



**LEWIS &
CLARK**
Library System

The Librarian's Helper

Compiled by

Charm Ruhnke
Consultant Manager
charmruhnke@lcls.org
Lewis & Clark Library System

2000
Revised 2004
Revised 2009

Contents

INTRODUCTION	4
WHAT IS AN ILLINOIS PUBLIC LIBRARY?	5
DEFINITION OF TERMS	6
THE LIBRARIANS’ RESPONSIBILITIES AND CONCERNS	8
Introduction	8
Oversees library services	8
Supervises staff	8
Understands laws, regulations, ordinances and codes	8
Selects library material	9
Supervises library facility and property	9
Oversees library security	9
Advises the board	10
Develops administrative calendar	10
Recommends policies to the board	10
Hires staff	10
Implements marketing program	10
Drafts budget with Board	11
Attends library board meetings	11
Monthly reports (Librarian’s report)	11
Annual Report	11
BOARD RESPONSIBILITIES AND CONCERNS	13
Introduction	13
Trustees	13
Appointed Trustees	13
Elected Trustees	13
Board terms	13
Oath of Office	14
Election of Officers	14
Economic Interest - 5 ILCS 420/4A-101 et seq	14
Trustees’ Legal Duties & Responsibilities	15
Open Meetings Act – 5 ILCS 120 et seq	18
Meeting Time & Date	18
Board Meeting Packet	18
Board Minutes - 5 ILCS 120/2.05 and 2.06 specifically	18
Meeting Agenda – 5 ILCS 120 et seq	18
Resolutions and Ordinances	19
Local library resolutions	19
Library districts ordinances	19
Publication of receipts and distributions - 50 ILCS 305 et seq	20
Drug-Free Workplace - 30 ILCS 580 et seq	20
Mandatory Notices/Postings	20
FISCAL RESPONSIBILITIES	22
Introduction	22
Budget Considerations	23
Budget Time Frame	24
Local libraries	24
Library districts	24
Library Taxes - 75 ILCS 5/3-1 or 75 ILCS 16/35-5	24
Personal Property Replacement - 30 ILCS 115/12	25
Truth in Taxation - 35 ILCS 200-18-55 to 200/18-100	25
Investing - 30 ILCS 235/ & 50 ILCS 340/1	25

Tax Caps (PTEL) - 35 ILCS 200/18-185 et seq	25
Prevailing Wage - 820 ILCS 130.....	26
LAWS IMPACTING LIBRARIES	27
PERSONNEL ISSUES	29
Introduction.....	29
Training and Continuing Education	29
Hiring	29
New Hire Reporting	30
Employment Eligibility Verification, I-9 forms	30
Salary	30
Payroll.....	30
Firing.....	31
LIBRARY SERVICES.....	32
Introduction.....	32
Circulation.....	32
Reference.....	32
Interlibrary Loan	32
Cataloging.....	33
Children’s Services.....	33
Programming.....	33
POLICIES & PROCEDURES	34
GRANT INFORMATION	35
Per Capita	35
Equalization	35
LSTA	35
TRAINING AND CONTINUING EDUCATION	36
APPENDIX A: MUNICIPAL LIBRARY CALENDAR	37
APPENDIX B: LIBRARY DISTRICT ADMINISTRATIVE CALENDAR.....	40
APPENDIX C: OATH OF OFFICE	43
APPENDIX D: WHAT ILLINOIS TAX FUND CAN BE USED TO PAY WHAT EXPENSES?	44
APPENDIX E: POLICY LIST FOR PUBLIC LIBRARIES.....	47

INTRODUCTION

The Librarian's Handbook was created to provide an overview of public library administration for librarians and library boards. The handbook was not and is not intended to provide in-depth answers concerning library administrative issues. Rather, it is intended to provide general, basic information on topics effecting the administration of a public library. It is a quick guide for library directors new to their library. The sections were designed to mirror the broad administrative duties of the librarian and the library board.

Thank you to the librarians who assisted in developing this document: Elaine Steingrubey and Joyce Reid for suggesting the handbook's creation; the 2004 SPMLI group for its 2004 revision; and the LCLS 2007-08 freshman class of public library directors for the 2009 revision.

In Illinois, the Illinois State Library and the nine Regional Library Systems are available to assist, encourage, and guide the more than 3,000 academic, public, school, and special libraries within the state. Please do not hesitate to contact the Lewis & Clark Library System or the Illinois State Library with any questions you might have. We love to hear from you.

WHAT IS AN ILLINOIS PUBLIC LIBRARY?

A public library is a tax-supported library for the use of residents of that locale. A library offers a variety of services to its residents ranging from circulation of books to programs promoting children's reading and answering reference questions to interlibrary loan and delivering material to home bound residents.

The State of Illinois has a variety of public library types. A local library may be a municipal (city, village, and town) library, a township library, a county library, or a district library. Municipal and District Libraries are the most common public libraries in Illinois.

Local libraries are supported almost totally by local property taxes. Under Illinois Law, a library board can request a tax rate of .15% (.0015) be assessed against the property within the library's service area. This fund is referred to as the General Fund, the Library Fund or the Corporate Fund. Libraries may tax at a higher rate for the General Fund if the residents have approved a higher ceiling. Or if a home-rule community, the tax request may be higher than the .15%. In addition to the General Fund, library boards may also tax to pay for Social Security, Medicare, Illinois Municipal Retirement Fund, Building & Maintenance costs, some Insurance costs, and to pay for the annual audit. The levying of taxes is an additional responsibility for trustees of a library district as the board not only sets the budget but also adopts the tax levy.

Libraries may also be eligible to receive an annual *per capita* grant from the Illinois State Library. The actual *per capita* amount is determined by the amount of money in the Secretary of State's funding with \$1.25 per person being the current maximum amount. Many libraries are also given donations, endowments, and gifts or bequests. These funds are considered soft money, as the actual amount widely fluctuates from year to year.

Under Illinois law, the powers, responsibilities and duties of the Library Board of Trustees are nearly identical for each type of public library. These responsibilities include but are not limited to owning property, creating policy, and hiring the librarian.

In Illinois, a Municipal Public Library is a nearly independent unit of local government. Its boundaries are determined by the boundaries of the city, village, town, or township. The Public Library Board of Trustees has complete control over the library's administration, including but not limited to the staff and revenue. A municipal library board adopts the budget, but their corporate authority actually levies the library's taxes based on this adopted budget.

In Illinois, a Public Library District is an independent special purpose unit of local government. Its boundaries are determined by voters either via election, petition, or agreement with a Public Library District Board of Trustees' ordinance.

Illinois citizens living outside of a public library service area are considered non-residents in terms of library service. In order to have full library service, they may request to be annexed to the library district or municipality. In reality, non-residents usually chose to purchase their library service on an as-needed basis. Under Illinois law, the library board may choose to offer a

library card for purchase by a non-resident; this card is valid for reciprocal borrowing at Illinois public libraries. The fee must be at least equal to the cost paid by residents of that particular local library. See 75 ILCS 5/4-7(12) and 75 ILCS 16/30-55.60 for more details on the non-resident cards.

DEFINITION OF TERMS

These definitions are provided to better understand libraries. The librarian should review the definitions given in the *Illinois Compiled Statutes (ILCS)* 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 a set amount. The Appropriation includes all revenue streams, not just the tax revenue.

Appropriation Ordinance—Document that gives the corporate authority (municipality, townships, library district board) the authority to spend the money that will be legally received.

Assessed Valuation—Percentage of the market value which the County Assessor places on property for tax purposes. It includes land and buildings.

Budgeting—Development of a financial plan for the coordination of revenue and expenditures.

Certification—Development of a document that attests to the accuracy and truth of a resolution. All filed ordinances must be accompanied by the board secretary's certification.

Corporate Authority—Governing body with responsibilities for policy setting, ability to levy taxes, etc. Examples of corporate authorities are the municipal councils, county boards, township board, and library district boards.

Equalization—Result of the Assessed Valuation being multiplied by the Multiplier.

Equalization Factor—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)—Property value or worth used to determine the property's payable taxes. In broad terms, the EAV is 1/3 of the market value of the property, minus any property exemptions such as homestead or senior citizens. The EAV is multiplied by the tax rate to determine the property's actual tax.

Expenditure—Expenses involved in running the library (salaries and wages, library materials, utilities, etc.)

Levy Ordinance—Document that specifies the amount of tax money the municipality (or a

library district) wishes/desires to collect. The Levy ordinance is adopted by the corporate authority.

Multiplier-- 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 Equalization Factor

Municipality—City, village or incorporated town.

Ordinance—Law of a municipal government or taxing entity, such as a library district.

Referendum—Submission of a proposed public measure to a direct popular vote. An item placed on an election ballot for adoption by local voters.

Resolution—Formal statement of a decision or want for action by the library board.

Revenue—Library's income from all sources (tax levies, fines, fees, gifts, etc.). Also called the revenue stream.

Tax Levy—Actual amount of property tax dollars that the library board determines is needed to run the library.

Tax Rate—Percentage that is multiplied with the Equalized Assessed Valuation to determine the payable tax for a property. Tax rates have statutory ceilings; these maximums vary according to the type of tax. For instance, the library general fund tax has a ceiling of .15% unless increased by local voters or home-rule communities. When the tax rate is multiplied against the EAV, the rate is expressed as .0015.

Tax Cap—Property Tax Extension Limitation (PTEL). The PTEL was enacted in 1991 to provide tax relief from rising property taxes in non-home rule taxing districts. The PTEL is established on a countywide basis, voted on by the voters of the county. Once a tax cap is in place, increases in property tax extensions are limited to 1) 5% or 2) the increase in the consumer price index, whichever is lower. Contact the Illinois Department of Revenue for more information.

THE LIBRARIANS' RESPONSIBILITIES AND CONCERNS

Introduction

The librarian is the CEO of the library, answerable to the board, responsive to the staff, understanding with the public. The librarian is expected to know everything about running a library, to stay ahead of trends, to be a people person 24 hours a day, have a law degree, work every weekend, and be paid pennies a day. The librarian who can do all of this has yet to be discovered!

