

LIBRARY FINANCIAL POLICY

Budget

The library system operating funds are principally derived from county taxation as part of the county's mill levy. Wyoming State law requires the Fremont County Commissioners to review the requested budget and legally fix the sum to be given to the library through the Fremont County Treasurer's Office.

The library may also receive grants for particular purposes. Cash grants are reported as unanticipated revenue to the operating budget. Non-cash grants may be reported but are not included in the library's operating budget. (Adopted February 7, 2007)

Budget Allocation Policy

Programs are an essential part of library services. Beverages and light snacks may be part of a program design, particularly for children and young adults. To meet programming needs, the Fremont County Library Board of Directors authorizes the Branch Managers to allocate funding for food and beverage for public consumption. (Revised May 6, 2015)

Financial Records

Basic financial records are retained as required by the retention of records policy set forth by the State of Wyoming and Managed by the State of Wyoming Archives. Records are audited annually by the Assistant County Treasurer and by the county's outside auditor. (Adopted February 7, 2007)