and for library-related training and conference registrations.
  - All non-exempt library staff are required to submit weekly time sheets which are signed by the employee and supervisor.
  - All donations of gifts or materials to the Derry Public Library shall conform to the Library's Comprehensive Donations Policy and the American Library Association's Freedom to Read

equal-access policy and must be approved by the Board of Trustees. Gifts less than \$5000 shall be accepted at a regular Board meeting. Gifts greater than \$5000 require a public hearing as per RSA 202-A:4-C III(a).

- The Board reserves the right to refuse a gift if it is deemed inappropriate or is not in accordance with the mission statement of the Library.
- The Administrative Assistant generates an annual a list of gifts and how they were expended.
- The Derry Public Library will hold a maximum of \$300 (three hundred dollars) in a petty cash account for those items needed over and above the regular office supplies, supplies of trade, janitorial supplies. A staff member may request immediate reimbursement up to \$50 (fifty dollars) for these items. If the cost of these items is more than \$50, a request for payment must be submitted to the Administrative Assistant and will be processed through the town.
- The Director shall obtain three bids for all building maintenance projects over \$5,000. A waiver of the multiple bid requirement shall be submitted to the Board of Trustees in special circumstances such as fewer bids having been received or a vendor has a specialized skill or history with the Library or Town.
- In the absence of the Director, the Assistant Director will assume all of the Director’s financial responsibilities.

## **LIBRARY MATERIALS, SUPPLIES & EQUIPMENT**

**Department Heads** are given a budget for their individual departments each year. They, in consultation with the Director, are responsible for reviewing their collection and allocating these sums of money to specific line items within their bottom line materials budget. See *Accountability and Oversight*

**Individual materials selectors** review materials and choose according to the collection development plan for the year. Selectors are responsible for managing their allocations. Selectors may request a re-allocation from the appropriate Department Head if necessary.

**Department Heads** will meet with the Director to re-allocate department budget allocations if necessary. The Director is the final arbiter of decisions regarding all purchasing decisions.

### **Staff Purchases**

Any member of the staff may place a written request with the Head of Technical Services to order library material for his/her personal use at staff’s own expense.

**Note: Because of the financial reporting requirements by the Town Finance Department, it is not possible to preserve the confidentiality of the staff member for purposes of protecting his/her right to privacy.**

## DISPOSITION OF REQUESTS FOR PAYMENT

No payments will be made without the required stamped and approved invoice, packing slip if appropriate, approved required form, receipt, or approved record for an electronic or credit card purchase. Exceptions are noted under Automatic Payment (page 6) by the Town Finance Department.

### W-9 Requirement

The Town of Derry requires a W-9 Request for Taxpayer Identification Number and Certification Form from all vendors. This form must be requested by the Administrative Assistant when an order is placed with a new vendor. This will ensure that all W-9s are received prior to any invoices. The following information must be provided to the Administrative Assistant at the time an order is placed: Legal business name, mailing address, telephone and fax numbers.

**W-9 Form** is required for all program presenters and vendors.

**Request-for-payment forms** must be submitted to the Administrative Assistant for:

- Training/Conference registration
- Mileage re-imbusement
- Programming
- Check request reimbursement

**Petty Cash request for payment** should be submitted to the Administrative Assistant.

### PETTY CASH

***This is Town appropriation money.***

*The Derry Public Library will have \$300 (three hundred) available in a petty cash account for items needed over and above the regular office supplies, supplies of trade, and janitorial supplies. A staff member may request immediate reimbursement **up to \$50 (fifty)** for these items. If the cost of items is more than \$50, a check request with appropriate backup material must be submitted to the Administrative Assistant and processed through Town payroll.*

The intention of the petty cash account is to provide cash for immediate payment for such things as emergency repairs, hospitality, unexpected programming needs, or at the Director's discretion. See the *Appendix* for reference to locations of petty cash forms.

The Administrative Assistant is responsible for the accounting of petty cash.

1. A staff member request for \$50 or below must fill out a petty cash form.
2. He/she must provide receipts for all purchases to the Administrative Assistant.
3. The Administrative Assistant completes a check request for petty cash monthly which is reviewed by the Director and submitted through the accounts payable process. All receipts must accompany the form.

4. The Administrative Assistant cashes the check when received from the Town to replenish the petty cash box.

### **CREDIT CARDS**

The Library Director shall maintain a current credit card issued by the Town to the Library and approve its use to specific staff members as defined in the Policy.

The Board of Trustees establishes criteria for credit card purchases when:

- A vendor billing relationship cannot be established.
- A vendor issues its own credit card for purchases at its retail locations.
- Petty cash is not a viable option.
- Time constraints make it necessary to use the credit card rather than delaying payment.
- There is need to secure reservations for training and/or travel.

