



**LEWIS &
CLARK**
Library System

Public Library District Handbook

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Introduction

This Library District Handbook was created to assist Librarians and Boards of Trustees who are considering becoming a Public Library District and for those who have just become a Public Library District. The handbook was not and is not intended to provide in-depth answers, rather it is intended to provide general, basic information on a variety of topics effecting public library districts.

The exhibits have been included to assist the Board and Librarian and are only samples giving broad guidelines. Any library considering becoming a district should retain its own legal counsel. This attorney should be familiar with Illinois Library Law (*75 ILCS et seq*).

The handbook could not have been created and revised without the assistance, help and suggestions of the Public Library District directors across Illinois.

What is a public library district?

A Public Library District is an independent special purpose unit of local government providing public library service to a defined geographic area. Its boundaries are determined by voters either via election, petition or agreement with a Public Library District Board of Trustees' ordinance.

The Public Library District Board of Trustees is an independent governing (corporate) authority with additional responsibilities from a Public Library Board of Trustees. A review of *75 ILCS 16/et al* shows the responsibilities a Board of Trustees acquires after becoming a public library district. These responsibilities include but are not limited to levying taxes, owning property, creating policy and hiring the librarian. The levying of taxes is an additional responsibility for trustees of a library district. A municipal library board sets the budget, but a library district's board not only sets the budget but also determines the tax levy.

The decision to become a Library District receives careful consideration since the decision will have a major impact on the library, its services and its future. The advantages and disadvantages of being a public library district must be weighed and only if the advantages outweigh the disadvantages should the library become a district. The Librarian and the Board of Trustees will want to talk with their System consultants, the Illinois State Library consultants and others concerning the ramifications of being a Public Library District.

Advantages to becoming a public library district

1. Public Library Districts have all the responsibilities of the corporate authority including internal administration and eminent domain.
2. Public Library Districts may add adjacent, unserved territory either by ordinance, referendum or by individual landowners petitioning for annexation.
3. Public Library Districts are able to improve library service via the expanded tax base of the larger population.
4. Public Library Districts receive tax monies directly from the county.
5. Public Library Districts have complete independence and responsibility over its tax levy; tax anticipation warrants; referenda for building programs (including bonds, mortgages, condemnations); and tax referenda for tax rate increase up to statutory limits.

6. Public Library Districts retains its own legal counsel and auditor.
7. Public Library Districts' Board of Trustees is elected by and directly responsible to the District's taxpayers.

Disadvantages to becoming a public library district

1. Public Library Districts are completely responsible for all library affairs, including: passing ordinances, tax levies and appropriations, administration, finance, audits, liability and legal representation.
2. Many costs once paid by the municipality are now paid by the Public Library District, including legal fees, insurance costs and publication charges. In-kind services offered by the township or municipality may also be lost.
3. Public Library Districts Boards' assume greater responsibility, they are the corporate authority. If the Board does not pass an ordinance or file the appropriate paperwork, the action is not completed.
4. Public Library Districts' Board of Trustees is elected, not appointed. For many boards this is the major barrier to becoming a district, since the trustees do not wish to run for election.
5. Opposition to the Public Library District may come from many groups, including the school district, the farm bureau and others. Groups and individuals considered supporters of the library may not agree with a decision to form a district.

Illinois library law

In general, the Board has the same powers/duties as a Public Library's Board. However, the Public Library District's Board has additional responsibilities as the governing/corporate authority. *75 Illinois Compiled Statutes 16/et al* is the portion of the statutes specifically governing public library districts.

Since the district is a corporate authority with taxing ability, the trustees and librarian must also be familiar with all laws and regulations affecting a district. These laws include but are not limited to Truth in Taxation [*35 ILCS 200/18-55 to 18-100*], Tort Immunity Tax [*745 ILCS 10/1-101 et seq*], Audit of Accounts [*65 ILCS 5/8 and 50 ILCS 310/1*], and Ethics Acts [*various, but especially 5 ILCS 420/4A-101*]. For this reason the

Board should retain a lawyer for the library to assist the Board in the governance of the district.

Additional sources for information concerning Public Library Districts

Administrative Ready Reference 2009, available electronically at:
<http://il.webjunction.org/readyref>

Trustee Facts File - Third Edition 2004, available electronically at:
<http://www.webjunction-il.org/readyref/trustees/index.html>

Illinois Compiled Statutes, specifically Chapter 75, available electronically at:
<http://www.ilga.gov/legislation/ilcs/ilcs2.asp?ChapterID=16>

Librarian's Helper, available at: <http://il.webjunction.org/il-public/-/articles/content/57011069> and also at:
<http://www.lcls.org/2008/06/library-and-personnel-administration/>

Financial Manual for Illinois Public Libraries, Stewart H. Diamond and W. Britt Isaly, available from the Illinois Library Association.

Definition of terms

These definitions are provided to better understand this handbook. Library officials should review the definitions given in the *Illinois Compiled Statutes* and may wish to refer to a legal terminology dictionary.

Appropriation - Public funds set aside for a specific purpose. An appropriation amount gives the library board the authority to spend the money up to the amount that comes from the levy. See also Budget & Appropriation Ordinance

Appropriation Ordinance - The document that gives the corporate authority (municipality, township, library district board) the authority to spend the money that will be legally received. See also Budget & Appropriation Ordinance

Assessed Valuation - A percentage of the market value which the Assessor places on property for tax purposes. It includes land and buildings. A rule of thumb for the property's assessed valuation is that it is one third its market or appraisal value. The assessed valuation includes all taxable real estate property within the library's service area. This includes residential, agricultural and business property.

Back Door Referendum - The process whereby a proposal is published and an opportunity given for filing of a petition calling for a referendum. If a petition is filed, the proposal is either withdrawn or submitted to a direct popular vote.

Budget & Appropriation (B&A) Ordinance - Illinois taxing districts must adopt an ordinance in order to have the authority to spend the funding the library receives. The budget portion is the plan of proposed expenditures and the resources/income to be used to fund the proposed expenditures. The appropriation portion is the taxing districts' legal authorization to incur debt/obligations and to pay those obligations/debts. The B&A must be annually adopted/approved by the fourth Tuesday of September. See also Tax Levy Ordinance

Budgeting - The development of a plan for the coordination of revenue and expenditures.

Certification - A document that attests to the accuracy and truth of a resolution. All filed ordinances must be accompanied by a Secretary's certification.

Corporate Authority - The governing body with responsibilities to levy taxes, etc. Examples of corporate authorities are the municipal, county, township and library district boards.

Equalization - The result of the Assessed Valuation being multiplied by the Multiplier by the County Clerk.

Equalization Factor - The number that is used to make property Assessments uniform throughout the state. Corporate authorities are assigned multipliers by the Illinois Department of Revenue. Also known as the Multiplier.

Equalized Assessed Valuation (EAV) – The finalized property value once the Multiplier is factored with the Assessed Valuation. The County Clerk uses the EAV to determine the property taxes for a taxing district.

Expenditure - The expenses involved in running the library (salaries and wages, library materials, utilities, etc.)

Levy Ordinance - The document that specifies the amount of tax money the municipality (or library district) wishes/desires to collect. See also Tax Levy Ordinance

Municipality - A city, village or incorporated town.

Ordinance - A law of a municipal government or taxing entity, such as a library district.

Referendum - The submission of a proposed public measure to a direct popular vote.

Resolution - A formal statement of a decision or want for action by the library board.

Revenue - The library's income from all sources (tax levies, fines, fees, gifts, etc.).

Sine Die - The final adjournment, the adjournment without assigning a future date for a meeting. This is the Latin term used to indicate the last board meeting of the Municipal Library's Board of Trustees.

Tax Levy - The actual amount of property tax dollars that the library board determines is needed to run the library.

Tax Levy Ordinance – The tax levy ordinance is the authorization needed by

the county clerk and county treasurer's offices to calculate the overall tax rates for the taxing district. The tax levy ordinance must be annually adopted by the first Tuesday in December and filed by the last Tuesday in December. See also Budget & Appropriation Ordinance

Tax Rate, also known as the mil rate - The percentage that is levied for the taxing district per \$100 of equalized assessed valuation (EAV).

Public library district worksheet

The decision to become a Public Library District takes serious discussion and commitment. Completing this worksheet assists in focusing the thoughts, ideas and reasons of the library board for the discussion.

	Current area	Proposed area
Population served		
Expected growth		
Assessed valuation		
Tax rate: General/Special general and special		
Library income		
Nearest available library service		
School population		
Trends		
Building and staff		
Community support		
Individual support		
Community opposition clubs, groups		
Individual opposition staff, board		

Start up costs when becoming a library district

It is difficult to determine accurate costs involved with the creation of a public library district. Several factors need to be considered;

- Lawyer fees – Much of the work to become a library district can be completed by volunteer or library staff. However, a lawyer is a necessity in this process. The lawyer should have some library law background, or at the minimum should have experience with municipal law. Some of the work the lawyer will be responsible for includes ensuring that filing deadlines are met and drafting ordinances.
- Surveyor fees – The library's proposed service area is surveyed and mapped. This is done before filing for an establishment election or passing an establishment resolution/ordinance. The surveyor makes sure the proposed service area does not lie within the boundaries of any another public library service area.
- Publication fees – The establishment of a library district entails a variety of notices published in local newspapers. The fact that these publications must be done as legal notices adds to their cost. Once the library district is established, there will be annual publications to factor into the budget.
- Utilities – The 'new' library district needs to establish accounts with the local utilities. Contact the local water, garbage, electric, and gas and telecommunication companies to determine if the library district is considered a new client/account and if deposits are necessary.
- Insurance – Along with the utilities, the library needs to secure insurance coverage as quickly as possible. For a previously established library, this may only require a name change on the policy. In other instances, insurance policies must be purchased. The insurance coverage needed includes, but is not limited to, building, liability and health.