However, with patience, help, and experience, librarians learn how to administer a public library. Just remember help is available by talking with the System consultants, neighboring librarians, and the State Library staff. An astonishingly timeless book to read is *Essentials of Library Administration*, second edition c1912. This book, whichever edition is read, reminds us that the more things change, the more they stay the same! Another wonderful resource is *Directors ASK!* a LibraryU module posted in WebJunction Illinois' course catalog at: <http://il.webjunction.org/catalog>

Oversees library services

The librarian ensures that all of the library's services are offered to the public in a convenient, equal, and regular manner. The librarian may and should recommend to the board any changes in the library's services.

Library services traditionally include circulating library material, collection development, interlibrary loan, readers advisory, cataloging, answering reference questions, presenting children's and other programming, offering computer and Internet access, and delivery to homebound patrons.

In order to provide the services wanted and needed by the community, the librarian watches trends, evaluates services, and builds relationships with the community.

Supervises staff

The librarian supervises and is responsible for all library staff. The librarian acts as boss, parent, teacher, trainer, and confidant to the staff. The librarian must make sure all staff is properly trained in their individual duties and responsibilities. Staff should participate in an annual evaluation. If a staff member is not working to his/her full potential, the librarian determines why and takes a proper course of action—retraining, fewer hours, more hours, and if necessary, firing.

Understands laws, regulations, ordinances and codes

A variety of laws, regulations, and/or codes at the federal, state and local levels govern all local libraries. The librarian must be familiar with how these restrictions and laws impact the

library. A partial list of these laws is included later in the handbook. Another resource for laws impacting libraries is *Serving Our Public 2.0*, the public library standards for Illinois libraries.

The librarian needs to establish and maintain a working relationship with the library's attorney. This way if a question arises, it is a simple manner for the librarian to contact the attorney for legal advice.

Selects library material

The collection needs to reflect the current and future taste of the Library's community. However, this is frequently a guessing game. It is hard to determine what will be of interest and/or popular to read next week or next year. By watching trends, reading professional literature, and accepting suggestions, the librarian will be able to select items of interest to the community. The library should take advantage of the various discounts offered by book and material vendors to System members to help increase the library's buying power.

Serving Our Public 2.0 standards indicate 12% of the library's operating budget should be dedicated to purchasing material for the library (see *Serving Our Public 2.0*, chapter 7).

Under Illinois law, public libraries must have a policy covering the selection and use of library materials, 75 ILCS 5/4-7.2 or 75 ILCS 16/30-60. This policy must be reviewed at least every two years, if not more often. The collection development policy should include information on the library's weeding and inventory processes.

Supervises library facility and property

The librarian is responsible for the daily oversight of the physical building and property. This includes arranging for appropriate insurance coverage, regular cleaning, regular checks for damage, etc.

One task which might be forgotten is learning where things are located within the building and on its grounds. This really cannot be left for later as usually later is too late. The librarian must become familiar with the emergency exits, the shut off valves for gas and water, where the garbage is gathered for collection and how often it is collected, the cleaning schedule and who cleans what, how the heating/air conditioning/ventilation systems work, where the carpet spot remover is stored, etc. A sketch of the library, indicating where windows, doors, steps, electric outlets, water valves and other items are located is helpful in an emergency.

Oversees library security

While the library board is responsible for the overall security and safety of the library, daily oversight is delegated to the librarian. The safety of library patrons and staff is paramount; the safety of the collection is always secondary to that of patrons and staff. Safety issues include even flooring, non-tattered carpeting, snow/ice removal from walks and parking areas, security lighting on walks and parking areas, etc. The library's emergency or disaster plan

includes steps to evacuate the building.

Advises the board

One of the librarian's major responsibilities is advising the library board concerning the needs of the library. The librarian is responsible for keeping abreast of trends and informing the board of their possible impact on library services.

Develops administrative calendar

This calendar helps the librarian and library board remember the various, regular administrative activities done by librarians and trustees. The calendar should be used in context with the *Library Days and Dates to Remember* developed by Phillip Lenzini for the Illinois Library Systems (http://www.ilsdo.org/se_daystoremember.html) and also the State Library's grant time frames. Librarians should add their library's budgeting time frame to this calendar. A sample calendar is in the Appendix. Appendix A is for municipal libraries and Appendix B is for library districts.

Recommends policies to the board

The library board adopts the library's policies. However, the librarian is responsible for making the board aware of the need for a specific policy. Frequently the library board will request the librarian draft the actual policy for their action. The librarian should also recommend policy changes, as needed, to the board.

Once the board has adopted a policy, the librarian implements the policy. This includes placing copies of the new policy in the policy file for public inspection, training staff about the policy, and acting as arbitrator for questions concerning the policy.

The librarian should read through all library policies at least once each year. This review is to determine if a revision is needed, a policy is no longer necessary, or if an additional policy needs to be drafted. For more information on policies, see the Policy section later in this handbook.

Hires staff

The librarian is responsible for the interviewing, hiring and evaluation of individual library staff. The library board is responsible for approving the creation of a needed position, not the hiring to fill that position. The board adopts the library's job descriptions.

Implements marketing program

While the library board is responsible for the ongoing promotion of the Library, publicity is a joint effort between the board and a librarian and the staff. Public relations are part of the library's marketing plan, the most visible part. Traditionally libraries distribute bookmarks and

flyers promoting programs and services at the library. However, marketing is much more than an occasional bookmark. WebJunction Illinois has several courses explaining marketing, including *Developing Motivating Messages for your Library*, *Merchandizing that Works*, and *Cool Customizable PR* at <http://il.webjunction.org/il>.

Drafts budget with Board

The librarian is a full participant during the drafting process of the library's annual budget. As the librarian is responsible for the budget's daily oversight, they have an important part of the planning process. The librarian gathers information on the library's fiscal expectations. This information includes past year's budgets, projected income, projected costs, recommended salary increases, etc. WebJunction Illinois (<http://il.webjunction.org/catalog>) provides a variety of budgeting courses under Library Management.

The librarian's monthly report includes information on the income and expenditures of the library. This portion of the report might be done by the Library Board's Treasurer or can be delegated to the librarian.

Attends library board meetings

While not a requirement, the librarian should attend the board's monthly meetings in order to present the monthly report, to make any necessary recommendations, and to answer library board questions.

Monthly reports (Librarian's report)

Each month a written report is prepared and distributed to the Library Board detailing the librarian's activities. Some of the information included in this report would be meetings attended, programs offered, the number of items circulated, the number of interlibrary loan requests completed, the number of reference questions received, and other information of interest. The report also provides information on the library's progress towards meeting their strategic/long-range plan.

The librarian's monthly report is important as it provides a written account of the library—providing documentation, history, and commentary about the library. This report tracks trends and forecasts the future. The monthly report also helps draft the annual report.

Annual Report

Annual Report and IPLAR (Illinois Public Library Annual Report) are terms used interchangeably by public librarians, but they do not have the same meaning. The Illinois Compiled Statutes specifically require local libraries and library districts to complete and file an annual report with the Illinois State Library, and their corporate authority (see *75 ILCS 5/4-10* and/or *75 ILCS 16/30-65*). The law is very specific concerning the elements of this report; the bolded items are not included in the State Library's IPLAR form:

*Within 30 days after the expiration of each fiscal year of the city, incorporated town, village or township, the board of trustees shall make a report of the condition of their trust on the last day of the fiscal year, to the city council, board of trustees or board of town trustees, as the case may be. This report shall be made in writing and shall be verified under oath by the secretary, or some other responsible officer of the board of trustees. It shall contain (1) an itemized statement of the various sums of money received from the library fund and from other sources; (2) an itemized statement of the objects and purposes for which those sums of money have been expended; (3) a statement of the number of books and periodicals available for use, and the number and character thereof circulated; (4) a statement of the real and personal property acquired by legacy, purchase, gift or otherwise; (5) **a statement of the character of any extensions of library service which have been undertaken; (6) a statement of the financial requirements of the library for the ensuing fiscal year for inclusion in the appropriation of the corporate authority, and of the amount of money which, in the judgment of the board of library trustees, it will be necessary to levy for library purposes in the next annual tax levy ordinance;** (7) a statement as to the amount of accumulations and the reasons therefor; (8) a statement as to any outstanding liabilities including those for bonds still outstanding or amounts due for judgments, settlements, liability insurance, or for amounts due under a certificate of the board; (9) **any other statistics, information and suggestions that may be of interest.***

The State Library's IPLAR Web based forms make submission easy, but remember the IPLAR does not meet all legal requirements for an annual report. Information is gathered from the IPLAR's to develop statistical profiles of all Illinois Public Libraries. Statistical information from prior IPLAR's is posted at <http://www.eliillinois.org/iplar/>.

Municipal public libraries are required to file their annual report with their city, town, village, or township.

In addition to the IPLAR, the library district files a Comptroller's annual financial report (AFR) and audit with the Illinois Comptroller Office (314-814-2441). The Comptroller's Office supplies the form for the library to complete. The Comptroller's Office makes selected information from the District's Annual Financial Reports available at <http://www.ioc.state.il.us/>, under Local Government.

BOARD RESPONSIBILITIES AND CONCERNS

Introduction

If the librarian is the CEO of the library, the trustees are the board of directors, answerable to the patrons, voters, and residents. The board is expected to know everything about libraries, keeping their library vital. In Illinois, library board members volunteer their time; they are not compensated for their work. Most trustees have a life-time interest in both libraries and public service, wanting to give back to their community.

Trustees

Illinois public libraries may have 7 or 9 board members, depending on the type of library. Read the Illinois Compiled Statutes (75 ILCS 5/4-1 to 5/4-4 and 75 ILCS 16/30-5 through 16/30-25) for specific information on board make-up. The make-up of the library board reflects the community and its interests.

Library district board members are elected, but municipal libraries may have appointed (city) or elected library boards (village and township).

Appointed Trustees

In Illinois, cities and villages under commission form of government have appointed library boards. In the case of cities, the mayor appoints, with the approval of the city council, the library board. In the case of commission villages, the village council appoints the library board. The appointments must be made by 1 July of any year.