Staff who use the credit card are responsible for payment of the amount charged if proper documentation is not provided for billing.

All credit card privileges shall be suspended for purchases of a personal nature or for purchases outside the policy guidelines which have not received prior approval by the Board. In addition, an official reprimand and/or dismissal from employment may be executed by the Board.

### **BUILDING REPAIRS/MAINTENANCE**

The Director works with the Building Supervisor and the Trustees with input from the Derry Department of Public Works to identify future needs for the coming budget year.

The Director, in cooperation with Derry DPW, is responsible for developing, following and maintaining the long range plan for the building. During a budget year in emergency situations which entail going beyond the bottom line for this category and are in excess of three thousand dollars, the Director will seek approval from the Board Treasurer (or Chair or other designee) to authorize the expenditure. The Board will approve the transfer of funds from another category at the next scheduled meeting.

### **PROGRAMMING**

The following positions (or their designated staff) are responsible for programming: the Assistant Director, Adult Services Librarian, Teen Librarian, Head of Children's Services. Each staff member is given a budget for:

- Programming – for paid performers
- Supplies – food, prizes, craft supplies, etc.

### **HOSPITALITY & GIFTS**

Appropriate budget expenditures include:

- Food which is to be served at training sessions sponsored by and held at the Library.

- Food which is served at Library-sponsored events (such as Authorfest or staff recognition) held at the Library.
- Gifts include tokens of appreciation for library services received and/or gifts bestowed upon staff in recognition of service to the Library.

## **SUMMARY OF RESPONSIBILITY FOR ORDERING**

All staff members who purchase materials for their collections, provide programming, order supplies, and others authorized to spend town appropriation and/or library revenue are responsible for managing their individual budgets and not exceeding the bottom line. Their budgets, in addition to fine money might also include gifts, grants, Friends money, etc. (See appropriate sections)

## **PERSONNEL**

All employment and terms of employment are established by the Board of Trustees.

### **Salary and Benefits**

1. After approval by the Board of Trustees, the Library Director will present appropriate information to the Administrative Assistant.
2. The Library Director (or designee) notifies the Administrative Assistant of any changes in title, position, benefits or salary whenever they occur.
3. The Director will ensure the above information is sent to Payroll by the Administrative Assistant.

### **Change of Status**

This includes position classification, hours, salary adjustments, benefits, added special duties.

1. The Director will alert the Board Chair and Personnel Committee of proposal.
2. The Committee brings proposal to Board for vote of approval.
3. The Director ensures that results are sent to Town Human Resources Department.

### **End of Service**

1. The Director/Board Treasurer notifies Administrative Assistant of actions taken.
2. The Administrative Assistant notifies the Town Human Resources Department of end of employment and all payments required.
3. The Director and the Administrative Assistant will ensure that the end-of-employment payments are accurate.

### **Distribution of Checks**

1. Time sheets must be signed by every non-exempt employee and approved by the Department Head for the Director's review.
2. The Director or Assistant Director may sign for the Department Head in the absence of a Department Head's signature.
3. If a staff member has not signed the time card, the Administrative Assistant will note "Copy to follow" on it, make a copy to hold for the signature, and submit the original with the other time sheets for submission to Town Payroll.

4. The Administrative Assistant will place copy for employee's signature in his/her box and forward to Payroll upon obtaining signature.
5. Employees are responsible for checking pay stubs and reporting any discrepancies immediately to the Administrative Assistant or Payroll directly.

### **Travel Reimbursements**

The Library reimburses staff for mileage and tolls incurred when a staff member or Trustee uses his/her personal car on library related business.

1. A properly executed travel reimbursement form is required for payment with any appropriate receipts. See *Appendix*.
2. All staff reimbursements will be included in the nearest pay cycle.



## DISPOSITION OF LIBRARY CASH REVENUE

The Director, in consultation with the Board Treasurer and the Board Finance Committee allocates estimated money to various budget categories each year. These allocations are approved by the Board. Except for unexpected gifts and grants, all library revenue to be used, beyond the Town tax appropriation, must be figured into the yearly budget. (RSA 32)

The Library has three sources of income whose use is restricted by law:

- Fines
- Lost and damaged books
- Income from income generating equipment such as copiers and printers.