The newly established public library district will need funding for its first year of existence. Once the library district is established, its tax revenue will not be available for approximately a year to 18 months, depending on when the establishment took place. For a public library converting to library district, this will not cause a problem as the budget given to the municipality covers the library district until the next taxing period (*75 ILCS 16/10-50 Continuation of public library tax levy* and *75 ILCS 16/5-45*). However, for a newly created library district, this first year can be financially difficult.

Becoming a Public Library District

Once the decision is made to convert from a public library to a public library district, the trustees must decide the method of conversion. Currently, there are three methods of conversion to district. This is only a simplified overview of each method. Librarians and trustees should contact their lawyer, system consultants and others to gain a greater understanding of each method. Another source is the [Summary of Methods to Become a Public Library District](http://il.webjunction.org/readyref), posted with the Administrative Ready Reference 2009 (<http://il.webjunction.org/readyref>)

An area unserved by a municipal or township library, may establish a public library district by petition for a referendum.

Conversion by Joint Action
– 75 Illinois Compiled Statutes 16/10-15(a)
Exhibits 1, 2, 5, 6, 7, 8, and 9

If the library board and its corporate authority mutually agree the library should become a District, this method is the easiest. The library board passes a resolution creating the library district and the corporate authority passes an ordinance establishing the library district. The Circuit Court issues the final order establishing the Public Library District, no referendum is required.

The Library Board and Corporate Authority must both use the current library boundaries and the current general tax levy rate when using this method.

Steps:

1. Retain an attorney.
2. The library board passes a resolution creating a Public Library District.
3. The corporate authority adopts an ordinance supporting the resolution. This must be done within 60 days of the resolution's adoption by the library board.
4. The library board petitions the Circuit Court, within 30 days of the resolution's approval by the corporate authority, for a final order to convert the library to a public library district.
5. The Circuit Court issues the final order which will include:
 - a) Approval of the conversion to Public Library District
 - b) Name of the district
 - c) Designation of incumbent trustees as Public Library District trustees until next general election
 - d) Boundary of district
 - e) Specify tax rate
 - f) Specify the first fiscal year
 - g) Specify the first year when appropriation and levy ordinances may be enacted
 - h) Specify the effective date of conversion
 - i) specify the date when the district shall begin library service
6. The Public Library District trustees publish notice of the court order, and the order is effective within 30 day of its entry at the Circuit Court.

Conversion by Referendum
– 75 ILCS 16/10-10
Exhibits 3, 4

This method goes straight to the Circuit Court for placement on the ballot. This method might be used when the board and corporate authority do not agree on the conversion to a Public Library District. A referendum is required.

The library board must define the boundaries and the general fund tax rate of the new Public Library District. The boundaries may be the existing boundary of the library or for an area that includes the existing boundary and adds contiguous territory. The latter is known as a simultaneous establishment and annexation, if this is done both the current and proposed area must vote yes.

Steps:

1. Retain an attorney
2. The library board passes a resolution calling for conversion to public library district.
3. The library board certifies the question to the election officials. An increase in tax rate or tax ceiling may be included on the ballot. Notice of election is published.
4. Circuit Court places the question on the ballot.
5. The referendum is held.
6. If referendum is successful, the library board petitions the Circuit Court for the final order to establish the public library district. [75 ILCS 16/5-35]
7. The Circuit Court issues final order which will include:
 - a) approval of conversion
 - b) name of the district
 - c) designation of incumbent trustees as library district trustees until next general election
 - d) boundary of district
 - e) specify tax rate
 - f) specify the first fiscal year
 - g) specify the first year when appropriation and levy ordinances

- may be enacted
 - h) specify the effective date of conversion
 - i) specify the date when the district shall begin library service
8. The public library district trustees will publish notice of the court order, and the order shall be effective within 30 days of its entry.

Simultaneous establishment and annexation

When a simultaneous establishment and annexation is used, the residents of the current municipal library vote two issues -- establishing a public library district and permitting the annexation of territory to the new library district. The residents outside the current municipal library service area vote on annexing themselves to the new library district. Both blocks of votes must approve the annexation for the measure to pass.

However, the method used to count the votes will have an impact on the passage or failure of the referendum.

1. If the territory of proposed annexation does not include a city, village, incorporated town or any portion of a city, village, or incorporated town, then the majority of all votes cast will determine the annexation. [75 ILCS 16/5-35(c)(1)]
2. If the territory of proposed annexation does include a city, village, incorporated town or any portion thereof, then the votes cast will be divided into two lots. The votes cast within the municipalities are counted together and the votes cast outside the municipalities are counted together. The referendum must pass in both groups for the annexation to pass. [75 ILCS 16/5-35(c)(1)]

The **precinct method** of simultaneous establishment and annexation ensures that if a majority of the votes cast by those voting in any precinct contiguous to the public library district are in favor of the annexation, that area is annexed. Since it is vital that the ballot be worded for the greatest effect, closely working with the library's lawyer is important.

Conversion by Petition – 75 Illinois Compiled Statutes 16/10-25

This is considered a "grassroots" effort when the library's residents wish the public library to convert to library district. This petition method is used when a public library already exists. This method can be used by either the voters or by the library board. A petition is circulated requesting a referendum establishing a public library district.

Steps:

1. Retain an attorney.
2. An election for conversion of the current library to a library district is called when the voters' petition is filed.
3. The petition must be signed by not less than 10% of the registered voters or a majority of voters if less than 100 with the library area.
4. The petition is filed simultaneously with the library board and the corporate authority. The corporate authority receives the original.
5. The petition specifies the tax rate if it is in excess of the existing ceiling.
6. The library board, within 30 days of receipt, shall file an addendum to the petition which includes: the establishment date of the library, the tax levy ceiling, the legal description, and the identity of the county, city, village, incorporated town or township involved.
7. The corporate authority certifies the question to the election officials.
8. The referendum is held. An increase in tax rate or tax ceiling may be included on the ballot.
9. If referendum is successful, the library board petitions the Circuit Court for the final order to establish the public library district. [75 ILCS 10-35]
10. The Circuit Court issues final order which will include:
 - approval of conversion
 - name of the district
 - designation of incumbent trustees as library district trustees until next general election

- boundary of district
- specify tax rate
- specify the first fiscal year
- specify the first year when appropriation and levy ordinances may be enacted
- specify the effective date of conversion
- specify the date when the district shall begin library service

11. The library district trustees will publish notice of the court order, and the order shall be effective within 30 days of its entry.

Establishment of a Public Library District in an unserved area
– 75 ILCS 16/5-10 et seq

This method is used to create or establish a public library district in an area which does not have tax supported public library service.

Steps:

1. Retain an attorney.
2. Circulate a petition calling for an election to establish a Public Library District
3. The petition must be signed by not less than 100 voters residing in the proposed area.
4. The petition is filed with the Circuit Court. A date for a public hearing is set.
5. The hearing is held. After the hearing, the judge enters an order calling an election.
6. The referendum is held.
7. If the referendum is successful, the Circuit Court issues the final order certifying the establishment election.

Board Responsibilities and Concerns

Last meeting of the Public Library Board of Trustees

The last meeting of the Public Library's Board of Trustees should be held on the last day of the Public Library's existence. The meeting will probably be short as there will be little new business. The board approves the minutes for the previous board meeting, completing all old business, and tying up any loose ends. The Library's bills and staff are paid through the last day. The Board will transfer all unexpended funds to the new Library District. As the last order of business, the Board will adjourn *sine die*. This action effectively ends the Public Library.

Legal name of the Public Library District
– 75 Illinois Compiled Statutes 16/30-35

According to the Public Library District Act the legal name for any public library district is: "The Board of Trustees of the _____ Public Library District".

The phrase "public library district" identifies the type of library and is an important detail. This informs everyone that the library is an autonomous unit of local government, and explains which library law the library operates under and the legal provisions that must be followed.

Using the proper legal name adds a note of professionalism to the library's operations. Most libraries do not use the initial phrase "The Board of Library Trustees" in their letterhead and in their ordinary business. That is fine since the public does not ordinarily use such phrases in speaking of libraries. However, the legal name is used for all business purposes and legal issues.

The library's bank accounts, creditors, vendors and others should be notified of the library's change in status and name. Additionally the library's Federal Employee Identification Number (FEIN) also known as the TIN may need to be changed or updated. Contact the Illinois Department of Revenue and the Dept of Treasury (Internal Revenue Service at 1-800-829-1040) for assistance. The IRS form needed is Form SS-4, Application for Employer Identification Number.