Elected Trustees

Library districts, non-commission form of villages, and township libraries have elected library boards. Elected trustees must circulate a nominating petition, filing the petition with the appropriate office within the filing date. Trustee elections are held in odd numbered years: 2009, 2011, 2013, etc. The Illinois State Board of Elections and County Board of Elections provide the specific filing dates for library trustee elections. Visit the State site at www.elections.state.il.us for additional information.

Board terms

Trustees normally serve a three (3) year term on the library board. However, some village libraries may have four (4) year terms. Library districts may have four (4) year terms or six (6) year terms. Library board members have rotating terms, so the board is never completely new.

In the case of library districts, the individual trustee's term begins the first Monday of the month following their election.

In all types of local libraries, the board member remains on the board until their

appointed or elected replacement is seated. This means if a term has expired, the trustee continues to serve, even for years, until a successor has been appointed, approved, or elected, as the case may be.

Oath of Office

Once elected or appointed/approved to the library board, the new board member must take the Oath of Office before or at their first official meeting. The board member may not participate in discussion or board votes until after the Oath of Office has been administered. Reappointed or reelected board members must retake the Oath of Office.

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. The *Illinois Constitution, Article XIII. General Provisions*, has a section on the Oath of Office. To document that the Oath of Office has been administered, each person signs & dates their copy of the Oath along with the signature of the person administering the Oath. This paperwork is then inserted in the official minutes. Appendix C has an example of the documentation which is filed in the board minutes and with the county clerk and secretary of state's office.

Example Oath of Office I, (insert your name) do solemnly swear (affirm) that I will support the Constitution of the United States, and the Constitution of the State of Illinois, and that I will faithfully discharge the duties of the office of Trustee of the ABC Public Library (District) to the best of my ability.

Election of Officers

The library board elects its own officers. The board of trustees will need a President, Vice-President, Treasurer, and Secretary. Some library boards use the city treasurer or financial officer as the library's treasurer. If this is the case, the Board still needs an official treasurer. The same is true for the position of secretary. The library's attorney will help determine if any of the board officer positions can be combined.

The Board determines when the election of officers takes place. For some it is the first meeting of the new fiscal year and for other libraries, it is the last meeting of the fiscal year. Rarely is a new board member elected as an officer, unless they have had prior experience on the library board.

Economic Interest - 5 ILCS 420/4A-101 et seq

Library board members and appropriate library staff are required to 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 library must supply to the county clerk by 1 March the names and addresses of those required to file the Economic Interest forms. This includes all the library's board members and any staff members who 1) supervise

other staff OR 2) have purchasing authorization for the library.

The county clerk mails 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 to the county clerk. On the economic interest form, each person declares any possible conflict of interest between him/herself and any company doing business with the local unit of government, or the library in this case.

Trustees' Legal Duties & Responsibilities

Illinois library trustees have a strictly defined set of duties and responsibilities. Library board members and library staff need an extensive knowledge of these duties and responsibilities. This section is taken from the *Illinois Compiled Statutes (75 ILCS 5/4-7)*. This statute covers municipal libraries (city, village and township); library districts should see 75 ILCS 16/30-5 et seq. If your library does not have a print edition of the statutes, they are accessed at <http://www.ilga.gov/legislation/ilcs/ilcs.asp>.

From the *Illinois Compiled Statutes*:

(75 ILCS 5/4-7) Sec. 4-7. Each board of library trustees of a city, incorporated town, village or township shall carry out the spirit and intent of this Act in establishing, supporting and maintaining a public library or libraries for providing library service and, in addition to but without limiting other powers conferred by this Act, shall have the following powers:

- Bylaws : To make and adopt such bylaws, rules and regulations, for their own guidance and for the government of the library as may be expedient, not inconsistent with this Act;
- Funds : To have the exclusive control of the expenditure of all moneys collected for the library and deposited to the credit of the library fund; [See also 65 ILCS Article 8, Division 3/5-8]
- Building Construction : To have the exclusive control of the construction of any library building and of the supervision, care and custody of the grounds, rooms or buildings constructed, leased or set apart for that purpose;
- Property : To purchase or lease real or personal property, and to construct an appropriate building or buildings for the use of a library established hereunder, using, at the board's option, contracts providing for all or part of the consideration to be paid through installments at stated intervals during a certain period not to exceed 20 years with interest on the unpaid balance at any lawful rate for municipal corporations in this State, except that contracts for installment purchases of real estate shall provide for not more than 75% of the total consideration to be repaid by installments, and to refund at any time any installment contract entered into pursuant to this paragraph by means of a refunding loan agreement, which may provide for installment payments of principal and interest to be made at stated intervals during a certain period not to exceed 20

years from the date of such refunding loan agreement, with interest on the unpaid principal balance at any lawful rate for municipal corporations in this State, except that no installment contract or refunding loan agreement for the same property or construction project may exceed an aggregate of 20 years;

- Remodel Facilities : To remodel or reconstruct a building erected or purchased by the board, when such building is not adapted to its purposes or needs;
- Surplus Items : To sell or otherwise dispose of any real or personal property that it deems no longer necessary or useful for library purposes, and to lease to others any real property not immediately useful but for which plans for ultimate use have been or will be adopted by the corporate authorities shall have the first right to purchase or lease except that in the case of the City of Chicago, this power shall be governed and limited by "An Act to authorize the Chicago public library to erect and maintain a public library on Dearborn Park in the city of Chicago, and to authorize the Soldiers' Home in Chicago to sell and dispose of its interest in the north one-quarter of the said park", approved June 2, 1891, as amended;
- Librarian : To appoint and to fix the compensation of a qualified librarian, who shall have the authority to hire such other employees as may be necessary, to fix their compensation, and to remove such appointees, subject to the approval of the board, but these powers are subject to Division 1 of Article 10 of the Illinois Municipal Code in municipalities in which that Division is in force. The board may also retain counsel and professional consultants as needed;
- Contracts : To contract with any public or private corporation or entity for the purpose of providing or receiving library service or of performing any and all other acts necessary and proper to carry out the responsibilities, the spirit, and the provisions of this Act. This contractual power includes, but is not limited to, participating in interstate library compacts and library systems, contracting to supply library services, and expending of any federal or State funds made available to any county, municipality, township or to the State of Illinois for library purposes. However, if a contract is for the supply of library services for residents without a public library established under the provisions of this act, the terms of that contract will recognize the principle of equity or cost of services to non-residents expressed in this Section of this Act, and will provide for the assumption by the contracting party receiving the services of financial responsibility for the loss of or damage to any library materials provided to non-residents under the contract;
- Cooperation : To join with the board or boards of any one or more libraries in this State in maintaining libraries, or for the maintenance of a common library or common library services for participants, upon such terms as may be agreed upon by and between the boards;
- Contracts : To enter into contracts and to take title to any property acquired by it for library purposes by the name and style of "The Board of Library Trustees of the (city, village, incorporated town or township) of...." and by that name to sue and be sued;

- Expulsion : To exclude from the use of the library any person who wilfully violates the rules prescribed by the board;
- Non-residents : To extend the privileges and use of the library, including the borrowing of materials on an individual basis by persons residing outside of the city, incorporated town, village or township. If the board exercises this power, the privilege of library use shall be upon such terms and conditions as the board shall from time to time by its regulations prescribe, and for such privileges and use, the board shall charge a nonresident fee at least equal to the cost paid by residents of the city, incorporated town, village or township, with the cost to be determined according to the formula established by the Illinois State Library. A person residing outside of a public library service area must apply for a non-resident library card at the public library located closest to the person's principal residence. The nonresident cards shall allow for borrowing privileges at all participating public libraries in the regional library system. The nonresident fee shall not apply to privilege and use provided under the terms of the library's membership in a library system operating under the provisions of the Illinois Library System Act, under the terms of any reciprocal agreement with a public or private corporation or entity providing a library service, or to a nonresident who as an individual or as a partner, principal stockholder, or other joint owner owns taxable property or is a senior administrative officer of a firm, business, or other corporation owning taxable property within the city, incorporated town, village or township upon the presentation of the most recent tax bill upon that taxable property, provided that the privilege and use of the library is extended to only one such nonresident for each parcel of such taxable property. Nothing in this item 12 requires any public library to participate in the non-resident card reciprocal borrowing program of a regional library system as provided for in this Section;
- Eminent Domain : To exercise the power of eminent domain subject to the prior approval of the corporate authorities under Sections 5-1 and 5-2 of this Act;
- Associations : To join the public library as a member and to join the library trustees as members in the Illinois Library Association and the American Library Association, non-profit, non-political, (501-C-3) associations, as designated by the federal Internal Revenue Service, having the purpose of library development and librarianship; to provide for the payment of annual membership dues, fees and assessments and act by, through and in the name of such instrumentality by providing and disseminating information and research services, employing personnel and doing any and all other acts for the purpose of improving library development;
- Investment : To invest funds pursuant to "An Act relating to certain investments of public funds by public agencies", approved July 23, 1943, as amended;
- Reserve Fund : To accumulate and set apart as reserve funds portions of the unexpended balances of the proceeds received annually from taxes or other sources, for the purpose of providing self-insurance against liabilities relating to the public library.

Open Meetings Act – 5 ILCS 120 et seq

The library board adheres to the Illinois Open Meetings Act. The Open Meetings Act defines what a meeting is, what a public body is, governs adopting meeting date and times, posting the monthly agenda, distributing public notices concerning the regular and/or special meetings, recording minutes, special meetings, and closed sessions. Under the Open Meetings Act, the board meeting minutes must be available to the public within 7 days of the adoption of the minutes. The Open Meetings Act also covers posting the library board minutes on the library's Web site.

Meeting Time & Date

As part of the Open Meetings Act, the library board annually determines which day of the month and what time of the day to conduct the library board's monthly meetings. This is usually done during the first meeting of the new fiscal year. Once the day and time have been adopted by resolution (local libraries) or ordinance (library districts), the information must be posted within the library for easy access by the public.

