

5:30-12
LOCAL FINANCE BOARD FEDERAL GRANTS FOR LIBRARY
CONSTRUCTION AND STATE LIBRARY AID

5:30-12.1 General provisions

The following procedures are hereby promulgated covering the accounting procedures to be used by local units in accounting for Federal grants under the Federal Library Services and Construction Act and State Library Aid per N.J.S.A. 18A-74.

5:30-12.2 Procedure

- (a) An appropriation for the full amount of construction costs must be made in the usual manner by either ordinance or budget appropriation.
- (b) The Federal grant may be used as an anticipated revenue to partially finance such appropriations.
- (c) It is emphasized that only the governing body can adopt either the ordinance or the budget.

5:30-12.3 Federal grants for library services

- (a) When a Federal grant for extended library services is received by the municipal treasurer it should be credit to "Reserve for Library Services with Federal Aid." (The 1966 and subsequent years' municipal budget forms will include "State or Federal Aid for Maintenance of Libraries" in the "Dedication by Rider--N.J.S.A. 40A:4-39".)
 - 1. If budget appropriations and other moneys are customarily turned over in full to the treasurer of the board of trustees as provided in N.J.S.A. 40:54-13, the municipal treasurer should promptly draw his check on the "Reserve" account and turn the funds over to the library board.
 - 2. If budget appropriations are customarily retained in the custody of the municipal treasurer and disbursed by him after approval by the board of trustees of the free public library, the municipal treasurer should credit the money received from the Federal grant to the aforementioned "Reserve" account and expend such moneys in the same manner as other funds are expended by the library board.

5:30-12.4 State library aid

- (a) Effective January 1, 1966, the present method of budgeting and accounting for this money will be completely revised as follows:
1. The "Dedication by Rider--N.J.S.A. 40A:4-39" in the 1966 and subsequent years' municipal budget forms will include "State or Federal Aid for maintenance of libraries".
 2. The item of anticipated revenue for "State Library Aid--N.J.S.A. 18:24A" together with the required, applicable appropriation will be eliminated from the 1966 and subsequent years' budget documents.
 3. All municipal treasurers are instructed to credit all moneys received after January 1, 1966, for "State Library Aid--N.J.S.A. 18:24A" to a special reserve in the current fund entitled (depending upon which title is applicable in his municipality): "Reserve for maintenance of free public library with State aid" or "Reserve for aid to privately owned library or reading room with State aid".
- (b) If budget appropriations are customarily turned over in full to the board of trustees of the free public library or the privately owned library, the municipal treasurer should promptly draw his check on the "Reserve" account and turn over the funds to such library.
- (c) If budget appropriations are customarily retained in the custody of the municipal treasurer and disbursed by him after approval by the board of trustees of the free public library or for the aid of a privately owned library, the municipal treasurer should retain the funds in the proper "reserve" account and should expend such moneys in the same manner as other funds are expended by or for the library.
- (d) All appropriations for "expense of participation in free county library" are always expended directly by the municipality for the purpose of aiding and improving the service rendered within the municipality by the free county library. State library aid for this purpose, therefore, should always be credited by the municipal treasurer to "reserve for expense of participation in free county library with State aid" and expenditures should be made in the same manner as other expenditures are made for this purpose in those municipalities where this is applicable.
- (e) Unexpended balances of 1965 appropriations "with State aid" for any of the purposes cited in subsection (a)3 of this Section should be transferred at December 31, 1965, to the proper "reserve" in an amount up to, but not exceeding, the actual amount of State aid received in 1965.