Should the library district decide to change its name, an ordinance is passed. The ordinance is filed with the County Clerk, the County Treasurer and the Recorder of Deeds, 75 ILCS 16/30-35. *Exhibit 12*

First meeting of the new Public Library District Board of Trustees

The Public Library District's Board of Trustees should meet on the first day of the Public Library's existence. This is the date the Circuit Court Judge specified as the effective date of conversion to a Public Library District. The first Board meeting is really an organizational meeting and will probably be short. [75 ILCS 16/30-40]

At this meeting several motions must be made and approved to insure smooth maintenance of library service. Making these motions in the form of ordinances causes them to be the local law of the public library district. This is an example of the motions, not in any priority order:

- 1) Board officers are elected.
- 2) A regular date and time for board meetings is set.*
- 3) Board agrees to honor all outstanding obligations and continuing contracts of the old library.
- 4) Board approves of a bank(s) for holding and handling of library monies.*
- 5) Board Bylaws and Library Policies are approved, after appropriate revision for library district references.+
- 6) Board approves the hiring of staff.
- 7) Board appoints the Public Library District's attorney.*
- 8) Oath of office is administered to the Board.+
- 9) Committee to audit the Board Secretary's minutes is appointed.

*After this first time, these actions are completely annually.

+After this first time, these actions are completed as needed.

Oath of Office

- 75 ILCS 16/30-40

Exhibit 13

Almost anyone is eligible to swear in a new board member; usually it is the library's board secretary who oversees the Oath of Office. However, many libraries ask a Judge, the County Clerk, the Mayor or the City Clerk to perform the ceremony. The Oath itself is very simple.

To document that the Oath of Office has been administered, each person should sign & date their copy of the Oath along with the signature of the person administering the Oath.

Trustee election petitions

While, the Circuit Court Judge appoints the library district's first board of trustees, the trustees are an elected board. Trustees are elected during the spring election in odd numbered years, 2011, 2013, etc. To qualify as a trustee candidate, the individual must:

1. Be a registered voter,
2. Reside within the library district, and
3. Receive the required number of signatures on their circulated petitions.

The library supplies the trustee petition packets. The Illinois State Board of Elections (<http://www.elections.state.il.us/>) provides the various forms and rules the library trustees follow for the election. Specifically, read the sections on the Candidate's Guide and Illinois Campaign Disclosure.

Economic Interest

— *5 ILCS 420/4A-101 et seq*

Library Board members and appropriate library staff are required to complete and file a Statement of Economic Interest form with the Library's County Clerk. Contact the County Clerk to determine the exact dates for filing and other specific requirements.

The County Clerk will mail the Economic Interest forms to the home addresses of these individuals in late March or early April of each year. The form must be completed and returned by 1 May. On the Economic Interest form each person declares any possible conflict of interest between themselves and any company doing business with the local unit of government, the library in this case.

Ordinances

– *75 Illinois Compiled Statutes 16/1-40, /1-45, & 16/30-55.5*
Exhibit 14

Ordinances are the legal actions taken by the corporate authority of a taxing body. A School District Board, a Village Board, a City Council all create ordinances to ensure the smooth operation of the school district, village or city. A Public Library District's Board of Trustees has the same responsibility to create and uphold ordinances.

Ordinances must be numbered consecutively; state the day, month and year of adoption; list by name the ayes and nays of the vote; approval day, month and year; and be signed by the Board Secretary and President.

It is helpful if a short synopsis of the ordinance is included in the title of the ordinance. *75 ILCS 16/1-40 (a-e)* provides details on the requirements for a valid ordinance, including posting within the library for 14 days after adoption.

Most ordinances are numbered with the last two digits of the fiscal year and the actual consecutive number, for instance 10-05 indicates the 5th ordinance of fiscal year 2009/10. To ensure clarity the full fiscal year should be written out, for example 2010/11—001.

Since ordinances are the laws of the public library district, they must be available for public inspection in an easily viewed format (*75 ILCS 16/1-40(e)*). This is usually done by keeping an Ordinance Book available at the library. The Ordinance Book must have all the adopted ordinances filed in chronological order. Many boards also include copies of their ordinances in the minutes of each meeting. The Board Secretary keeps the Ordinance Book current. Any ordinance that rescinds a current ordinance should identify the superseded ordinance by number and name. The rescinded ordinance must still be retained in the Ordinance Book, but indicate when it was rescinded.

The Secretary of the Board, with assistance from the lawyer, develops an ordinance style or format that is comfortable to the Board.

Secretary's Certification Exhibit 15

The Secretary of the Board of Trustees is required to confirm a specific board action took place. As a rule of thumb, any ordinance or document which must be filed with the County Clerk's office will be accompanied by the Secretary's Certification. When in doubt, certify.

The library's county clerk(s) might request a specific format be used by all the taxing districts within the county. This is frequently connected to the Budget & Appropriations Ordinance and the Tax Levy Ordinance. If a specific format is requested, use it.

Annual Report of Receipts and Distributions – *30 ILCS 15 et seq; see also 50 ILCS 305 et seq and 715 ILCS 10 et seq* Exhibit 16

Annually, corporate authorities such as library districts are required to publish a sworn, detailed and itemized statement of all receipts (income) and expenditures for the preceding year. This statement is to be published in

the daily, local paper with additional copies placed on file in the library and with the County Clerk. See the article by Phil Lenzini on this topic, available at: <http://il.webjunction.org/readyref/-/articles/content/86410814>

Annual Report

Under the Illinois Compiled Statutes, library districts annually must complete an annual report (75 ILCS 16/30-65). The library district files the annual report with the Illinois State Library and the Illinois Comptroller's Office (314-814-2441). The Library Annual report is often referred as the IPLAR, the Comptroller's report as the AFR. Both offices supply a form for the library to complete.

Property Tax Exemption

Library property being used for library business is exempt from real estate (property) taxes. After becoming a public library district, either through conversion or establishment, the library will need to receive a Property Tax Exemption for its library property. The Exemption is issued by the County Board of Reviews and the Illinois Department of Revenue. To receive the Exemption, form PTAX-300 Application for Non-homestead Property Tax Exemption must be submitted first to the County Board of Review and then the Illinois Department of Revenue. The Illinois Department of Revenue has information on PTAX-300 at <http://tax.illinois.gov/Publications/pio37.htm>, scroll to the Property Tax Exemption section. Many counties have the PTAX-300 form posted on their Web sites for easy access: <http://www.co.logan.il.us/assessor/PTAX-300.pdf> or http://www.co.stephenson.il.us/assessor/forms/PTAX_300.pdf

Financial responsibilities of the Board of Trustees

In Illinois, public library districts, as with public libraries, receive nearly all of the library's monetary support from local property taxes. In some communities this amount is approximately 90%, for other communities the amount could be as low as 75% of the monetary support derives from local property taxes.

A public library may also receive funds from the Illinois State Library's per capita grants, overdue fines, copying fees, donations from friends groups or individuals, or interest on the library's bank account. These funds are considered soft funding as the library board does not know from year to year how much of the library's support will come from this source. The only funding source with any stability is the local property tax dedicated to the library's support.

Under the Library District Act the Board of Trustees annually creates and approves the library's fiscal ordinances (Budget & Appropriates and Tax Levy) before filing them with the County Clerk. Without these fiscal ordinances, tax monies will not be collected and turned over to the Library District.

The tax levy and appropriation responsibilities for the Library District rest with the Board of Trustees. The County Clerk will not remind the board about filing dates. A missed filing deadline results in the library district not receiving tax receipts for a year.

The basic tax levy responsibilities of the board include:

1. Preparing a tentative budget for the library district
2. Publishing Notice of Public Hearing (for the tentative budget); putting the tentative budget on public display 30 days before the public hearing date (Exhibit 19)
3. Holding the public hearing on the tentative budget
4. Adopting final budget in ordinance format, often called a budget and appropriations ordinance (or a B&A). This must be completed by the fourth Tuesday of September. (Exhibits 15, 17 & 18)
5. Establishing tax levy ordinance, publishing Notice of Public Hearing if the Truth in Taxation Act applies. (Exhibits 15, 20, 21, 22, 23)

6. Adopting the tax levy ordinance by the first Tuesday in December
7. Filing certificate of tax levy ordinance with the County Clerk by the last Tuesday of December

County Clerk

The County Clerk works with the taxing districts of the county. It is vital the librarian and trustees regularly meet with the County Clerk to discuss filing procedures, formats and other matters. Public Library Districts which include territory in two or more counties may wish to create an ordinance format agreeable with all the County Clerks involved. When meeting with the County Clerk, discuss the equalized assessed valuation (EAV) of the district's area. It is important that the librarian and the trustees understand the factors which affect the anticipated and actual tax monies received.

Specific responsibilities of the County Clerk include:

- Calculating tax rates (mil rates) for each taxing districts
- extending taxes on EAV and entering into the Collector's books
- Delivering Collector's books to County Treasurer by December 31.

County Treasurer

The librarian and trustees should also discuss questions and procedures with the County Treasurer. Understanding the responsibilities of the County Treasurer assists the librarian and trustees in planning the fiscal future of the library.

Specific responsibilities of the County Treasurer include:

- Preparing and mailing tax bills
- Collecting installments for real estate
- Distributing tax money, as collected, in proportion to taxing districts
- Preparing delinquent tax list and sending Notice of Application Judgment on Real Estate.

Budget Considerations

The Board of Trustees, as the library's corporate authority, has the responsibility of insuring quality library service through sound fiscal management. The Board takes into consideration many factors when developing the library's budget. Some of these factors include:

- Minimum wage increases
- Setting hearing dates
- Legal deadlines
- Publishing notices
- Truth in Taxation
- requirements
- Tax caps
- Changes the EAV
- Annual audit
- Impact of holidays a quorum

Budget Timetable

According to the Public Library District Act, all public library districts have the same fiscal year, 1 July to 30 June [75 ILCS 16/35-40]. Also by law, the tax levy ordinance must be filed on or before the last Tuesday of December with the County Clerk. Remember, it is alright to file the necessary ordinances before this date, in fact, the county clerks really prefer it! Otherwise the Budget Timetable is at the discretion of the board of trustees.