Board Meeting Packet

In order to help board members prepare for their monthly meetings, an informational packet is distributed prior to the meeting. This packet contains the meeting's agenda, a draft of the minutes from the prior month, copies of any correspondence, the librarian's report, the financial report, and any other information of interest. Reviewing the packet prior to the board meeting helps streamline the meeting.

Board Minutes - 5 ILCS 120/2.05 and 2.06 specifically

The Board Secretary is the official note-taker for the board. Frequently, the librarian is asked to actually take the minutes or to prepare the minutes for distribution. This acts as a "checks and balance" system. Once the board approves the minutes, the minutes become an official public document available for public inspection within 7 days. Board minutes must be kept at the library, always ready for public inspection. The Open Meetings Act also covers posting the library board minutes on the library's Web site.

Meeting Agenda – 5 ILCS 120 et seq

The Board President sets or creates the agenda for each meeting. The board's bylaws may dictate an agenda template—call to order, introductions, minutes approval, report of officers, report of the librarian, report of committees, unfinished business, new business, announcements, and adjournment. The agenda must be posted/distributed a minimum of 48 hours before the board meeting, under the Open Meetings Act. Official action cannot be taken on any item which was not on the agenda by the 48-hour deadline (See 5 ILCS 120/2.02 specifically).

Resolutions and Ordinances

Local library resolutions

Resolutions are the legal actions taken by the board of a local library. They are created to ensure the smooth operation of the library. A public library board of trustees has the responsibility to create and uphold resolutions.

Resolutions are numbered consecutively; state the day, month, and year of adoption; listing by name the ayes, nays, and abstentions of the vote; approval day, month and year; and are signed by the Board Secretary and President. It is helpful if a short synopsis of the resolution is included in the title of the resolution.

Most resolutions are numbered with the last two digits of the fiscal year and the actual consecutive number, for instance 09-05 indicates the 5th ordinance of fiscal year 2008/2009. However, be careful when using this numbering practice. To ensure clarity, the full fiscal year should be written out, such as 2008/2009 – 001.

Since resolutions are the laws of the local library, they must be available for public inspection in an easily viewed format. Boards include copies of the resolutions in the meeting minutes. Any resolution that rescinds a current resolution should identify the superseded resolution by number and name. The rescinded resolution must still be retained, but indicate when it was rescinded.

Library districts ordinances

Ordinances are the legal actions taken by the corporate authority of a taxing body. A School District Board, a Village Board, and a City Council all create ordinances to ensure the smooth operation of the school district, village, or city. A 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; listing by name the ayes, nays, and abstentions 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.

Most ordinances are numbered with the last two digits of the fiscal year and the actual consecutive number. For instance, 09-05 indicates the 5th ordinance of fiscal year 2008/2009. However, be careful when using this numbering practice. To ensure clarity, the full fiscal year should be written out, such as 2008/2009 – 001.

Since ordinances are the laws of the library district, they must be available for public inspection in an easily viewed format (*75 ILCS 16/1-40(e)*). Keeping an Ordinance Book available at the library does this. 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.

Publication of receipts and distributions - 50 ILCS 305 et seq

Twice a year corporate authorities are required to publish a sworn, detailed, and itemized statement of all receipts (income) and expenditures for the preceding 6 (six) months. This statement also contains the names, addresses, positions, and salaries of every employee. This statement is to be published in the local paper with additional copies placed on file in the library and to the Clerk of the Circuit Court. See 715 ILCS 10 et seq for an explanation of newspaper for the purposes of legal notices and/or publications.

In addition to the Publication of Receipts and Distributions, the library board must also be aware of 30 ILCS 15 et seq. *Public Funds Statement Publication Act*. This particular act requires the **annual** publication of receipts and disbursements of public officers. This law is very similar to 50 ILCS 305. It is suggested that the library's lawyer be contacted to determine how to satisfy the two laws with a minimum of publications.

Municipal, township and county libraries may be included in the publication done by their municipality, township, and/or county. If the library is not included, the librarian will need to publish this information for the library. Library districts must do their own publication of receipts and distributions.

Drug-Free Workplace - 30 ILCS 580 et seq

Since January 1992, Illinois has had a drug-free workplace act. This act, which is based on Federal legislation, emphasizes education and rehabilitation. To be eligible for any state or federal grant, the library must adhere to the Drug-Free Workplace Act. Section 30 ILCS 580/3 provides an outline for the policy requirements.

The board should reaffirm its adherence to the drug-free workplace act each year. The library's substance abuse policy should be reviewed annually; this policy might be included in the library's Personnel Manual.

Mandatory Notices/Postings

The library is required to post state and federal information impacting the staff and the library, such as information on the Minimum Wage, Polygraph testing, etc. A set of laminated posters can be purchased from numerous sources. However, the Illinois Department of Employment Security has posted these posters at their Web site for easy and free printing by employers. See <http://www.ides.state.il.us/employer/pubs/fastfax.asp> for downloadable copies of these mandatory posters.

Other items, which require posting in the library, are the board's meeting dates, times,

and location. The agenda for the board's meetings must also be posted prior to the board meeting.

Information Resources:

Illinois Library Trustee Association:

http://www.cyberdriveillinois.com/departments/library/what_we_do/trustee.html

Illinois State Library: <http://www.cyberdriveillinois.com/departments/library/home.html>

FISCAL RESPONSIBILITIES

Introduction

The library must operate under sound fiscal practices if it is to continue as a viable destination for its community. The fiscal responsibilities for the library can be divided into two major categories—budgeting and spending. Budgeting includes determining how much money is needed to support the library (covering salary, material, utilities, insurance, and other costs) and then dividing this amount of money to cover the expenses (salary, material, utilities, insurance, etc). The librarian and library board use a close estimation of the library's total income as the starting point for budgeting.

How the money is spent may be more important than the actual budget development. The librarian needs to purchase and pay bills at a smooth and even rate, not waiting until the last month of the fiscal year. Conversely if the library's tax revenue has not arrived, it is hard to pay bills. A rule of thumb is to spend 1/12th of the library's income each month of the fiscal year—while remembering not to spend money which does not exist in the library's bank account. This is an interesting tight-rope walk for the librarian and the library board.

The librarian and the board treasurer closely track the library's income (revenue) and expenditures (spending) during the month and year. By tracking this information, it is easier to adjust the budget and/or spending before a crisis is reached. Tracking this information over a number of years aids in preparing the budget.

When determining the amount of funds needed for each line item within the budget, there are accepted percentages that are helpful. The following percentages are based on 5 years of IPLAR reporting for Illinois public libraries.

- Total salaries and benefits ranges from 62.4% and 64% of total operating budget
 - Salaries 49.7% to 64% of total budget, benefits from 9.5% to 12.7%
- Total material budget 13% to 14.2% of total budget
 - Print material 9.10% to 11.6%, electronic material 1.6% to 2.1%, other material 2.3% to 2.6%
- Other expenses 21.8% to 24% of total budget

The financial responsibilities of the Board of Trustees are the same for a municipal library and a library district up to the point of adopting the library's budget. The municipal library board gives their adopted budget to the library's corporate authority for inclusion in the corporate authority's Budget & Appropriation Ordinance (75 ILCS 5/3-5, 75 ILCS 5/3-6 and 65 ILCS Article 8, Division 3 5/8). The library district Board of Trustees is its own corporate authority and adopts the Budget & Appropriation Ordinance (75 ILCS 16/30-85).

Specific duties of the local library:

- Prepares a tentative budget for the library's next fiscal year
- Adopts the budget for the library's next fiscal year

- Presents the library's budget to the corporate authority
- Follows the corporate authority's Budget & Appropriation Ordinance through its development and adoption

Specific duties of the library district:

- Prepares a tentative budget for the library district
- Publishes a Notice of Public Hearing (for the tentative budget); puts the tentative budget on public display 30 days before the public hearing date
- Holds the public hearing on the tentative budget
- Passes the 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
- Establishes a tax levy ordinance, publishing Notice of Public Hearing if the Truth in Taxation Act applies
- Adopts the tax levy ordinance by the first Tuesday in December
- Files the certificate of the tax levy ordinance with the County Clerk by the last Tuesday of December

Specific duties of the County Clerk:

- Calculates tax rates for each taxing district based on requests and legal requirements
- Extends taxes on equalized assessed value and enters it in Collector's books
- Delivers Collector's books to County Treasurer by December 31

Specific duties of the County Treasurer:

- Prepares and mails tax bills
- Collects first installments for real estate tax
- Distributes tax money in proportion to taxing districts as money is collected
- Collects second and third installments for real estate tax
- Prepares a delinquent tax list and sends Notice of Application Judgment on Real Estate

Budget Considerations

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

- Adequate time for planning the budget
- Minimum wage increases (Illinois' minimum wage is higher than the Federal amount)
- Legal procedures for appropriation and levy ordinances
- Deadlines for hearings for the State, County and Board
- Deadlines for publishing notices Truth in Taxation requirement
- Tax caps (PTEs)
- Rise or fall of the district's equalized assessed valuation

- Annual audit
- Holidays and their impact on a Board’s quorum

Budget Time Frame

Local libraries

The Board should set up an internal calendar to insure all deadlines are met. Refer to the library’s lawyer, county clerk, and corporate authority for the exact deadlines applicable to the library. Please remember that most budgetary deadlines are dictated by the beginning and ending of the fiscal year. The library’s fiscal year will be the same as its corporate authority—the city, village, town, township, or county.

Library districts

Under to the Public Library District Act, all library districts have the same fiscal year, 1 July to 30 June [75 ILCS 16/35-40]. The budget & appropriations ordinance is adopted in September and the tax levy ordinance must be filed on or before the last Tuesday of December with the County Clerk. Remember, it is all right to file the necessary ordinances early; in fact, the county clerks really prefer it! Otherwise, the budget timetable is at the discretion of the board of trustees.

The Board should set up an internal calendar to insure all deadlines are met. Refer to the library’s lawyer and county clerk for the exact deadlines applicable to the district’s situation. Please remember that most budgetary deadlines are dictated by the beginning and ending of the fiscal year.

