

Program Budget Guidelines for Public Library System Annual Plans DPI/DLTCL 8/12/11

The public library system annual plan shall include a program budget that allocates all funding available to the public library system in the plan year by program category and funding source.

Program categories:

Technology, reference, and interlibrary loan services

Note: This program category may be divided into technology, reference and interlibrary loan subprograms at the discretion of the public library system. Line 4 is reserved for the amounts budgeted for electronic resources.

Include under this program category all costs related to the referral or routing of reference and interlibrary loan requests from libraries within the system to libraries within and outside the system. Include payments to the system resource library for backup reference and interlibrary loan services from the system resource library and for access to specialized collections. Include payments to member libraries for interlibrary loans. Include the cost of a shared automated library system. Include the cost of WISCAT participation. Include costs related to Internet access. Include the cost of cash grants to member libraries for library technology. Include the cost of consulting and technical assistance related to technology, reference, and interlibrary loan. Include costs for the written plan required under Wis. Statute 43.24(2)(m).

On line 4 report the budget amounts, by source, for electronic resources including licenses for access to electronic information. This would include the cost of online database licenses and other electronic resources such as OverDrive. Include funds provided to the system by member libraries for electronic content.

Continuing education and consulting services

Note: This program category may be divided into subprograms at the discretion of the public library system.

Include the cost of providing continuing education programs to library staff and trustees in the system area which are not included in another program category. Include the cost of providing consulting services to library staff and trustees in the system area which are not included in another program area.

Delivery services

Include the costs of physically delivering library materials to member public libraries, to other libraries within the system area, and to libraries outside the system area. Include the cost of van delivery. Include the cost of delivery using the US Postal Service or a commercial delivery service. Electronic delivery of information should be included under "Technology, reference, and interlibrary loan services."

Library services to special users

Include costs related to the promotion and facilitation of library service to users with special needs. Include the cost of collections of library materials selected to meet the needs of users with special needs. Include the cost of system staff time used to promote and facilitate library service to users with special needs.

Library collection development

If the system has a collection development program, include in this category the cost of the purchase of print and non-print library materials directly by the system for use by member public libraries that do not relate to another program category. Include the cost of grants to member public libraries for the purchase of library materials. Please report expenditures on electronic resources in the "Technology, reference, and interlibrary loan services" category, above.

Direct payments to member libraries for county nonresident access and for nonresident crossover access

If the system makes direct payments to member libraries for access by residents of a member county who reside in a municipality which does not maintain a public library, include those costs in this category. If the system makes direct payments to member libraries for access by residents of a member county who reside in a municipality which maintains a public library, include those costs in this category.

Direct payments for service provided across system borders

If the system makes direct payments to another public library system or to public libraries in another public library system for access by the residents of the system area to public libraries in another system area, include those costs in this category. Include payments to system member libraries of funds received from other systems for services provided by system member libraries.

Library services to youth

If the system provides a distinct service program for youth, include costs for that program here. Include costs for the Summer Library Program. Include costs for consulting and continuing education. Include costs for children's programming.

Public information

If the system provides a distinct service program involving the provision of public information, include those costs here. Include the cost of the system's public information and public relations program. Include the cost of creating promotional materials for library programs. Include the cost of printing for member libraries. Include the cost of providing a system newsletter to member libraries.

Administration

Include costs for salaries and fringe benefits of the administrator and other staff members for time devoted to the general administration of the system. Include the cost of system insurance

programs. Include the cost of financial management, including bookkeeping, accounting, and auditing. Include the cost of administrative contracts with resource libraries or their municipalities. Include the cost of system board expenses. Include the cost of providing and maintaining system facilities which are devoted to the general administration of the system. Include the cost of legal services. Include the cost of personnel management and recruitment. Include the cost of purchasing and maintaining system equipment and vehicles that are not directly related to a specific program area.

System auditors must be able to verify that the system has a definition of administration that includes, at a minimum, the items specified above. The system audit for the previous year must be filed by September 30 of the current year.

Other program categories

All system activities and costs must be included in a program category. If a system provides activities which cannot be included in the previously listed program categories, the library system should establish additional program categories. For instance, some systems provide bookmobile services or books-by-mail programs. All such program categories should be identified by name, and appropriate costs should be allocated to them. Do not lump miscellaneous costs under a single entry for “other programs.”

Reserve fund allocations, if not part of a specific program budget, must be clearly identified here. All reserve funds must be designated by the library system board for specific projects. It is not sufficient to designate reserve funds for generic purposes such as “technology” or “equipment”. Specific projects must be indicated for any reserve fund. [Wisconsin courts have ruled that while governmental organizations may not lawfully create and accumulate unappropriated surplus funds, they may “maintain reasonable amounts necessary in the exercise of sound business principles to meet their immediate cash flow needs during the current budgetary period or to accumulate needed capital in non-lapsing funds to finance specifically identified future capital expenditures.” 76 Op. Att’y Gen 77 (1987).]

The following classifications for program funding sources shall be used:

2012 state aid to public library system funds: State aid funds received through the Department of Public Instruction as system aid.

Other state aid to public library system funds: Interest earned on those state aid funds received through the Department of Public Instruction, and any of those funds carried forward from the previous fiscal year.

State and federal library program funds: Federal and state funds received, other than public library system state aid, from DPI or any other state or federal agency.

All other income: Income from local and county sources, contract income, and all other sources.