***These monies are held in separate non-lapsing accounts and may be used for materials, repairs, maintenance and upgrading, and the purchase of income generating equipment.***

**All Library monetary amounts from any source (e.g. gifts, trusts, grants) and material items (e.g. bookmarks, art work, equipment) must be accepted by the Board of Trustees before use. An account number must be procured from the Town Finance Department if one does not exist for that category, purpose, or event before it is deposited or used.**

1. Income below \$5,000 may be accepted monthly at a regular Board meeting, duly noted on the agenda and in the minutes.
2. The Director shall use her/his discretion to determine that gifts conform to our policies and the American Library Association equal-access policy. **If there is any question about such a gift, the Director will hold said gift and take the matter to the Board for a decision.**
3. Acceptance of gifts exceeding \$5,000 shall be governed by RSA 202-A:4-C III(a) before depositing check or acceptance is given.

**All revenues and material items must be accompanied by the appropriate written record.** (See individual categories below)

### Cash Register Revenue

1. Cash revenue received at the circulation desk is recorded in the cash register under various categories, including fines, non-resident registrations, lost materials, replacement cards and computer/copier paper. Additional categories can be added as needed, such as *Derry Revisited* or special projects.
2. Money is taken at the circulation desk any time the Library is open. All members of the Circulation staff (except Pages) have equal access to the register.
3. At the end of each business day, the cash register is locked.

4. The morning staff daily "X"(cash out) the register prior to the Library opening to the public.
5. A staff member counts the money, verifying that it matches on the tape, minus \$56.25. That \$56.25 is then returned to the register. **All cash and checks must agree with the cash register tape.**
6. The weekly "Z" tape is given to the Administrative Assistant for filing. The tape provides a record of each transaction and a total which is broken down by cash and checks.

### **Trust Funds**

The Library presently has three trust funds held by the Town:

- Helen Hood – for purchasing books and musical recordings
  - Arts And Crafts– for purchasing art books
  - Sarah A. Ginson McMurphy – for purchasing books
1. Trust funds are posted by the Town Finance Department on a quarterly basis.
  2. Notification is sent by the Finance Department to the Director and Administrative Assistant. The Director must ensure the designated materials selectors know that the money is now available. **Money should be spent in a timely manner.**
  3. The Head of Technical Services is responsible for coding materials to the appropriate Trust account.
  4. The Head of Technical Services alerts the Administrative Assistant of specific material ordered and the Administrative Assistant records titles and assigned account numbers.

### **Gifts**

Designated and non-designated gifts are deemed "unexpected" and do not need to be calculated in the budget.

According to New Hampshire RSA 202-A:22, gifts, bequests and trusts for the benefit of the library "shall be held in the custody and under the management of the trustees of trust funds."

To meet this legal requirement, on Dec. 31 and June 30, all unspent Derry Public Library gift monies will be transferred to the Derry Trustees of the Trust Funds. These monies will remain available to the library upon request. The funds will earn interest while they are held by the Trustees of the Trust Funds.

The transfer of monies will happen twice a year rather than monthly because of the historically sporadic and small donations made to the library.

All monetary gifts and material donations may be designated for a specific purpose or unspecified and used for any library need.

***All checks must be written to the Derry Public Library***

### **Grants, Programs, & Honorariums**

Most grants to the Library come from the New Hampshire Humanities Council for programming. An account number must be obtained from Town Finance before any other grant organization money is deposited or used. Program sponsorship may come from any organization, including the Friends of the Library. Records of applications and acceptances are maintained by the Administrative Assistant.

**NOTE:** The following appropriate records must be provided to the Administrative Assistant for any grant received or program presented:

- Acknowledgement of award by the granting agency, including Friends of the Library, which includes date, purpose, and amount. E-mails from the agency are acceptable. See *Appendix*.
- Invoice from the staff selectors which includes name, address, date of program, title of program, disposition of check (i.e. to be mailed or handed out at the program). E-mails are acceptable.
- A library-created contract of payment in recognition of an honorarium to a presenter which specifies date and name of program, name and address of presenter, approval of requester and the Director or Assistant Director.
- Copy of an e-mail from presenter listing program, dates, and fees.
- Copy of program evaluation summary.

### **Fines, Lost Books & Income Generating Equipment**

The Administrative Assistant is responsible for maintaining accurate accounting records, including a ledger, of this income.

- The Head of Children's Services is responsible for maintaining a record of income from the children's room printer and copier. The Administrative Assistant includes this income in weekly deposits on an as-needed basis.

## **LIBRARY REVENUE WEEKLY ACCOUNTING PROCEDURES**

The Administrative Assistant (or designated substitute) is responsible for accounting and reporting all cash and checks received.