Library Taxes - 75 ILCS 5/3-1 or 75 ILCS 16/35-5

The *Illinois Compiled Statutes* provide a financial mechanism for libraries to tax local property to support the library. The General Corporate Fund is the basic library 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 mills (or .15%), or if the voters have approved, the tax rate ceiling can be raised to a maximum of .60 mills (or .60%).

As with municipalities, school districts, and others, libraries are eligible to levy for several additional taxes. These additional taxes are usually referred to as the Special Taxes. These taxes provide additional funding sources for the costs of insurance, social security, IMRF, audit, building maintenance, and risk management. Some of the special taxes do require a referendum. Check with the County Clerk for the any specific filing procedures.

Attached in the appendix is *What Illinois tax fund can be used to pay what expenses?* This explains how tax funds are used in greater detail.

Personal Property Replacement - 30 ILCS 115/12

Many public libraries are 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 state no longer imposes personal property taxes on corporations. However, these monies are not paid directly to the library, but rather the township or municipality for payment to the library. To learn more about the Personal Property Replacement Tax, contact the Illinois Department of Revenue (<http://www.revenue.state.il.us/index.htm> → Local Government → Featured Topics and/or Local Tax → Replacement Taxes).

Truth in Taxation - 35 ILCS 200-18-55 to 200/18-100

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. 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—that the taxing body is planning to adopt a cumulative tax levy greater than 105% of the taxes for the previous year. Municipal libraries are included in their municipalities Truth in Taxation publications, notice, and hearing.

Quick Rule of Thumb: If the Tentative Budget is larger by 5% or more from the current year's budget amount, the Truth in Taxation Law is applicable.

Investing - 30 ILCS 235/ & 50 ILCS 340/1

To ensure safe and prudent fiscal management, libraries, along with all other taxing bodies, are required to invest the library's money in accordance with a library board adopted investment policy. As the statutes are quite specific on the elements of the policy, the law should be used as an example policy. Your Library System also has policy examples available on request.

At least quarterly, the library board treasurer reports on the library's investments, in accordance with Illinois Statutes.

Tax Caps (PTEL) - 35 ILCS 200/18-185 et seq

Illinois, along with many other states, permits voters to cap their property tax increases to 5% or the cost of living, whichever is lower. In Illinois, this is the Property Tax Extension Limitation Act (PTEL), commonly referred to as tax cap. The tax cap is voted on a countywide basis. Libraries within a tax cap county will need to be extremely aware of their library's assessed valuation and of new building projects in the community. Contact the Illinois Department of Revenue for more information on the PTEL, <http://www.revenue.state.il.us/LocalGovernment/PropertyTax/ptell.htm>

According to the Illinois Department of Revenue the following LCLS counties are capped, Monroe, Macoupin, Sangamon and Greene.

Prevailing Wage - 820 ILCS 130

Annually, the library board adopts a resolution indicating the library complies with the prevailing wage rate of the county. Prevailing wage impacts any construction or maintenance work done to the library such as painting, wiring, or plumbing. Each June, the Illinois Department of Labor determines the prevailing wage for construction related work for the Illinois Counties. Visit their Web site at <http://www.state.il.us/agency/idol/rates/rates.HTM> for the rates.

The district library board will need to adopt the prevailing wage ordinance after receiving the newest prevailing wage rate information; this is usually adopted and posted at the June or July board meeting. Municipal libraries may be included in their corporate authority's adoption of prevailing wage. If the library is included in the corporate authority's adoption, the municipal library still needs to post the prevailing wage information.

Information Resources

Illinois Compiled Statutes

Financial Manual for Illinois Public Libraries / Stewart H. Diamond and W. Britt Isaly, Illinois Library Association, c2007.

Official Tax Manual / Illinois Association of County Clerks & Records, Illinois Department of Revenue, c1998.

Illinois property tax system / Illinois Department of Revenue, newest edition.

Illinois property tax rate and levy manual / Illinois Department of Commerce and Community Affairs, newest edition.

LAWS IMPACTING LIBRARIES

The library director and library board are familiar with the sections of the Illinois Compiled Statutes specifically governing libraries. For municipal and township libraries this is 75 *ILCS 5/et seq.* and for district libraries this is 75 *Illinois Compiled Statutes 16/et al.*

However, libraries also abide by other Illinois laws and Federal codes. For this reason the Board should retain a lawyer to assist the library in meeting legal requirements on behalf of the library. Some of the Illinois statues impacting libraries are listed here. **This list is not inclusion, but illustrative only.** The Illinois Compiled Statutes are posted at <http://www.legis.state.il.us/legislation/ilcs/ilcs.asp> Please remember, ignorance of the law is not a defensible position in a court of law.

Illinois Statute	Legal Citation
State Library Act	15 ILCS 320/1
Local Library Act	75 ILCS 5/1
Public Library District Act	75 ILCS 16/1
Library Systems Act	75 ILCS 10/1
Library Records Confidentiality Act	75 ILCS 70/1
Literacy Act	15 ILCS 322/1
Collection and Payment of Tax Monies	65 ILCS 5/8-3-2
Ownership of Library Building	75 ILCS 16/10-45 & 75 ILCS 16/5-40
Time for Paying over of Tax Monies	65 ILCS 5/8-3-3
Architectural, Engineering, and Land Surveying Qualifications Based Selection Act	30 ILCS 535/1
Audit of Accounts	50 ILCS 310/1
Campaign Finance	10 ILCS 5/10-6.1
Conflict of Interest (Prohibited Activities Act)	50 ILCS 105/3
Disclosure of Economic Interests (Ethics Act)	5 ILCS 420/4A-101
Drug Free Workplace Act	30 ILCS 580/1
Election Code	10 ILCS 5/1-1
Employee Records Act	820 ILCS 40/1
Employment Record Disclosure	745 ILCS 46/1
Environmental Barriers Act (Illinois Accessibility Code)	410 ILCS 25/1
Estimate of Revenues	35 ILCS 200/18-50
Ethics Act (Governmental Act)	5 ILCS 420/4A-101
Ethics Act (Officials & Employees Act)	5 ILCS 430/1-1
Financial Statement Act (semi-annual)	50 ILCS 305/1 (see 30 ILCS 15/1)
Fiscal Responsibility Report Card Act	35 ILCS 200/30-30
Freedom of Information Act (FOIA)	5 ILCS 140/1
Human Rights Act	775 ILCS 5/1-101
Illinois Municipal Retirement Fund (IMRF)	40 ILCS 5/7-171
Illinois Procurement Code	30 ILCS 500/1
Illinois Purchase Act	30 ILCS 505/1
Interest Rate on Public Debt	30 ILCS 305/2

Illinois Statute	Legal Citation
Intergovernmental Cooperative Act	5 ILCS 220/1
Investment of Public Funds Act	50 ILCS 340/1 & 30 ILCS 235/1
Joint Purchasing Act (Governmental)	30 ILCS 525/1
Local Government Employee Tort Immunity Act	745 ILCS 10/1-101
Local Government Employees Political Rights Act	50 ILCS 135/1
Local Government Professional Services Selection Act (exempted in 720 ILCS 5/33E-13)	50 ILCS 510/1
Local Government Property Transfer Act	50 ILCS 605/1
Local Records Act	50 ILCS 205/1
Meal Periods	820 ILCS 140/3
Municipal Budget Law	50 ILCS 330/1
Oath of Office Act	5 ILCS 255/1
Open Meetings Act	5 ILCS 120/1
Parental Responsibility Law	740 ILCS 115/1
Prevailing Wage Act	820 ILCS 130/1
Privacy in the Workplace Act	820 ILCS 55/1
Prompt Payment Act	50 ILCS 505/1
Property Tax Code (Revenue Act)	35 ILCS 200/1
Property Tax Extension Limitation Act (Tax Cap)	35 ILCS 200/18-185/1
Public Contracts Act	720 ILCS 5/33E-1
Public Officers Simultaneous Tenure Act	50 ILCS 110/1
Removal of Officer (board member)	65 ILCS 5/3.1-35-10
Right to Breastfeed Act	740 ILCS 137/1
Smoke Free Illinois Act	410 ICLS 82/1
Statement of Receipts and Disbursements	30 ILCS 15/1 (see 50 ILCS 305)
Surplus Property Act	30 ILCS 605/1
Taxation	35 ILCS 200/1
Tax Anticipation Note Act	50 ILCS 420/1
Time Off for Official Meetings Act	50 ILCS 115
Truth in Taxation Act	35 ILCS 200/18-5
Wage Assignment Act	740 ILCS 170/1
Wage Payment and Collection Act	820 ILCS 115/1
Workers' Compensation Act	820 ILCS 305/1

This table is based on information from Phillip Lenzini with the law firm of Kavanagh, Scully, Sudow, White & Frederick, PC, and various Illinois librarians

Information Resources

U.S. Code: <http://thomas.loc.gov/>

Illinois Municipal League: www.iml.org

Illinois Administrative Code: <http://www.ilga.gov/commission/icar/admincode/titles.html>

PERSONNEL ISSUES

Introduction

The library's staff literally assures the success or failure of the library. Staff is a resource--the single largest expense on the library's budget, ranging from 55% to 75% of the total. Use this resource wisely. The following percentages are based on 5 years of IPLAR reporting for Illinois public libraries.

- Total salaries and benefits ranges from 62.4% and 64% of total operating budget
 - Salaries 49.7% to 64% of total budget, benefits from 9.5% to 12.7%

An excellent resource on personnel issues is the federal Equal Employment Opportunity Commission. Visit their Web site at www.eeoc.gov. Their Employers section has information on sexual harassment, equal pay and compensation discrimination, race/color discrimination, age discrimination, national origin discrimination, pregnancy discrimination, religious discrimination, and the Americans with Disabilities Act (ADA).

Training and Continuing Education

All staff requires training and retraining during their time with the library. As soon as an employee is hired, training begins with an orientation to the library. This orientation provides the foundation to everything the new staff learns and does while working at the library.