The Board might wish to set up an internal calendar to insure all deadlines are met. You should refer to your lawyer, county clerk and/or corporate authority for the exact deadlines applicable to their situation. The legal references are to the *Illinois Compiled Statutes*. Please remember, most budgetary deadlines are dictated by the beginning and ending of the fiscal year.

What year is this?

Frequently, librarians and board members become confused concerning for which Fiscal Year they are planning or what calendar year coincides with which year's EAV. Hopefully, this table will provide a quick reference.

Because the Librarian and Board is working with several different taxing years, it is extremely important to understand the local trends in population growth and assessed valuation.

Calendar Year	2009	2010	2011	2012	2013
Fiscal Year	July 2009 June 2010	July 2010 June 2011	July 2011 June 2012	July 2012 June 2013	July 2013 June 2014

Tax Year Receipts (from the B&A/Levy of the previous December)	August 2009	August 2010	August 2011	August 2012	August 2013
Tax Year EAV	2008	2009	2010	2011	2012
Budget Planning for Fiscal Year	FY 2010/11	FY 2011/12	FY 2012/13	FY 2013/14	FY 2014/15

As an example of the myriad of years affecting the library's budget:

- The Tax money received by the library in August of any year was requested as part of the Budget & Appropriations Ordinance/Levy from the prior December.
- The December Tax Levy filed with the County Clerk includes the library's budget which was approved in late Summer of that year

To carry the example into the future:

- The library budget being developing in Spring 2010 will be used for Library Fiscal Year July 2011/June 2012
- However, this library budget is based on information gathered in Winter 2003 and Fall 2002 AND uses the Equalized Assessed Valuation figures of May 2002

Tax levies available to Illinois Public Libraries

The Illinois Compiled Statutes provide a financial mechanism for public library districts by allowing boards to levy taxes to support the library. The General Corporate Fund is the basic tax for the library. The General Corporate Fund, or as it is often called the General Fund, is used to support basic needs of the library -- material, staff, utilities, etc. This tax can be levied at a rate of up to .15 mils (0.15%) by the board, or if the voters have approved, the tax rate ceiling can be raised to a maximum of .60 mils (0.60%).

Public Library Districts are also eligible to levy for several additional taxes. These additional taxes are usually referred to as the Special Taxes. The special taxes provide additional funding sources for the costs of insurance, social security, IMRF, building maintenance and risk management. These additional taxes require ordinances, but may be included in the general levy ordinance. Contact the library's County Clerk to determine if this practice is acceptable to the County Clerk. Some of the special taxes do require a referendum. Check with the County Clerk for the any specific filing procedures.

Tax	Rate Amount	Comments
General Corporate (Library)	.15 %	This must be levied each year. Can be increased by the voters.
Building & Maintenance	.02%	Levied only for support of the building. Must be levied each year. Subject to referendum.
Tort & Insurance	Amount of tort &/or insurance costs	Must be levied each year. Not subject to referendum.
Audit	Amount of audit costs, not to exceed .005%	Must be levied each year. Not subject to referendum.
Illinois Municipal Retirement Fund (IMRF)	Amount of IMRF costs.	Must be levied each year. Not subject to referendum.
Social Security	Amount of Social Security costs.	Must be levied each year. Not subject to referendum.

Medicare	Amount of Medicare costs.	Must be levied each year. Not subject to referendum.
Working Cash Fund	.05%	May be levied 4 times within the lifetime of the library. The fund balance may not exceed .2% of EAV.

Personal property replacement tax

Public library districts are also eligible to receive personal property replacement tax monies, if the library existed prior to 1977. Personal property replacement taxes are revenues collected by the state and paid to local governments to replace money lost since the local government can no longer impose personal property taxes on corporations, etc. However, these monies are not paid directly to the public library district, but rather the township or municipality for payment to the public library districts. To learn more about the Personal Property Replacement Tax, contact the Illinois Department of Revenue, Replacement Taxes at 800-732-8866.

Truth in Taxation Law

- 35 ILCS 200-18-55 to 200/18-100
Exhibit 22 & 23

Please review the Truth in Taxation Law at 35 ILCS 200/18-55 to 200/18-100 for complete details on the requirements for the publication and the hearing. See also the [Administrative Ready Reference 2009](#) for more information. Truth in Taxation applies to **all** taxing bodies, not just library districts. The purpose of the law is to ensure public declaration – by publication and by hearing – if the taxing body is planning to adopt a cumulative tax levy greater than 105% of the taxes for the previous year.

Quick rule of thumb, if the tentative budget is larger by 5% or more from the current budget amount, the Truth in Taxation Law is applicable.

Annexation

A Public Library Board's Board of Trustees may decide to annex territory to the District's service area for any number of reasons. These reasons may include insuring service to an entire school district, extending service to non-residents using the library, extending the tax base, among others.

Whatever the reason, the Board must be committed to the idea of annexation. Half-hearted attempts will only undermine the process. Before deciding to annex any additional territory, the Board and Librarian must carefully read *75 Illinois Compiled Statutes 16/15*, the section on annexation in [Administrative Ready Reference 2009](#) and talk with their attorney. Ideally, the Librarian talks with the surrounding Librarians and the System Consultants before beginning the process of annexation. These discussions prevent future surprises over boundary disputes. Once the annexation process begins, the library board must notify the surrounding libraries of this proposed action. [75 ILCS 16/15-15(b)] Note: Annexation of a designated area may be attempted only once in any year. [75 ILCS 16/15-70(g)]

The proposed annexation **must** be contiguous to part or all of the Public Library District's current boundary. Contiguous or contiguity usually implies next to or adjacent, but the library's lawyer should be consulted for legal precedents and court cases dealing this issue. If annexation is being considered, a color coded map of the library's current boundaries and its proposed boundaries is helpful for the staff and the board. The library board should be prepared to work with a surveyor to determine a legal description of the library's service area.

This proposed territory may or may not have registered voters residing within the area. It is important to know the status of registered voters, as this will dictate the method used to annex territory. Additionally, the area to be annexed must be without tax-supported library service.

Citizens living outside the public library district may petition either the Board of Trustees or the Circuit Court to annex themselves to the public library district. Examples of this type of annexation are also included.

Note: A public library district may have area disconnected from the district's service area if the territory is subsequently annexed by a municipality. The municipality must give notice of the proposed annexation to the library's trustees. This provides an opportunity for the library district to file a petition with the Circuit Court to explain the impact this disconnection would have on the library district.

Annexation by petition of territory without voters

– *75 Illinois Compiled Statutes 16/15-10(a&b)*

Exhibits at Administrative Ready Reference 2009

<http://il.webjunction.org/readyref>

This method may only be used if no registered voters reside within the area of proposed annexation. In addition, the area must consist either totally or partly of private property.

Under these conditions, the residents or property owners may petition to annex their contiguous land to the Public Library District. The Trustees may, by ordinance, annex this area once the petition is proven accurate. No referendum is needed.

A copy of the annexation ordinance, together with an accurate map, must be given to the County Recorder and filed with the County Clerk.

Annexation by ordinance of territory without registered voters

– 75 Illinois Compiled Statutes 16/15-10 c thru e)

Exhibits at Administrative Ready Reference 2009

<http://il.webjunction.org/readyref>

The Board may adopt an ordinance indicating the intention of annexing contiguous territory.

Steps:

1. Consult with the library's attorney.
2. The Board passes an annexation ordinance containing a legal description of the territory and a statement that no registered voters reside within the territory.
3. A copy of the secretary's certification should be attached to the ordinance.
4. Written notice of the ordinance must be sent to each owner residing in the territory and a written receipt of the notice must be returned to the Board of Trustees.
5. The owners have 60 days from the ordinance's date to object to inclusion in the annexation.
6. If no objection is made and all written receipts are returned, the annexation takes place. No referendum is needed.

If an objection is made or a written receipt is not returned, that property is excluded from the annexation. A revised annexation takes place. No referendum is needed.

7. A copy of the annexation ordinance, together with an legal description, must be given to the County Recorder and filed with the County Clerk

Annexation by ordinance of territory containing registered voters

– 75 Illinois Compiled Statutes 16/15-15

Exhibits at Administrative Ready Reference 2009

<http://il.webjunction.org/readyref>

When the Public Library District's boundaries included part of a municipality or a school district, this method may be used to annex all or part of the unserved area of the municipality or the school district. This method is a backdoor referendum. As always, consult with the library's attorney.

Steps:

1. The Board passes an ordinance annexing the territory; a legal description of the territory is attached to the ordinance.
2. Within 15 days of the ordinance's passage, the Board sends the following to the Board President of each Public Library within 1 mile of the proposed annexation:
 - a) Notice of the ordinance's adoption
 - b) Copy of the legal description
 - c) Text of the publication notice.
3. Within 15 days of the ordinance's passage, the ordinance must be published a minimum of once in one or more local newspapers. The newspapers must serve both the current and the proposed areas. The publication notice must include:
 - a) Specific number of registered voters required to sign a petition which requests the ordinance be submitted to a referendum. The secretary provides the petition to any one requesting it.
 - b) Time in which the petition must be filed.
 - c) The date of the prospective referendum.
4. If a petition is not filed within 30 days of the ordinance's publication, the annexation takes place. No referendum is needed.