- The Children's Room has petty cash of \$15 or more.
  - All cash receipts are accounted for on a weekly basis.
1. The Administrative Assistant reconciles all accounts weekly, enters totals in DPL ledger, copies checks or reports as needed, and prepares the DPL daily cash receipt summary and deposit slip.
  2. The Administrative Assistant reconciles weekly cash received with written record from the register.
  3. The Administrative Assistant empties all copy machines and collects money and accounting records on a weekly basis.
  4. Administrative Assistant places all cash/checks and deposit slip in bank deposit bag which is placed in the safe with summaries.
  5. The bank deposit bag and appropriate records are given to the Head of Circulation for counting. The Administrative Assistant then seals the bag, and delivers to the Town Tax Collector each week according to the Town's collection schedule.
  6. The Tax Collector clerk initials the white summary copy and the bottom tear strip of the bag for return to DPL files.
  7. The Administrative Assistant gives the Library Director a copy of the deposit ledger and report for object code 013101 to verify the deposit has been made.

## ACCOUNTABILITY & OVERSIGHT

The accountability extends to the designated bottom lines of both the town tax appropriation and the library revenue for specific categories.

### **BOARD OF TRUSTEES:**

Entire authority and fiduciary responsibility of the budget, including authority to move money between categories.

### **BOARD TREASURER:**

Is responsible for the oversight of all library funds. The Treasurer must submit monthly reports to the Board on the financial status of the Library in relation to the current budget. The Treasurer helps with the preparation of the annual budget. (2016 NHLTA Manual, p. 33)

**DIRECTOR:** Manages and administers the budget; reviews and approves all expenditures; may delegate management of the petty cash fund to the Administrative Assistant; submits requests to move funds from one line to another near the end of the fiscal year to the Treasurer/ Board of Trustees.

**The Department Heads are responsible for maintaining the bottom lines of the following town and library revenue allocations:**

### **HEAD OF ADULT SERVICES:**

390010 – Adult programming	(CATEGORY PRO SRVCS)
610003 – Adult supplies	(CATEGORY GEN SPLS)
670000 – all Adult Materials	(CATEGORY MATERIALS)

### **TEEN LIBRARIAN:** (under the supervision of Adult Services)

390110 – Teen programming	(CATEGORY PRO SRVCS)
610004 – Teen supplies	(CATEGORY GEN SPLS)
670101-113 – all Teen Materials	(CATEGORY MATERIALS)

### **HEAD OF CHILDREN’S:**

390210 – Children’s programming	(CATEGORY PRO SRVCS)
610002 – Children’s supplies	(CATEGORY GEN SPLS)
670200 – all Children’s Materials	(CATEGORY MATERIALS)

### **COMMUNICATIONS COORDINATOR: recommends and reviews budget expenditures for**

342000 – all DPL Info Tech Services	(CATEGORY)
550001 & 2 – DPL Printing & Notices	(CATEGORY)
690000 – all DPL Cap < \$10K lines	(CATEGORY)

**DPL ACTIVITY CENTER CATEGORIES & MONEY MOVEMENT:**

110 Permanent Positions	412 Water	625 Postage
120 Temporary Positions	413 Sewer	630 Maint. & Repairs Suppl.
200 Employee Benefits	430 Repairs & Maintenance	640 Custodial & Housekeep.
291 Training & Conferences	440 Rentals & Leases	650 Grounds keeping Suppl.
320 Legal	490 Other Prop. Related Svc	670 Materials
341 Telephone	550 Printing	690 Capital <10k
342 Data Processing	560 Dues & Subscriptions	740 Machinery & Equip.
390 Other Prof Services	610 General Supplies	960 Capital Reserve
410 Electricity	620 Office Supplies	980 Debt Service
411 HVAC		

## APPENDIX LIST OF FORMS

FORM	AVAILABLE FROM
Automatic Payment Letter (current budget)	Administrative Assistant
Bill to Staff for Personal Order	Head of Technical Services
Check Request for Reimbursement	File; Administrative Assistant
Copy of Budget Accounts	Director, Treasurer, Administrative Assistant
Current End-of-Year Procedures and Requirements for Town Finance	Town Finance Department
DPL Cash Receipt Summary	Administrative Assistant
Gifts/Donation Receipt Form	Administrative Assistant
Gross Payroll Annual Letter for Town Finance	Administrative Assistant, Town Finance
Invoice Entry Proof List	Administrative Assistant
Letter from Trustees of Trust Funds re Payment to DPL	Tax Collector, Finance Department, Library Director, Administrative Assistant
Petty Cash Form	Administrative Assistant
Request by Selectors for Materials Purchase	Selectors
Request for Program/Presenter	File; Administrative Assistant
Staff Personal Materials Request form	Head of Technical Services
Time Sheet	File; Administrative Assistant
Travel Reimbursement Form	File; Administrative Assistant