Additionally, the librarian needs to ensure all staff is given the regular training necessary to perform its duties. Individually or as a whole, staff cannot be allowed to avoid fundamental training. Many libraries bring all staff together for a staff development or in-service day, using this day to cover topics of import to all staff.

The Library System, Illinois State Library, and the state professional library associations all provide training sessions on a variety of subjects to Illinois libraries. These workshops are at no or low cost to the participant. To see the continuing education activities for the Lewis & Clark Library System, visit LibraryLearning (L2) at www.librarylearning.info.

Another excellent source of training is the self-paced, online courses from WebJunction Illinois. The Illinois Course Catalog has a variety of free courses developed specifically for library staff. To access the courses, the staff member must have a free WebJunction Illinois account. Go to WebJunction Illinois (<http://il.webjunction.org/il>) and select IL COURSE CATALOG from the main tabs to see the variety of available free courses.

Hiring

When hiring staff, the individual's qualifications are as important as his/her ability to work with the public. The position's job description should be carefully reviewed to ensure the duties are still relevant and needed. Once ready, the job description and advertisement need to

be posted in the library and in other locations in the community. These other locations could include publication in the newspaper, local job board, high school counselors' office, city office, etc. Remember that the library cannot discriminate on the basis of race, religion, age, gender, etc. when hiring staff. If the library is part of a municipality, the municipality's human resource officer or department is available to assist with hiring issues.

New Hire Reporting

Effective 1 October 1997, a nationwide employer "New Hire Registry" was created under federal welfare reform legislation. It is used primarily to locate absent parents in order to enforce child support orders. In Illinois, the Department of Employment Security (IDES) has the responsibility for obtaining the information for this registry. Visit their Web site at <http://www.ides.state.il.us/employer/newhire/general.asp> for the New Hire Form. All employees hired since 1 October 1997 must be registered with the Illinois Department of Employment Security. Their Web site contains information on filing the necessary forms.

Employment Eligibility Verification, I-9 forms

Since 1986, all new employees must prove they are eligible to work in the United State by having a completed I-9 form. The form may be downloaded from the U.S. Citizenship and Immigration Services' home page at <http://www.uscis.gov/portal/site/uscis>. Once there, click on Employment Authorization, and scroll down to the I-9 form. The completed form must be kept for either 3 years after the date of hire or 1 year after the date employment ends, whichever is later.

Salary

The library board and librarian set the salary for employees as they develop the library's budget. The librarian should provide recommendations concerning raises, bonuses, and other benefits. The library does need to pay a wage based on similar library jobs and the local competitive wage. Competition for staff is strong. Library staff has left libraries for higher hourly salaries at Wal-Mart, McDonald's, and other local competitors for staff.

The librarian must remain aware of the current minimum wage and its scheduled increases. As a public entity, the public library is required to pay minimum wage or better to its employees. The minimum wage increases impact the library's budget during a fiscal year, as the minimum wage increases do not coincide with everyone's fiscal year. The State and Federal Departments of Labor have information on minimum wage. The Illinois Minimum Wage schedule, posted at <http://www.state.il.us/agency/idol>, is July 1, 2008 through June 30, 2009 - \$7.75 per hour; July 1, 2009 through June 30, 2010 - \$8.00 per hour and July 1, 2010 and after - \$8.25.

Payroll

As employers, libraries have payroll responsibilities. Payroll issues include, but are not limited to: preparing paychecks, W-2 forms, Social Security/Medicare payments, federal/state

income tax payments, and insurance and benefit deductions.

Please note that employees must be paid at least semi-monthly under the Illinois Wage Payment and Collection Act (820 ILCS 115/1).

Some libraries do these duties in-house. In the case of some municipalities, they may fulfill the library's payroll responsibilities for a small fee. A library district is responsible for its own payroll. Payroll is an activity which could be outsourced to an accounting service. The possibility should be discussed with the library's attorney.

Under the Federal Fair Labor Standards Act, employers must also keep records concerning the wages and hours of non-exempt employees. The Act requires no particular form for the records, but does require that the records include certain identifying information about the employee and data about the hours worked and the wages earned. The law requires this information to be accurate. For a detailed list, visit the Department of Labor's Web site at <http://www.dol.gov/dol/audience/aud-employers.htm> and click on Wage and Hour Division.

Firing

Periodically, the librarian will be faced with the unpleasant task of firing an employee. Illinois is an *At Will* employment state. This means that an employee can be fired or let go at any time. While state and federal statutes ensure that the firing is not due to discrimination, the library retains the responsibility to dismiss employees for just cause.

Before firing an employee, the librarian should make sure that all reasonable attempts to salvage the relationship have been made. This would include discussion of the problem or situation, agreement as to resolution, and follow up on the issue. However, if the situation does not resolve itself, the employee needs to be fired.

Please note, the library's personnel manual or policy may include specific instances which will result in immediate employment termination. These instances would probably include drinking alcoholic beverages while on duty, the possession of a controlled substance while on duty or library property, etc.

The issue of firing or termination of an employee should be discussed in detail with the library's attorney.

Information Resources

Illinois Department of Employment Security: www.ides.state.il.us

Illinois Department of Revenue: www.revenue.state.il.us

Federal Social Security Administration: www.ssa.gov

Internal Revenue Service: www.irs.ustreas.gov

LIBRARY SERVICES

Introduction

All libraries, regardless of type or size, offer a variety of services to its public. Some of the traditional services include reference, readers' advisory, interlibrary loan, cataloging, circulation, and programming. Other services might include delivery to homebound residents, and computer access.

Librarians and board members need to closely scrutinize the library's services, determining which services are necessary and beneficial to the community. Imagine the library has just been notified of an income reduction of 20%--what goes and what stays? Additionally, reading customer service related books may help in determining the library's service focus.

Circulation

Circulation is the process of lending the library's collection of books and other items to patrons. Components of circulation track what items are checked (lent) out, lent to which patron, and when the item(s) are due back to the library. Libraries are geared toward the constant lending of books, videos, puppets, and other items.

The method used to circulate library materials should be simple to use and teach. Libraries with an automated catalog use the catalog's software for circulating the library's collection. This allows the computer to track the item, freeing time for the staff to work with the patrons.

Illinois' Library Records Confidentiality Act assures patrons that library staff will keep their borrowing record (patron account) private, unless a court order has been issued for the information. The law's citation is *75 ILCS 70/1et seq.*

Libraries should regularly remove/purge expired patron records from the library's records. Removing patron records 12 to 18 months after the patron cards expire is a good practice.

Reference

Simply stated, reference work is supplying the correct answer, and its source, to a patron's question. The staff uses the library's collection and resources to locate answers. All staff should receive basic training in conducting a reference interview and using the library's resources. Frequently, reference is the most visible service offered to all ages of patrons.

Interlibrary Loan

While librarians attempt to purchase all the material wanted and needed by local patrons, budget and building size usually prevent everyone finding everything they want, when they want it. Borrowing from other libraries as the need arises helps supplement the library's

collection. Libraries are encouraged to have their own interlibrary loan policy, detailing how the library perceives and provides the service. In Illinois, all members of the Regional Library Systems participate in interlibrary loan via the ILLINET Interlibrary Loan Code. The ILLINET Interlibrary Loan Code is posted on the State Library's Web site.

(http://www.cyberdriveillinois.com/departments/library/who_we_are/ill_code.html).

Interlibrary loan is also supported by an immense delivery service that covers the Regional Library Systems, the Illinois State Library, and the academic community. Material requested on Monday can be in your library by Friday.

Cataloging

Many people forget that cataloging is an important service offered by libraries. Without a systematic method to retrieve items, a library's collection is worthless. Items added to the library's collection are assigned a specific classification number, usually a Dewey Decimal number. This assigned number is used to shelve the item next to other similar items—for example French language books are grouped together. The staff and patron locate the item by browsing the shelves or by using the library's catalog to locate an item's location.

This catalog may be paper format on a 3" by 5" card (the familiar card catalog from childhood) or held within a computer database. Many libraries automate their catalog to lessen the time consuming process of cataloging an item for circulation. These automated catalogs may be stand-alone or consortia such as GateNet (<http://webcat.lcls.org>). The stand-alone catalog will contain only the holdings of that specific library. The consortia catalog will contain the holdings of a number of libraries. A consortia catalog has a major impact on the library's interlibrary loan service.

Children's Services

For many patrons, the library's children's services are extremely important and popular. Children's services include programs to encourage reading, homework help, gaming, and reader's advisory all aimed at patrons 18 years and younger. Public libraries traditionally host summer reading programs for area children to encourage reading during the summer months. Illinois has the world renowned iREAD program (<http://www.ila.org/pub/iread.htm>) which uses a different theme each year.

Programming

In addition to the summer reading program, libraries host reading programs throughout the year. Children's Book Week in November and National Library Week in April are two favorite times. Other types of programs include book clubs, antique appraisals, retirement planning, scrap booking, genealogy and local history. Recently, library-sponsored gaming programs have gained popularity with area youth and senior citizens.

POLICIES & PROCEDURES

Policies are library board approved documents governing a specific activity either by the library, the staff, or the library's patrons. Library policies are considered the law of the library; violate the policy and be penalized. For this reason, a policy needs to be enacted before a problem arises, not after.

The library's board is empowered with the responsibility of developing and approving library policies. In reality, the library board frequently delegates the recommending and drafting of the policies to the librarian and staff. This draft will be reviewed, appropriate changes made, and adopted by the library board.

Once the library board has adopted the policy, it becomes a public document. It is placed in the library's policy manual, ready for inspection by the public. All library staff needs to be familiar with all new and existing policies. After all, the staff and the librarian enforce and explain the policy to the public.

There is not a specific set of policies to be adopted by a library board; each librarian and board decides what is required for their particular library. Appendix E has a suggested list of policies. The library needs policies to function smoothly, but not so many that every action has to be checked against the policy manual. A rule of thumb is to have a policy for each of the library's services and main activities. In Illinois, all public libraries must have a collection management/development policy. This specific policy must be reviewed at least biennially.