If a petition is filed within 30 days, the Board may either void the ordinance or submit the annexation question to a regular election. (Before making a decision, the petition must be proven accurate.)

5. The annexation referendum procedures are similar to those for the conversion referendum.

Annexation by Referendum of Contiguous Territory

– 75 Illinois Compiled Statutes 16/15-50

Exhibits at Administrative Ready Reference 2009

<http://il.webjunction.org/readyref>

This method goes directly to referendum. If the Board has adopted an annexation ordinance, but a petition has requested the question be placed on the ballot, this is the method to be followed. As always, consult with an attorney.

Steps:

1. A petition from the voters or an ordinance for the Board of Trustees may be filed with the Circuit Court requesting the annexation question be placed on the ballot.
2. The Circuit Court Clerk sets a hearing date for the petition and names the presiding judge.
3. The petitioner (either the registered voters or the Library Board) must publish a notice of the hearing date, time, place and judge. The notice must be published a minimum of once in one or more newspaper serving the area.
4. The petitioners must also send to the Board President of each Library within one (1) mile of the territory to be annexed the following information:
 - a. Notice of the hearing
 - b. The legal description of the annexation's boundaries.
5. During the hearing, the petitioners present proof of the publication notice. The residents within the proposed district are heard.
6. After the testimony, the Judge will: fix the boundaries, require a legal description be prepared, and certify the proposition for election.
7. The annexation is voted on by the voters within the current and the proposed area. (Note 75 ILCS 16/15-65 concerning precincts.)
8. The annexation election results are certified in the same manner as the conversion election results.
9. A copy of the annexation ordinance and a legal description is filed with the County Clerk.

Annexation by Petition by Non-residents

– *75 Illinois Compiled Statutes 16/15-30*

Exhibits at Administrative Ready Reference 2009

<http://il.webjunction.org/readyref>

Non-residents may file a petition to annex themselves to the Public Library District. Such a petition may be filed with the Board of Trustees or with the Circuit Court.

Petition to the Board of Trustees

After verification of the petition, the Board may, if it wishes, pass an ordinance annexing the territory described in the petition.

Petition to the Circuit Court

If the petitioner(s) file their petition of annexation with the Circuit Court, the question of annexation will be voted on in a referendum.

Steps:

1. Petition filed with the Circuit Court. The petition must have a map and legal description attached.
2. The Judge orders a hearing.
3. At the hearing, after hearing testimony, the judge fixes the boundaries of the proposed annexation and sets a referendum date.
4. The referendum is held.
5. If the referendum is successful, the library board petitions the Circuit Court for the final order annexing to the library district.
6. The Circuit Court issues final order concerning the annexation.
7. The Board of Trustees publishes notice of the court order, and the order shall be effective within 30 days.

EXHIBITS

The following exhibits are offered as examples only. A variety of formats have been used to demonstrate the local library district determines its own format. The library should work with its attorney to develop its own ordinances, etc.

Examples of various public library district forms are located in the Administrative Ready Reference 2009 (ARR2009) handbook. The ARR2009 is posted on WebJunction Illinois at: <http://il.webjunction.org/readyref>.

- For ARR2009 Financial forms, see Ordinances, scrolling down until the financial section
- For ARR2009 Annexation forms, see the Process Overview, Forms Overview and Forms under the annexation section.

Exhibit 2 - Sample ordinance for conversion by joint action

Ordinance No. _____

Ordinance Approving The Conversion
Of The _____ Public Library To A Public Library District

Whereas, The Illinois Public Library District Act authorizes certain types of tax supported public libraries to convert to Library Districts in accordance with the provisions of the Act; and

Whereas, pursuant to **75 Illinois Compiled Statutes 16/10-15(a)**, conversion to a Library District may be accomplished pursuant to joint action by the Board of Trustees of the Public Library and the Board of Trustees/City Council of the Village/City of _____; and

Whereas, the Board of Trustees of the _____ Public Library has expressed its desire to convert the _____ Public Library to a Library District in the form of a Resolution Calling For Conversion To A Library District; and

Whereas, the Board of Trustees of the Village/City of _____ approves the conversion of the _____ Public Library to a Library District.

Now, Therefore, Be It Ordained by the Board of Trustees of the Village/City of _____ that the conversion of the _____ Public Library to a Library District in accordance with the Illinois Public Library District Act be and is approved.

Adopted this _____ day of _____, 20xx, pursuant to roll call vote as follows:

AYES:
NAYS:
ABSENT:

Mayor
Clerk

Exhibit 3 - Sample resolution for conversion by referendum with current boundaries

Resolved, that the Board of Library Trustees of _____ in _____ Township, _____ County, Illinois, pursuant to the provisions of **75 Illinois Compiled Statutes 16/10-10**, desire to convert the existing library to a library maintained and operated under the provisions of the Illinois Public Library District Act and hereby call for an election to be held as provided by said statute, with the ballot to be in substantially the following form:

Shall the Board of Trustees of the _____ Public Library in the Township of _____, Illinois, be authorized to convert the Public Library to a Library District, as determined by resolution (number) of (date) ?"

RESOLVED FURTHER, that the question of conversion to a public library district shall be certified by the Secretary of the Board of Library Trustees to the _____ County Clerk for submittal to the voters of _____, _____ Township, _____ County, Illinois, at the General Election to be held on _____.

List and signature of Board members

Exhibit 4 – Sample resolution calling for conversion by referendum with different library boundaries

Resolved, that the Board of Trustees of _____ Library shall petition under the provisions of **75 Illinois Compiled Statutes 16/10-10**, to cause the question of whether a public library district to include _____, Township, _____ County, Illinois, and that portion of _____ Illinois, lying in _____ County, Illinois, which is without a local tax- supported library shall be organized to be submitted to the voters of the entire territory of the proposed library district.

The Secretary of the Board of Trustees of _____ Library is authorized and directed to sign the petition, a true copy of which is attached to this resolution, and to file the same with the Circuit Court of _____ County for proceedings in accordance with the Public Library District Act.

Secretary’s Certification

I, _____, the Secretary of the Board of Trustees of _____ Library, _____ County, Illinois, do hereby certify that I am the keeper of its books and records and that the foregoing is a true and correct copy of a resolution adopted by said Board of Trustees at a meeting duly convened and held on the _____ day of _____, 20xx_, and that the roll call vote of each trustee on the resolutions was:

(names and votes of each trustee)

Certificate dated this _____ day of _____, 20xx_

Secretary

Exhibit 5 - Sample petition to the Circuit Court

In The Circuit Court Of The _____ Judicial District _____
County, Illinois

No:
In Re PETITION FOR ESTABLISHMENT OF THE _____ PUBLIC
LIBRARY DISTRICT

PETITION FOR ESTABLISHMENT OF THE
_____ PUBLIC LIBRARY DISTRICT

NOW COMES the Board of Library Trustees of _____ Library,
pursuant to the provisions of 75 Illinois Compiled Statutes 16/5-10, and
says:

1. _____ Library is a local tax-supported library duly organized
and existing in _____ Township, _____ County, Illinois, under
and by virtue of the Local Library Act a set forth in **75 Illinois Compiled
Statutes 16/5-10**.

2. _____, 20xx__, the Board of Trustees of _____
Library adopted a Resolution authorizing and directing the filing of a Petition
to cause the question of whether a public library district to include
_____ and certain territory contiguous thereto which is
without a local tax-supported library to be submitted to the voters of the
entire territory of the proposed library district.

3. The legal description of the territory to be embraced within the
proposed library district is:

a. The same territory as the existing corporate limits of
_____ County, Illinois, the legal description of which is
incorporated by reference into this Petition, and

b. The same territory as the existing corporate limits _____,
Illinois, the legal description of which is incorporated by reference into this
Petition.

4. The name of the proposed public library district is
"_____ Public Library District."

WHEREFORE, the Petitioner prays as follows:

A. That the Circuit Court cause entry of an order setting forth the date of the hearing of the Petition and naming the Judge who will preside at the hearing.

B. That the Court receives proof of the notice of hearing as provided by statute and proof of the matters alleged in this Petition.

C. That the Court provide to all persons residing within the proposed library district a reasonable opportunity to be heard regarding the location of the boundaries of the proposed library district.

D. That after receiving the evidence of Petitioner and other persons appearing before the Court, the Court enters an order calling for an election, which order shall:

(I) Fix the boundaries of the proposed district;

(ii) Require a map to be prepared depicting the boundaries of the proposed library district, and the boundaries of any municipality or township that lies wholly or partly within the proposed library district, and the county lines of all counties affected;

(iii) Designate at regular election when the establishment election will be held, and certify the order and the question of organization and establishment of the proposed library district to the proper election officials.

Board of Trustees
_____ Public Library

Secretary, Board of Trustees

Exhibit 6 - Sample Circuit Court order for Public Hearing

IN THE CIRCUIT COURT
OF THE _____ JUDICIAL CIRCUIT
_____ COUNTY, ILLINOIS

In Re PETITION FOR ESTABLISHMENT
OF THE _____ PUBLIC No. _____
LIBRARY DISTRICT

ORDER

The Board of Trustees of _____ Library having submitted a
Petition for Establishment of the _____ Public Library District
pursuant to the provision of the **75 Illinois Compiled Statutes 16/5-15**,
and the Court being advised in the premises;

IT IS ORDERED that a hearing on said Petition be set for the ____ day
of _____, 20xx_, at the hour of _____ in Courtroom # _____,
_____ County Courthouse, _____ Illinois, before the
Honorable Judge _____, who shall preside at the hearing.

