

Jefferson County Public Library Budget Development Policy

Policy Statement

The Library Board of Trustees must submit a budget to the Board of County Commissioners each year. The Board of County Commissioners sets the Library mill levy and appropriates Library expenditures.

The form and schedule of the Library budget will conform to the County Commissioner's budget development guidelines and to the Library Board of Trustees' program, service and development objectives.

The County Librarian is responsible for preparing revenue projections, an operating budget and a capital development budget for the Library Board of Trustees' review.

The County Librarian consults with the County Budget Office about estimated tax revenue and other revenue. The operating budget prepared by the County Librarian may not exceed the amount of revenue projected for the period. The Library Fund Balance may be used for capital development projects.