All of the library's policies should be reviewed on an annual basis. This review provides an opportunity to determine if the policy is still needed or if revision is necessary. The librarian might scan the policies every six months—this helps ensure continuity between the various policies. It is important that one policy does not countermand another policy.

Once the board has reviewed or revised a policy, this date will be added to the document. This date is placed chronologically following the date of the previous activity.

Procedures are the mechanism the staff uses to implement and/or enforce the library's policies. Frequently, procedures are used to train staff on a new service or program. While policies are board approved, procedures are not. The librarian and staff develop the procedures. However, the procedures cannot be in conflict with the policy the procedures support.

Information Resources

Contact the System to request samples, advice, and suggestions
Connecticut State Library's web site, <http://ct.webjunction.org/do/Home>
State Library of Ohio, <http://winslo.state.oh.us/publib/policies.html>
The Massachusetts Regional Library Systems <http://www.cmrls.org/policies/>

GRANT INFORMATION

A variety of grants are available to Illinois libraries from the Illinois State Library. The major grant is LSTA (Federal funding). Also available are *per capita* and equalization grants (State funding).

Per Capita

The per capita grant is due each year on the 15th of October. If the 15th is on a weekend, the application is due the previous Friday. The grant application is automatically sent to each local library which is a member of an Illinois Library System. Usually the grant application is distributed in July of the year. While the application has minor changes each year, there are also one to two major requirements. These special requirements have included developing a disaster plan/policy, an Internet usage policy, long-range plan, and other management tools. Funding for the per capita grants is a maximum of \$1.25 per person in the library's service area. However, if the State's general fund has fewer funds, the per capita amount is reduced accordingly.

Equalization

Libraries within an economically depressed area may be eligible for equalization funds. The equalization grant is included in the per capita grant application.

LSTA

The LSTA grants are program or activity based grants. The categories change each year. See the Illinois State Library for specific information on current offerings (http://www.cyberdriveillinois.com/departments/library/what_we_do/home.html) Announcements are posted as quickly as possible at this site.

TRAINING AND CONTINUING EDUCATION

Librarians should make every attempt to participate in educational and networking activities. By participating, the librarian enhances his/her skills or learns new skills. Patrons, funding, staff, and technology have an immense impact on library services; continuing education helps the librarian become proactive to these changes.

The System provides a variety of continuing education classes to its members. These classes range from how to search GateNet to grant writing to business ethics, etc. The System's workshops and other continuing education activities are posted in the statewide CE calendar, LibraryLearning, or L2. To view the LCLS classes, create an account, or to register, visit www.librarylearning.info.

Another excellent source of training is the self-paced, online courses from WebJunction Illinois. The Illinois Course Catalog has a variety of free courses developed specifically for library staff. To access the courses, the staff member must have a free WebJunction Illinois account. Go to WebJunction Illinois (<http://il.webjunction.org/il>) and select IL COURSE CATALOG from the main tabs to see the variety of available free courses.

Professional and Service Organizations provide excellent education, training, and support opportunities for librarians and library boards. These organizations also provide an opportunity for concerted lobbying on behalf of libraries.

The librarian should consider membership with the Illinois Library Association. Membership includes the monthly newsletter, the *ILA Reporter*, reduced registration rates for the annual conference and other workshops, and a statewide support network.

The library board might join the Illinois Library Trustee Association. They receive informational mailings, reduced registration rates, and easy contacts with other board members.

Other local groups the librarian and board could participate with include the Rotary, Kiwanis, Chamber of Commerce, and Professional Women among others. Again, participation with these groups gives the librarian and library board a convenient method to increase the library's visibility in the community.

APPENDIX A: MUNICIPAL LIBRARY CALENDAR

This calendar helps remember the various administrative activities regularly performed by librarians and trustees. The calendar is used in context with the *Library Days and Dates to Remember*, developed by Phillip Lenzini and posted at www.ilsdo.org under *Resources*.

Items or Activities to add to your library's calendar

- Election of Board Officers
- Staff and Director evaluations completed
- Summer Reading Program
- Long Range Plan review and report to Board
- Job Descriptions reviewed and revised
- Budget meeting dates
- Staff meeting/in-service day
- Appointment of Legal Counsel, done annually
- Annual Audit
- ILA annual conference
- LSTA Grant opportunities announcements
- Illinois Library Day
- Mandatory Employer Posters reprinted and posted

January

- View Tax Levy at the County Clerk's Office, determine if corrections are necessary
- Personal Property Replacement Tax Revenue allotment received
- Fiscal year begins for municipal libraries with January-December fiscal year
- Schedule of the regular Board meetings, with times, dates and locations, is posted (Or this may be done at the beginning of the library's fiscal year)
- Quarterly Report to the Board concerning Library investments, as per 30 ILCS 235/1 et seq, especially 30 ILCS 235/2.5(10)
- Give County Clerk relevant information for March's distribution of Economic Interest Forms

February

- Review of Library Policies
- Annual Report (IPLAR) due for municipal libraries with January - December fiscal year
- Semi-annual review by Board of any Closed Meeting minutes

March

- Personal Property Replacement Tax Revenue allotment received
- Fiscal Year ends for township libraries with April-March fiscal year
- Review of Library Policies

April

- Fiscal year begins for township libraries
- Personal Property Replacement Tax Revenue allotment received
- Annual report due for township libraries
- Fiscal year ends for municipal libraries with May-April fiscal year
- Trustee election in odd numbered years (2009, 2011, 2013, 2015)

- Quarterly Report to the Board concerning Library investments, as per 30 ILCS 235/1 et seq, especially 30 ILCS 235/2.5(10)
- National Library Week

May

- Fiscal year begins for municipal libraries
- Personal Property Replacement Tax Revenue allotment received
- Annual report (IPLAR) due for municipal libraries
- Tax Bills sent to Property Owners by County Treasurer (generally)
- Newly elected library district board members take their seat (75 ILCS 16/30-10 (b&c))
- Newly elected village and township board members take their seats
- ALA Legislative Day

June

- Personal Property Replacement Tax Revenue allotment received
- Prevailing Wage Adopted, see the Illinois Department of Labor (<http://www.state.il.us/agency/idol/>) Fiscal Year ends for district libraries
- Per Capita Monies annually spent by 30 June
- For city libraries, before 1 July, the mayor shall appoint, with the approval of the city council, trustees to replace retiring trustees (75 ILCS 5/4-1 et seq)

July

- Fiscal year begins for district libraries
- System's Fiscal year begins
- Quarterly Report to the Board concerning Library investments, as per 30 ILCS 235/1 et seq, especially 30 ILCS 235/2.5(10)
- Newly appointed and reappointed municipal library board members take their seats

August

- Personal Property Replacement Tax Revenue allotment received
- Property Tax Revenue received, generally
- Semi-annual review by Board of any Closed Meeting minutes

September

- Property Tax Revenue received, generally
- Annual Reports (IPLAR) due 1 September for district libraries
- For municipal and township libraries, view the corporate authority's Budget & Appropriations Ordinance at County Clerk's in late September or early October
- District libraries adopt their Budget & Appropriations Ordinance
- Per Capita Grant Application approved by library board action, before the 15 October deadline

October

- Construction Grants due mid-month, when funding available
- Property Tax Revenue received, generally

- Per Capita Grant Application due 15 October
- Personal Property Replacement Tax Revenue allotment received
- Quarterly Report to the Board concerning Library investments, as per 30 ILCS 235/1 et seq, especially 30 ILCS 235/2.5(10)

November

- Review of Library Policies
- General Election in even numbered years
- Family Reading Night
- Children's Book Week

December

- Personal Property Replacement Tax Revenue allotment received
- Tax levy adopted by corporate authority or library district board
- Tax levy filed with county clerk by library's corporate authority

APPENDIX B: LIBRARY DISTRICT ADMINISTRATIVE CALENDAR

This calendar provides general information of when activities could be scheduled by the library district; it does not provide the exact deadlines of when the activity must be completed. The Librarian and Board of Trustee should refer to *Library Days and Dates to Remember* for the actual deadlines impacting library districts. [Library Days and Dates to Remember](#) is posted on the [Illinois Library Systems](#) Web site your use.

January

- The names and addresses of trustees and applicable staff are given to the County Clerk for the annual Statement of Economic Interests
- Personal Property Replacement Tax Revenue allotment received
- Quarterly Report to the Board concerning library investments as per *30 ILCS 235/1*, specifically, *30 ILCS 235-2.5(10)*

February

- The treasurer files an itemized statement of all income and expenses for the previous 6 months with the names, addresses, positions and salaries of every employee. This is filed at the library, the county clerk, and with any newspapers requesting a copy. See *50 ILCS 305/1* for more details. Must be done by 28 February each year.

March

- The library board reviews the Collection Development Policy
- The library board reviews the Long-Range Plan
- Personal Property Replacement Tax Revenue allotment received

April

- The annual Statement of Economic Interests forms must be filed with the County Clerk
- Personal Property Replacement Tax Revenue allotment received
- Quarterly Report to the Board concerning library investments as per *30 ILCS 235/1*, specifically, *30 ILCS 235-2.5(10)*

May

- The library board and director begin drafting the budget for the next fiscal year plus one. [For Example: In May 2009, the budget development would be for Fiscal Year 2010-2011. In May 2010, the budget development would be for Fiscal Year 2011-2012.]
- Personal Property Replacement Tax Revenue allotment received
- The Property Tax Bills distributed to residents by the County Treasurer
- In odd number years, newly elected board members take their seats

June

- The Fiscal Year ends on the 30th
- The Prevailing Wage Rate Ordinance adopted, it is filed with the Secretary of State and published in the local newspaper
- Other ordinances to be adopted include: Closing the financial record at the end of the fiscal year; authorizing transfer of unexpended funds to appropriate reserve funds; drug-free workplace certification; banking/investments; and naming the library attorney
- Personal Property Replacement Tax Revenue allotment received
- Election of Board Officers

July

- The new Fiscal Year begins on the 1st of July.
- The Secretary's records (minutes, ordinances, and certificates) for the previous year are audited
- Quarterly Report to the Board concerning library investments as per *30 ILCS 235/1*, specifically, *30 ILCS 235-2.5(10)*

August

- The Tentative Budget & Appropriation Ordinance is available for public inspection
- The Notice of the Budget & Appropriation Hearing is published
- The treasurer files an itemized statement of all income and expenses for the previous 6 months with the names, addresses, positions and salaries of every employee. This is filed at the library, the county clerk, and with any newspapers requesting a copy. See *50 ILCS 305/1* for more details. Must be done by 30 August each year.
- The IPLAR (Annual Report) due on the 1st of September
- The Annual Financial Report (ARF) is filed with the Comptroller's Office (see the Illinois Comptroller's Web site for the ARF <http://www.ioc.state.il.us/Office/LocalGovt/>)
- Personal Property Replacement Tax Revenue allotment received
- The Library begins receiving its Property Tax Revenue, usually

September

- The Hearing for the Budget & Appropriations is held
- The Budget & Appropriations Ordinance must be adopted by the 4th Tuesday of September
- Once adopted, the certified Budget & Appropriations Ordinance must be filed with the County Clerk within 30 days
- A certified estimate of income must be filed with the County Clerk. This might be allowed to be included with the B&A Ordinance, check with the County Clerk.
- Annual Report is due on the 1st. The Annual Report includes the Secretary's audit, any boundary changes, etc.