Entered this _____ day of _____, 20xx__.

Judge

Exhibit 7 - Notice for Public Hearing for the Establishment

IN THE CIRCUIT COURT
OF THE _____ JUDICIAL CIRCUIT
_____ COUNTY, ILLINOIS

In Re PETITION FOR ESTABLISHMENT
OF THE _____ PUBLIC LIBRARY DISTRICT No. _____

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Circuit Court of _____ County, Illinois, has set for Public Hearing the matter of the Petition for Establishment of the _____ Public Library District on the _____ day of _____, 20xx_, at the hour of _____ in Courtroom #_____, _____ County Courthouse, _____, Illinois, before the Honorable Judge _____, who shall preside at the hearing. At the hearing all persons shall have an opportunity to be heard regarding the Petition.

DATED the _____ day of _____, 20xx_.

Exhibit 8 - Served notice of Public Hearing

IN THE CIRCUIT COURT
OF THE _____ JUDICIAL CIRCUIT
_____ COUNTY, ILLINOIS

In Re PETITION FOR ESTABLISHMENT
OF THE _____ PUBLIC No. _____
LIBRARY DISTRICT

NOTICE OF PUBLIC HEARING

TO: _____, President
_____ Public Library
(address)

TO: _____, President
_____ Public Library
(address)

NOTICE IS HEREBY GIVEN that the Circuit Court of _____
County, Illinois, has set for Public Hearing the matter of the Petition for
Establishment of the _____ Public Library District on the
_____ day of _____, 20xx_, at the hour of _____ in Courtroom #
_____, _____ County Courthouse, _____, Illinois, before the
Honorable Judge _____, who shall preside at the hearing. At the
hearing all persons shall have an opportunity to be heard regarding the
Petition.

DATED the _____ day of _____, 20xx_.

Board of Trustees

of the _____ Library,
Petitioner

Exhibit 9 - Proof of service

PROOF OF SERVICE

_____ hereby certifies that on the _____ day of _____ 20xx_, a copy of the foregoing Notice of Public Hearing was mailed by certified United States mail, return receipt requested, postage prepaid, to the following person at the address shown:

(name) _____, President
_____ Library
(address)

_____, President
_____ Library
(address)

(server name)

(address)

Exhibit 10 - Sample Court Order setting the election for the conversion to Public Library District question

IN THE CIRCUIT COURT
OF THE _____ JUDICIAL CIRCUIT
_____ COUNTY, ILLINOIS

In Re PETITION FOR ESTABLISHMENT
OF THE _____ PUBLIC LIBRARY DISTRICT No. _____

ORDER

This case having been called for hearing on _____, 20xx_, at _____ in Courtroom # _____, _____ County Courthouse, _____, Illinois, pursuant to an order entered by this Court on _____, 20xx; and Court having considered the statements, evidence, and suggestions of the Petitioner; and the Court having given opportunity for other persons to appear and give statements, evidence and suggestions; the court FINDS:

1. That the Court has jurisdiction in this matter.

2. That _____ Library is a local tax-supported library duly organized and existing in _____ Township, _____ County, Illinois, under and by virtue of the Local Library Act as set forth in *75 Illinois Compiled Statutes 5/1&2*.

3. That on _____, 20xx, the Board of Trustees of _____ Library adopted a Resolution authorizing and directing the filing of a Petition to cause the question of whether a public library district to include _____ Library and certain territory contiguous thereto which is without a local tax-supported library be submitted to the voters of the entire territory of the proposed library district.

4. That the legal description of the territory to be embraced within the proposed library district is:

a. The same territory as the existing corporate limits of _____ Township, _____ County, Illinois; and

b. The same territory as the existing limits of _____, Illinois, which lies partly within _____ Township, _____ County, Illinois, and partly within _____ Township, _____ County, Illinois.

5. That the name of the proposed public library district is the _____ PUBLIC LIBRARY DISTRICT.

6. That the Petitioner published notice of the time, date and place of hearing, and the name of the presiding judge as required by statute.

7. That the Petitioner sent notices of the hearing and a copy of the Petition to the President of the Board of Trustees of each public library serving an area contiguous to or within the proposed library district boundaries.

THEREFORE, IT IS HEREBY ORDERED:

A. That an election shall be held on the question of whether a public library district to be known as "PUBLIC LIBRARY DISTRICT" shall be established.

B. That the boundaries of the proposed library district shall be the same territory as the existing corporate limits of _____ Township, _____ County, Illinois, and also the existing limits of _____, Illinois, a portion of which _____ lies partly within _____ Township, _____ County, Illinois, and partly within _____ Township, _____ County, Illinois

C. That a map shall be prepared depicting

- i. the boundaries of the proposed district;
- ii. the boundaries of any municipality or township that lies wholly or partly within the proposed district; and
- iii. the county lines of all counties affected.

D. That the regular election at which the establishment election will be held is designated to be the nonpartisan election on _____, 20xx____.

E. That the Clerk of this Court is directed to certify this Order and the question of organization and establishment of the proposed library district to the proper election officials, who shall submit the question to the voters of the proposed district in accordance with the general election law.

F. That the election ballot shall be in substantially the following form:

Shall a public library district be established in all or part of _____ County?

ORDER ENTERED this ____ day of _____, 20xx____.

Exhibit 11 - Sample notice of referendum election

NOTICE OF REFERENDUM ELECTION

ESTABLISHMENT OF _____ PUBLIC LIBRARY DISTRICT

NOTICE IS HEREBY GIVEN that on the _____ day of _____, 20xx__, at the regularly established polling places, a referendum election shall be held for the _____ Public Library District, _____ and _____ Counties, Illinois, at which election there will be submitted to the legal voters in the Township of _____, _____ County, and the Village/City of _____, _____ and _____ Counties, the following proposition:

Shall a public library district be established in all or part of _____ County?

The boundaries of the proposed library district shall be the same territory as the existing corporate limits of _____ Township, _____ County, Illinois; and also the existing corporate limits of the Village/City of _____, Illinois, a portion of which Village/City lies partly within _____ Township _____ County, Illinois, and partly within _____ Township, _____ County, Illinois, all as shown by the following map:

MAP

The election shall be open at _____ a.m. on _____, 20xx__, and continue open until _____ p.m. of that day.

Dated _____, 20xx__.

/s/ _____, _____ County Clerk
/s/ _____, _____ County Clerk

Exhibit 12 - Sample ordinance to change the library district's name

Ordinance Number:

An ordinance to change the name of the _____ Public Library District and its Board of Trustees

Whereas, the _____ Public Library District was created pursuant to referendum, by conversion of the then existing _____ Public Library, a municipal library, to a public library district pursuant to Illinois Public Library District Act, on (conversion date); and

Whereas, the Board of Trustees of the _____ Public Library District, empowered to change its name per 75 ILCS 16/30-35, hereby determines that it is in the best interests of the library district to change its name, to reflect that it serves (insert reason).

Therefore, it is resolved and ordained by the Board of Trustees of the _____ Public Library District, that the name of the library district shall be changed to (insert new name). It is further resolved and ordained that the name of this Board of Trustees shall be, "the Board of Library Trustees of the (insert new name), (insert county), Illinois". Per the requirements of 75 ILCS 16/30-35(b), this name change shall be effective with the beginning of the next fiscal year following the date of this Ordinance' enactment, (insert date). All assets, liabilities, and other obligations of the library district under its former name and all ordinances and other official acts of the library district under its former name shall automatically become those of the library district under its new name.

It is further resolved and ordained that the (insert library director's title) and the Board Secretary of the library district are authorized to publish this Ordinance and to file certified copies of this Ordinance with the Record of Deeds, County Clerk and County Treasurer of the County of _____, per the requirements of 75 ILCS 16/30-35, and to disseminate this change of name as may be necessary and convenient to the library district.

It is further resolved and ordained that the official mailing address for the Board of Trustees and this library district shall remain (insert address) for all notices, per 75 ILCS 16/30-35(c).

This Ordinance shall become effective on (insert date).

Approved this ___th day of (month), (year).

Ayes: Nays: Absent:

Exhibit 13 – Sample Oath of Office

State of Illinois, County of _____

I do solemnly swear that I will support the Constitution of the United States of America, and the Constitution of the State of Illinois, and that I will faithfully discharge the duties of the office of Library Trustee of the _____ Public Library (District) according to the best of my ability.

Signature of Person Making the Oath

Signature of Person Administering Oath

Date Oath Administered

Please provide the following information:

Name of Governmental Unit

Office and Term

Elected Official's Name

Address of Official

Home Telephone Number

This information will be filled with the County Clerk and the Illinois State Library Pursuant to 75 ILCS 5/4-6 (75 ILCS 30-40 for districts) and make available when inquiries are made by the public concerning Local Government Officials.

Exhibit 14 – Sample ordinance format

Ordinance Number

Ordinance title

[Body of the ordinance]

Be It Ordained by the Board of Trustees of the XYZ Public Library District, ABC County, Illinois;

That, the *(insert the actual ordinance)*

[Closing of the ordinance]

Adopted this ___ day of _____, 20xx, pursuant to a roll call vote.

