

It is the responsibility of the Board of Trustees to adopt an annual budget. The development of the budget for the Library is the responsibility of the Board of Trustees with the assistance of the Director and the Treasurer.

Funds for the Library's operating budget come primarily from the tax levy. The Gloversville Enlarged School District collects the voter approved tax levy and distributes it to the Library. Any changes in the tax levy must be approved by the voters of the Gloversville Enlarged School District during the annual election, which is run by either the Library or the Gloversville Enlarged School District. Some additional funds may come from the Gloversville Library Foundation, Inc. The Gloversville Library Foundation gives the Library the earned interest and dividends from its investments, minus expenses.

Additional funds for the Library budget may come from other organizations such as the surrounding municipalities which use the Library, the Fulton County Youth Bureau, per capita State aid, and MVLS, as well as donations by individuals and by the Friends of the Gloversville Public Library.

The Director is responsible for operating the Library using the funds as described by the annual budget. The Trustees are responsible for budgetary oversight and may authorize an adjustment in spending as circumstances dictate.

All checks or withdrawals drawn on the Library accounts must be co-signed. Eligible signatories are the officers and the Treasurer of the Board. (from the by-laws)

See NYS Education Law § 259 (Appendix A)

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Revised December 2016

Revised March 17, 2020

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NYS Education (EDN) Chapter 16, Title 1, Article 5, Part 2
§ 259. Library taxes.

1. a. Taxes, in addition to those otherwise authorized, may be voted for library purposes by any authority named in section two hundred fifty-five of this part and shall, unless otherwise directed by such vote, be considered as annual appropriations therefor until changed by further vote and shall be levied and collected yearly, or as directed, as are other general taxes. In the case of a school district the appropriation for library purposes shall be submitted to the voters of the district as proposed by the library board of trustees in a separate resolution and shall not be submitted as a part of the appropriation of the necessary funds to meet the estimated expenditures of the school district. All moneys received from taxes or other public sources for library purposes shall be kept as a separate library fund by the treasurer of the municipality or district making the appropriation and shall be expended only under direction of the library trustees on properly authenticated vouchers, except that money received from taxes and other public sources for the support of a public library or a free association library or a cooperative library system shall be paid over to the treasurer of such library or cooperative library system upon the written demand of its trustees. All such moneys paid over to a public library treasurer shall be deposited and secured in the manner provided by section ten of the general municipal law and the library trustees or the library treasurer, if the trustees shall delegate such duty to him, may invest such moneys in the manner provided by section eleven of such law.

b. * (1) Except as provided in subparagraph two of this paragraph, whenever qualified voters of a municipality, in a number equal to at least ten per centum of the total number of votes cast in such municipality for governor at the last gubernatorial election, shall so petition and the library board of trustees shall endorse, the question of establishing or increasing the amount of funding of the annual contribution for the operating budget of a registered public or free association library by such municipality to a sum specified in said petition, shall be voted on at the next general election of such municipality, provided that due public notice of the proposed action shall have been given. Except that for the year two thousand twenty-one, the number of qualified voters of a municipality needed to petition for purposes of this subparagraph shall be at least twenty-five. An increase in library funding provided pursuant to this paragraph shall not apply to a municipal budget adopted prior to the date of such election.

* NB Effective until December 31, 2021

* (1) Except as provided in subparagraph two of this paragraph, whenever qualified voters of a municipality, in a number equal to at least ten per centum of the total number of votes cast in such municipality for governor at the last gubernatorial election, shall so petition and the library board of trustees shall endorse, the question of establishing or increasing the amount of funding of the annual contribution for the operating budget of a registered public or free association library by such municipality to a sum specified in said petition, shall be voted on at the next general election of such municipality, provided that due public notice of the proposed action shall have been given. An increase in library funding provided pursuant to this paragraph shall not apply to a municipal budget adopted prior to the date of such election.

* NB Effective December 31, 2021

(2) Solely for the purposes of this paragraph, the term "municipality" shall:

- (i) not include a city with a population of one million or more,
- (ii) mean only a county when the public libraries located in such county are members of a federated public library system whose central library is located in a city of more than three hundred thousand inhabitants.

2. In the case of a joint public library authorized to be established by two or more municipalities or districts pursuant to section two hundred fifty-five of this chapter, the governing bodies of the participating municipalities and districts shall enter into an agreement designating the treasurer of one of the participating municipalities or districts to be the treasurer of the joint public library. The agreement shall be for a period of not less than one year nor more than five years and the state comptroller and the commissioner of education shall be notified in writing by the board of library trustees of such agreement and designation.

The municipality or district whose treasurer is designated to serve as treasurer of a joint public library may be compensated for the services rendered by such official to the library. The amount to be paid for such services shall be determined by agreement between the governing body of the municipality or district and the board of library trustees, and shall be paid at least annually from the public library fund.

3. The treasurer of a joint public library shall maintain the separate library fund required by subdivision one of this section and shall credit to such fund all moneys received. The state aid apportioned to a joint public library, amounts appropriated by participants toward its support and all amounts received from other sources shall be paid to the library treasurer. Appropriations for the library made by the participating municipalities or districts shall be paid in full to the library treasurer within sixty days after the beginning of the library fiscal year.

Disbursements for purposes of a joint public library shall be made by the treasurer in the manner prescribed in subdivision one of this section.

Within thirty days after the close of the fiscal year the treasurer shall make an annual report of the receipt and disbursement of library moneys to the board of library trustees and to the governing body of each of the participating municipalities or districts.

4. Notwithstanding the provisions of subdivisions one and three of this section, the library trustees may by resolution establish a petty cash fund, in such amount as they shall determine, for any employee who has supervision of any library or branch thereof. Expenditures from such fund may be made by such employee in advance of audit by the library trustees, but only after the submission of properly itemized and authenticated vouchers for materials, supplies or services furnished to the library or branch thereof and upon terms calling for payment to the vendor upon the delivery of any such materials or supplies or the rendering of any such services. At each meeting of the library trustees a list of all expenditures made from such fund since the last meeting of the trustees, together with the vouchers supporting such expenditures, shall be presented by such employee to the library trustees. The trustees shall direct the treasurer to reimburse such petty cash fund in an amount equal to the total of such bills which the trustees shall so allow. Any of such bills or any portion of such bills which the library trustees shall refuse to allow shall be the personal liability of such employee and he shall promptly reimburse such petty cash fund in the amount of such disallowances. If such reimbursement has not been made by the time of the first payment of salary to such employee after the action of the library trustees in disallowing an amount so expended, such amount shall be withheld from such salary payment to such employee and, if necessary, subsequent salary payments and paid into such petty cash fund until an amount so disallowed by the library trustees has been repaid in full to the petty cash fund.