

ADMINISTRATIVE REGULATIONS

TAB: Governance

DOCUMENT NUMBER: ARM 10-70-10

SECTION: Library Board of Directors

SUBJECT: LIBRARY BUDGET REVIEW AND APPROVAL PROCESS

SUMMARY

The Board of Directors of the Johnson County Library ("the Library Board"), as the governing board of the Johnson County Library District, has a statutory duty to (1) approve and recommend a budget to the Board of County Commissioners for the Johnson County Library, (2) work with the office of the County Manager and the BOCC in developing a budget, and (3) ultimately approve a final budget in accordance with county budget policies and procedures. The purpose of this regulation is to describe the process by which the Library Board will achieve those goals.

Effective Date:

August 10, 2017

Reviewed:

October 27, 2021

November 14, 2024

**LEGAL
AUTHORITY**

The Johnson County Library is a corporate and political subdivision and, through the Library Board, exercises the powers of a corporation for public purposes. K.S.A. 12-1223.

The Library Board is the governing board of the Johnson County Library taxing district. Attorney General opinions 90-11 and 92-47.

The Library Board must approve, in conjunction with the Board of County Commissioners, a budget for the Johnson County Library. K.S.A. 12-1669 and 12-1670.

The Library Board makes budget recommendations to the BOCC and approves the budget in the manner determined by budget policies and procedures adopted by the BOCC. K.S.A. 12-1225b (a) and (b).

**LIBRARY BUDGET
REVIEW
COMMITTEE**

a. The Library Board shall annually establish a Library Budget Review Committee ("Committee"). The Library Board Chair shall, subject to the approval of the Library Board, propose three Library Board members to compose the Committee membership. The Committee shall meet at designated times to review budget issues in accordance with this regulation.

AUTHORITY AND SCOPE OF REVIEW

County Librarian's Role

b. The County Librarian shall attend all Committee meetings to take input from Committee members to help construct the Library's budget proposals with members' feedback. The County Librarian, however, shall be responsible for developing the budget and for making new spending recommendations to present to the Library Board.

c. The Library Board has the authority to approve the Library budget and spending. The Committee does not have the authority to approve the Library's spending proposals, budget recommendation, and formal budget resolution; these tasks are the under purview of the Library Board.

Library Board Budget Authority

1. The Library Board shall vote on and consider the Library's spending proposals, budget recommendation, and the formal budget resolution.

Committee Budget Authority

2. The Committee has authority only to review the budget. Committee members may comment at Library Board meetings on the budget and new spending proposals learned from participation in the Committee.

Scope of Committee Review

3. The Committee shall review only new spending. The Committee shall review five categories of new spending proposals as follows:

- New positions;
- New programs;
- Significant increases in spending;
- Any deletions or cuts in the Library budget; and
- Capital Improvement Plan proposals.

BUDGET PROCESS AND SCHEDULE

Committee Schedule

d. The committee shall follow a schedule that tracks with the Library's and County Manager's Office budget process

e. The Committee shall meet on four occasions over four months: October, November, and December, and again for the fourth meeting upon receiving the "balanced budget" summary from the Johnson County Manager's Office. The Committee shall adjust the timing of its meetings, as necessary, should the Johnson County Board of County Commissioners ("BOCC") and the Johnson County Manager's Office make procedural changes to the budget process.

Committee Meeting Agendas and General Budget Timeline

f. Committee meetings shall follow an agenda that tracks with the county budget process. The Library Board budget process and the Committee's meetings will follow an annual schedule as follows, subject to change as to the months when meetings are held to account for changes in the county budget process:

1. The Committee shall meet to begin review of new spending proposals by focusing on new positions, new programs, and significant increases in spending.
2. The Committee shall meet to review Capital Improvement Proposals and cuts or deletions to the Library budget.
3. The County Librarian shall present formal budget recommendations to the Committee.

Upcoming Capital Improvement Program 5 Year Plans are brought to the Library Board in January for review and February for formal Library Board Action.

Any new personnel being requested is also presented in February to the Library Board as an informational update.

5. In the Spring:

(i) The Johnson County Manager's Office reviews the Library's new spending proposals and issues a balanced budget summary; and

(ii) After receiving the balanced budget summary, the County Librarian shall prepare the recommended Library budget.

(iii) The balanced budget summary compares the Library's new spending proposals to the prior year's budget.

(iv) The Committee shall convene for review of the balanced budget summary and the County Librarian-recommended budget; and

(v) The County Librarian shall present the County Librarian-recommended budget to the Library Board for review and consideration.

A balanced budget proposal is brought to the Library Board in March for formal Library Board Action in April this includes funding for any upcoming capital projects for the next year and any new personnel being requested.

The budget approved by the Library Board is then taken to be included in the County Budget and presented to the Board of County Commissioners (BOCC) in June/July.

6. In late summer or early fall:

(i) The BOCC reviews and adopts its budget for the Library; and

(ii) The Library Board shall approve a formal budget and levy resolution or resolutions for the Library that take into account BOCC actions on the Library budget.

November 14, 2024

ARM 10-70-10 END