[Alternate closing of the ordinance] Approved this ___ day of _____, 20xx.

Ayes: *[List the names of the Board members]*

Nays: *[List the names of the Board members]*

Absent: *[List the names of the Board members absent]*

President's signature

Secretary's signature

Example:

Ordinance Number 2002/03—001

An ordinance setting forth the time and place of the regular meetings of the [insert name] Public Library District, _____ County, Illinois.

Be it ordained by the Board of Library Trustees of the [insert name] Public Library District, _____ County, Illinois:

That the regular meetings of the Board of Trustees for the Fiscal Year 20xx-xx shall be held at the [insert name] Public Library Building, 111 South North Street, Eldora, Illinois beginning at 7 p.m. on the following dates:

July	November	March
August	December	April
September	January	May
October	February	June

Adopted this ____ day of _____, 20xx pursuant to a roll call vote as follows.

Ayes:

Nay:

Absent:

Approved this _____ day of _____, 20xx.

President

Attest

Secretary

Exhibit 15a - Sample Secretary's Certificate

I, [insert name] Secretary of the XYZ Public Library District, _____ County, Illinois, hereby certify that the attached Ordinance [insert number], is a true, correct and complete copy of the ordinance; that the same was duly adopted at the meeting duly held and convened on the ___ day of ___, 20xx, and the same has not been altered or changed in any respect and is in effect.

Dated the _____ day of _____, 20xx.

Secretary of the Board

Exhibit 15b - Sample Secretary's Certificate of Posting Ordinance

I, _____, the duly qualified and acting Secretary of the Board of Trustees of the _____ Public Library District, _____ County, Illinois, do hereby certify that a true and correct copy of Ordinance No. _____, titled _____ enacted by the Board of Trustees on the ___ day of _____, 20xx, was within 20 days after enactment duly posted on the ___ day of _____, 20xx, at the public library building located at _____.

IN WITNESS WHEREOF I have hereunto set my official signature below this ___ day of _____, 20xx.

Exhibit 15c - Sample Truth in Taxation Certificate

Certificate of Tax Levy Ordinance _____ Public Library District

The undersigned, duly elected, qualified and acting Secretary of the _____ Public Library District, _____ County, Illinois, does hereby certify that the attached hereto is a true and correct copy of the Tax Levy Ordinance, of said district for the fiscal year July 1, xxxx to June 30, xxxx as adopted this ___ day of (insert month and year).

This certification is pursuant to the requirements of 75 ILCS 16/30-85(e) and on behalf of the _____ Public Library District, _____, Illinois.

Dated this ___ day of (month), xxxx.

Secretary

Exhibit 16 - Example Annual Statement of Receipts & Disbursements

*Annual Statement of Receipts and Disbursements
(30 ILCS 15 et seq)*

Section 1: Monies received during Fiscal Year xxxx-xxxx

<i>Source</i>	<i>Amount</i>
<i>Tax Revenue</i>	<i>\$</i>
<i>Per Capita Grant</i>	<i>\$</i>
<i>Fines & Fees</i>	<i>\$</i>
<i>Interest</i>	<i>\$</i>
<i>Etc,</i>	

Section 2: Monies paid out in excess of \$2,500

<i>Vendor</i>	<i>Amount</i>
<i>Baker & Taylor</i>	<i>\$</i>
<i>Ingram</i>	<i>\$</i>
<i>Telephone Co</i>	<i>\$</i>
<i>FICA</i>	<i>\$</i>
<i>Etc</i>	

Section 3: Monies paid out as compensation for personal services (salaries only, not benefits)

Under \$25,000 – Wm. Willaby, Rebecca Stukenberg, Jacob Cable, Rebeca Walker, Ellen Cheeseman, David Cable, Mina Ziesman, Tony Kuhfus and Amelia Rosine

\$25,000 to \$49,999 – Idella Lockwood

\$50,000 to \$74,999 – not applicable

\$75,000 to \$99,999 – not applicable

\$100,000 to \$124,999 – not applicable

\$125,000 and over – not applicable

Exhibit 17 - Sample combined Budget and Appropriation Ordinance

Ordinance No.

Combined Annual Budget & Appropriation Ordinance
Of The _____ Public Library District
For The Fiscal Year Beginning 1 July xxxx & Closing 30 June xxxx

Whereas, the Board of Trustees of the _____ Public Library District, _____ County, Illinois, has caused to be prepared in tentative form a budget and appropriation ordinance; and

Whereas, the tentative budget and appropriation ordinance was made conveniently available to public inspection for at least thirty days prior to final action thereon; and

Whereas, a public hearing was held as to such budget and appropriation ordinance on the __ day of _____, 20xx_, and

Whereas, notice of said public hearing was given at least thirty days prior to the date of the public hearing in full compliance with law.

Be It Ordained by the Board of Trustees of the _____ Public Library District, _____ County, Illinois, as follows:

Section 1: That the following budget containing an estimate of receipts and expenditures for the fiscal year be, and the same is hereby adopted as the budget of the _____ Public Library District for the fiscal year commencing _[1 July xxxx]_ and closing _[30 June xxxx]_.

Part I Cash on Hand

Corporate (General) Fund	\$
Audit Fund	\$
IMRF/Social Security Fund	\$
Insurance and Liability Fund	\$
Building and Equipment	\$
Special Reserve Fund	\$
Working Cash Fund	\$

Total Cash on Hand at Beginning of Fiscal Year \$

Part II Estimated Receipts

Receipt from Library Tax Levy	\$	
Fines	\$	
Rentals	\$	
Donations	\$	
Per Capita Grant	\$	
State Grants	\$	
Other Receipts	\$	
Total Estimated Receipts During Fiscal Year	\$	\$

Part III Estimated Expenditures

Corporate Fund

Personnel Expenses

Salaries	\$
Social Security Taxes	\$
Workers Compensation	\$
Unemployment Compensation	\$
Health/Life Insurance	\$
IMRF	\$
Total	\$

Operating Expenses

Rent	\$
Insurance and Bonds	\$
Supplies	\$
Janitorial Services	\$
Postage	\$
Telecommunications	\$
Utilities	\$
Legal and Publication	\$
Audit	\$
Equipment Purchases	\$
Maintenance	\$
Travel	\$
Education and Training	\$
Membership Fees	\$

Library Materials	
Books	\$
Periodicals	\$
Audio Visual	\$
Other Materials	\$

Capital Outlay	
Building Equipment	\$

Contingencies	
General Contingencies	\$

Total Corporate Fund Expenditure	\$
----------------------------------	----

AUDIT FUND

Audit of Library Account	\$
--------------------------	----

RETIREMENT AND SOCIAL SECURITY FUND

Illinois Municipal Retirement Fund	\$
Employee Social Security	

Total Retirement and Social Security	\$
--------------------------------------	----

INSURANCE AND LIABILITY FUND

Workers' Compensation Insurance	\$
Unemployment Insurance	
Liability Insurance	

Total Insurance and Liability	\$
-------------------------------	----

BUILDING AND EQUIPMENT FUND

Building	\$
Equipment	

Total Building and Equipment	\$
------------------------------	----

SPECIAL RESERVE FUND

Total Special Reserve Fund	\$
----------------------------	----

Total Estimated Expenditures During Fiscal Year \$

Part IV Cash Estimated to be on Hand

Corporate Fund	\$
Audit Fund	
IMRF/Social Security Fund	
Insurance and Liability Fund	
Building and Equipment Fund	
Special Reserve Fund	
Working Cash Fund	

Total Estimated Cash on Hand at End of Fiscal year \$

Section 2: That the amounts as specified in Part III of Section 1 for expenditure from the Corporate Fund and the special funds of the _____ Public Library District shall be and the same are hereby appropriated for the objects and purposes therein specified to pay all necessary expenses and liabilities of the _____ Public Library District for the fiscal year commencing _____ and closing _____.

Section 3: That the invalidity of any portion of this Ordinance or any of the items hereof shall not render invalid any other portion or item thereof which can be given effect with such invalid portion or portions eliminated.

Section 4: That the Board of Trustees of the _____ Public Library District has by Ordinance No. _____ established a special reserve fund pursuant to the provisions of the Public Library District Act to be accumulated from the unexpended balances of the proceeds received annually from annual public library taxes; and such unexpended balances at the fiscal year closing _____, shall be transferred to the special reserve fund.

Section 5: That this Ordinance shall be in full force and effect after its passage, approval and publication as provided by law.