- Any unexpended funds from last year's general or building/maintenance funds must be transferred to the Special Reserve Fund
- The Library continues receiving its Property Tax Revenue, usually

October

- The Public Library *per capita* grant application due the 15th
- Personal Property Replacement Tax Revenue allotment received
- Quarterly Report to the Board concerning library investments as per 30 ILCS 235/1, specifically, 30 ILCS 235-2.5(10)
- The Library continues receiving its Property Tax Revenue, usually

November

- The Truth in Taxation hearing is scheduled if the budget is 105% over the previous extension
- The meeting notice must be published 7-14 days prior to the Truth in Taxation hearing (this notice is also called the Black Border Notice)

December

- The Tax Levy Ordinance must be adopted by the 1st Tuesday of December
- The Tax Levy Ordinance must be filed with the County Clerk by the 4th Tuesday of December
- The publication of Reports of Receipts and Disbursements (30 ILCS 15/3). This must be done within 6 months of the end of the fiscal year. A certification of publication must be filed with the county clerk.
- By the end of December, the audit must be sent to the Comptroller after the Annual Financial Report (AFR) is filed (normally by your auditor)
- Personal Property Replacement Tax Revenue allotment received

Miscellaneous items to be scheduled during each year

- The adoption of Meeting Dates and Time—usually in June of each year, could be done each January
- The review of Closed Meeting Minutes must be done twice each year.
- Annual financial audit

Miscellaneous items to be scheduled during Odd Numbered years (2009, 2011, 2013, etc)

- Nomination and petitions for Trustee elections during the spring of 2009, 2011, 2013, etc.

APPENDIX C: OATH OF OFFICE

Oath of Office for the (insert name) Public Library (District)

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

Board Member's Name

Address of Board Member

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.

APPENDIX D: WHAT ILLINOIS TAX FUND CAN BE USED TO PAY WHAT EXPENSES?

General Fund, this fund pays for everything not paid for by the other library tax funds.

The legal citation is *75 ILCS 5/3-1* for municipal libraries and *75 ILCS 16/35-10* for district libraries.

Examples include:

- Salaries—full and part time
- Rent/Mortgage payment
- Book, video and other materials
- Electric, Water, Heat/AC
- Internet access
- Computers, printers, scanners, etc
- Programs—children and adult
- Furniture
- Office supplies
- Book supplies
- Photocopier and supplies
- Telephone and fax lines

The maximum is .15% without voter approval. With voter approval, the rate can go to .60%.

Audit Fund, this fund pays ONLY for the library's annual audit expenses. Check with your lawyer and auditor to determine if bookkeeping software could also be considered under this fund. The legal citation is *65 ILCS 5/8-8-8* for both municipal libraries and district libraries.

This tax is not subject to voter objection or recall. There is a legal maximum, but it is rare for a library to reach that maximum amount.

IMRF Fund, this fund pays ONLY for the library's Illinois Municipal Retirement Funds expenses. The legal citation is *40 ILCS 5/7-171* for both municipal libraries and district libraries.

Note: If a municipality is not part of IMRF, the municipal library may not join IMRF. When the municipality joins IMRF, the library may also join IMRF.

This tax is not subject to voter objection or recall. There is not a maximum amount for this tax; you tax up to the level needed for the IMRF payment.

Medicare/Social Security Fund, this fund pays ONLY for the library's FICA expenses. The legal citation is *40 ILCS 5/21-110 and 21-110.1* for both municipal libraries and district libraries.

This tax is not subject to voter objection or recall. There is not a maximum amount for this tax; you tax up to the level needed for the FICA payment.

Building/Maintenance Fund, this fund is ONLY for the building and its upkeep. You can pay for 1) the purchase of sites and buildings 2) for construction and equipment of buildings 3) for the rental of buildings—for library purposes and 4) **for the maintenance, repair and alterations of library buildings and equipment**. The taxpayers may petition this tax be put on the ballot for

their approval.

The legal citation is *75 ILCS 5/3-1* for municipal libraries and *75 ILCS 16/35-10* for district libraries.

Examples include:

- renting library space/storage
- painting the building
- photocopiers
- computers
- roofing and tuck pointing
- printers and scanners
- computer tables or workstations
- sidewalks
- shelving & bookends
- Maintenance contracts and Cleaning contract/service
- Chairs
- general carpentry/maintenance
- tools and supplies
- VCR/TV/DVD (equipment)
- puppet stage
- desk(s), tables & counters
- rugs or carpet
- vacuums, mops
- lawn mower or lawn care
- garbage cans & bags
- brooms, rakes
- fans & heaters
- snow removal
- hoses (yard and machinery)
- drapes, curtains, blinds
- wall hangings/pictures
- book drop purchase
- book mobile expenses

[This tax is subject to voter objection or recall.](#)

Tort and Immunity (Insurance) Fund, this fund pays for the building, liability and director's and officer's liability' insurances. It does not pay for health insurance costs. It can pay for certain lawsuit damages, such as personal injury, or discrimination. In some instances, in accordance with the library's *Risk Management and Loss Control Plan*, the tax can cover the cost of the library's risk management or self-insured expenses, for example safety expenses and safety officer costs.

The legal citation is *745 ILCS 10/9-107* for both municipal libraries and district libraries. See also *75 ILCS 5/4-14*.

Examples include:

- Director's & Officer's Liability
- Workers' Compensation
- Unemployment Compensation
- Portion of the custodian's salary for the ongoing correction of safety issues
- Portion of the Safety Officer's salary for the ongoing oversight of safety issues
- fire extinguishers and maintenance
- snow shovels and salt
- snow removal (as a safety issue)
- paper towels (health and cleaning issues)
- carpet/rug repair
- sanitizing soaps and cleansers
- batteries for emergency lights and flash lights

- trash removal
- light bulbs and ballast
- safety supplies—flashlight, first aid kit, gloves, etc
- security alarm system—body alarms, building alarms, motion detectors, etc

This tax is not subject to voter objection or recall. There is not a maximum amount for this tax; you tax up to level needed for the Insurances. However, the library must have a board-adopted Risk Management Plan, one that covers Loss Control issues for this tax. The library's attorney will be able to assist the library in drafting this plan.

Working Cash Fund, this tax can be used ONLY four (4) times in the life of the library. It is a type of 'savings account' for the library, but any money removed from the fund MUST be repaid with interest.

The legal citation is *75 ILCS 5/3-9* for municipal libraries and *75 ILCS 16/35-35 & 16/30-95* district libraries.

This tax is subject to voter objection or recall.

Special Reserve Fund, this is not a tax, but a legal method to save money for a new building, renovation, major repairs, or building emergencies. This is not the piggy bank; the working cash fund is.

The legal citation is *75 ILCS 5/5-8* for municipal libraries and *75 ILCS 16/40-50 & 16/40-5* district libraries.

APPENDIX E: POLICY LIST FOR PUBLIC LIBRARIES

Developed November 2008 by:

Charm Ruhnke
Lee Logan

Anna Yackle
Denise Zielinski

Louise Green
Nancy Smith

The library has to have, under the Illinois Statutes, the following policies (not listed in any priority order):

- Material Selection (Collection Development) Policy
 - Adheres to Illinois' Library Records Confidentiality Act
 - Includes gifts, weeding, reconsideration of material
 - Freedom to View, etc
- Investment Policy
- Open Meetings Act
- Freedom of Information Policy
- Ethics Policy
 - Gift Ban Act
- Bloodborne Pathogens Policy

The library should have these policies, based on Illinois Statutes, State Library requirements, Public Library Standards, and/or LCLS policies:

- Board Bylaws (which is the board policy)—interestingly this is not required by law.
- Interlibrary Loan
- Computer Use
 - Internet Use
 - Acceptable Equipment and Computer Use
 - Access to Electronic Information Networks
- Circulation
 - Borrowing
 - Confidentiality of Records
 - Lost, damaged or overdue material
- Financial Management (Budget and Financial Policy)
 - Routine banking procedures
 - Authority to Spend
 - Indemnification and insurance
 - Special Reserve Fund (authorization and plan)
- Emergency and Disaster Recovery plan/policy
- Personnel (Employee manual or handbook)
 - Nepotism
 - Patron Confidentiality
 - Prohibited gifts
 - Personnel records
 - Sexual harassment
 - Work conditions
 - At will employment
 - Grievances
 - Leaves

- Overtime/compensatory time
 - Evaluations
 - Staff development
 - Benefits
 - Vacations
- Donation/Gifts Policy
 - Covers cash, personal property, stocks, and real estate

The library might want to policies to cover these issues:

- Library Behavior/Conduct
- Meeting Room
- Reference
- Exhibits/displays
- Accessibility and ADA compliance
- Friends of the Library (outlining the library's relationship with the group)
- Volunteers
- Unattended Children