ADOPTED the ____ day of _____, 20xx, pursuant to roll call vote as follows:

AYES: NAYS: Absent:

President

ATTEST:
Secretary

Exhibit 18 - Sample combined Budget and Appropriation Ordinance

Ordinance Number 1998/99—058

Appropriation Ordinance

_____ Public Library District, _____, Illinois

Be It Proposed By The Board Of Trustees Of The _____ Public Library District, _____, Illinois:

It is hereby proposed to defray all necessary expenses and liabilities of the _____ Public Library District, _____, Illinois, for the fiscal year beginning _____ and ending _____, for the library purposes and objects hereinafter more particularly specified and which expenses and liabilities are to be paid and discharged from revenues anticipated by the district hereinafter set forth, to wit:

SECTION I FOR GENERAL LIBRARY PURPOSES:

Proposed For:

- a) Administration \$
- b) Building and Grounds\$
- c) I.M.R.F. \$
- d) Social Security \$
- e) Insurance \$
- f) Materials \$
- g) Supplies \$
- h) Unemployment Insurance \$
- I) Utilities \$
- j) Salaries \$

SECTION II ANTICIPATED REVENUES:

- a) General Fund Levy \$
- b) Building Levy \$
- c) I.M.R.F. Levy \$
- d) Replacement Taxes \$
- e) Fines, Fees, Interest \$
- f) State Per Capita Grant \$
- g) Social Security Levy \$
- h) Donations, Memorials \$
- I) State Grants \$

SECTION III

That the Board of Trustees of the _____ Public Library District hereby applies for a specific fund to be accumulated from the unexpended balance of the proceeds received from library taxes, said fund to be accumulated and set aside as a reserve for the purchase of sites and for construction and furnishing of buildings, or remodeling and improvement of existing buildings and to furnish necessary equipment for said buildings, for library purposes in accordance with 75 Illinois Compiled Statutes 16/35-5(b) or may be transferred to the Working Cash Fund in accordance with 75 Illinois Compiled Statutes 16/30-95 & 16/35-35.

SECTION IV

That this ordinance shall be enforce and effect from and after its passage as provided by Law.

PASSED this ___ day of _____, 20xx.

Passed by roll call this ___ day of _____, 20xx.

AYES:

NAYS:

ABSENT:

Approved this ___ day of _____, 20xx.

President, Board of Trustees
_____ Public Library District

Attested and filed this ___ day of _____, 20xx._

Secretary, Board of Trustees
_____ Public Library District

Exhibit 19 - Notice of Public Hearing for the B&A Ordinance

NOTICE OF PUBLIC HEARING

On Annual Budget & Appropriation Ordinance of the
_____ Public Library District

Notice Is Hereby Given that a public hearing will be held at _____
p.m., _____, 20xx____, at the _____ Public Library District building,
_____, Illinois, as to the budget and appropriation ordinance for the
_____ Public Library District, _____ County, Illinois for the fiscal
year commencing _____ and closing _____. Copies of the
tentative budget and appropriation ordinance are available for public
inspection at the _____ Public Library District building, _____,
Illinois during regular library hours.

DATED this ___ day of _____, 20xx____. [Or Date: (insert date)]

Secretary, Board of Trustees

Exhibit 20 - Sample Tax Levy Ordinance

Ordinance No. _____
_____ Public Library District
_____, Illinois

An Ordinance for the Assessment, Levy and Collection of Taxes within the Corporate Limits of the _____ Public Library District, _____ County, Illinois, for the Fiscal Year beginning 1 July XXXX and ending 30 June XXXX.

Be it ordained by the President and the Board of Trustees of the XYZ Public Library District, _____ County, Illinois:

Section I General Library Purposes

That there be, and hereby is, levied and assessed upon all taxable property both real and personal, within the _____ Public Library District, County of _____, and State of Illinois, and the same assessed and equalized for state and county purposes, taxes sufficient to produce the sum of _____ which sum is levied together with \$ _____ to be received and derived from other sources, being in the total amount appropriation legally made for general library district purposes for said taxable year, which sum is to be used for, has been appropriated for purposes and the amount specified as follows, to wit:

Levy:

- A) General Fund Levy \$
- B) Building Levy
- C) I.M.R.F. Levy
- D) Social Security Levy

Additional Revenues:

- E) Replacement Taxes
- F) Fines, Fees, Interest
- G) Per Capita Grant

Expenses:

- A) Administration \$
- B) Building and Grounds
- C) I.M.R.F.
- D) Social Security
- E) Insurance

- F) Library Materials
- G) Supplies
- H) Unemployment Insurance
- I) Utilities
- J) Salaries

Section II

This Ordinance shall take effect and be in force ten (10) days after its legal passage and approval and shall be known as Ordinance ____ of the _____ Public Library District, _____ County, Illinois.

Passed by the Board of Trustees of the _____ Public Library District at a regular meeting held on _____.

President, Board of Trustees
_____ Public Library District

Passed by roll call this ___ day of _____, 20xx.

AYES:
NAYS:
ABSENT:

Approved this ___ day of _____, 20xx.

President, Board of Trustees
_____ Public Library District

Secretary, Board of Trustees
_____ Public Library District

Exhibit 21 - Sample Tax Levy Ordinance

Ordinance Number xxxx – xxx

Annual Tax Levy Ordinance for the levy and assessment of taxes for
_____ Public Library District, _____, Illinois.

In pursuant of authority vested in them by the Illinois Public Library District Act, approved and effective July 17, 1967, as amended, as provided in 75 ILCS 16/30-85(b), the board of Trustees in meeting assembled, do hereby fid and declare that there will be required to be raised by general taxation the amounts hereinafter set down, to be levied upon all the taxable property in said District, in order to meet and defray all necessary expenses and liabilities of the District, as required by statute or voted by people in accordance with law, and the amounts as required are itemized and needed for used and purposes as follows, to wit:

General Corporate Fund
Social Security & Medicare Fund
Tort & Insurance Fund
Working Cash Fund

For the year xxxx-xxxx

For necessary expenses for the general uses and purposes of the District as follows:

General Corporate Fund _____ amount to be raised by taxation
Personal Services
Contractual Services
Commodities
Capital Outlay
Provision for Contingencies
Utilities

Total for Corporate Fund \$

Social Security & Medicare Fund
Personal
Total Social & Medicare Fund

Tort & Insurance Fund
Contractual Services
Total Tort & Insurance Fund

Working Cash Fund
Working Cash Fund
Total Working Cash Fund

Making the amount to be raised by taxation and levied on all taxable property in said District, for the use and purposed aforesaid, for the General Corporate Fund, Social Security & Medicaid Fund, Tort & Insurance Funds, and the Working Cash Fund, the sum of \$xx,xxx.

Recapitulation

General Corporate Fund	\$	
Social Security & Medicare Fund		\$
Tort & Insurance Fund	\$	
Working Cash Fund	\$	
Total Taxes Levied		\$

Making the aggregate sum of \$ xx,xxxx to be raised by taxation and levied on all the taxable property in said District, in order to meet and defray all the necessary expenses and liabilities of the District as required by statute or voted by the people in accordance with law.

And it is hereby directed that the aforesaid sum be raised by taxation, in the manner provided by law.

Approved by the _____ Board Trustees of the Public Library District, in meeting assemble on (insert date).

President

Secretary

Ayes: Nays: Absent:

Exhibit 22 - Sample Truth in Taxation Act Notice

(Note: In the case of a new district, number 1 will say \$0.00 and number 3 will say 100% with the following New Library District.)

NOTICE OF INTENTION TO ADOPT A TAX LEVY IN AN AMOUNT WHICH IS MORE THAN 105% OF THE EXTENSION EXCLUSIVE OF ELECTION COSTS, FOR THE PRECEDING YEAR.

Notice is hereby given that it is the intention of the _____ Public Library District, County of _____, State of Illinois, to adopt a tax levy for the year _____ which is more than 105% of the extension, exclusive of election costs for the year _____.

1. The aggregate amount of property taxes, exclusive of election costs, extended on behalf of said district for _____ is \$_____.
2. The aggregate amount of the proposed levy for _____, exclusive of election costs, is \$_____.
3. The percentage increase is _____%.
4. Public Hearing on the proposed tax levy increase of said district shall be held on _____, 20xx_ at (time), at (place).

Secretary, Board of Trustees

Exhibit 23 – Sample Truth in Taxation Certificate

_____ Public Library District
Certification Of Compliance
With Truth In Taxation Act

I, _____, do hereby certify that I am the President of the Board of Trustees of the _____ Public Library District, duly elected, qualified and acting in and for said Library District.

Pursuant to the authority vested in me, I hereby certify that the "Ordinance for the Levy and Assessment of Taxes for the _____ Public Library District for the Fiscal Year commencing _____ and closing _____, to which this certification is affixed, was adopted in compliance with the provisions of the Truth in Taxation Act.

The notice and hearing requirement of 35 ILCS 200/18-80 is (circle the appropriate statement):

Applicable – A meeting was held to exceed 105%

Inapplicable – No meeting was held to exceed 105%

In Witness Whereof, I have placed my official signature below this ____ day of _____, 20xx_.

President of the Board of Trustees of the _____ Public Library District

Exhibit 24 - Special Reserve Fund Establishment
- 75 Illinois Compiled Statutes 16/40-50

Ordinance No. ____

Ordinance Establishing A Special Reserve Fund

Whereas, the Board of Trustees of the _____ Library District intend in future years to repair, remodel or improve the existing library building and to acquire library materials, electronic data storage and retrieval facilities and other related library equipment in connection with an expansion of the existing library building;

Be It Ordained by the Board of Trustees of the _____ Library District that there is hereby established a Special Reserve Fund pursuant to the provisions of the Illinois Public Library District Act and that funds shall be accumulated from the unexpended balances of the proceeds received from annual public library taxes.

It Is Further Resolved that there shall be developed and adopted a plan or plans by the Board of Trustees of the _____ Library District pursuant to the provisions of the Illinois Public Library District Act for the repair, remodeling or improvement of the existing library building and to acquire library materials, electronic data storage and retrieval facilities and other related library equipment in connection with any planned expansion of the existing library building.

Adopted this ____th day of _____, 20xx, pursuant to roll call vote as follows:

Ayes:

Nays:

President, Board of Trustees

ATTEST:

Secretary, Board of Trustees